FINAL REPORT
OF THE
COMMISSION
ON
STATE TAX AND FINANCING POLICY

Indiana Legislative Services Agency
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November 2007

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November 2007

A copy of this report is available on the Internet. Reports, minutes, and notices are organized by committee. This report and other documents for this Commission can be accessed from the General Assembly Homepage at http://www.in.gov/legislative/.

FINAL REPORT

Commission on State Tax and Financing Policy

I. STATUTORY AND LEGISLATIVE COUNCIL DIRECTIVES

The Commission on State Tax and Financing Policy is established under IC 2-5-3. Specifically, IC 2-5-3-5 directs the Commission to study and investigate the following:

(1) the present state, county, and city tax structure of the state of Indiana;

(2) its revenue-producing characteristics and effects upon the economy of the state of Indiana;

(3) its equalities and fairness;

(4) the enforcement policies and administrative practices related to that tax structure; and

(5) the costs of collection in relationship to the burden of the tax.

IC 2-5-3-5 also authorizes the Commission to examine overall administrative matters, fiscal matters, and procedural problems of the various departments of the state, county, and city governments as they relate to tax and financing policy.

In addition, IC 2-5-3-5 authorizes the Legislative Council to refer by resolution any tax or financing problems and correlated matters to the Commission for study and research. Under Legislative Council Resolution 07-01 (as adopted June 6, 2007), the Legislative Council assigned the following additional topics to the Commission:

(1) Evaluate the impact of economic development incentives enacted since 2001. (HCR 43-2007)

(2) Study Marion County government reorganization with regard to its taxing and financing structures, including issues of elimination of layers of government, possible equalization of the burden of separate taxing districts, and creation of an Office of Financial Management and Budget to address all finances of Marion County. (Senator Merritt)

(3) Study whether the Gaming Commission has the authority to grant permission for riverboats to operate on barges. (Senator Simpson)

(4) Explore options for funding technology for local government. (SR 45-2007)

(5) Study the means of conducting an economic analysis of Indiana's tax system.

(HR 105-2007, HB 1236-2007, and HB 1001-2007 Feb. 23 printing)

(6) Study issues relating to property taxes. (Senator Dillon)

(7) Study the methods and organizational structure used to assess property. (SCR 8-2007)

(8) Study the issue of ensuring that the rules and laws with respect to the assessment of personal property and the assessment of real property are uniform and equal to each other, including study of the auditing process, the corrections process, and the appeals process with regard to the assessment of personal property and the assessment of real property. (HR 99-2007)

(9) Study property tax elimination. (HB 1539-2007)

Furthermore, the Indiana General Assembly directed the Commission to do the following:

(1) Study the real property sales disclosure system to determine ways to improve the efficiency of the system and decrease the administrative burden on parties to a property conveyance, as well as study the role of DLGF in the system. (SEA 287-2007)

II. INTRODUCTION AND REASONS FOR STUDY

As homeowners began receiving their 2007 property tax bills, there was a public outcry for change to the current property tax system. The substantial tax increases realized by some homeowners in various parts of the state caused many government leaders to urge immediate action by this Commission during the 2007 interim. Therefore, the Commission chose to concentrate all of its resources on the task of studying the current property tax system and hearing from any taxpayer who wished to testify. This led to the appointment of several advisory members, over 35 hours of public meetings, and over 300 public statements submitted by email.

The Commission's work concentrated on a variety of issues related to the property tax system. Due to the volume of public discussion concerning recent developments in property taxation in many parts of the state, the Commission's work focused on the property tax issues assigned by the Legislative Council as listed above, as well as many other issues concerning the current property tax system. This focus on property tax issues, as well as time restraints, resulted in no hearings, findings, or recommendations by the Commission on issues (1) through (5), above, as assigned by the Legislative Council. Please note that issue (3) was examined by the Administrative Rules Oversight Committee.

III. SUMMARY OF WORK PROGRAM

The Commission met eight times in Indianapolis. The following is an outline of the meeting dates and the topics discussed at each meeting:

1. Meeting on July 23, 2007.
    a. Chronology of Major Events in the History of Property Taxation.
    b. Review of HEA 1478-2007.
    c. Testimony on Property Tax Issues.
2. Meeting on July 30, 2007.
    a. The Assessment System.
    b. The 2007 Homestead Rebate.
3. Meeting on August 13, 2007.
    a. Tax Increment Financing (TIF), Abatements, and Exempt Property.
    b. Petition, Remonstrance, and Referendums.
    c. Property Tax Limits in Other States.
4. Meeting on August 27, 2007.

    Elimination of Property Taxes:

    a. Presentation of Alternative Revenue Sources and Issues Related to Replacement of Property Taxes by the Legislative Services Agency (LSA).
    b. Explanation of Other State Plans.
    c. Repeal of Property Taxes Proposal
5. Meeting on September 17, 2007.
    a. West Lake Expansion Project.
    b. Assessment of Real Property.
    c. Local Option Income Tax (LOIT) Revenue.

6. Meeting on October 1, 2007.

    a. Sales Disclosure Statements.

    b. Lake County LOIT.

    c. State Assumption of School General Fund and Child Welfare Costs.

7. Meeting on October 15, 2007.

    a. Controls on Property Taxes.

    b. Debt Issuance.

    c. Circuit Breakers.

    d. Exemptions for Seniors, Disabled, and Second Homes.

8. Meeting on November 13, 2007.

    a. Presentation of Proposed Final Report.

    b. Presentation of Proposed Recommendations.

    c. Vote on adoption of the Proposed Final Report.

IV. SUMMARY OF TESTIMONY

This section is a general summary of the testimony received by the Commission. For a more detailed record of the testimony, please refer to the minutes of the Commission's meetings.

Meeting 1

Indiana's Property Tax System: Dr. Larry DeBoer, Professor of Agricultural Economics at Purdue University, gave a presentation on Indiana property taxes. This presentation provided a timeline of property tax changes from the 2002-2003 tax restructuring through the 2007 legislative session. Dr. DeBoer reviewed changes such as the elimination of property taxes on inventory, the shift in property tax burden due to market value assessments, local option income tax adoption to offset shifts, and the implementation of trending to annually adjust assessed value for changes in market values.

Review of HEA 1478: William J. Sheldrake, President of Policy Analytics, LLC, gave a presentation on property tax relief legislation from the 2007 session of the Indiana

General Assembly. Mechanisms for direct relief included $550 million in Homestead Credits in 2007 and 2008; retention of the $45,000 Homestead Deduction; and three new local option income taxes to serve as local government tools. The Homestead Credit includes funding from licenses at "Racinos" (slot machines at racetracks), provides $300 million as rebate of the 2007 property taxes and $250 million as a credit on 2008 property tax bills, and applies only to homeowners. The Homestead Deduction of $45,000 of assessed value was scheduled to drop to $35,000, but the legislation kept the deduction at $45,000 through 2008. The deduction will phase out by $1,000 increments beginning in 2009. The three new local option income taxes available include the following: (1) a local option income tax to freeze certain property tax levies (maximum of 1%); (2) a local option income tax to provide property tax relief (maximum of 1%); and (3) a local option income tax for public safety (maximum of 1%, except in Marion County where it is 0.5%).

Further Testimony: Sen. Teresa Lubbers spoke to the Commission about the problems with the current property tax system, and she presented options for amending the system, including eliminating property taxes, limiting the annual increase in assessed value, and increasing the state sales tax and/or the state adjusted gross income tax to offset property taxes. Her recommendations for reform included: (1) the elimination of property taxes, replacing them with an increase in sales tax, income tax, or a combination of these to fund local government; and (2) moving to a system like California or Massachusetts where property taxes are limited to a percentage of a home's assessed value (1-1.5%). Sen. Lubbers suggested the local budgeting process be reversed. Local governments should live within a budget rather than adopting higher and higher levies and then setting tax rates to fund that budget.

Sen. Patricia Miller addressed the Commission with her concerns about the property tax system. Sen. Miller also introduced a constituent, Mr. Greg Meyer, to testify. Mr. Meyer expressed his concern that the entire property tax system is broken. Mr. Meyer stated that there is a lack of consistency in assessing from house to house, township to township, and county to county. The current system creates no incentives for improving homes or communities. He testified about the impact of the current property tax system on disabled people and people on fixed incomes. Mr. Meyer's suggestion for immediate relief was to implement a flat 1% property tax based on purchase price or other methods that do not require property to be assessed and to give local government relief from welfare costs and the school general fund. Finally, he urged the Commission to replace the revenue from property taxes through other means - income tax, sales tax, or user fees.

Sen. Kenley, Chairperson, allowed public testimony on the issue of property taxes. In all, there were over 35 witnesses who testified about property tax issues and their own personal experiences as property owners and taxpayers. The Commission heard over six hours of public testimony during this meeting.

Meeting 2

The Assessment System: Rep. Milo Smith testified on the assessment system. Rep.

Smith shared his experience with the assessment system as the owner of a tax consulting business. His recommendations included the following: (1) every county that has not mailed tax bills to taxpayers by September 1 must use the previous year's assessed value to determine their first installment tax bill; (2) the rebate check should be applied as a credit to the second installment of taxes usually due and payable in November, reducing the amount of tax owed by the taxpayer; (3) the circuit breaker should be redefined to limit the increase in property taxes a taxpayer will pay from one year to the next; and (4) every county ordered to reassess should complete their assignment by using the 2002 Real Property Assessment Manual after they update their land values and the Marshall & Swift Schedules.

Other testimony included individual taxpayers from around the state. They testified about the financial burden of property taxes, and the administrative problems with the current property tax system. There was also testimony from representatives of cities, towns, and counties expressing the time and human resource strain that the current tax system places on their respective offices.

Meeting 3

TIF, Abatements, and Exempt Property: LSA Staff presented reports that summarized the amount of property tax abatements, TIF allocations, and tax-exempt property in 2006.

According to the reports, which are derived from county-supplied data, 6.3% of real and personal property valuation, statewide, was exempt in 2006. Exemptions ranged from 1.3% in Newton County to 15.3% in Knox County.

The reports showed that 1.8% of real and personal property valuation, statewide, was abated in 2006. Total abatements ranged from 0% in six counties to 15.0% in Gibson County. The net tax benefit was $177 M.

The reports also showed that 2.4% of real and personal property valuation, statewide, was allocated to a TIF district in 2006. Total TIF amounts ranged from 0% in 30 counties to 9.8% in DeKalb County. The net tax allocated to the TIF districts was $229 M.

Individuals representing taxpayers and school districts expressed their concerns in regard to tax abatements and TIF. The view was that the tax burden shifted from businesses and corporations to individual taxpayers and school corporations. Testimony from school districts described the outdated infrastructure in place in many rural and urban schools, the high costs associated with building new schools due to population growth in the suburbs, and the low achievement rates in school districts with high rates of poverty.

Petition, Remonstrance, and Referendums: LSA staff made a presentation concerning (1) approaches taken by various states to petitions, remonstrances, and referendums for approval or rejection of certain bond issues and (2) property tax

controls used by various states. Indiana is currently the only state using a petition and remonstrance system, 47 states use the referendum process; and Hawaii and Connecticut use none of these methods. Tax controls may impact either a taxing unit's authority to issue general obligation bonds or the ability to raise revenue to prepay principal and interest on bonds.

Meeting 4

Property Tax Replacement Options: The Commission heard testimony from LSA staff in regard to options for eliminating property taxes. Schools accounted for 48% of the 2007 estimated net property tax levy, and 22% and 18% was accounted for by counties and cities/towns, respectively. Special taxing units, libraries, and townships accounted for 5%, 4%, and 3%, respectively. The 2007 property tax uses included operating expenses (55%), debt service (24%), capital expenses (16%), and child welfare (5%). LSA reported that the two largest state revenue sources were sales tax and individual adjusted gross income tax. Three property tax replacement options were presented: (1) increasing the individual income tax rate; (2) increasing the sales tax rate; and (3) expanding the sales tax to include services. The required increases for each are presented in the table below.

Individual Income Tax Current Rate: 3.4%			
Replace 50% of Levy		Replace 100% of Levy	
Additional Rate:	2.6%	Additional Rate:	5.6%
New Total Rate:	6.0%	New Total Rate:	9.0%
Additional Revenue:	$3,070 M	Additional Revenue:	$6,146 M
Sales Tax Current Rate: 6.0%			
Replace 50% of Levy		Replace 100% of Levy	
Additional Rate:	3.5%	Additional Rate:	7.2%
New Total Rate:	9.5%	New Total Rate:	13.2%
Additional Revenue:	$3,039 M	Additional Revenue:	$6,150 M
Expansion of Sales Tax to Services Current Rate: N/A			
Replace 50% of Levy		Replace 100% of Levy	
Additional Rate:	2.0%	Additional Rate:	5.1%
New Total Rate:	8.0%	New Total Rate:	11.1%
Add'l Nonservice Revenue:	$1,748 M	Add'l Nonservice Revenue:	$4,397 M
Add'l Service Revenue:	$1,300 M	Add'l Service Revenue:	$1,736 M

Eric Miller, Advance America, testified concerning a proposal to repeal property taxes. Mr. Miller testified that this proposal included the following:

- Limiting all government spending to the rate of inflation and population growth.
- Convening a special session of the General Assembly, with no payments of legislator compensation.
- Changing the timing of the property tax rebate passed in HEA 1001-2007.
- Passing a constitutional amendment to repeal property taxes effective 2012.
- Using portions of the state surplus to provide property tax relief.
- Requiring approval of certain capital projects by referendum.
- Increasing other taxes now to offset future revenue losses due to a repeal of property taxes.

Other topics that were discussed in relation to this presentation were the following: (1) the effects of the underground economy and/or cash payments on estimated revenue collections from an increase in the sales tax rate; (2) the regressive versus progressive nature of certain taxes; (3) liability to current bondholders of debt funded by property tax revenue; and (4) possible changes to interest rates that could be obtained by local units of government due to the elimination of property taxes.

Testimony Favoring Elimination: Testimony from individuals representing taxpayers who favored the elimination or reform of property taxes included the limiting of all government spending to the rate of inflation and population growth; the use of portions of the state surplus to provide property tax relief; the savings realized from eliminating property assessment costs; the reinstatement of the 2% circuit breaker, including residential rentals; the effect of spending limits on growing communities; characteristics of certain communities where property taxes may be preferred to local option income taxes; shifts in tax burden if property taxes are eliminated; county versus city needs; and decisions to adopt local option income taxes for property tax replacement.

Testimony Opposed to Elimination: Testimony from individuals opposed to the elimination of property tax included discussion about those counties that have high assessed value, small populations, and low per capita income. Their perspective was that property tax is the most stable and equitable tax to fund local government.

Indiana Farm Bureau: Testimony from individuals representing the Indiana Farm Bureau echoed previous presentations and made the following recommendations: (1) eliminate certain levies entirely rather than eliminate all property taxes; (2) change the caps and limits on capital project review requirements; (3) provide property tax replacement options; and (4) tax land and buildings at two separate rates.

Meeting 5

West Lake Expansion Project: Rep. Chet Dobis and United States Rep. Peter Visclosky explained that the goals of expanding the commuter rail system in Northwest Indiana are to reduce traffic, reduce fuel consumption and dependency on foreign oil, reduce pollution, and increase the mobility of Northwest Indiana residents toward the economic and occupational benefits of the Chicago area. Rep. Visclosky discussed the

ability of Indiana to leverage federal funds to accomplish this expansion project and attempt to improve the quality of life for Northwest Indiana residents. Rep. Visclosky estimated that the expansion project will create 26,000 new jobs and increase disposable personal income by $600 million.

Other testimony included the macro-economic and environmental effects of mass transit being constructed in Northwest Indiana. It was claimed that land values would increase along with retail transactions in Indiana due to commuters from the Chicago area. In addition, mass transit would reduce the number of cars on the road annually as well as gallons of gasoline used per year.

Rental Property: A number of witnesses representing rental property owners testified on the following: (1) constitutional distinction between the homestead deduction and all other deductions; (2) constitutional issues with inequity between assessments of homesteads in different taxing districts but close to each other geographically; (3) issues facing rental properties with a small number of units as compared to issues of rental properties with a large number of units; (4) different application of the circuit breaker depending on location of the property; (5) providing a deduction to rental properties similar to the homestead deduction; (6) providing incentives for investment and maintenance of rental properties; (7) the correlation between property tax increases and investment in property rehabilitation by rental owners and developers; and (8) allowing a 2% circuit breaker for rental properties.

Annexation: The expressed problems with annexation included the following: (1) creation of landlocked cities; (2) annexation efforts related to tax base and not service delivery needs; (3) annexation taking income tax, excise tax, and road dollars away from county government; and (4) increased service delivery, infrastructure, and debt financing costs to the county. Solutions presented included the creation of an arbitration panel which would require an interlocal agreement in regard to how LOIT will be distributed. The panel would consist of a representative of the city, the county, and a financial advisor ensuring that the money is shifted in an equitable manner.

LOIT Distribution: LSA Staff presented a report that included various details and summaries of the LOIT through 2007. The LOITs include the County Adjusted Gross Income Tax (CAGIT), County Option Income Tax (COIT), and County Economic Development Income Tax (CEDIT).

In 2007, there were 56 CAGIT counties, 28 COIT counties, and 74 CEDIT counties. These include 49 with CAGIT and CEDIT, 19 with COIT and CEDIT, 7 with only CAGIT, 9 with only COIT, 6 with only CEDIT, and 2 with no LOIT at all. Sullivan County has adopted CEDIT for 2008, leaving Lake County as the only county without any LOIT after 2007.

Certified distributions in 2007 were $399 M in CAGIT, $524 M in COIT, and $251 M in CEDIT, for a total of $1,174 M. Of these amounts, $55 M in COIT and $61 M in CEDIT were used for county homestead credits. Additionally, $100 M in CAGIT was used for local property tax replacement credits.

LOIT distributions have grown by an average of 6.0% over the last five years. When adjusted for changes in LOIT rates, the revenue base grew by 3.4% annually over the same period.

In 2007, certified shares of LOITs were distributed as follows: 40.3% for counties, 5.7% for townships, 34.7% for municipalities, 7.2% for libraries, and 12.1% for special taxing units. These shares have changed somewhat over the years due to changes in property tax levies.

Meeting 6

Sales Disclosure Statements: The Commission reviewed the current process for filing sales disclosure statements. There was testimony from various sources concerning the lack of uniformity of these filing processes in the various counties throughout Indiana. There was also testimony concerning problems with sales disclosure filings such as the following: (1) failure to file; (2) incomplete filings; and (3) delays in certifying assessments due to incorrect or incomplete filings. There were questions by the Commission members on the actual severity of the problem and on the need for data concerning the number of missed and incorrect filings.

State Assumption of School General Fund and Child Welfare Levies: The Commission heard a presentation concerning state assumption of certain local property tax levies. The advantages of funding levies compared to paying for property tax replacement credits (PTRCs) presented to the Commission were as follows:

- Easier for the General Assembly to target top spending priorities.
- Eliminates "automatic" state spending increases resulting from local spending decisions.
- If a levy is eliminated, it cannot grow in future years.
- Adds clarity to state and local budgets - each unit pays for the costs for which it is responsible.
- Simplifies the formula by eliminating the need to calculate a tax rate for each school corporation.
- Significantly reduces the likelihood of a shortfall (and resulting need for a deficiency appropriation) in the school formula.
- Eliminates any concern for "horizontal equity" across school corporations due to uneven tax effort.

The following issues in making the transition from payment of PTRCs to assumption of levies were presented:

- Increased personnel and administration cost for the state Department of Child Services to administer entire levy (no similar cost increase for school general fund levy assumption).
- Decisions made at the county level significantly influence the cost of child welfare programs; approximately 31% of the county child welfare cost is driven by county probation decisions.

- Adjust property tax levy and rate controls (some rates and levies will need to be higher as some disappear).
- Review impact on taxpayers in various taxing districts.
- Account for tax shifts among taxpayer groups.
- Review possible impact on TIFs and abatements.
- May need a "hold harmless" provision to prevent a county from losing its share of state funding.
- Account for distribution of local PTRC to levies that are eliminated.
- Need to fund annual increases in the assumed levies (annual $75 M increase in school general fund and 3% increase in the child welfare levy).
- Increased requirement for state reserves and balances to match increased base spending level.

A chart was presented listing how each county would be affected by the assumption of the school general fund and the child welfare levies. As well as the estimated change in tax burden resulting from the state assumption of the entire school general fund and child welfare levies. The estimated changes were as follows.

	$ Change	% Change in tax burden
Homesteads	+ $15 M	0.7% increase
All Residential	- $103 M	3.0% decrease
Non-Residential & Personal Property	- $330 M	12.3% decrease

The Commission also heard testimony that if school general fund levies were assumed by the state, guidelines would be needed for new facility construction costs. Also, it was pointed out to the Commission that the total of the other school levies (excluding the school general fund levies) are actually greater than the total of the school general fund levies, and that a solution to the property tax problem may need to involve these levies as well. The Indiana Association of Counties testified in favor of state assumption of school general fund and child welfare levies.

Representatives of child welfare organizations testified on issues concerning state assumption of child welfare levies and noted their apprehension about losing local control and decision-making power.

Meeting 7

Controls on Property Taxes: LSA staff gave a presentation on the current statutory controls on property taxes.

Debt Issuance: The Commission discussed data presented by LSA staff which presented the statewide average gross property tax levy for debt service and capital projects as representing 29.5% of the total gross levy. The range for counties was from 14.2% in Switzerland County to 45.5% in Hendricks County.

Circuit Breakers: The Commission reviewed the impact of HEA 1001 and HEA 1478 from the 2007 session. The changes in those bills included capping property taxes at 2% for homesteads and 3% for all other property, reducing the homestead deduction, and increasing the funding for homestead credits. The LSA estimate for the overall reduction in property taxes was $158 M in FY 2008, $153 M in FY 2009, and $474 M in FY 2010. The increase in FY 2010 is due to the effective date of the circuit breaker tax credits for all property other than homestead property.

The Commission also heard testimony on the impact of circuit breakers on local government bond ratings. The witnesses said that there was apprehension in the bond market regarding Indiana government bonds due to 2007 legislation capping property taxes at 2% for homesteads and 3% for all other property.

Exemptions for Seniors, the Disabled, and Second Homes: The Commission also heard testimony on the impact of the recent property tax increases on senior citizens. These citizens expressed the need for changes that would allow seniors and disabled people on fixed and limited incomes to remain in their homes despite significant increases in property taxes. There was also testimony from property owners with second homes.

Meeting 8

The Commission presented its proposed recommendations and final report. There were two amendments made to the recommendations. The recommendations and final report were each unanimously adopted by a roll call vote*.

There was testimony from the Indiana School Business Officials Association and the Indiana School Boards Association expressing concerns with the recommendation that the state assume school general fund costs.

Two members of the public submitted plans for consideration by the Commission.

* Please note that the adopted version of the Commission's final report includes all documents distributed to the Commission during any of their eight meetings this interim. An electronic copy of these documents will be made available at www.in.gov/legislative.

V. COMMISSION FINDINGS

The Commission made the following findings.

1. The estimated average statewide increase in property taxes on the average value home in 2007 is 24%.
    a. The breakdown of this increase is as follows:
        i. 4% due to inventory tax elimination in 51 remaining counties that had not previously eliminated the inventory tax.
        ii. 4% due to the cap on state tax relief.

iii. 10% due to trending from 1999 to 2005 prices.
iv. 6% due to increases in local government and school property tax collections.

2. HEA 1478-2007:
   a. Reduced the statewide increase in property taxes on the average value home from an estimated 24% to 7.8%.
   b. Provided $550 M in homestead credits in 2007 and 2008.
   c. Retained the $45,000 homestead deduction amount through 2008.
   d. Provided locals with the option to adopt local income taxes to provide property tax relief.
   e. Created new county-based capital projects review boards.
   f. As of November 1, 2007, ten counties had adopted the local option income tax allowed under HEA 1478-2007.

3. HEA 1478-2007 and HEA 1001-2007 capped property taxes at 2% for homesteads and 3% for all other property, reduced the homestead deduction, and increased the funding for homestead credits. The estimated overall reduction in property taxes from these two bills was $158 M in FY 2008, $153 M in FY 2009, and $474 M in FY2010. The increase in FY 2010 is due to the effective date of the circuit breaker tax credits for all property other than homestead property.

4. For property taxes payable in 2007, there has been in some parts of the state a disproportionate increase in the assessed value of residential property in comparison to the increase in assessments for business property. For property taxes payable in 2007, residential gross assessed value grew by an average of 20% while nonresidential gross assessed value grew by an average of 11%.

5. There is a need to address issues with the assessment rules and methods to better ensure uniform assessments of similarly situated property.

6. There is a need to address issues with the current assessment practices and the number of assessing officials in each jurisdiction, with an emphasis on uniformity and consistency.

7. The impact of abatements and tax increment financing varied between jurisdictions. The impact for property taxes payable in 2006 as a percentage of gross assessed value varied between the counties, from a low of 0.0% to a high of 21.4%.

8. For property taxes payable in 2006, property tax exemptions as a percentage of gross assessed value were 6.3% on average statewide, and varied from a low of 1.3% to a high of 15.3% between the counties.

9. Many counties throughout the state are late in mailing property tax bills for property taxes payable in 2007 due to delays caused by trending. This delay has

caused some local governments and schools to borrow money for operating expenses.

10. Indiana is the only state in the United States that uses a petition and remonstrance procedure for voter approval of debt issuance. Most states use a referendum procedure. From 1995 to the present there have been 94 petition/remonstrance drives, and the school has been successful in 49, while the remonstrators have been successful in 45.

11. Thirty-two states have constitutional provisions related to voter referendums to create debt.

12. At least thirty-two states impose a tax cap in the form of a circuit breaker. In general, most states apply either an income test or age requirement to be eligible.

13. The 2007 estimated statewide average for the gross property tax levy for debt service and capital projects represented 29.5% of the total gross levy. The range between the counties was from a low of 14.2% to a high of 45.5%.

14. Senior citizens, disabled people, and others on fixed incomes are especially affected by increases in property taxes.

15. Circuit breakers could have an effect on the bond ratings assigned to various units of local government for debt issuance.

16. There has been a significant shift in the property tax burden to residential property from other types of property through the trending process. The average homestead's taxes increased by approximately 10% due to updated valuations.

17. There is a need to address issues concerning uniform and complete filing of sales disclosure forms around the state.

18. The formula used to allocate LOIT to units within each county may present a disincentive for some counties to increase the LOIT tax rate, and therefore that formula may need to be revised.

19. The advantages of state assumption of levies compared to paying for property tax replacement credits are listed below:
    - Easier for the General Assembly to target spending priorities.
    - Eliminates "automatic" state spending increases resulting from local spending decisions.
    - If a levy is eliminated, it cannot grow in future years.
    - Adds clarity to state and local budgets - each unit pays for the costs for which it is responsible.
    - Simplifies the formula by eliminating the need to calculate a tax rate for each school corporation.

- Significantly reduces the liklihood of a shortfall (and resulting need for a deficiency appropriation) in the school formula.
- Eliminates any concern for "horizontal equity" across school corporations due to uneven tax effort.

20. The issues known in making the transition from payment of PTRC to payment of levies are listed below:
    - Increased personnel and administration cost for state Department of Child Services to administer entire levy (no similar cost increase for school general fund levy assumption).
    - Decisions made at the county level significantly influence the cost of child welfare programs; approximately 31% of the county child welfare cost is driven by county probation decisions.
    - Adjust property tax levy and rate controls.
    - Review impact on taxpayers in various taxing districts.
    - Account for tax shifts among taxpayer groups.
    - Review possible impact on TIFs and abatements.
    - May need a "hold harmless" provision to prevent a county from losing its share of state funding.
    - Account for distribution of local PTRC to levies that are eliminated.
    - Need to fund annual increases in the assumed levies (annual $75 M increase in school general fund and 3% increase in the child welfare levy).
    - Increases requirement for state reserves and balances to match increased base spending level.

21. The use of TIFs is a valuable economic development tool that is widely used by local governments, but the scope of some TIFs may have been extended beyond the original legislative intent.

22. The existing property tax assessment system lacks clarity needed for taxpayers to understand changes in their tax bills and assessments.

23. Indiana's large number of elected assessors may have contributed to inconsistency in assessments around the state.

24. There is a need to address issues in developing plans and determining costs for new construction by units of government.

25. There is a need to review any possible constitutional issues involved with providing different circuit breakers for different classes of property.

26. Annexation causes certain tax revenues to be diverted from the county government to the annexing municipality.

27. The state should provide documentation to assure counties that they are receiving a full return of LOIT revenues.

28. The estimated gross property tax levy for 2007 is $8.4 B. The five-year average annual growth in the gross property tax levy is 6.2%. Total local government and school appropriations, funded from property tax and other revenues, have grown by 5.4% over the same period to a total of $17.6 B in 2007.

29. The tax rates needed to replace 50% and 100% of the net property tax levy in 2007 are as follows:

a. Individual Income Tax

Current Rate	New Rate Needed to Replace 50%	New Rate to Replace 100%
3.4%	6.0% (additional 2.6% rate)	9.0% (additional 5.6% rate)

b. Sales Tax

Current Rate	New Rate Needed to Replace 50%	New Rate to Replace 100%
6.0%	9.5% (additional 3.5% rate)	13.2% (additional 7.2% rate)

c. Sales Tax (with Expansion to Taxing Services)

Current Rate	New Rate Needed to Replace 50%	New Rate to Replace 100%
6.0% On goods	8.0% (additional 2.0% rate)	11.1% (add'l 5.1% rate)
0.0% On Services	8.0% (additional 8.0% rate)	11.1% (add'l 11.1% rate)

VI. COMMISSION RECOMMENDATIONS

1. PROVIDE FOR MAJOR AND PERMANENT PROPERTY TAX RELIEF

a. TAX CUTS: AT LEAST 50% FOR HOMESTEAD PROPERTY AND AT LEAST 25% FOR OTHER RESIDENTIAL PROPERTY

i. Expand tax relief using the major provisions of HEA 1478 as a foundation.

ii. Phase in relief beginning with Pay 2008 Taxes using Sales Tax and/or LOIT.

b. ENSURE TAX RELIEF IS PERMANENT WITH A CONSTITUTIONAL AMENDMENT ESTABLISHING A CIRCUIT BREAKER PROGRAM

c. ABOLISH SELECTED PROPERTY TAX LEVIES WITH STATE ASSUMPTION OF LEVIES

i. Redirect state-paid PTRC and Homestead Credit.

ii. Increase and restructure the homeowner's deduction to offset the tax shift from other taxpayers to residential property tax payers.

iii. Eliminate the child welfare levies, state assumes the cost.

iv. Eliminate the remaining property tax levy for school general fund; state assumes the cost.

v. Provide adequate reserves and balances to reflect the increased level of state expenditures.

vi. Repeal all state use of property taxes and eliminate levies for the State Fair, State Forestry, and Department of Local Government Finance; state assumes the cost.

2. REDUCE GROWTH IN LOCAL SPENDING AND CLOSE TAX LOOPHOLES

a. EXTEND CONTROLS ON NON-CONTROLLED LEVIES AND REDUCE LEVY EXCEPTIONS

b. REFORM TIF AND ABATEMENT PROCEDURES

i. Require units to release "excess" AV.

ii. Restrict expenditure of "excess" TIF revenue outside TIF area.

iii. Curb placement of TIFs in natural high growth area that is being used to raise revenue.

iv. Limit time extensions regarding re-TIFing.

v. Require additional review and public input when expanding existing TIF areas.

vi. Grant schools "standing" by allowing review and comment on new TIF/Abatements.

c. STRENGTHEN CONTROLS ON DEBT ISSUANCE, OVERSIGHT, AND REPAYMENT

i. Consider establishment of overall debt limits regardless of the

means of financing.

ii. Require that savings from refinancing be used to reduce taxes or retire debt.

iii. Prohibit extension of maximum terms of the original bonds when refinancing.

iv. Require level annual principal retirement except to maintain aggregate level debt service.

v. Amend threshold that triggers review by county review board to a percent of levy.

vi. Require Indiana Finance Authority reviews of plans of finance for local and school bond offerings.

vii. Ensure no action is taken that would impair existing debt or contracts.

d. REQUIRE REVIEW AND APPROVAL BY ELECTED OFFICIALS FOR DEBT ISSUED BY NON-ELECTED BOARDS AND COMMISSIONS

e. CONSIDER RECOMMENDATIONS FROM THE KERNAN-SHEPARD COMMISSION

3. REFORM THE PROPERTY ASSESSMENT SYSTEM TO PROVIDE CLARITY AND TRANSPARENCY

a. ENACT A TAXPAYER'S BILL OF RIGHTS FOR ASSESSMENTS AND APPEALS

i. Clarify that no appraisal or attorney is required to pursue an appeal.

ii. Strengthen informal resolution procedure for taxpayers.

iii. Simplify procedure for filing for homestead exemptions.

iv. Require statewide standardized format for assessment forms and tax bills.

v. Improve the budget process to add transparency and provide more meaningful information for taxpayers.

b. CONSOLIDATE ASSESSING DUTIES TO ONE WELL-TRAINED, APPROPRIATELY COMPENSATED, ELECTED ASSESSING OFFICIAL PER COUNTY WITH ADEQUATE PROFESSIONAL STAFF

i. Require that official must have minimum education/experience to hold office.
ii. Require that each county office must use well-trained professionals to perform the work.
iii. Establish a process to replace non-performing assessors.
iv. Determine conditions for which contractors may be hired and held accountable for their work.

c. ENHANCE STATE OVERSIGHT AND ASSISTANCE
i. Shift the responsibility for assessing the largest, most complex commercial/industrial property to the DLGF.
ii. Require DLGF to provide counties with comprehensive assistance and training.
iii. Direct DLGF to lead in establishing a common assessment and financial management system for use by all counties.
iv. Require an annual review of the assessment process by the Commission on State Tax and Financing Policy.
v. Require each county, at a central location with an elected official responsible, to make comprehensive, standardized reports of outstanding debt within the county available for public inspection.

4. OFFER REVENUE ALTERNATIVES SOLELY FOR THE REDUCTION OF PROPERTY TAXES

a. PROVIDE A REVENUE MIX AMONG STATE AND LOCAL AND AMONG SALES, INCOME, AND GAMING TAXES TO PREVENT OVER-RELIANCE ON ONE LEVEL OF GOVERNMENT OR ON ONE REVENUE SOURCE
i. Increase LOITs as needed to reduce residential property taxes with development of alternatives to allow local units to respond to special circumstances within each county.
ii. Increase state tax revenues with a possible combination of a rate increase and/or broadening of the sales tax base to include non-essential services.
iii. Eliminate certain sales tax exemptions.
iv. Employ wagering tax on slot machines ($75M per year dedicated to property tax relief but unspent).

v. Explore establishment of new revenue alternatives to use for payment of debt service.

WITNESS LIST

Roosevelt Allen
Lake County Commissioner

Brian Alvey
Taxpayer

Tracy Anderson
Taxpayer

Pat Andrews
Taxpayer

Kathy Andry
Taxpayer

George Angelone
Legislative Services Agency

Mary Ann Beard
Rush County Treasurer

Thomas Atherton
Indiana Apartment Association

Larry Blanchard
Lake County Council member

Bill Borne
Adams County Auditor

David Bottorf
Association of Indiana Counties

Greg Bowes
Marion County Assessor

Billie Breaux
Marion County Auditor

Mark Brown
Indiana Association of Realtors

Elsie Brown-Franklin
Lake County Council member

David Bursten
Indiana property owner

John Carr
Indiana State Bar Association

Sen. Ed Charbonneau
Indiana Senate

Dan Clark
Indiana State Teacher's Association

Rick Cockrum
Lake County Government Relations

Dennis Costerison
Indiana Association of School Business Officials

Ann Cottongim
Indiana Association of Cities and Towns

Dr. Larry DeBoer
Professor at Purdue University

Sen. Gary Dillon, MD
Indiana Senate

Rep. Chester Dobis
Indiana House of Representatives

Mark Dobson
St. Joseph County Commissioner

Rep. Cleo Duncan
Indiana House of Representatives

Jon Eckert
Department of State Revenue

Steve Faston
Taxpayer

Debbie Folkerts
Hamilton County Assessor

Dee Gibson
CEO, White's Residential & Family Services

Kathy Graham
IARRCA

Neil Handley
Taxpayer

Pat Harrison
Taxpayer

Bill Harter
Taxpayer

Kathleen Hatcher
Taxpayer

Don Henley
Realtor

Bill Hodde
Taxpayer

Ross Hooten
Legislative Services Agency

Ryan Kitchell
Director of the Office of Management and Budget

Dr. Jim Landers
Legislative Services Agency

Margie Lite
Taxpayer

Sen. Teresa Lubbers
Indiana Senate

Carol Maynard
Hancock County Assessor

Ed McKroklin
Retiree

Jim Merten
City Securities

Greg Meyer
Taxpayer

Eric Miller
Advance America

Sen. Pat Miller
Indiana Senate

Ed Mourningham
Taxpayer

Allen Morford
Legislative Services Agency

Lynn Murray, Judge
Indiana Council of Juvenile and Family Court Judges

Cheryl Musgrave
Commissioner, Department of Local Government Finance

Matt Norris
Township Association

Dan Novreske
Senate Majority Fiscal Analyst

Rep. David Orentlicher
Indiana House of Representatives

James Payne, Judge
Director, Department of Child Services

Sharon Peirce
CEO, Villages of Indiana

Charles Pratt, Judge
Family Division of the Allen County Superior Court

John Price
Taxpayer

Michael Price
Marion County Deputy Auditor

Jack Ramsey
Taxpayer

Paul Ricketts
Former Lawrence Township Assessor

Linda Riegend
Taxpayer

Mike Rodman
Marion County Treasurer

Dan Rohaley
Indiana Land Title Association

Dante Rondelli
Administrative Financial Director of the Lake County Council

Chris Ruhl
State Budget Director

Judy Sharp
Monroe County Assessor

Bill Sheldrake
President, Policy Analytics

Bob Sigalow
Legislative Services Agency

Aaron Smith
Watchdog Indiana

Rep. Milo Smith
Indiana House of Representatives

Shane Smith
Taxpayer

Rep. Ed Soliday
Indiana House of Representatives

Sen. Karen Tallian
Indiana Senate

Rep. Peter Visclosky
United States House of Representatives

Mary Walker
Taxpayer

Raymond Wallsman
Taxpayer

Eugene White
Superintendent of Indianapolis Public Schools

Linda Williams
Township Assessor

Becky Williams
President, Indiana's Assessor's Association

Neil Wingate
Taxpayer

Barry Wood
Department of Local Government Finance

Joe Wright
Beech Grove Mayor

Joseph Wszolek
Highland Town Council member

Members

Sen. Luke Kenley, Chairperson
Sen. Brandt Hershman
Sen. John Broden
Rep. Peggy Welch
Rep. Eric Turner

Advisors

Sen. Robert Meeks
Sen. Lindel Hume
Rep. William Crawford
Rep. Jeffrey Espich
John Grew
Steven Johnson
Katrina Hall

LSA Staff:

Diane Powers, Fiscal Analyst for the Commission
George Angelone, Attorney for the Commission

Authority: IC 2-5-3-2

COMMISSION ON STATE TAX AND FINANCING POLICY

Legislative Services Agency
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Indianapolis, Indiana 46204-2789
Tel: (317) 233-0696 Fax: (317) 232-2554

MEETING MINUTES[1]

Meeting Date:	**July 23, 2007**
Meeting Time:	**9:00 A.M.**
Meeting Place:	**Government Center South, 302 W. Washington St., Conference Center Auditorium**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**1**

Members Present: **Sen. Luke Kenley, Chairperson; Sen. Brandt Hershman; Sen. John Broden; Rep. Peggy Welch; Rep. Eric Turner; Sen. Robert Meeks; Sen. Lindel Hume; Rep. William Crawford; Rep. Jeffrey Espich; Steven Johnson; Katrina Hall.**

Members Absent: **John Grew.**

I. Call to Order and Introduction of Members

Sen. Luke Kenley, Chairperson, called the meeting to order at 9:05 AM. He then introduced the members of, and advisors to, the Commission. Sen. Kenley excused John Grew from the meeting.

II. Presentation on Indiana's Property Tax System

Sen. Kenley introduced Dr. Larry DeBoer, professor at Purdue University, to make a presentation on historical developments in property taxation in Indiana. Dr. DeBoer gave a powerpoint presentation entitled "Indiana Property Taxes: How We Got here". (See Exhibit A).

Dr. DeBoer then introduced Bill Sheldrake, president of Policy Analytics, to give a presentation on property tax relief legislation from the 2007 session of the Indiana General Assembly. Mr. Sheldrake gave a powerpoint presentation to the Commission entitled "Legislative Actions Re

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[1] Exhibits and other materials referenced in these minutes can be inspected and copied in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for copies may be mailed to the Legislative Information Center, Legislative Services Agency, 200 West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for copies. These minutes are also available on the Internet at the General Assembly homepage. The URL address of the General Assembly homepage is http://www.in.gov/legislative/. No fee is charged for viewing, downloading, or printing minutes from the Internet.

Property Tax Relief in 2007". (See Exhibit B).

Sen. Kenley then allowed members to ask questions concerning the presentations. The Commission discussed the following issues with the presenters:

- Growth in the assessed value of residential property versus all other property.
- Problems concerning the current assessment system including:
    - lack of comparative sales data for business property;
    - using the construction cost method for assessing business property;
    - possible erroneous assessments.
- Percentages of property tax revenue going to schools versus local government.
- Local option income taxes for property tax relief.
- Shifts in property tax burden between business and residential property.
- Trending implementation issues.
- The property tax appeals process.
- The elimination of property taxes.
- The growth in the budgets of each unit levying property taxes.

III. Public Testimony

Sen. Kenley recognized Sen. Teresa Lubbers to testify before the Commission. Sen. Lubbers spoke to the Commission about the problems with the current property tax system, and she presented options for amending the system including eliminating property taxes, limiting the annual increase in assessed value, and increasing the Sales Tax and/or the Adjusted Gross Income (AGI) Tax to offset property taxes. Sen. Lubbers submitted her testimony in writing to the Commission. (See Exhibit C).

Sen. Kenley then asked Sen. Pat Miller to testify. Sen. Miller introduced Greg Meyer to testify concerning his problems with property taxes. Mr. Meyer discussed the issues facing people with disabilities and people on fixed incomes as a result of the recent increases in property taxes. After Mr. Meyer concluded his remarks, Sen. Miller went on to discuss actions that could be taken by the Commission, the General Assembly, and the Governor to deal with these property tax issues. Sen. Miller submitted her testimony in writing to the Commission. (See Exhibit D).

Sen. Kenley then opened the meeting for public testimony. He asked that everyone testifying attempt to limit their comments to three minutes or less to allow time for everyone to speak. There was public testimony from approximately 11:00 AM until the Commission broke for lunch at 12:15 PM, and public testimony continued when the Commission reconvened at 1:15 PM. There were approximately 35 people who testified. The issues discussed between the public and Commission members were as follows:

- Changing the property tax rebate provided in HEA 1478-2007 to a credit to be applied to current property tax bills.
- Limiting spending by all units of government.
- Limiting or capping annual increases in taxes and/or assessed values.
- Addressing problems for people on fixed incomes.
- Unifying property tax levies and control under a central authority.
- Limiting the number of assessors.
- Eliminating property taxes.
- Changing or eliminating the Department of Local Government Finance.
- Discussing and addressing assessment issues including:
    - neighborhood factors
    - assessment of business property

- equity in the assessment system
- market value assessment issues
- assessor training
- elected versus contracted assessors
- simplifying the assessment process
- further use of methods of assessment other than comparable sales.

- Increasing other taxes to offset the property tax.
- Issues concerning people who buy homes that increase greatly in value
- The effects of increased property taxes on renters and rental owners.
- The effects of these increases on the real estate market.
- Using a referendum for property tax increases.
- Changing the current petition and remonstrance procedures for school projects.
- Requiring state and local government units to revise FY 2008 budgets for give immediate relief.
- Using the state surplus to provide immediate property tax relief.
- Proposing a constitutional amendment to repeal and prohibit property taxes.
- Convening a special session of the Indiana General Assembly to address property tax issues.
- Changing the law allowing Marion County to increase certain local income taxes.
- Providing senior citizens with property tax relief.
- The effectiveness of allowing a county council to adopt a local option income tax for property tax relief.
- Providing homestead credits at the time of closing.
- Analyzing comparable property values at every property tax appeal.
- Assessing fees for public safety services.
- Implementing fees for nonprofit entities who are exempt from property taxes.
- Adopting a commuter tax to provide property tax relief in Marion County.
- Eliminating township government.
- Equalizing rates and assessments.
- Remembering individuals rather than relying on averages.
- Adding more citizen representation to the membership of the Commission.
- Requiring real estate developers to pay fees to offset property tax increases.
- Basing all property tax calculations on the purchase price of the property.
- Encouraging long term property ownership.
- Adding the property tax line items and calculations to the state AGI Tax forms.
- Implementing revenue sharing across the state to equalize tax burdens.

Several individuals testifying on the issues above either submitted supporting documents or written testimony to the Commission. (See Exhibits E - K).

IV. Other Business and Adjournment

Sen. Kenley announced the Commission would meet on Monday, July 30, 2007 at 9:00 AM in Room 431 of the State House. He then asked if there was any other business to come before the Commission. Seeing none, Sen. Kenley adjourned the meeting at 4:00 PM.

Exhibit A
Commission on State Tax and Financing Policy
Meeting #1, 7/23/07

Indiana Property Taxes: How We Got Here

Larry DeBoer
Department of Agricultural Economics
Purdue University

July 23, 2007

How We Got Here: Supreme Court Decision

- For decades houses were under-assessed compared to business property
- 1993 Town of St. John lawsuit challenges assessment practice
- 1998 Supreme Court decision requires assessment based on objective measures of property wealth; market value assessment

How We Got Here: Reassessment and Restructuring

- 2002-03 reassessment raises tax bills for older homes, rental housing, farm land
- June 2002 tax restructuring raises sales, cigarette and gaming taxes to provide a billion dollars in added property tax relief; makes many other changes in taxation

How We Got Here: Inventories

- Restructuring schedules full elimination of property tax on inventories for 2007 taxes; 41 counties adopt early; 51 remain for 2007
- Counties are allowed to use income tax to protect homeowners from tax shift; 42 did so
- Inventory tax elimination ratified by voters in 2004 constitutional referendum

How We Got Here: Trending and Tax Relief Cap

- Supreme Court decision requires trending, the annual adjustment of assessed values for changes in market values; adopted in 2001, scheduled to start for 2007 taxes; a six-year price adjustment, 1999 to 2005 values
- 2005 General Assembly caps growth of property tax relief in state budget at just over $2 billion a year; cap becomes effective in 2007

Homeowner Property Taxes, 2007

Estimated average increase in homeowner taxes, statewide (before end-of-year rebate)	**24%**
Inventory tax elimination in 51 remaining counties	**4%**
Cap on state tax relief	**4%**
Trending from 1999 to 2005 prices; possible business trending error	**10%**
Increases in local government tax collections	**6%**

Who and How?

- Who should pay for local government?
  - Assessment divides local government costs among taxpayers
  - Market value assigns greater share to homeowners than old assessment method
- How should we pay for local government?
  - State property tax relief shifts taxation to state sales taxes (and other state taxes)
  - Local property tax relief shifts taxation to local income taxes

Exhibit B
Commission on State Tax and Financing Policy
Meeting #1, 7/23/07

PolicyAnalytics, LLC

RESEARCH. ANALYSIS. RESULTS.

Legislative Actions Re Property Tax Relief in 2007

An Overview of Major Changes

July 23, 2007

William J. Sheldrake, President
Policy Analytics, LLC

Legislative Actions

- Direct Relief – State actions
  - $550 million in Homestead Credits in 2007 and 2008
  - Retained $45,000 Homestead Deduction
- Local Government Tools
  - 3 New Local Income tax options
  - A control mechanism, the county board of tax and capital projects review

PolicyAnalytics, LLC
RESEARCH. ANALYSIS. RESULTS.

Homestead Credit

1. Funded from licenses to "Racinos"
2. $300 million as rebate of 2007 payable property taxes
3. $250 million as a credit on 2008 property tax bills
4. Applies to homeowners only

Homestead Deduction

- Deduction from AV of $45,000 was scheduled to drop to $35,000
- The $45,000 amount was retained through 2008
- The deduction will phase down by $1,000 increments beginning in 2009

New Local Options

1. A local income tax to freeze the property tax levy – max of 1%
2. A local income tax to provide property tax relief – max of 1%; [distribution options]
3. A local income tax for public safety – max of .25% [except in Marion County, .5%]

New Control Mechanism

- New county based capital projects review boards beginning in CY 2009
- Produces capital projects plan
- Looks out for 5 years into the future
- Applies to controlled projects, GT $7 million

Evaluation of Changes

- What was Indiana's state and local tax profile prior to the 2007 changes?
- How will the 2007 changes affect taxpayers?
- What will the future say about this new state and local tax structure?

Indiana's Prior Profile

- Moderate to low tax state overall
- Higher dependence on property taxes to fund local government than many
- Higher dependence on business to fund local government than many
- Relatively low income tax rate [state and local]
- Average State sales tax rate

The 2007 Tax Mix Changes

- Will Revenues be sufficient?
- Will Revenues be as stable as before?
- Who Pays Less / Who Pays More?

What will the Future Say?

- Some of the measures adopted in the 2007 package will "roll off" in future years.
- Some of the control mechanisms if utilized promise greater local citizen involvement.
- Local governments have more tools to affect their own tax mix.

Senator Teresa Lubbers Testimony
Before the Commission on State Tax and Financing Policy
July 23, 2007

Improve Local Budgeting

- **Reverse the local budgeting process** so that local government bases budgets on revenues that are available rather than raising taxes and levies to feed local budgets after they are set. The current local budgeting process offers no incentive for a taxing unit to cut or reduce its budget.

- **Reduce the number of taxing units** and require more public notice and input of the ones that remain. The current process favors those who spend rather than those who pay.

- **Change the membership of Local Control Boards which were enacted to reduce excessive construction/debt for new capital projects.** There are too many members on the board who are a part of the system and too few people who represent taxpayers.

- **Strengthen the remonstrance process**. While much friendlier to taxpayers than before, the process remains tilted in favor of schools and civil units over taxpayers.

Make the property tax reasonable, knowable and finite for every homeowner or abolish it.

- For homeowners, **a circuit breaker of 1 percent or 1.5 percent** of assessed value is reasonable provided the assessment is professional and valid.

- The reduced circuit breaker for homeowners **should be adopted by the General Assembly as soon as possible** either in a special session or the next session of the General Assembly and it should be effective right away.

Reduce Costs Paid by the Property Tax

- State government should reduce the property tax burden by **picking up the costs of welfare and juvenile incarceration.**

- State government should also **pick up the total operating budgets for schools.**

Replacement Revenue for Local Government

- Property tax revenue lost to local governments could be replaced by other taxes but only if the local budgeting process is changed to assure the public that the budgeting process is transparent and credible.

- Implement a 1-1.5% circuit breaker and adopt increases in sales, income or a combination of these taxes to replace lost revenue.

- Eliminate property taxes and replace them with an increase in sales tax, income tax or a combination of these taxes.

Testimony by Teresa Lubbers
Commission on State Tax and Financing Policy
July 23, 2007

My thanks to Sen. Kenley and other members of the commission for dedicating today's meeting to an investigation of what's wrong with the property tax system. Simply stated, it's totally broken.

As I prepared my thoughts for today's meeting, I was again overwhelmed by the enormity of this problem and the inadequacy of my words to capture the sentiments of Hoosiers and especially the people in the district I represent – frustration, distrust, anger, fear, and disbelief – to name a few. As I have said on many occasions, this crisis is not about people who are unwilling to pay their fair share. It is about people who face such skyrocketing increases that they may lose their homes, choose or be forced to move (if they can sell after the property taxes have devalued their homes) or make major changes in their lives. It is about a system that punishes people who take care of and add value to their homes. It is about a system where there is little relationship between the taxes levied and the services received.

In the limited time I have today I won't reiterate the multiple reasons why we are in this mess. They have been highlighted

everyday since the bills arrived in our mailboxes. Regardless, the explanations do little to calm an enraged and engaged public. The Governor's actions to provide immediate relief are important, especially for those who have been hardest hit and face personal devastation. But all of us understand that any short term relief is inadequate unless it is followed by the kind of reform that removes the growing reliance on property taxes as the funding source for local government.

In my conversations with people, I listen to their stories first and then I ask them their best thoughts on how to fund local government. Their recommendations are good ones, worthy of our consideration as we move forward.

The first recommendation is usually -- cut spending. A system that funds local government by first deciding how much it will spend and then taxing people accordingly is backwards. The local budgeting process must be reversed. We must reform the process so that governments live within a budget rather than adopting higher and higher levies and then setting tax rates to feed that budget. There is little incentive for a taxing unit to cut or reduce its budget.

Multiple taxing units which are essentially unaccountable to the public complicate the problem even more. We need to reduce the number of independent taxing entities and allow more public input of the ones that remain. The current process favors those who spend rather than those who pay.

While I understand the desire to be a first class city, I do not understand how we can achieve that status by breaking the backs of those who choose to live here.

While I understand the need for adequate public safety funding, I do not agree with raising the income tax in Marion County without first using a local income tax increase for property tax relief. It's unimaginable to request a $100 million tax hike on top of the outrageous property tax bills that homeowners face.

While I understand the desire for 21st Century school buildings and facilities, I do not believe $14 million dollar swimming pools or back to back bond issues for school construction will provide the turnaround in student performance that we want.

After my constituents call for restraint in spending, they talk about the partial or complete elimination of property taxes. The

property tax should be reasonable, knowable and fixed for every homeowner or it should be abolished. Today it is not any of these three things.

Their counsel usually falls into one of the following:

1. Eliminate property taxes and replace them with an increase in sales tax, income tax or a combination. Of course, they understand that this will create significantly higher taxes in these areas but they still believe that property taxes are inherently unfair.

2. Move to a system like California or Massachusetts where property taxes are limited to a percent of the homes assessed value (1-1.5%). Indiana's 2 percent circuit breaker is a move in this direction but it will never be reasonable, knowable and fixed so long as assessment is based on a market value that can rise without any action on the taxpayer's part or the assessment is not valid.

3. Fund local government through a combination of property taxes (which would be fixed at a flat level), and increases in sales and income taxes. The right balance of these three

should be the main topic of our discussions of long-term reform.

As we shift from discussions of immediate relief to reform, I offer some additional thoughts.

The current complex system of assessment is unworkable. It must be simplified and transparent. We have to provide other ways for local government to raise revenue, but this will only be credible with the public if people are convinced that budgets are accessible and visible to them.

The state should provide relief to local government by picking up the total operating costs of schools and costs associated with welfare and juvenile incarceration.

The Control Boards (which were an important part HB 1478) and were designed to reduce excessive construction/debt for new capital projects should be strengthened. There are too many members of the board who are a part of the system and too few people who represent taxpayers. The remonstrance process,

while much friendlier to taxpayers than before, remains tilted in favor of schools and civil units over taxpayers.

The lawsuit that resulted in the state decision to move to a market-based assessment policy was based on this appeal to fairness – people who live in identically valued homes should pay the same property taxes. The very same appeal to fairness – equal taxation for equal value is grossly violated across tax district lines. If some remnant of the property tax survives this long term review, we must make good on the promise of fairness.

Finally, let me offer my commitment to the ongoing work of this commission and the task of re-designing the system which funds local government. And to those who I have the privilege of representing, I pledge my best efforts – knowing as I was recently reminded that ….it's really results that matter.

On July 6th, Senator Lubbers and I called for an investigation of the property tax crisis in Indianapolis/Marion County. We asked for this Commission on State Tax and Fiscal Policy to focus hearings exclusively on the causes of property tax increases as well as short- and long-term solutions to the alarming skyrocketing property tax bills.

Senator Kenley; thank you for promptly scheduling this Commission to focus on the property tax crisis.

Thank you to Governor Daniels for providing leadership in providing a temporary solution.

Thank you to the citizens of Indianapolis for their outrage and demand for action.

I agree with Senator Lubbers and will try not to duplicate her testimony.

I have other constituents here to testify but, before I proceed, I want to introduce one constituent from the district I represent, Mr. Greg Meyer, to tell his story. GREG

This is one face behind the numbers, one victim of a system that can no longer be held together by credits and band-aids.

The property tax system is broken. The assessment system is broken.

Exhibit D
Commission on State Tax and Financing Policy
Meeting #1, 7/23/07

It doesn't work for people with disabilities. It doesn't work for senior citizens. It doesn't work for young families. It doesn't work for landlords and tenants. It doesn't work - period.

There is a lack of consistency in assessing from house to house, township to township, and county to county.

There is no incentive to improve homes and communities.

The property tax problem is an issue that can't wait. There are too many taxing units. The system is too complicated. It must be fixed now.

What Governor Daniels has done addresses the immediate crisis, but if the new reassessment brings a similar outcome to this one; Hoosier property owners will still face outrageous bills.

I urge this Commission to be bold, creative, and sensitive - to fix property taxes now.

There are two sides to the coin: how revenue is raised and how it is spent. You must look at both sides. Please examine local government spending and the number of taxing units.

I am calling for a partial or complete elimination of property taxes. Many are calling for the total elimination of property taxes only. The earliest this could happen, if the constitutional amendment were on the ballot in 2010, is 2011.

We cannot wait until 2011 to deal with the property tax crisis that faces us now. Even if it is repealed in 2011. What started as a court order to make the system fair for all has become a series of confusing numbers and methods.

In addition to short-term relief to cope with our current property tax bills there must be a long-term solution.

My suggestion for immediate relief

I urge you to look to other states, particularly those that have a flat 1% property tax based on purchase price or other methods that do not require property to be assessed.

If there is a special session, the rebate check plan must be withdrawn and credits used instead.

Analyze the effectiveness, responsibilities and role of the Department of Local Government Finance.

The state should give local government relief for welfare costs and the school general fund.

Remove the one-tenth of 1% that goes to the state from property taxes.

Residential bills must be forcefully capped.

In 2004, I introduced Senate Bill 264 to study the elimination of 50%, 75% or 100% of property taxes. While SB 264 did not pass; the concept passed in

another bill. The study was done without results. I have a copy of SB 264 and the Committee Report from 2004, Senator Kenley, which you can distribute.

Never has there been a more pressing need for us to act to curb the long-term growth of property taxes.

We have an opportunity to fix the property tax system once and for all.

Never has there been a more pressing need for us to act to curb the long-term growth of property taxes; be it through the total elimination of property taxes or by capping increases in property taxes and turning to other options - income, or sales taxes or user fees that would replace the revenue from property taxes.

It is unconscionable to raise any tax until we have property tax relief.

I have always tried to represent my district well. I pledge to my constituents, to the citizens of Indiana, and to this Commission to do everything I can to help solve the property tax crisis.

Senator Lubbers' remarks with which I concurred are as follows:

Below is the prepared text comments referred to by David Bursten. Not all items listed below were read at the meeting conducted at the IGCN Auditorium on July 23, 2007. Based on previous comments of Sen. Lubbers and Miller and comments made prior to the public forum I edited my oral presentation in the interest of time and consideration for the Commission and other speakers.

It's been said more than once by others but it bears repeating: The property tax debacle in Indiana is not just a Republican or Democrat issue; both parties share in the blame and are responsible for the total meltdown we have witnessed. Both parties have been playing 'kick the can' with this issue for decades and the 'can' has finally hit the wall with no place left to kick it. It doesn't matter anymore which party is more to blame; the time is now for the Leaders of both houses and the Governor to craft a permanent solution to the Property Tax debacle in Indiana.

The property tax system in Indiana has been broke for a long time - now it's just become bad enough and affected enough people that the voice of the people can now be heard as we demand this issue be rationally addressed with a permanent solution.

That's why it troubles me greatly to hear that Property Reassessments have been ordered. That tells me that the 'fix' is still going to include property taxes. Why assess something that should not be taxed ever again – A person's house.

In Indiana we do not tax the majority of food purchased at the grocery store, because it is considered a necessity of life. It is beyond comprehension that the home a person lives in is not considered a necessity of life, so the State sees fit to tax it. This must STOP NOW.

I'm not just here to vent and complain; I'm here to offer a solution. It's based on the premise that a Property Tax is one of the most insidious taxes ever imposed on any citizen. A property tax is a tax that SHOUTS to EVERY homeowner you NEVER EVER will truly own your home. After the last house payment is made the property tax bill will keep coming - never to end and always going up. In essence we will FOREVER pay rent to our Landlord – The State of Indiana.

The Property Tax should be abolished. With that said, the fact remains the money generated from property taxes must be replaced. I admit I may not grasp all the intricacies associated with this issue, but common sense immediately identifies at least three ways the property tax money can be replaced and that is with proportional increases in the State Sales Tax, Income Tax and the County Option Income Tax.

This method of taxation would more fairly distribute the burden to fund schools and other local government obligations among ALL citizens; not just those that own a home.

Exhibit E
Commission on State Tax and Financing Policy
Meeting #1, 7/23/07

I also feel it is important to briefly touch on the issue of the Business Inventory Tax. I've heard some news reports and read editorials attributing some of the current property tax issue problems to the elimination of this tax. Something that most people fail to recognize or understand is that businesses DO NOT PAY TAXES. Sure, they pay a tax bill. But the reality is a business's tax is a cost of doing business and is figured into the bottom line and factored into the cost of goods, products or services they charge us - the consumer. So it is each of us that patronize a business that pays their tax. Any additional costs that are passed on to business will filter on down to the consumer – let's not fool ourselves.

In closing, I will tell you that I, and tens of thousands of other voting Hoosiers, will not be satisfied until the taxing of our home, be it what we own, are purchasing or are renting has ceased, never to be taxed again. This issue will not go away.

Thank you for your time and courtesy in listening to me.

My personal contact information is as follows:

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Indianapolis, Indiana 46234

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Email at Work: dbursten@isp.in.gov

P.S.

Not listed in this text was my personal Property Tax situation:

2007 taxes increased 80% over 2006

2006 taxes increased 20% over 2005

A net increase in annual property tax of 100% in the span of 13 months.

In 2005 my wife and I paid $2,000 annually in Property Taxes

For 2007 (without relief) our property taxes are $4,000 annually.

Left unchanged, this will translate to about a $200 monthly increase for my house payment since my property taxes are handled by an escrow with my mortgage holder.

Statement to Commission on State Tax and Financing Policy
by
John R. Price, Attorney at Law and
Counsel for Stop Taxing Our Property, Inc.
July 23, 2007

Chairman Kenley and Members of the Commission on State Tax and Financing Policy. My name is John Price. I am Counsel for Stop Taxing Our Property, Inc., a/k/a "STOP", whose members are Hoosier taxpayers and citizens organized to reform Indiana's failed property tax system.

On July 10th eleven Marion County Taxpayers and STOP filed a law suit in Marion Superior Court requesting a reassessment of the County's real estate, alleging that the commercial and industrial real estate was not assessed properly in the 2006 payable 2007 assessment. The taxpayers knew that something was drastically wrong. Not only were their spring 2007 tax bills exorbitant, with minimal research, they learned that the businesses that they value and patronize were not even close to being properly or accurately assessed. The taxpayers' suit outlined the specifics of this wide disparity and the local daily newspaper front-paged their claims. The reassessment and cap at the 2006 level, actions they requested in their suit have now been ordered by the Governor. The remaining issue in their case will be heard on August 7th by Special Judge Culver on the taxpayers' request for a refund of taxes they paid early voluntarily or involuntarily paid by their mortgage companies.

Since the filing of the suit the taxpayers have learned a great deal more. I am providing to you today a listing of seven Banks in Washington Township whose assessment went up zero – nada –zilch, except one that increased by less than 1%. It also appears that most did not increase their assessment in 2002, either. Proof of the problem is Key Bank at 6410 N. College. The parking lots and land did not increase in the assessment, but the building, incorrectly coded as a residence, did jump 37%. The taxpayers were shocked to learn that the Banks in their neighborhoods were assessed, in most cases, at much less than their homes. (Pictures attached). In the 700 block of Broad Ripple Avenue are three Banks, right next to each other. Add up their assessments and they are about equal to Katie McKinney's comparatively modest single family home also in Broad Ripple. The assessment of *three Banks* equal to *one home* – does anyone think that reflects true market value?

Hopefully, the ordered reassessment will correct these obvious and troubling disparities. What is not yet clear is how this could have happened. The Indiana Department of Local Government Finance in March told Marion County that it had not properly assessed the County's commercial and industrial real estate, but then, inexplicably, approved the ratio study and rate. After only two business days in Office the new Commissioner of DLGF announced that three-fourth's of the

County's commercial and industrial real estate had not been assessed. That clearly was known in March by the Department, so who knew what, and when did they know it? This is not an inconsequential question, and should be pursued by this Commission. Real people suffered real trauma and financial angst, many having already made lifestyle changes to adjust to the new taxes imposed upon them, as it turns out, falsely. How this happened is a legitimate inquiry by this body.

Avoiding the same result in the future is also a legitimate and needed subject for inquiry by this Commission. Last Friday the Perry Township, Marion County Assessor told the media that in her opinion the ordered reassessment 'won't change a thing'. If true, that may be because the Assessors in Indiana are using eight year old general commercial retail, mercantile and industrial cost tables from 1999 included in the State mandated Real Property Assessment Manual. Though assessors are advised to update these data, the reality is that the expertise to do so is just not available at that level of government. I think you will hear more on this from Larry DeBoer today.

Mr. Chairman, I would like to close these brief remarks by removing my lawyer hat, and speak as a taxpayer. I believe that Indiana's property tax system is on a collision course with extinction. Based upon the initial research that my clients have uncovered in just these last few days, I would offer a prediction. When the taxpayers of this State learn the real truth about how their real estate, and *others'* real estate, has been assessed, since 2001, and learn of the gross disparities, abuse of the system, and favorable assessments for the influential, they will rise up and throw it all out. The Indiana Supreme Court essentially ordered a market based system, but what has been implemented is so far from what the Court ordered that either the Indiana Tax Court or the Supreme Court itself will have to find in an "as applied" challenge, soon to be filed, that the system be drastically overhauled and reformed, as it is neither fair nor uniform, as required by our State's Constitution. Growing numbers of Hoosiers, having examined the corrupted property tax system, will not be satisfied until it is abolished. The proposals of Advance America, STOP and other citizens' public interest groups should be seriously considered by this Commission, as the public certainly will demand more than another study, or another report. The time for significant and permanent reform is here. History will likely record that it was taxpayers in the streets and in the courts that made it happen. Thank you.

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Banks in Washington Township

Bank Name	Address	2006/7 Assessment	Change from 2002/3
CHASE	706 Broad Ripple Ave.	$210,000	-0-
1ST INDIANA	714 Broad Ripple Ave.	505,800	-0-
SKY BANK	724 Broad Ripple Ave.	303,200	-0-
FIFTH THIRD	2411 E. 71st	330,000	-0-
NATIONAL CITY	6170 N. Keystone	563,500	-0-
NATIONAL CITY	7040 N. College	286,500	-0-
SKY BANK	6254 Allisonville	303,800	-0-
SKY BANK	5702 E. 71st	244,800	-0-
CHASE	5635 N. Illinois St.	357,700	($3,100) +.008%

(But in 2001 assessed at $367,200 and 2002-$354,600/net change -$9,500)

Impact of Incorrect Residential Code:

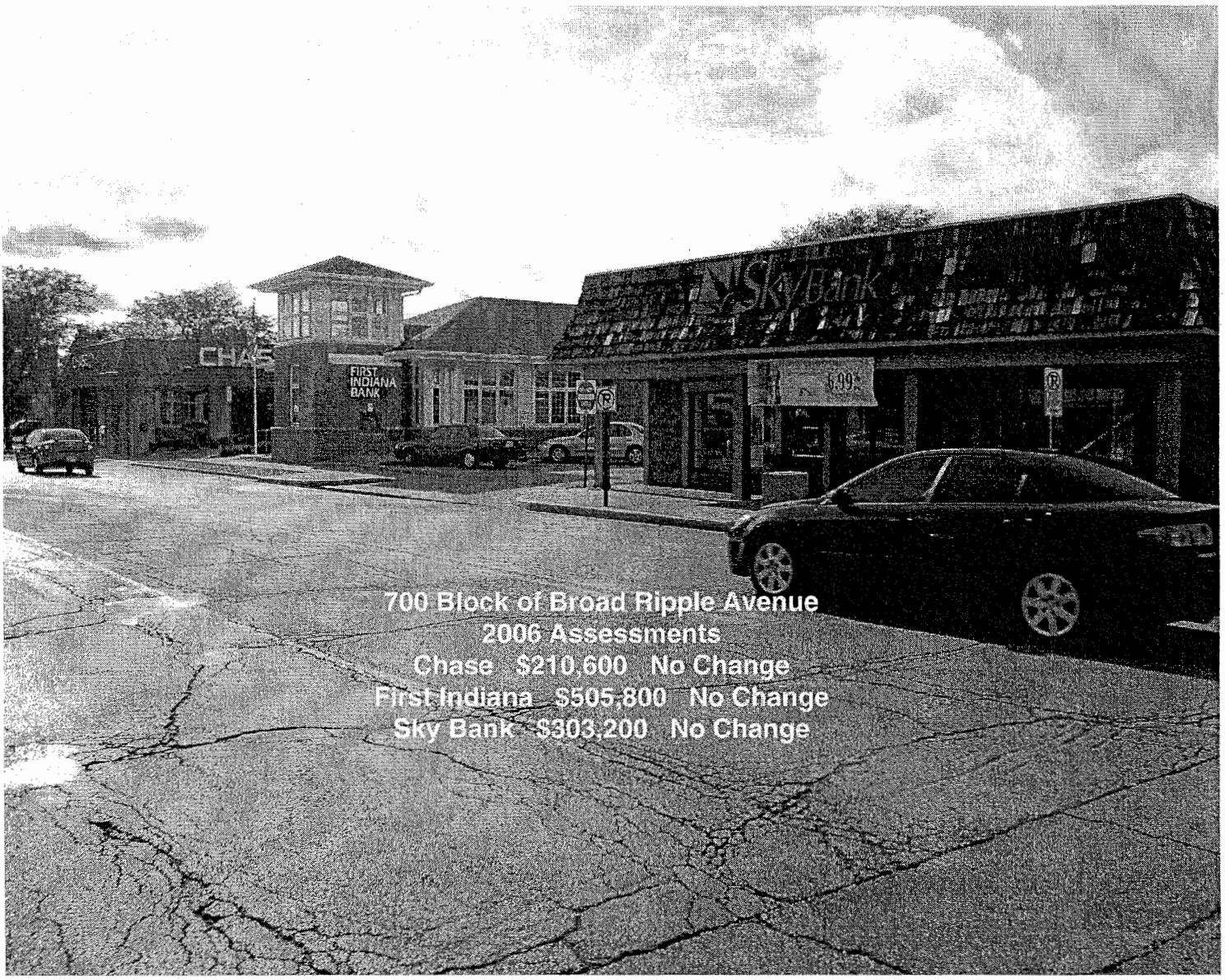
KEY BANK 6410 N. College :

Commercial Codes - (400,452,456---parking lots, vacant land)	93,000	-0-
Residential Code (510 – Single Family)	302,100	($81,400) +37%

2411 E. 71st Street 2006 Assessment $ 330,000 No Change

6254 Allisonville Rd 2006 Assessment $ 303,800 No Change

5635 N. Illinois St. 2006 Assessment $ 357,700 Increase ($3,100) or .008%



700 Block of Broad Ripple Avenue
2006 Assessments
Chase $210,600 No Change
First Indiana $505,800 No Change
Sky Bank $303,200 No Change

Exhibit G
Commission on State Tax and Financing Policy
Meeting #1, 7/23/07

Average Bill Totals by Township on Homestead Properties

TWP	2006 Bill	2007 Bill	% Change	# Incr	Average Increase	# Decr	Average Decrease
Center	$856.39	$1,431.68	67.18%	26,096	$639.27	742	-$148.27
Decatur	$1,750.51	$2,012.40	14.96%	6,714	$345.20	394	-$154.46
Franklin	$2,239.40	$2,681.67	19.75%	11,972	$466.62	1,304	-$59.87
Lawrence	$1,703.15	$2,247.26	31.95%	26,338	$581.55	933	-$128.97
Perry	$1,255.41	$1,556.03	23.95%	23,860	$318.64	1,593	-$103.32
Pike	$1,691.76	$2,373.97	40.33%	17,626	$737.03	460	-$64.50
Warren	$1,433.72	$2,002.18	39.65%	23,637	$585.04	1,135	-$80.48
Washington	$3,939.07	$7,286.52	84.98%	32,044	$3,362.98	302	-$722.16
Wayne	$970.78	$1,340.60	38.09%	28,163	$390.77	730	-$163.35

LEVIES FOR 2007 AND INCREASES OVER 2006 LEVY

UNITS	2007 LEVIES	INCREASE/DECREASE	% of INCREASE
State of Indiana	968,316.00	2,880.00	0.002%
* Townships	95,912,862.00	14,050,003.00	10.613%
Schools	714,559,366.00	63,093,143.00	47.660%
Other Cities & Towns	23,676,955.00	119,161.00	0.090%
* City of Indianapolis	182,399,031.00	1,871,066.00	1.413%
Marion County	143,753,744.00	5,615,929.00	4.242%
** Welfare	106,635,179.00	45,732,251.00	34.546%
Libraries	40,764,179.00	675,036.00	0.510%
Public Transportation	21,396,709.00	1,235,771.00	0.933%
Health & Hospital	90,456,328.00	(13,079.00)	-0.010%
Total Levies	1,420,522,669.00	132,382,161.00	100.000%

* Township and City of Indianapolis have been adjusted to neutralize the merger of Washington Twp. Fire
** Welfare includes debt service for 2006 & 2007

2005/2006 VS 2006/2007 CALCULATE

REAL PROPERTY 2005 PAY 2006		REAL PROPERTY 2006 PAY 2007		DIFFERENCE	% CHANGE
362,340 RECORDS		364,857 RECORDS			
LAND	9,048,555,100.00	LAND	9,346,284,800.00	297,729,700.00	3.29%
IMPROVEMENTS	36,358,275,600.00	IMPROVEMENTS	42,916,511,700.00	6,558,236,100.00	18.04%
DEDUCTIONS	10,338,271,430.00	DEDUCTIONS	12,223,903,720.00	1,885,632,290.00	18.24%
NET ASSESSED	35,068,559,270.00	NET ASSESSED	40,038,892,780.00	4,970,333,510.00	14.17%
GROSS TAX	1,109,344,642.78	GROSS TAX	1,392,157,434.62	282,812,791.84	25.49%
PTRC	257,003,574.82	PTRC	279,751,583.64	22,748,008.82	8.85%
ST. HOMESTEAD	55,136,662.04	ST. HOMESTEAD	47,385,263.74	(7,751,398.30)	-14.06%
CO. HOMESTEAD	15,753,416.60	CO. HOMESTEAD	20,557,580.34	4,804,163.74	30.50%
NET TAX	781,450,989.32	NET TAX	1,044,463,006.90	263,012,017.58	33.66%

PERSONAL PROPERTY 2005 PAY 2006		PERSONAL PROPERTY 2006 PAY 2007			
47,693 RECORDS		49,159 RECORDS			
SCHEDULE A	6,641,906,900.00	SCHEDULE A	6,629,322,390.00	(12,584,510.00)	-0.19%
SCHEDULE B	2,097,823,550.00	SCHEDULE B	6,157,960.00	(2,091,665,590.00)	-99.71%
DEDUCTIONS	1,254,308,280.00	DEDUCTIONS	1,357,899,080.00	103,590,800.00	8.26%
NET ASSESSED	7,485,422,170.00	NET ASSESSED	5,277,581,270.00	(2,207,840,900.00)	-29.50%
GROSS TAX	250,803,905.16	GROSS TAX	192,859,311.78	(57,944,593.38)	-23.10%
PTRC	31,861,182.50	PTRC	20,428,620.46	(11,432,562.04)	-35.88%
NET TAX	218,942,722.66	NET TAX	172,430,691.32	(46,512,031.34)	-21.24%

MOBILE PROPERTY 2005 PAY 2006		MOBILE PROPERTY 2006 PAY 2007			
7,049 RECORDS		6,851 RECORDS			
LAND		LAND			
IMPROVEMENTS	57,843,510.00	IMPROVEMENTS	57,074,210.00	(769,300.00)	-1.33%
DEDUCTIONS	14,950,410.00	DEDUCTIONS	14,767,380.00	(183,030.00)	-1.22%
NET ASSESSED	42,893,100.00	NET ASSESSED	42,306,830.00	(586,270.00)	-1.37%
GROSS TAX	1,426,988.40	GROSS TAX	1,529,622.18	102,633.78	7.19%
PTRC	293,552.90	PTRC	272,285.70	(21,267.20)	-7.24%
ST. HOMESTEAD	52,064.28	ST. HOMESTEAD	36,699.90	(15,364.38)	-29.51%
CO. HOMESTEAD	14,875.26	CO. HOMESTEAD	15,922.14	1,046.88	7.04%
NET TAX	1,066,495.96	NET TAX	1,204,714.44	138,218.48	12.96%

COUNTY TOTAL 2005 PAY 2006		COUNTY TOTAL 2006 PAY 2007			
417,082 RECORDS		420,867 RECORDS			
LAND	15,690,462,000.00	LAND	15,975,607,190.00	285,145,190.00	1.82%
IMPROVEMENTS	38,513,942,660.00	IMPROVEMENTS	42,979,743,870.00	4,465,801,210.00	11.60%
DEDUCTIONS	11,607,530,120.00	DEDUCTIONS	13,596,570,180.00	1,989,040,060.00	17.14%
NET ASSESSED	42,596,874,540.00	NET ASSESSED	45,358,780,880.00	2,761,906,340.00	6.48%
GROSS TAX	1,361,575,536.34	GROSS TAX	1,586,546,368.58	224,970,832.24	16.52%
PTRC	289,158,301.34	PTRC	300,452,489.80	11,294,188.46	3.91%
ST. HOMESTEAD	55,188,726.32	ST. HOMESTEAD	47,421,963.64	(7,766,762.68)	-14.07%
CO. HOMESTEAD	15,768,291.86	CO. HOMESTEAD	20,573,502.48	4,805,210.62	30.47%
NET TAX	1,001,460,207.94	NET TAX	1,218,098,412.66	216,638,204.72	21.63%

HOMESTEAD ASSESSED VALUATION

15,874,080,619.00 2005-2006

18,785,584,978.00 2006-2007

Washington Township Property Tax Bill Comparison

Dist. 801

This comparison is for a residential property located in Washington Township District # 801, which includes the City of Indianapolis and IPS tax rates

	2006	Credit %	2007	Credit %	Change	
Average Assessed Valuation	111,237.00		157,818.00			
Avg. Deductions	23,986.00		29,498.00			
Avg. Net Assessed Valuation	87,251.00		128,320.00		47.07%	Increase
Tax Rate	3.5537		4.0422		13.75%	Increase
Gross Bill	3,100.64		5,186.95		67.29%	Increase
State PTRC	787.79	25.4072%	1,112.14	21.4412%	3.97%	Decrease*
Net Bill	2,312.85		4,074.81			
State HSC	414.98	17.9423%	440.89	10.8200%	7.12%	Decrease*
County HCS	118.57	5.1264%	191.28	4.6942%	0.43%	Decrease*
Resident Tax Bill	**1,779.31**		**3,442.63**		**93.48%**	**Increase**

Tax Bill Increase	**$1,663.32**	**State Refund Estimate**	**$440.89**	**Refund 26.51%**

Factors That Caused The Tax Increase

	Amount	Increase Allocation
Change in net assessed value		
Trending Factor	816.04	49.06%
Loss of Inventory AV	152.62	9.18%
Property tax rate increase		
Marion County	0.68	0.04%
Welfare	96.15	5.78%
Washington Township	-1.62	-0.10%
IPS Schools	284.46	17.10%
City of Indianapolis	32.87	1.98%
Library	1.11	0.07%
Indpls Public Trans	2.98	0.18%
Health & Hospital	-0.60	-0.04%
Decrease in State PTRC	123.40	7.42%
Decrease is State homestead Credit	145.22	8.73%
Decrease in County homestead credit	10.00	0.60%
Increase in tax bill	**1,663.32**	**100.00%**

Note: The homestead deduction increased from $35,000 in 2006 to $45,000 in 2007. Since the maximum deduction is 50% of the gross AV, many of the Washington Township residences did not qualify for this increase and it is reflected in the average deductions.

* Decrease is reduction of Credit per cent.

JHS 7/18/07

Center Township Property Tax Bill Comparison

Dist. 101

This comparison is for a residential property located in Center Township Taxing District # 101, but not located in a Tax Incriment Financing District.

	2006	Credit %	2007	Credit %	Change	
Average Assessed Valuation	41,201.00		49,266.00			
Avg. Deductions	12,172.00		14,212.00			
Avg. Net Assessed Valuation	29,029.00		35,054.00		20.76%	Increase
Tax Rate	3.5964		4.0867		13.63%	Increase
Gross Bill	1,044.00		1,432.55		37.22%	Increase
State PTRC	264.95	25.3787%	307.06	21.4347%	3.94%	Decrease*
Net Bill	779.05		1,125.49			
State HSC	141.26	18.1326%	123.09	10.9369%	7.20%	Decrease*
County HCS	40.36	5.1807%	53.40	4.7448%	0.44%	Decrease*
Resident Tax Bill	**597.42**		**948.99**		**58.85%**	**Increase**

Tax Bill Increase	$351.57

State Refund Estimate	$123.09	Refund 35.01%

Factors That Caused The Tax Increase

	Amount	Increase Allocation
Change in net assessed value		
Trending Factor	65.50	18.63%
Loss of Inventory AV	78.04	22.20%
Property tax rate increase		
Marion County	0.19	0.05%
Welfare	26.22	7.46%
Center Township	-0.02	-0.01%
Indpls Public Schools	77.56	22.06%
City of Indianapolis	8.96	2.55%
Library	0.30	0.09%
Indpls Public Trans	0.81	0.23%
Health & Hospital	-0.16	-0.05%
Decrease in State PTRC	41.18	11.71%
Decrease is State homestead Credit	51.55	14.66%
Decrease in County homestead credit	1.44	0.41%
Increase in tax bill	**351.57**	**100.00%**

Note: The homestead deduction increased from $35,000 in 2006 to $45,000 in 2007. Since the maximum deduction is 50% of the gross AV, most of the Center Township residences did not qualify for this increase and it is reflected in the average deductions.

* Decrease is reduction of Credit per cent.

JHS 7/18/07

Property Tax Increase Factors by Tax District

	Center Dist. 101	Franklin Dist. 300	Lawrence Dist. 400	Lawrence Dist. 407	Perry Dist. 500	Warren Dist. 700	Washington Dist 800	Washington Dist 801
Tax Bill Increase	$351.57	$636.26	$863.51	$406.60	$377.82	$385.09	$897.15	$1,663.32
Increase percent	58.85%	37.53%	32.47%	51.54%	26.85%	29.98%	57.69%	93.48%
State Refund Est.	$123.09	$175.34	$360.39	$229.01	$173.73	$148.86	$317.45	$440.89
Percent of Increase	35.01%	27.56%	41.74%	56.32%	45.98%	38.66%	35.38%	26.51%
Increase Factor								
AV Change								
Trending	18.63%	47.03%	59.32%	53.23%	11.96%	3.89%	50.33%	49.06%
Loss of Inventory AV	22.20%	6.30%	14.04%	12.71%	12.05%	9.24%	7.99%	9.18%
Tax Rate Change								
Marion County	0.05%	0.08%	0.11%	0.12%	0.12%	0.09%	0.08%	0.04%
Welfare	7.46%	11.20%	15.49%	17.07%	16.28%	13.04%	11.23%	5.78%
Township	-0.01%	7.77%	-4.34%	-0.06%	0.00%	9.52%	-0.19%	-0.10%
Schools	22.07%	6.17%	-12.83%	-14.14%	22.20%	27.30%	5.55%	17.10%
City of Indianapolis	2.55%	1.70%	2.35%	2.54%	2.45%	1.97%	1.70%	1.98%
City of Lawrence				-7.65%				
Library	0.09%	0.13%	0.18%	0.20%	0.19%	0.15%	0.13%	0.07%
Indpls Public Trans	0.23%	0.35%	0.48%		0.50%	0.40%	0.35%	0.18%
Health & Hospital	-0.05%	-0.07%	-0.10%	-0.11%	-0.10%	-0.08%	-0.07%	-0.04%
Credit Change								
State PTRC	11.71%	9.31%	10.79%	13.84%	14.13%	17.72%	11.04%	7.42%
State HCS	14.66%	10.00%	14.79%	22.34%	19.77%	16.19%	11.62%	8.73%
County HSC	0.41%	0.03%	-0.28%	-0.09%	0.45%	0.57%	0.24%	0.60%
Total Allocation	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

JHS 7/18/07

Net Property Tax Bill Change - Residential vs Other

	Center 101	Franklin 300	Lawrence 400	Lawrence 407	Perry 500	Warren 700	Washington 800	Washington 801
Residential Increase	18,215,944	10,397,210	16,596,613	6,331,529	10,521,573	8,823,356	24,129,875	30,576,721
Personal Property	-5,793,328	-791,927	-3,514,944	-1,128,516	-3,534,506	-5,423,073	-2,737,575	-1,392,092
Comm., Indust. Other	7,160,819	2,975,592	178,493	1,230,305	3,446,217	5,956,049	7,735,327	4,324,126
Net Tax Increase	**19,583,435**	**12,580,875**	**13,260,162**	**6,433,318**	**10,433,284**	**9,356,332**	**29,127,627**	**33,508,755**
Percent Increase	15.36%	25.39%	19.00%	19.54%	15.28%	15.54%	38.30%	72.17%

Exhibit H
Commission on State Tax and Financing Policy
Meeting #1, 7/23/07

Material provided by

Edward McCrocklin
6616 Marmont Circle
Indianapolis, IN 46220

As support for testimony to the

State Tax & Financing Policy Committee

Senator Luke Kenley, Chairman

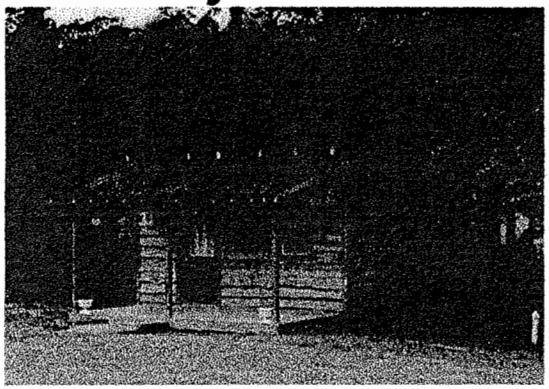
July 23, 2007

Indiana Government Center South

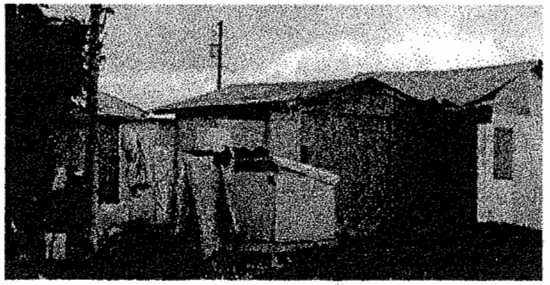
Your House As Seen By:

Yourself...

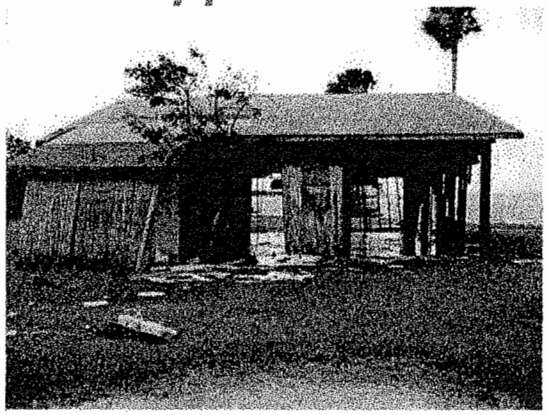
Your Buyer...



Your Lender...



Your Appraiser...



Your Tax Assessor...

Exorbitant Real Property Taxes

The Cause .....

The Indiana Supreme Court Decision to base property taxes on market value.

A factor was added to the property tax system called "Neighborhood Rating" that assessors have used to excess in an effort to maximize tax revenues.

Neighborhood rating was the direct cause for the increased property tax furor in 2003 and this year!

Neighborhood rating was the only factor adjusted in the 2006 reassessment. The replacement cost portion of the assessment system remains set at 1999.

Neighborhood rating considers all properties to be in market ready condition.

Neighborhood rating taxes properties over and over for expense factors.

The replacement cost portion of the property tax system developed by the Department of Local Government Finance.

Methodology developed for calculation of rates, factors and values that appear to be dubious or down right wrong.

Procedures requiring assessors to maximize all factors even to the point of double assessment on certain factors.

Refusal to allow property owners to use factors on a current basis that would allow a lower assessment.

No allowance to reduce cost factors to actual when evidence is presented for justification.

Over zealous tables of values used for assessment.

Methods and procedures favorable to taxpayers not being used at all.

Assessment of temporary structures to gain additional tax base.

Failure to adjust tax rates to assessment levels.

In 2003, tax rates were required to be adjusted downward to match the new higher assessment levels and hold property taxes to pre 2003 levels. Local officials failed to perform this function satisfactorily.

Increased tax rates in 2007 based upon greed by taxing authorities.

All discussions for property tax reform revolve around local option income tax increase, rebate checks or credits, property tax replacement funds from surpluses, or loans, etc. Taxing authorities using property tax proceeds need to learn to operate on less money at a level consistent with a property tax system fix.

The Effect .....

Armed guards in government offices to protect workers from irate tax payers.

Scrambled activity by state legislators to create homestead credit systems and generate rebates to property owners for property taxes known to be excessive.

Protest marches and rallies by tax payers incensed by unreasonable property tax increases.

Reduced home improvement expenditures.

Lower market values for properties.

Reduced sales activity for properties.

Forced sales of properties by owners who cannot afford the taxes.

Increased foreclosure on property owners.

Higher rents.

Neighborhood falling into disrepair.

Possibly higher suicide rate.

Inability of employers to find qualified employees.

Missed opportunities to attract new business due to high taxes and quality job applicants.

The Fix .....

Neighborhood Rating.

Option 1: Remove neighborhood rating from the property tax assessment system. This option corrects bad methodology implemented based upon a decision by the Supreme Court of Indiana.

Option 2: Adjust neighborhood rating to reflect sales proceeds instead of sales price.

Homestead Credit.

Move homestead credit directly to the property assessment system. This encourages investment in property and reduces rents.

Property Tax Assessment System.

Review the entire replacement cost portion of the property tax system and remove dubious methods, rates and values to reasonable levels.

Allow actual cost values to replace calculated or plugged values.

Keep factors favorable to tax payers current to the assessment year.

Remove temporary structures from the assessment system.

Remove taxing factors not being used in the assessment process.

Remove expense related assessment factors.

Simplify the entire property tax assessment system.

Require local officials to give a one year prior notice of increased assessments.

Expand the Over 65 exemption to all fixed income taxpayers to allow reduction of assessments by 50%.

Demand the State Board of Tax Commissioners give greater scrutiny to property tax rate increase requests by local government.

Re-assess all property with the corrected system beginning with 2002 and provide refunds for taxes overpaid in the years effected. For Example:

	Corrected Assessment	Tax Before	Tax After	Refund
2003	169,400	3021.54	2365.20	656.34
2004	169,400	3006.84	2363.88	642.96
2005	169,400	3145.24	2482.15	663.09
2006	169,400	3252.56	2557.04	695.52
2007	184,000	3252.56	2870.96	381.60
Total				3039.51

Example of Computing a Neighborhood Factor

SALE #	SALE PRICE	LAND VALUE	IMPROVEMENT SALE PRICE	RCN	DEPRE-CIATION	IMP VALUE
1	$100,000	$18,000	$82,000	$136,000	($36,000)	$100,000
2	$156,000	$20,000	$136,000	$174,000	($25,000)	$149,000
3	$122,000	$20,000	$102,000	$130,000	($15,000)	$115,000
4	$113,300	$15,000	$98,300	$138,000	($38,000)	$100,000
5	$103,000	$15,000	$88,000	$132,000	($32,000)	$100,000
6	$99,500	$15,000	$84,500	$122,000	($22,000)	$100,000
7	$100,000	$18,000	$82,000	$136,000	($26,000)	$110,000
8	$105,000	$18,000	$87,000	$138,000	($20,000)	$118,000
9	$110,000	$18,000	$92,000	$142,000	($20,000)	$122,000
10	$124,000	$18,000	$106,000	$157,000	($32,000)	$125,000
TOTALS			$957,800			$1,139,000

Divide the total adjusted sale prices (improvements only) by the total Improvement Value to get the neighborhood factor.

$957,800 ÷ $1,139,000= .84 or 84%

Apply the neighborhood factor to all residential and agricultural improvements within the neighborhood as indicated on the property record card.

Depreciation Tables for Residential Structures

This section provides instructions for using the Residential Depreciation Tables to determine the total deprecation percentage for a particular improvement. These tables are to be used on the following types of residential and agricultural improvements:

- dwelling units
- attached and detached garages
- stick-built room additions to mobile and manufactured homes
- exterior features, including basements, of mobile or manufactured homes
- solar and geothermal heating and cooling systems

Note: Room additions to residential dwelling units valued in the "Summary of Residential Improvements" section of the property record card receive zero percent (0.00%) depreciation from the year of completion until the next general reassessment. At the time of the next general reassessment, the room addition will be considered part of the main structure and depreciated in the same manner as the main structure.

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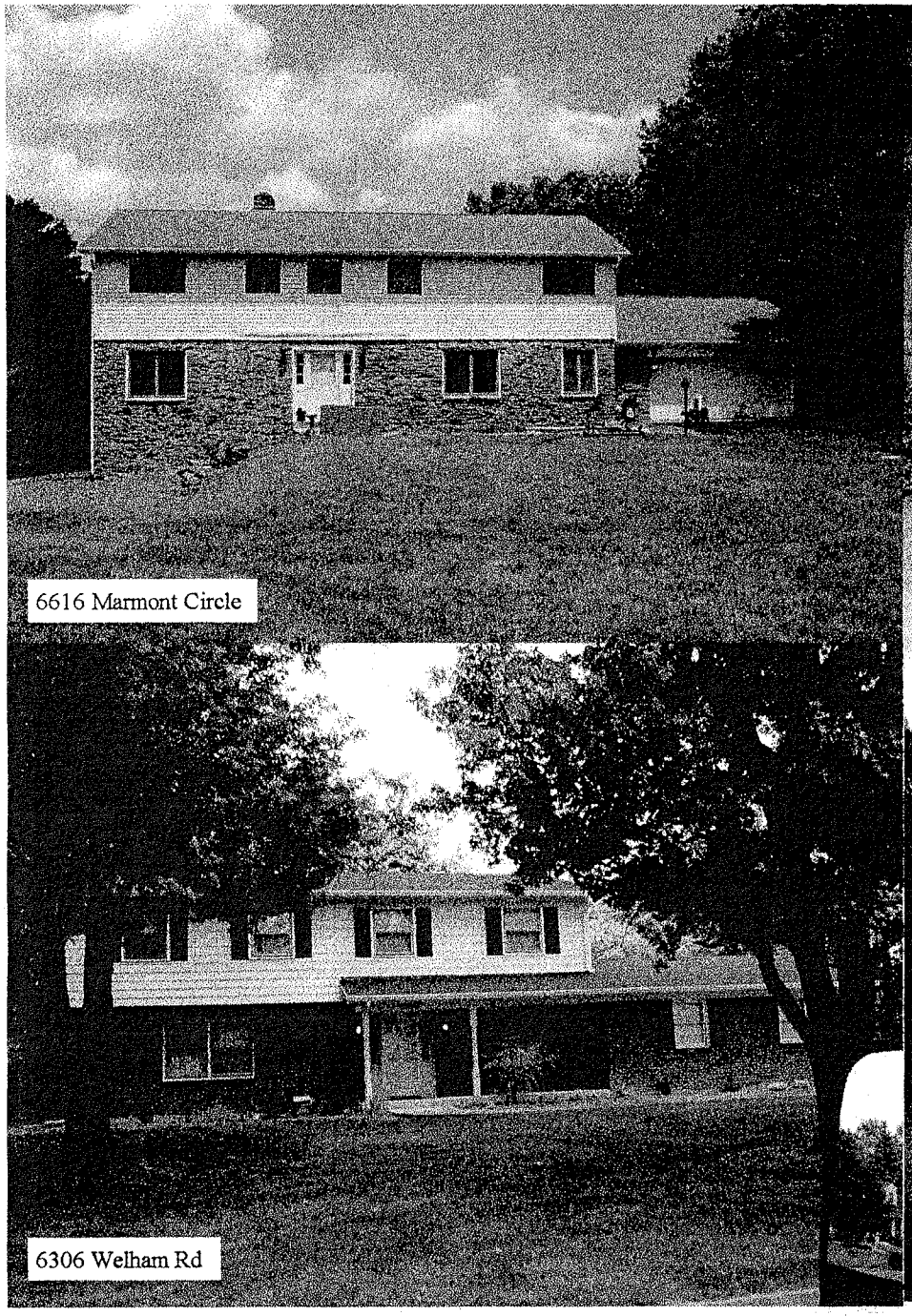
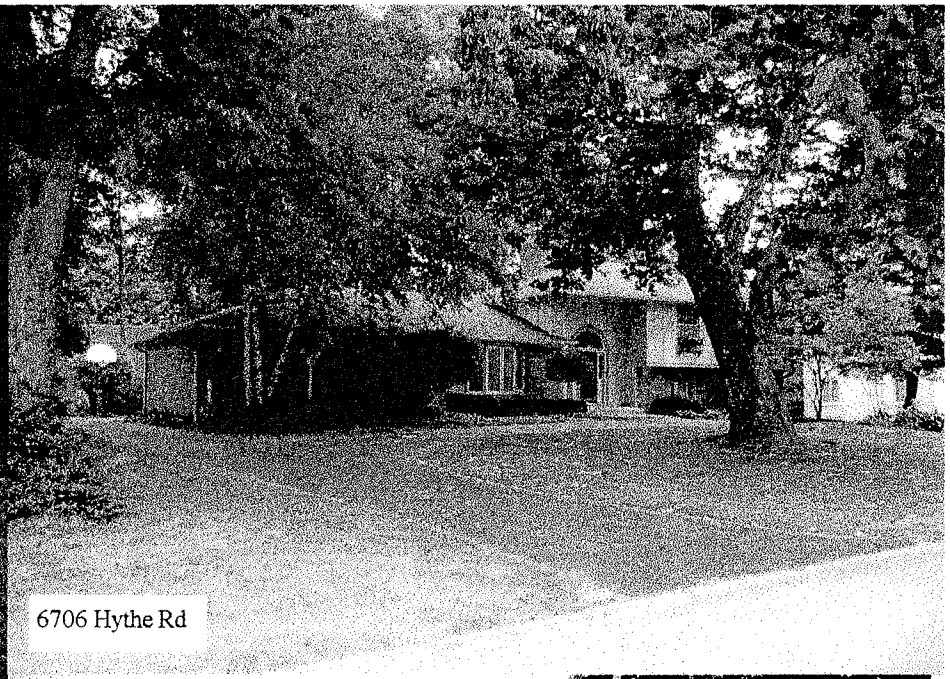
Comparison of
Neighborhood 33 Properties Sold 2005 Price
2002/2006 Assessment

	A	B	C	D	E	F	G	H
1		Year		Date of	Sale	Land	2006	2006
2	Sub-Division	Built	Property Address	Sale	Price	Value	Improvements Value	Assessment
3								
4	D5	1962	6706 Cricklewood Rd	8/20/2004	223,500	27,300	195,900	223,200
5	D9	1970	6419 Woburn Rd (Remodeled)	2/2/2005	190,000	30,200	177,100	207,300
6	D9	1964	7210 Larkshall Rd	2/2/2005	190,000	27,300	206,100	233,400
7	D5	1963	6811 Grosvenor Pl	4/8/2005	225,000	26,800	145,200	172,000
8	D8	1964	6315 Welham Rd	4/19/2005	172,500	27,300	173,900	201,200
9	D8	1964	6706 Hythe Rd	4/8/2005	217,500	28,800	202,500	231,300
10	D5	1965	6625 Farmleigh Dr	4/29/2005	249,900	26,000	166,500	192,500
11	D5	1961	6716 Grosvenor Pl (For Sale at $189,900)	5/16/2005	165,000	28,100	158,300	186,400
12	D5	1965	6639 Cricklewood Rd	5/6/2005	187,000	29,200	139,400	168,600
13	D8	1965	6306 Welham Rd	5/31/2005	170,000	27,300	167,100	194,400
14	D5	1964	6126 Hythe Rd	6/10/2005	256,000	27,300	207,100	234,400
15	D9	1970	7315 Fulham Dr (Remodeled)	6/14/2005	203,000	26,100	181,400	207,500
16	D9	1964	7238 Creekside Ln	6/10/2005	224,500	26,500	177,800	204,300
17	D9	1965	6550 Finchley Rd	6/24/2005	185,000	28,900	158,500	187,400
18	D8	1965	6929 Creekside Ln	7/12/2005	268,000	32,900	252,300	285,200
19	D9	1970	6309 Cromwell Rd	6/17/2005	175,500	23,300	135,500	158,800
20	D8	1964	6938 Daneby Cr	9/9/2005	179,900	25,800	162,800	188,600
21	D5	1964	6051 E. 65th Pl #1 (Remodeled)	11/1/2005	200,000	33,800	209,300	243,100
22	D5	1964	6051 E. 65th Pl #2 (Remodeled)	11/1/2005	275,000	33,800	209,300	243,100
23	D5	1964	6039 Halfmoon Ln	11/1/2005	225,000	27,300	164,200	191,500
24	D9	1971	7316 Fulham Dr	12/7/2005	190,000	25,400	170,100	195,500
25	D5	1961	6638 Cricklewood Rd (Remodeled)	10/28/2005	115,000	27,300	182,900	210,200
26	D8	1965	6815 Creekside Ln	10/28/2005	335,000	31,100	252,100	283,200
27	D5	1961	6804 Cricklewood Rd	10/28/2005	177,000	27,300	228,400	255,700
28								
29			Total		4,999,300	675,100	4,423,700	5,098,800
30								
31			Total less 6706 Cricklewood Ln		4,775,800	647,800	4,227,800	4,875,600
32								
33			Total less 6051 E 65th #1		4,799,300	641,300	4,214,400	4,855,700
34								
35			Total less 6051 E 65th #2		4,724,300	641,300	4,214,400	4,855,700

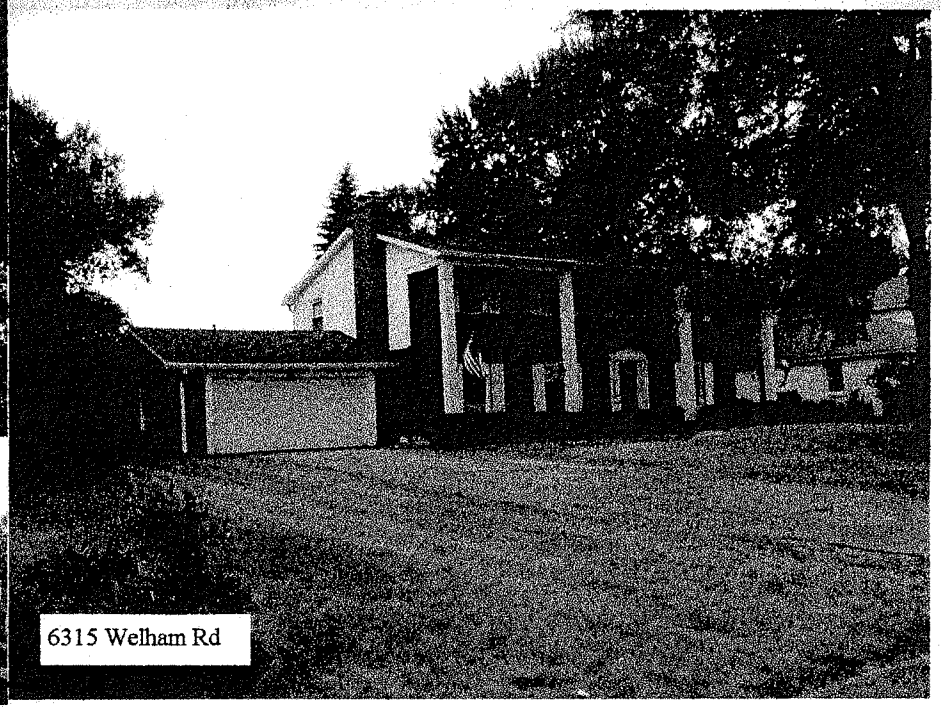


6616 Marmont Circle

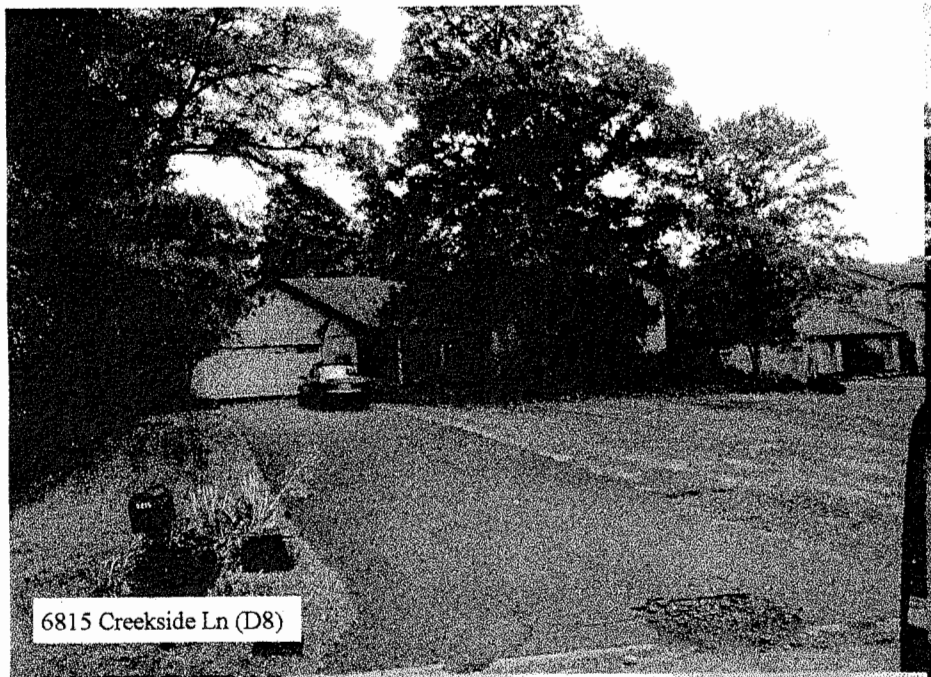


6706 Hythe Rd

6306 Welham Rd

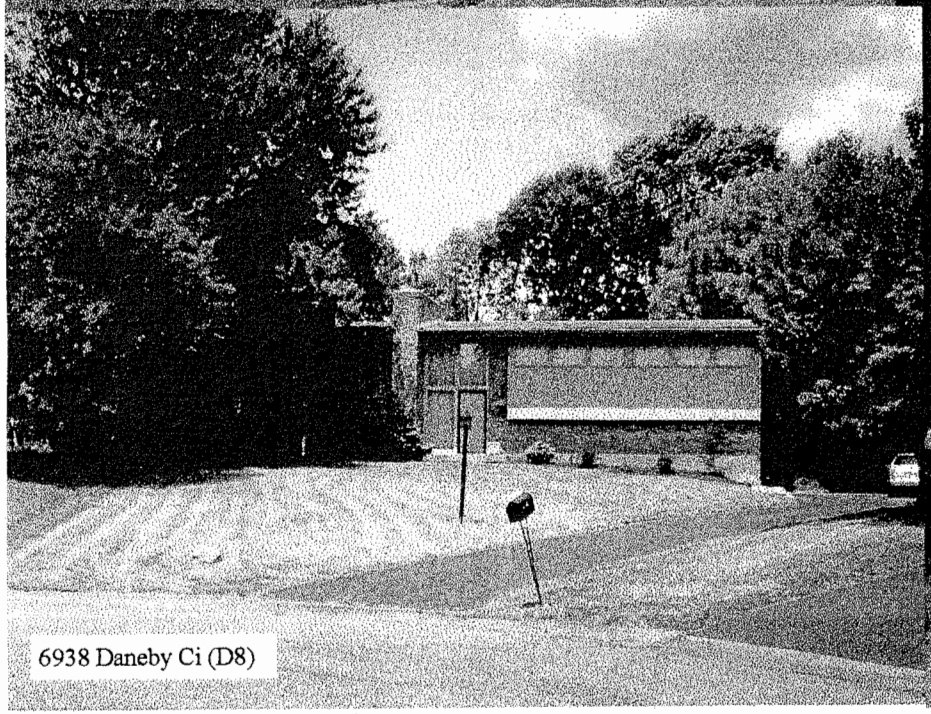


6315 Welham Rd

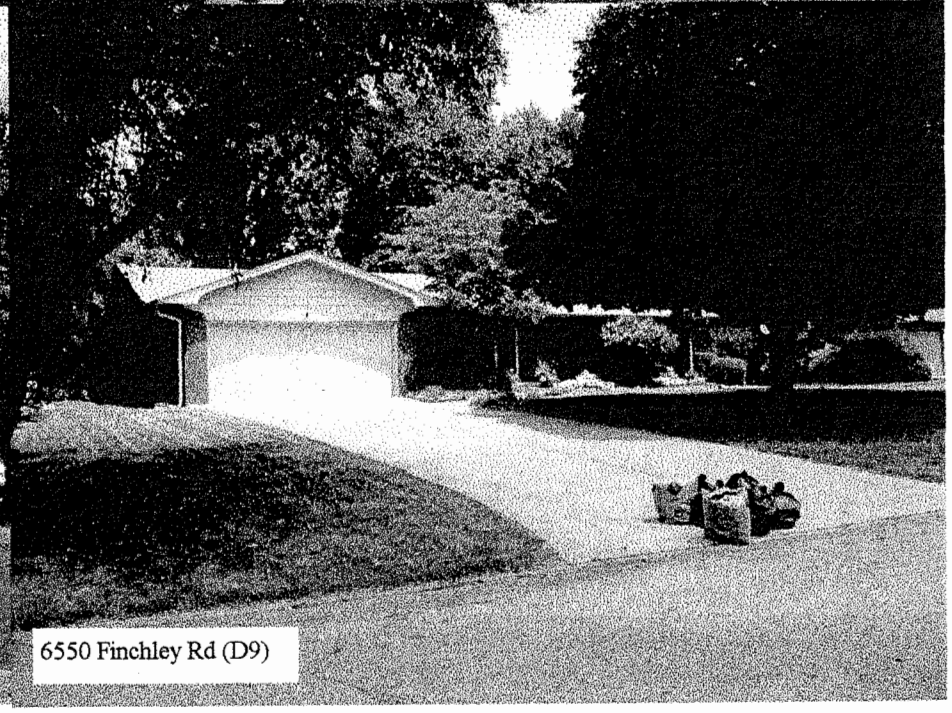


6815 Creekside Ln (D8)

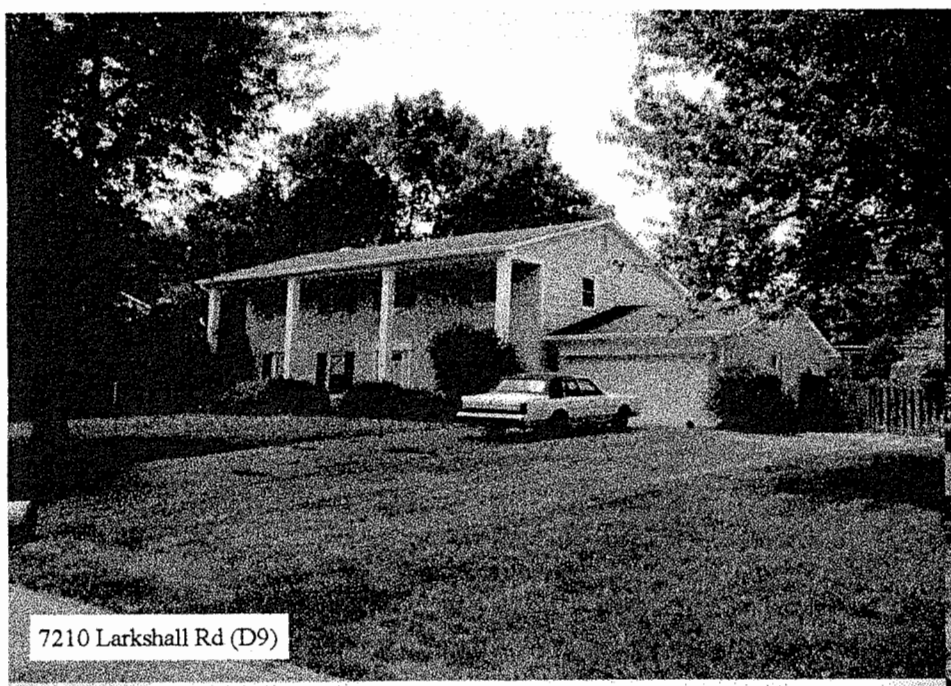
6929 Creekside Ln (D8)



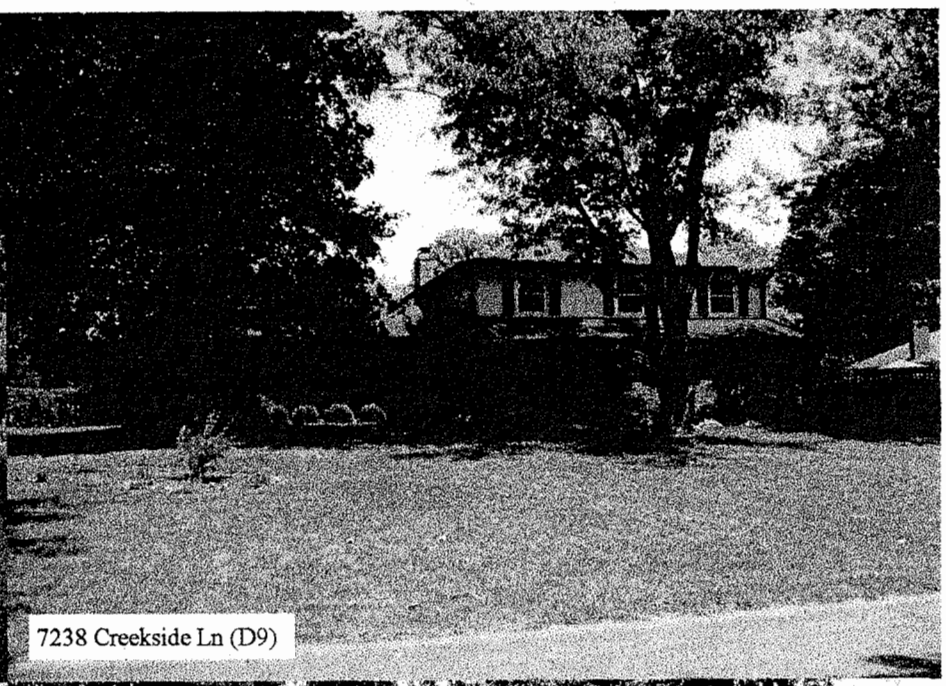
6938 Daneby Ci (D8)



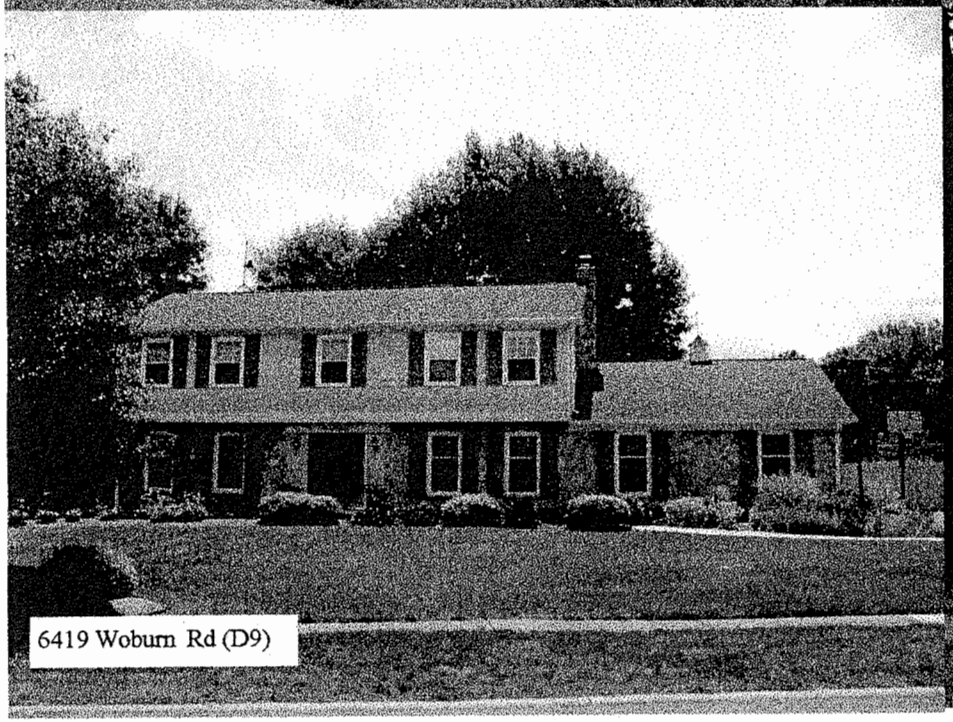
6550 Finchley Rd (D9)



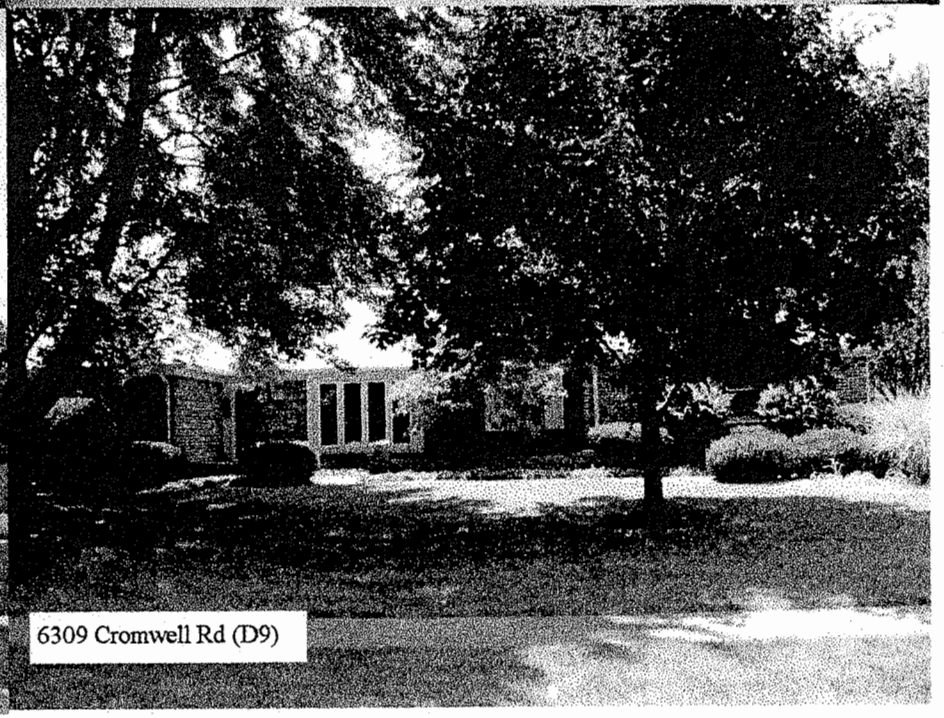
7210 Larkshall Rd (D9)



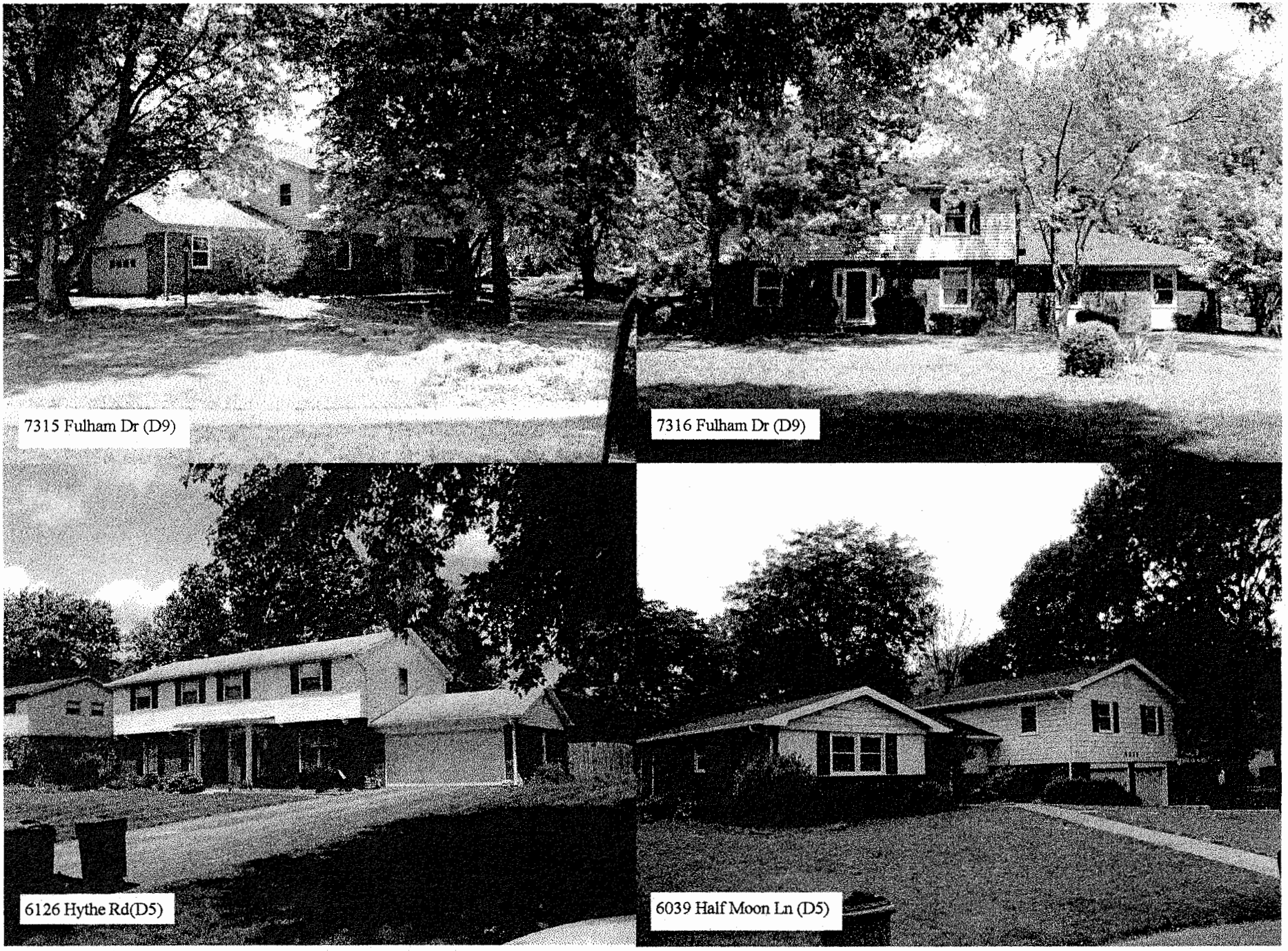
7238 Creekside Ln (D9)



6419 Woburn Rd (D9)

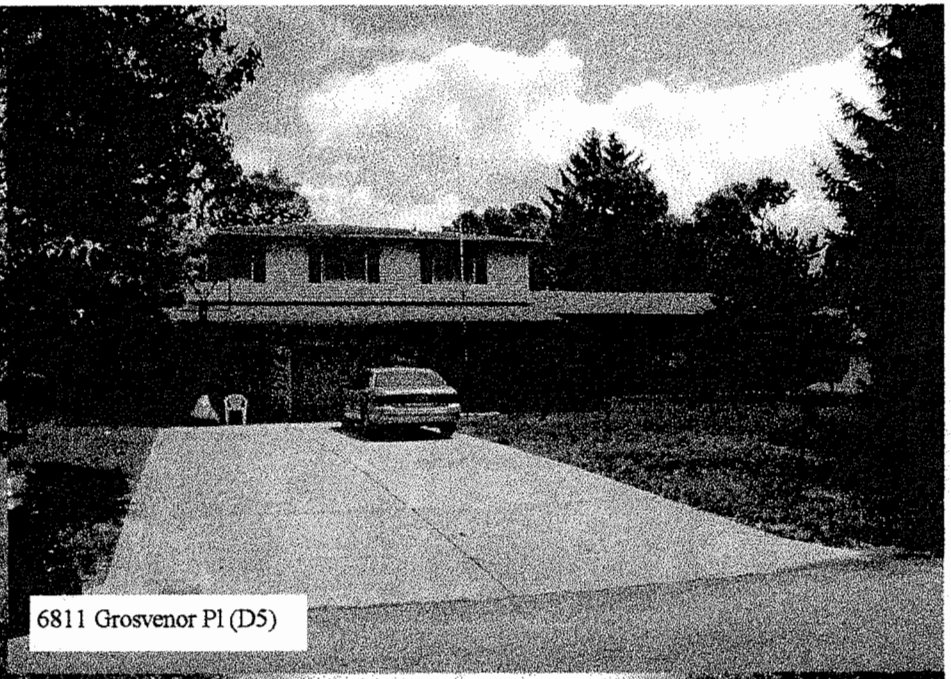


6309 Cromwell Rd (D9)

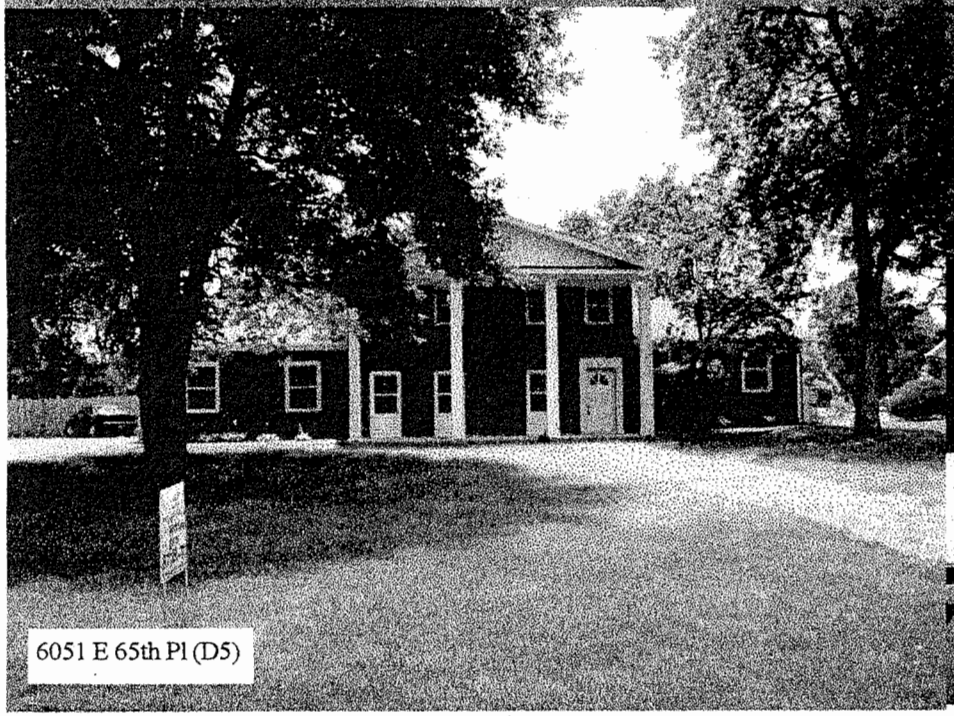

7315 Fulham Dr (D9)
7316 Fulham Dr (D9)
6126 Hythe Rd(D5)
6039 Half Moon Ln (D5)

6716 Grosvenor Pl (D5)

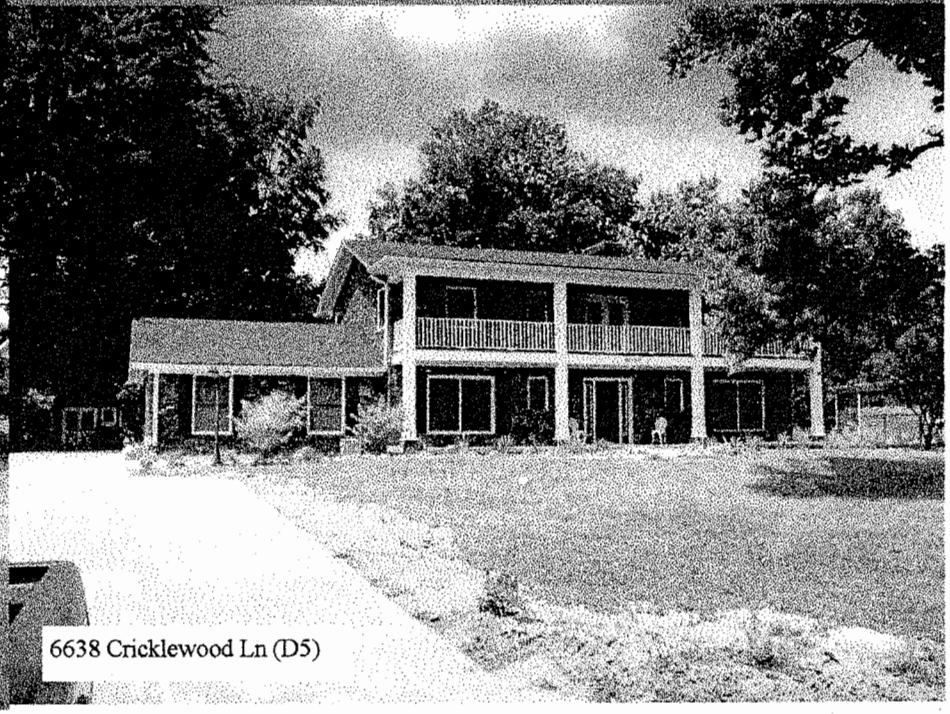
For Sale at $189,900



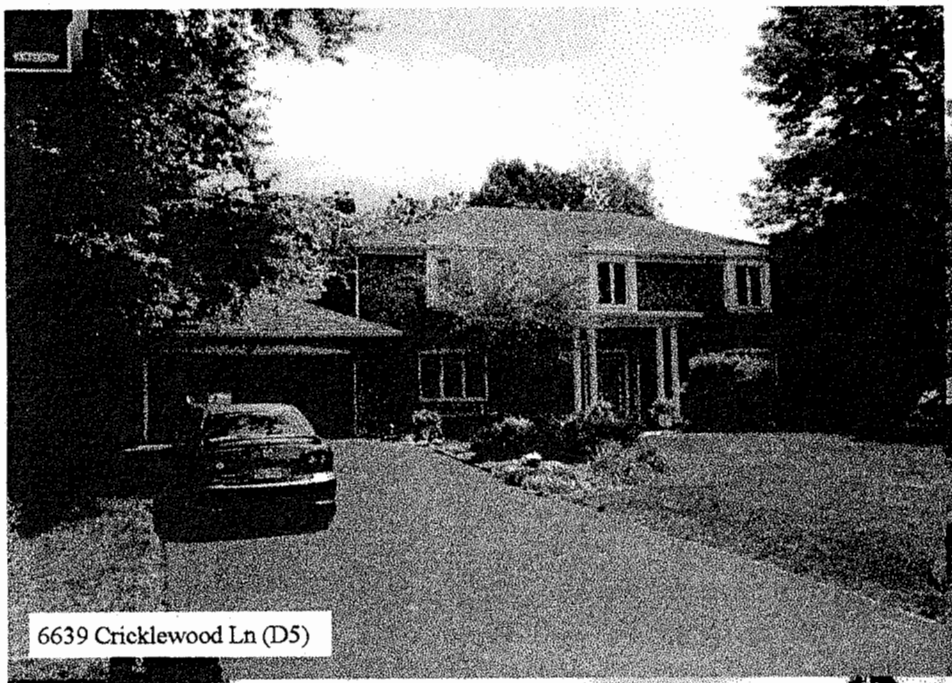
6811 Grosvenor Pl (D5)



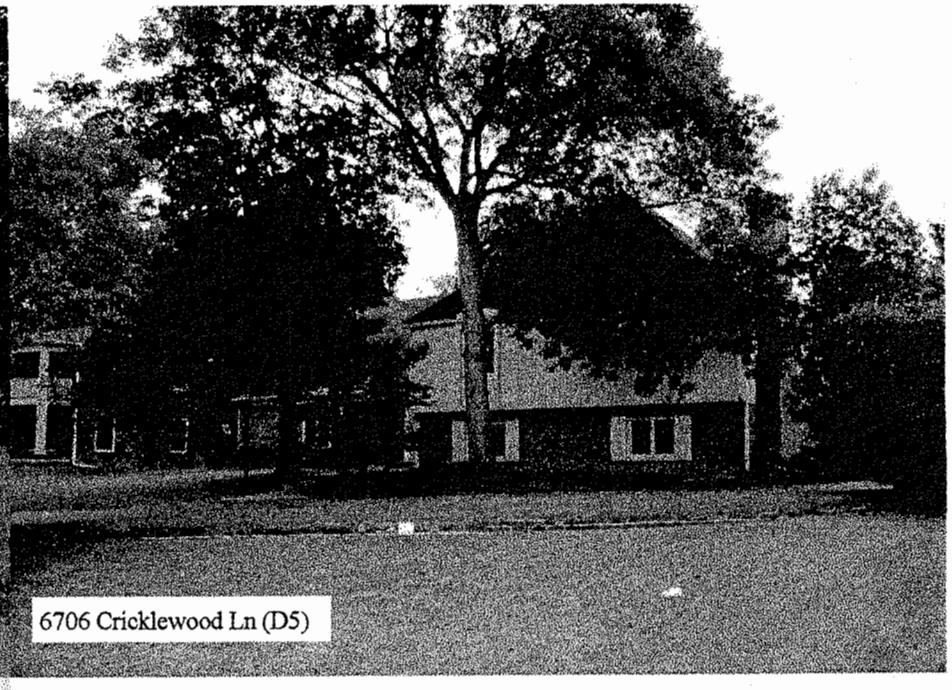
6051 E 65th Pl (D5)



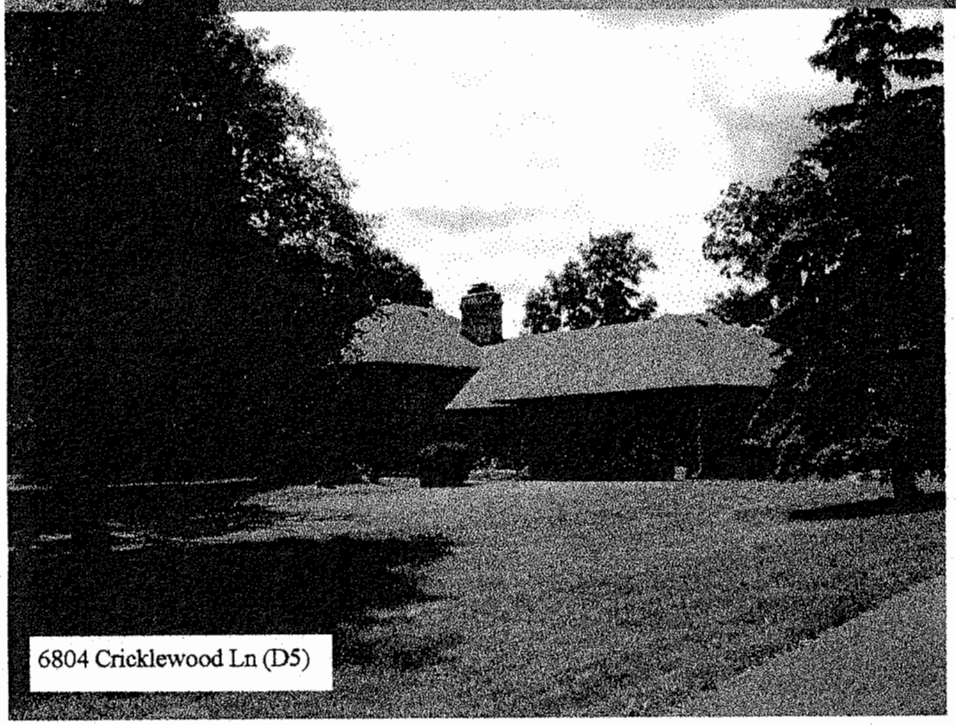
6638 Cricklewood Ln (D5)



6639 Cricklewood Ln (D5)



6706 Cricklewood Ln (D5)



6804 Cricklewood Ln (D5)

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Comparison of
Neighborhood 33 2005 Properties Sold Proceeds
to 2002/2006 Assessment

	A	B	C	D	E	F	G	H	I	
1		Year		Date of	Sale	Land	2006	2006	2002 Improvements	
2	Sub-Division	Built	Property Address	Sale	Price	Value	Improvements Value	Assessment	Value Calc	Asse
3										
4	D5	1962	6706 Cricklewood Rd	8/20/2004	223,500	27,300	195,900	223,200	165,762	
5	D9	1970	6419 Woburn Rd (Remodeled)	2/2/2005	190,000	30,200	177,100	207,300	149,854	
6	D9	1964	7210 Larkshall Rd	2/2/2005	190,000	27,300	206,100	233,400	174,392	
7	D5	1963	6811 Grosvenor Pl	4/8/2005	225,000	26,800	145,200	172,000	122,862	
8	D8	1964	6315 Welham Rd	4/19/2005	172,500	27,300	173,900	201,200	147,146	
9	D8	1964	6706 Hythe Rd	4/8/2005	217,500	28,800	202,500	231,300	171,346	
10	D5	1965	6625 Farmleigh Dr	4/29/2005	249,900	26,000	166,500	192,500	140,885	
11	D5	1961	6716 Grosvenor Pl (For Sale at $189,900)	5/16/2005	165,000	28,100	158,300	186,400	133,946	
12	D5	1965	6639 Cricklewood Rd	5/6/2005	187,000	29,200	139,400	168,600	117,954	
13	D8	1965	6306 Welham Rd	5/31/2005	170,000	27,300	167,100	194,400	141,392	
14	D5	1964	6126 Hythe Rd	6/10/2005	256,000	27,300	207,100	234,400	175,238	
15	D9	1970	7315 Fulham Dr (Remodeled)	6/14/2005	203,000	26,100	181,400	207,500	153,492	
16	D9	1964	7238 Creekside Ln	6/10/2005	224,500	26,500	177,800	204,300	150,446	
17	D9	1965	6550 Finchley Rd	6/24/2005	185,000	28,900	158,500	187,400	134,115	
18	D8	1965	6929 Creekside Ln	7/12/2005	268,000	32,900	252,300	285,200	213,485	
19	D9	1970	6309 Cromwell Rd	6/17/2005	175,500	23,300	135,500	158,800	114,654	
20	D8	1964	6938 Daneby Cr	9/9/2005	179,900	25,800	162,800	188,600	137,754	
21	D5	1964	6051 E. 65th Pl #1 (Remodeled)	11/1/2005	200,000	33,800	209,300	243,100	177,100	
22	D5	1964	6051 E. 65th Pl #2 (Remodeled)	11/1/2005	275,000	33,800	209,300	243,100	177,100	
23	D5	1964	6039 Halfmoon Ln	11/1/2005	225,000	27,300	164,200	191,500	138,938	
24	D9	1971	7316 Fulham Dr	12/7/2005	190,000	25,400	170,100	195,500	143,931	
25	D5	1961	6638 Cricklewood Rd (Remodeled)	10/28/2005	115,000	27,300	182,900	210,200	154,762	
26	D8	1965	6815 Creekside Ln	10/28/2005	335,000	31,100	252,100	283,200	213,315	
27	D5	1961	6804 Cricklewood Rd	10/28/2005	177,000	27,300	228,400	255,700	193,262	
28										
29			Total		4,999,300	675,100	4,423,700	5,098,800	3,743,131	
30										
31			Total less 6706 Cricklewood Ln		4,775,800	647,800	4,227,800	4,875,600	3,577,369	
32										
33			Total less 6051 E 65th #1		4,799,300	641,300	4,214,400	4,855,700	3,566,031	
34										
35			Total less 6051 E 65th #2		4,724,300	641,300	4,214,400	4,855,700	3,566,031	

ADVANCE AMERICA

PRESS RELEASE

From the Office of Eric Miller & Advance America

Media Contact:
Vicki at Advance America
317.684.3300

Press Release
July 23, 2007

MILLER TESTIFIES BEFORE LEGISLATIVE TAX COMMISSION ON PROPERTY TAXES

[Indianapolis, IN] Eric Miller, Founder of Advance America, appeared before the Commission on State Tax and Financing Policy of the Indiana General Assembly on Monday, July 23 to offer solutions to the property tax crisis.

After stating that Hoosiers are tired of political rhetoric and finger pointing about the property tax crisis, Miller stated, "The American dream – to buy a home - has become a nightmare for homeowners around the state."

"With the best of intentions, however ill advised, local and state elected officials in both parties helped create the current property tax crisis. They either created the problem through excessive government spending or they stood by and watched it happen."

"With the best of intentions, however ill advised, the 2007 General Assembly and Governor Daniels did not provide any permanent solution to the property tax problem and neither did they protect homeowners, senior citizens, farmers and businesses from the massive property tax increases they are receiving this year."

"After the crisis began to unfold, with the best of intentions and continuing to be ill advised, the proposals from Governor Daniels and legislative leaders offered in the past several days and weeks will not provide any permanent solution to the crisis and neither will they provide immediate relief this year to all property owners in Indiana."

"The only permanent solution is a Constitutional Amendment to repeal property taxes. In Indiana you never really own your own home. If you buy a home, pay off your mortgage, live in your home for 10, 20, 30 years or more and then can't pay your property taxes the government will take your home and sell it." Miller added, "Hoosiers deserve the right to own their own home."

"Hoosiers deserve the right to vote to repeal property taxes." He pointed out that the government has no money to spend except the people's money and that politicians have had decades to solve the property tax problem but they've not been able to do it. "It's time for the people to have the opportunity to vote to repeal property taxes," Miller explained.

"History can not repeat itself! For over 70 years whenever politicians raise one tax or create a new tax in exchange for temporarily lowering property taxes, property taxes go right back up. The only way to not repeat history is to repeal property taxes."

Miller pointed out that the two major bills from the 2007 General Assembly did not provide a permanent solution. "Both bills passed the Senate and House and were signed by the Governor." House Bill 1001

creates a rebate of approximately $240 in 2008 for homeowners who filed a homestead exemption. "This is an administrative nightmare costing millions of dollars that is nothing more that a political ploy because a letter commending the legislators is to be included with the rebate check." None of the money will reach homeowners this year.

The second bill, House Bill 1478, repeats history by permitting local government to raise income taxes in exchange for lowering property taxes. "History tells us that property taxes will go right back up," Miller warned.

Miller stated that his plan to repeal property taxes with a Constitutional Amendment is supported by 41 Representatives and 18 Senators. He pointed out that the list of legislators along with details for his plan including the benefits of repealing property taxes and how to replace the revenue is on his website at www.RepealPropertyTaxes.com. "The key is to control state and local government spending and then only after the voters vote to repeal property taxes to pass a 1% income tax increase and 2% sales tax increase." Miller informed those present about the Property Tax Repeal Rallies coming up in Greenwood, Muncie, Goshen and Madison.

Miller then presented a comprehensive plan to provide immediate relief to all property owners in Indiana:

1. Governor Daniels would order a new reassessment of all counties where the average homeowner increase was 25% or more, or there was a question about the accuracy of the reassessment.
2. All property owners where a new reassessment was ordered would pay the amount they paid in 2006.
3. Any extra amount paid by the property owner would be refunded.
4. All local taxing districts would review their budgets in the next 30 days and identify areas to reduce spending with the money being made available for immediate property tax relief.
5. Legislators and the Governor would review the next two year state budget during the next 30 days and identify places to reduce spending with money going to immediate property tax relief. Each would also make a recommendation about how much of the state surplus to use for immediate relief.
6. Convert the $300 million rebate to a credit this year.
7. Governor to call a special session immediately after Labor Day to give local and state government officials the opportunity to identify money to use for immediate property tax relief. Legislators would serve without any additional pay during the special session.
8. Special session to implement immediate solution of Advance America and pass Constitutional Amendment to begin the process of providing a permanent solution.

Miller concluded his remarks by stating that there can be a real permanent solution to the property tax crisis and a real immediate solution but it will require the Governor to call a special session and for the legislators to put aside their political differences and end the political rhetoric and focus on helping the people of Indiana.

More information on Advance America's plan to repeal property taxes, as well as upcoming Rallies, can be found at www.AdvanceAmerica.com or by calling 1-800-448-8683. Additional Rallies will be held around the state after property tax bills are received.

Advance America is a non-partisan educational organization that does not endorse any candidate or political party. Advance America was founded by Eric Miller in 1980.

Miller is an attorney and the Founder of Advance America, a conservative pro-family and pro-tax reform organization started in 1980.

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James A. Ramsey
4041 North Washington Boulevard
Indianapolis, Indiana 46205

July 23, 2007

An Open Letter to Senator Kenley

Dear Senator Kenley:

I, like many other residents of Marion County, am distressed by the dilemma we face in trying to properly balance our public funding needs. I believe that the reassessment order by Governor Daniels this past week will prove that the original 2007 property tax bills were, in fact, grossly unfair. Although it would be easy to point fingers, I will refrain from doing so because, among the people I've spoken with, we unanimously seek solutions, not blame.

The overriding problem facing counties (especially those which have major population centers) is that we rely too heavily on property tax revenues in our public funding mix. As counties have suffered from increasing costs over the years, we have failed to modernize our tax structures.

The genesis of Marion County's additional problems lies, I believe, in the compromises required to pass the UniGov initiative some forty years ago. While many view the structure of township and county governments as being inefficient for good fiscal management, UniGov created an even more complex array of taxing authorities. The result: A structure which even the most civic-minded find baffling.

The 1998 Court ruling, requiring property assessments be aligned with actual values, should have required assessors with more knowledge and training. Unfortunately, no certification of these officials was required. The result: A myriad of valuations which lack parity from one house to another, one neighborhood to another, and one community to another.

Add to that the extra burdens of our older, larger, metropolitan areas – maintaining and replacing infrastructure, roads and highways, a high percentage of public assistance expenditures, and high public safety costs. The result: Counties like Marion have become silent fiscal time bombs, unable to maintain a competitive stance with surrounding communities.

The required solution: Fiscal well-being for our cities, with tax burdens (including property taxes, sales taxes and income taxes) set at levels which maintain the cities' competitive stance with its metropolitan neighbors. Under no circumstances should tax burdens determine property values or encourage residents to flee the inner cities. The goal must be to return property taxes to 2006 levels, and to provide some mechanism by which increases are limited. I fear that the 2% cap already enacted may prove to be too limiting, and favor a 4-year rolling

average of COLA or some other index. Limits based on a percent of household income or limits based on age would force a punitive tax shift to those not protected by those limits. However, should you wish to provide support to senior citizens, an additional deduction could be allowed in the assessed value.

I hope we all agree that we cannot operate 21st century government using 19th century tools. The Governor's blue ribbon panel is going to tackle the major issues of local government structure and funding. We know the issues involved and, within that framework, I ask that you carefully consider the following proposals during the coming legislative session so that you and your colleagues are prepared to act as soon as possible.

1) Remove the burden of public assistance from the counties, funding it through slightly-increased state income taxes, with deductions/adjustments to offset any impact on lower income wage earners. This change is absolutely critical.

2) Allow Indiana counties more time and greater flexibility to adopt the County Option Income Tax, with this additional revenue being dedicated to property tax relief. This new revenue would be used to fund public safety initiatives, under-funded pensions, etc.

3) Have the State assume a higher percentage of the costs of public education. I propose that the State assume at least 50% of basic classroom building/maintenance, and teaching and administrative costs. The State should pay a lesser percentage (perhaps 20%) of the high ticket, non-classroom expense that is adding a lot to tax rates in some districts, placing the majority of the burden of such costs directly on the school district.

4) Modernize the county governance by eliminating the unnecessary layers of township government. Although difficult, Marion County must have a true UniGov structure (I call it TruUniGov), replacing its outdated structure of some 64 taxing authorities, and making it a model city within Indiana. This change is critical, as it will deliver improved efficiency within local governance while, as indicated above, provide for some options within districts.

5) Create *Metropolitan Tax Districts* allowing large metropolitan counties to levy metropolitan district sales taxes. For Indianapolis, that district would be defined as Marion plus its contiguous counties. Despite the current growth and success of surrounding counties, they will ultimately suffer without a vibrant central city. All of Marion County revenues would be dedicated to property tax relief, while the revenues from surrounding counties would be shared with Marion County's portion directed to infrastructure maintenance and replacement and roads and highways which benefit all within the metropolitan district. This revenue sharing strategy is critically needed and long overdue.

6) Study the feasibility of establishing a State Assessor's Office with the responsibility of assessing all residential, commercial and industrial property, working independently or in concert with county governments. Make property assessments transparent, adopting understandable measurements and calculations so that property owners can easily verify assessments, and thus have a clear basis for appeal if an assessment is thought to be in error. This should not require outside corporations to 'trend' assessments but the development of average market values of finished, unfinished, etc. space on a square foot basis plus adjustments for basements, garages, property frontage, etc. Then go back to the Court for its

approval. I would also encourage the State to fund a new state-wide property tax software system, with access available to all counties.

(7) Give the citizens of Indiana the *Right of Referenda*. While it has its downside in possible misuse, this right gives power to the people when their government fails to meet their demands.

There is one more initiative I have suggested to Governor Daniels, asking that he work with fellow governors and our United States Senators and Representatives to create a Federal Infrastructure Program much like the Federal Highway Program. It could well be the program of the future for aging cities.

I have proposed a huge body of work for your next legislative session. You certainly know that everyone is watching. I hope you can move forward with a minimum of partisanship.

In spite of the pain that this property tax debacle has caused, I believe there is a 'silver lining' – the very real possibility for dramatic change. Thank you very much for the opportunity to appear before you this morning, as well as for your consideration and that of your colleagues.

Sincerely yours,

James A. Ramsey
jramsey@mw.net
317-727-4040

Exhibit K
Commission on State Tax and Financing Policy
Meeting #1, 7/23/07

Property Tax Strategy

It is common knowledge that Indiana's tax system, and particularly its increases and affect on Marion County have caused a tax revolt. As an old country preacher the book that guides my life says render under Caesar what is Caesar's and render under to God's what is God's. Caesar is the Bible's way of defining government. Sales tax and income taxes are Caesar's because government brought into existence the items sold and the wages made. However, Caesar did not produce any land. Land was produced by God. For Caesar to tax our property is to take from God that which is God's. A home buyer can pay off his/her home's mortgage to the lending institution and still not be a home owner. If the home buyer does not pay the property tax then the government comes and takes the property. I say taxes should support property ownership. Caesar should not be able to take what has been given by God. The question is how to fix this ungodly situation.

I propose the following. Abolish the property tax. So as not to put the city in further financial straits, which is not anyone's desire, I say replace the revenue lost from abolishing property taxes with sales and income taxes. Here's how.

Dr. Craig Johnson of Indiana University's department of Public & Environmental Affairs says "the Property Tax Replacement Study Commission (November 2004), reported a sales tax rate of 13.4% would replace 100% of the net property tax levy (this is a FY2006 figure). The problem with the sales tax is that it's very regressive, i.e. lower-income people get hit harder by the tax than higher income people. But the state could provide a tax credit to low income people to reduce their tax burden and make the tax less regressive."

Dr. Johnson feels a better solution would be "a combination of increased sales and income taxes. If you replaced 100% of the net property tax levy with the same amount of sales and income tax revenue, it would require raising the sales tax rate to 9.6% and in the income tax rate to 5.7%."

I like the idea with just a little tweaking. I say eradicate property taxes for home owners but not commercial entities. I take this position because businesses make profit off of their property, where homeowners pay expenses. According to Bill Crawford, Chairman of House Ways & Means Committee, commercial entities comprise 52% of Marion County's tax base. Commercial property taxes would help to minimize tax income fluctuation. There also needs to be a commuter tax for people who commute to Marion County for employment. Commuters would then not get the benefit of Marion County without supporting Marion County. Likewise I would keep the income tax in its graduated form so those who make more income pay more taxes. The beauty of this model is those who make more, will spend more, and therefore pay more taxes. And people who invest in home ownership will actually become homeowners once we fulfill the cost obligation with the lending institution. I say let's get Caesar out of God's business.

Rev. Mmoja Ajabu,
Minister of Social Concerns
Light of The World Christian Church
317-254-5922 ext 526

Members

Sen. Luke Kenley, Chairperson
Sen. Brandt Hershman
Sen. John Broden
Rep. Peggy Welch
Rep. Eric Turner

Advisors

Sen. Robert Meeks
Sen. Lindel Hume
Rep. William Crawford
Rep. Jeffrey Espich
John Grew
Steven Johnson
Katrina Hall

LSA Staff:

Diane Powers, Fiscal Analyst for the Commission
George Angelone, Attorney for the Commission

Authority: IC 2-5-3-2

COMMISSION ON STATE TAX AND FINANCING POLICY

Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Tel: (317) 233-0696 Fax: (317) 232-2554

MEETING MINUTES[1]

Meeting Date:	**July 30, 2007**
Meeting Time:	**9:00 A.M.**
Meeting Place:	**State House, 200 W. Washington St., Room 404**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**2**

Members Present: **Sen. Luke Kenley, Chairperson; Sen. Brandt Hershman; Rep. Peggy Welch; Rep. Eric Turner; Sen. Robert Meeks; Sen. Lindel Hume; Rep. William Crawford; Rep. Jeffrey Espich; John Grew; Steven Johnson; Katrina Hall.**

Members Absent: **Sen. John Broden.**

I. Call to Order and Discussion of the Agenda.

Sen. Luke Kenley, Chairperson, called the meeting to order at 9:10 A.M. He introduced John Grew as one of the Advisory Members who was joining the Commission. Sen. Kenley noted that the Commission would be hearing testimony on the Assessment System and then hear testimony in the afternoon on the 2007 Homestead Rebate.

II. Sen. Kenley introduced Rep. Milo Smith to begin the discussion on the Assessment System. A written copy of Rep. Smith's remarks and handouts are included as Exhibit A. Rep. Smith authored H.R. 99 requesting an interim committee study the issue of uniform and equal assessment of real and personal property along with the auditing process, the corrections process, and the appeals process.

Commission members' discussion focused on the following areas:

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[1] Exhibits and other materials referenced in these minutes can be inspected and copied in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for copies may be mailed to the Legislative Information Center, Legislative Services Agency, 200 West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for copies. These minutes are also available on the Internet at the General Assembly homepage. The URL address of the General Assembly homepage is http://www.in.gov/legislative/. No fee is charged for viewing, downloading, or printing minutes from the Internet.

- objectives of trending;
- subjectivity of assessment system;
- appeals procedures;
- sales chasing;
- enforcement of current assessment rules;
- annual adjustments; and
- complexity of the trending rule.

Sen. Kenley introduced Cheryl Musgrave, the new Commissioner of the Department of Government Finance, and Ryan Kitchell, the new Director of the Office of Management and Budget. Ms. Musgrave described her background as the former president of the Vanderburgh County Council and Vanderburgh County Assessor. She explained that after review of the county assessment data, she recommended that Marion County, along with Delaware, Posey and Gibson Counties redo their assessments for Pay 2007. The DLGF sent letters to 71 counties requesting data or a plan for data submission by August 15th.

Commission discussion followed:

- DLGF's authority over assessments;
- the assessment manual;
- training of assessors;
- financial and staff resources of local assessment officials;
- use of private vendors;
- one statewide software system;
- monitoring the reassessment system;
- property tax payment plans in counties ordered to redo assessments;
- expenditure and alternative financing options for counties; and
- comparative tax bills.

Sen. Kenley asked Commissioner Musgrave to submit her written comments and thoughts for proposed legislative changes to the Commission.

Sen. Kenley then recognized Sen. Dillon to discuss SCR 8. Sen. Dillon stated that he introduced this resolution because he believed that it was important for the tax system to be fair and administered properly and efficiently. His contact with constituents suggested that there was some apparent inequities in the assessment system and some concerns regarding fairness.

Next Sen. Kenley introduced Billie Breaux, the Marion County Auditor, and Michael Price, Deputy Auditor. A copy of Auditor Breaux's written testimony is included as Exhibit B. She discussed concerns over the timing, cost, and application of the 2007 Rebate checks. Commission discussion ensued over the legislative history and funding of the rebate checks.

Judy Sharp, Monroe County Assessor, was asked to address the Commission. A copy of her written testimony is included as Exhibit C. Ms. Sharp discussed the history of the assessment system and the numerous changes instituted to address concerns over the past 30 years. She suggested that adherence to the assessment rules will eliminate problems and she did not believe that the problems in Marion County would be found statewide. Carol Maynard, Hancock County Assessor, discussed training issues of local assessors also answered questions from Commission members. Debbie Folkerts, Hamilton County Assessor, stated that trending has created a learning curve for everyone. She noted that she had dealt with 8 different DLGF commissioners over the last 8 ½ years. She suggested that assessors be appointed, hired by the county and trained by IAAO.

Commission discussion followed on the following items:

- use of foreclosures in trending
- use of sales ratio studies to evaluate township trending;
- coordination between county assessor and county auditor;
- penalties for nonperforming local officials;
- training issues;
- various statutory deadlines, changes and extensions; and
- predictability of future property taxes.

Sen. Kenley recessed the meeting at noon and stated that testimony would resume at 1:00 p.m.

After reconvening the meeting at 1:05 p.m., Sen. Kenley asked Paul Ricketts to address the Commission. Mr. Ricketts outlined a plan to create 10 assessment districts in the state. (Exhibit D). These districts would be overseen by district supervisors in an effort to create uniformity across the state. He noted the need for one statewide property tax computer system and training requirements. Commission discussion followed on the funding of a statewide assessment system and the composition of the PTABOA.

Sen. Kenley recognized Matt Norris representing the Township Association and Linda Williams, Township Assessor. Ms. Williams supported additional training of assessors as required by SEA 287. A former Greene County township trustee assessor addressed the Commission regarding training requirements and the difficulties of having only a few businesses within a community.

Mark Brown with the Indiana Association of Realtors (IAR) next addressed the Commission. A copy of his testimony is included as Exhibit E. Mr. Brown described the impact of incorrect assessments, IAR recommendations, the Indiana Fiscal Policy Institute's Equalization Study Findings and Results, and continuing data problems. Commission discussion followed regarding contracting with private vendors, other states' requirements for assessor training and evaluations, and the complexity of the appeal process.

Sen. Kenley called on Greg Bowes, Marion County Assessor, to comment on the assessment system. Mr. Bowes stated that he took office on January 2, 2007 and prior to the election he took the Level 1 and 2 training. He noted certain limitations of the assessment process including the skill levels of assessors and staff, lack of training on trending, experience level of assessors, and pay level of employees. Mr. Bowes discussed the complexity and subjectivity of the property tax system in comparison to other forms of taxation. Mr. Bowes recommended eliminating township assessors, increasing the training requirements, updating resources used in cost tables and professionalizing the assessment officials.

Sen. Kenley invited other public testimony on the issue of the assessment system. Testimony included comments on the following topics:

- trending;
- maintaining consistent property taxes after purchase of the home;
- proposal to eliminate property taxes;
- calculation of property tax levy;
- appeals procedures;
- number of neighborhoods within individual townships;
- statewide assessment system;
- problems with reassessment in Marion County; and
- significant increases in property tax bills in Marion County.

Written testimony was submitted by James Ramsey (Exhibit F) and Michael Bernero (Exhibit G).

Sen. Kenley referenced the Governor's letter which was distributed to Commission members at the first meeting asking the members to review the issue of the rebate or credit and to allow counties to target the homestead credit. He then recognized David Bottoroff of the Association of Indiana Counties to begin the discussion of the 2007 rebate. Mr. Bottoroff distributed a folder with his testimony including information on the cost of the rebate vs. credit, the adoption of the new local option income tax, use of CEDIT for inventory tax relief, DLGF's correspondence to counties regarding data submissions, and the 2007 estimated impact of PTRC and homestead credit distribution to counties. (Exhibit H)

Commission discussion continued on these topics:

- expediting the rebate checks;
- cost of the credit vs. rebate;
- federal income tax issues;
- procedures for issuing the rebate checks; and
- multi-county taxing districts.

Sen. Kenley asked Ryan Kitchell to discuss the Governor's proposal regarding the 2007 rebate. Mr. Kitchell stated that the Governor prefers the use of a credit since it is simpler to apply and would suggest that counties have a menu of choices of how to distribute the relief. These choices could include target the relief based on income, percentage growth in taxes, or a circuit breaker. With the circuit breaker proposal counties would get the same amount of funds and be able to "buy down" the 2% circuit breaker a year earlier. He showed the Commission a chart outlining the various rates of circuit breakers which could be implemented in counties around the state. He asked that the Governor's statement be read into the record. (Exhibit I)

The Commission discussed the following concerns with Mr. Kitchell:

- impact on counties ordered to reassess property;
- imposition of the new LOIT;
- distribution of the credit across the state;
- distribution of credit to all homeowners vs. allowing county discretion;
- statutory limits; and
- timing and affect of potential changes to rebate plan.

Mike Rodman, Marion County Treasurer, testified that there are approximately 215,000 homestead properties in Marion County and the rebate will cost the county $215,000 to $400,000. He also estimated $25,000 in programming costs.

Sen. Kenley announced that the next meeting would be August 13th at 1:00 p.m. The meeting was adjourned at 4:30 p.m.

Exhibit A
Commission on State Tax and Financing Policy
Meeting 2 7/30/07

HOUSE RESOLUTION No. 99

My name is Milo Smith, State Representative from District 59.
- I authored House Resolution 99 urging the establishment of an interim study committee to study the issue of uniform and equal assessments including the auditing process, the corrections process, and the appeals process. *See "**Exhibit 1**"*
- My full time job is owner and operator of a small business named Tax Consultants.
  In 1989 I began representing Indiana taxpayers that questioned their property tax assessments.

What I am about to say next may sound like a commercial for more business, but I feel it is necessary to explain my experience to this commission

- I am a certified Level 1 and Level 2 "Indiana – Assessor – Appraiser"
- I am a "Certified Tax Representative" by the state of Indiana
- Since 1989 I have been in the trenches…representing taxpayers in at least 56 of the 92 Indiana counties.
  - I inspect the properties
  - I review the assessment records
  - If I find errors, I file petitions with the assessors
  - I appear before the local county tax boards to request corrections
  - If I am not successful at the county level I file petitions with the Indiana Board of Tax Review
  - If our requested corrections are not made by the Indiana Board, I sometimes hire an attorney, if my attorney feels confident that I have crossed all my "T,s" and dotted all my "I,s" at the tax hearing with the Indiana Board, he will file a case in tax court.

The current assessment rules are confusing and complicated, which is compounded by "Trending"…IN FACT, when assessing real estate these rules **do not have to be followed!** When a taxpayer questions why the assessment rules were not followed, the taxpayer is told to **prove the bottom line is wrong**. In other words, any taxpayer who wants to successfully appeal his or her assessment needs to have an appraisal done. For many taxpayers, the additional cost of an appraisal is prohibitive and, for all practical purposes, prevents the taxpayer from appealing their assessment. In 2003 the legislature adopted new procedures in an effort to streamline the appeals process and decrease the burden of individual taxpayers.
- I believe the Legislature wanted the rules followed. My belief is confirmed by reading IC 6-1.1-31-13 Appointment of individuals to participate in adoption of rules…
in summary the governor appointed 2 individuals to consider and vote on all rules proposed before they could be used to assess real estate.
*See "**Exhibit 3**"*
How can we have uniform assessments if the approved rules are not followed?

I now want to give you an example of how confusing and complicated the current appeal process is.

- On June 25, 2007 the Indiana Board of Tax Review issued a ruling for a homeowner.

There was only one issue...the $77,800 assessed value is excessive...he had a "Market Analysis" from a Realtor...valuing the subject between $61,000 and $66,000. This petition was denied because;

- The taxpayer's "Market Analysis" did not reflect a January 1, 1999 value. And no evidence was introduced that the realtor's market analysis complies with generally accepted appraisal practices. *See "**Exhibit 2**"*
  - Instead of trying to get a correct assessment for our employer (the taxpayer), we are putting the burden on the taxpayer to prove the current assessment is incorrect. Our employers are not certified assessor / appraisers...they have employed us to make certain their assessments are fair.
    - **If in fact** the current assessment rules prohibit the assessor or the Indiana Board of Tax Review from assisting and counseling a taxpayer on how to get a correct assessment...please allow me to be the first to offer my apology to every citizen of Indiana and to assure each of you that I will introduce legislation to correct this as soon as possible.
    - Taxpayers deserve and expect a fair property tax system they can trust.
    - Many believe we are in a property tax crisis!
      - I am not here to place blame on any one person or group...there is plenty of blame to go around...but our employers, the taxpayers, deserve solutions, not excuses by blaming someone else. We're all in this together.

- I believe assessors are well intended people just trying to do their jobs, but this new trending system must be implemented fairly and uniformly. From the beginning of this new trending system I feared it was too confusing and complicated.
  - My fears were confirmed when I read an article in the Indianapolis Star, stating "Only 5 out of 92 counties have completed their trending work, as of December 2006.

- **In addition to the good ideas** that many of you commission members have expressed; a large number of others have expressed their own ideas about how the property tax crisis should be resolved...
  - **Now**...we must start focusing on each of these ideas to find an acceptable solution.
  - First, we must ask for suggestions form the assessors, because they are in the trenches everyday.
  - Then look to The International Association of Assessing Officers. They have a publication, titled "Standard on Property Tax Policy" stating; "The assessing officer should completely understand the system established by legislative bodies." This confirms that we need to work together before making future assessment changes.

I believe there are 4 things we must do to find immediate relief for taxpayers that are faced with higher than expected tax bills...

1.) Every county that has not mailed tax bills, to taxpayers, by September 1st, must use last year's assessed value to determine their 1st installment tax bill.

2.) Apply the rebate check as a credit to the 2nd installment of taxes usually due and payable in November 2007, reducing the amount of tax owed by the taxpayer…many do have the extra money to pay their taxes timely.
3.) The circuit breaker should be redefined, to limit the increase in property taxes a taxpayer will pay from last year to this year. Just because we decided to "Trend" properties, causing some taxpayers to pay 20%, 30%, 50%, 100%, or more than they did last year…**no taxpayer should loose their home.**
4.) Every county ordered to reassess should complete their assignment by using the 2002 Real Property Assessment Manual, after they:
- Update their land values (from 1999 to 2005)
- Update the Marshall & Swift Schedules (from 1999 to 2005)

(There is no guarantee assessments will be uniform and equal when they complete their second "Trending")

Personal Property taxpayers will occasionally made mistakes when they filed their return…

- **One example**…the personal property taxpayer intended to put a decimal point and then 2 zeros in the cents category, but forgot to put the decimal and filed their return. Under the current rules they would have to discover and correct this error within 6 months.
  - Most taxpayers would not discover this mistake, or similar mistakes, until they received their tax bills and noticed their taxes had dramatically increased, with no option other than paying the increased tax.

- **Another example**…Currently if a personal property taxpayer reported their inventory as anything other than Lower of Cost or Market they should have made an adjustment most likely increasing the total inventory. Audits have increased inventory to the Lower of Cost or Market value. However, they have not been allowing the taxpayer to apply the inventory exemption for out of state sales. In other words, if audits increases the inventory by $5,000,000 to comply with Lower of Cost or Market, they should allow the taxpayer to apply the exempt inventory percentage to that increase. The only thing that can happen in an audit is completely negative for the taxpayer. The audit will argue that they did not file an amended return within the 6 month filing period and therefore cannot apply the exempt inventory percentage to the newly added amount of inventory.

I believe there are 3 things we must do for personal property taxpayers that are faced with higher than expected tax bills…
- allow personal property taxpayers to amend a return when they receive their tax bill
- allow personal property taxpayers that made a factual (objective) mistake to amend the return going back 3 years and get refunds just like real property taxpayers
- allow personal property taxpayers that have been audited to apply the inventory exemption for out of state sales (the newly added amount of inventory).

HOUSE
RESOLUTION No. 99

Introduced by: Smith M, Smith V

A HOUSE RESOLUTION urging the establishment of an interim study committee on the assessment of personal and real property.

Whereas, the rules and laws governing the assessment of real property and the rules and laws governing the assessment of personal property may not be uniform or equal with respect to each other; and

Whereas, the processes governing audits, corrections, and appeal procedures with respect to the assessed valuation of personal property and the assessment of real property are substantially different from one another: Now, therefore,

Be it resolved by the House of Representatives of the General Assembly of the State of Indiana:

SECTION 1. That the legislative council is urged to establish an interim study committee to study the issue of ensuring that the rules and laws with respect to the assessment of personal property and the

assessment of real property are uniform and equal to each other.

SECTION 2. That the committee, if established, shall study the auditing process, the corrections process, and the appeals process with regard to the assessment of personal property and the assessment of real property.

SECTION 3. That the committee, if established, shall operate under the direction of the legislative council and that the committee shall issue a final report when directed to do so by the council.

INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition:	**27-016-02-1-5-00009**
Petitioner:	**Billy D. Niverson**
Respondent:	**Center Township Assessor (Grant County)**
Parcel:	**0705-404-009.000-16**
Assessment Year:	**2002**

The Indiana Board of Tax Review (the Board) issues this determination in the above matter. The Board finds and concludes as follows:

Procedural History

1. The Petitioner initiated an assessment appeal with the Grant County Property Tax Assessment Board of Appeals (the PTABOA) by written document dated October 3, 2003.

2. The PTABOA mailed the notice of its decision on April 3, 2006.

3. The Petitioner filed an appeal to the Board by filing a Form 131 with the county assessor on May 1, 2006, and elected small claims procedures.

4. The Board issued a notice of hearing to the parties dated March 9, 2007.

5. Administrative Law Judge Patti Kindler held the hearing in Marion, Indiana on April 25, 2007.

6. The following persons were present and sworn as witnesses at the hearing:
   For the Petitioner - Billy D. Niverson, property owner,
   For the Respondent - Tamara Martin, Grant County Assessor,
   Gary Landrum, Grant County Deputy Assessor.

Facts

7. The subject property is a residential dwelling on an irregularly shaped lot located at 606 Eastway Drive in Marion, Indiana.

8. The Administrative Law Judge (ALJ) did not conduct an inspection of the property.

"Exhibit 2"

9. The PTABOA determined the total assessed value is $77,800. The land assessment is $13,600 and the improvements assessment is $64,200.

10. The Petitioner requested a total assessed value of $63,500 (land $8,500 and improvements $55,000).

Contentions

11. Summary of Petitioner's contentions:

a) The current assessed value for the subject property is excessive. The assessed value of two comparable properties and a comparative market analysis prepared by a local realtor prove this claim. *Niverson testimony; Pet'r Ex. 1, 5, 8.*

b) A ravine is located on the east and south sides of the subject property. The ravine has caused damage to the garage foundation. *Niverson testimony.* The subject property's value is negatively affected by the location of the ravine. *Niverson testimony; Pet'r Ex. 3.*

c) A local realtor estimated the value of the subject property between $61,000 and $66,000 based on three comparable sales. The realtor's market analysis describes the open ravine as a marketing issue. *Niverson testimony; Pet'r Ex. 1.*

d) The market analysis and photographs demonstrate the garage has shifted due to the ravine. A contractor estimated $9,000 to repair the garage. *Niverson testimony; Pet'r Ex. 1, 3.*

e) The subject property was listed for sale about fifteen years ago. There were no offers. Potential buyers complained about the ravine. *Niverson testimony.*

f) The McClure property is a neighboring lot located at 707 Eastway Drive and is assessed at $10,600, or $3,000 less than the subject property's current land assessment of $13,600.[1] The McClure property is level as shown in the photograph. The subject property's land value is too high and should be lowered to half the assessed value established for the McClure property. *Niverson testimony; Pet'r Ex. 5.*

g) The Fuller property is located at 1511 Montpelier Pike and sold for $92,000. The Fuller property is a level lot measuring 225 feet by 145 or 150 feet. Prior to the PTABOA's changes, the assessment of the subject property of $88,000 was nearly as high as the Fuller property, which has a much larger, level lot. *Niverson testimony; Pet'r Ex. 8.*

[1] The Petitioner refers to the 2006 annually adjusted values listed on the property record cards he submitted rather than the applicable 2002 value from the reassessment. *Pet'r Ex. 5-8.* The McClure lot was assessed at $12,700 in 2002, but was trended to $10,600 in 2006.

h) The subject property does not have 55 feet of frontage as recorded on the property record card and should not be priced by the front foot method. The subject property is landlocked with no actual frontage on Eastway Drive. Ingress and egress is provided by an easement between Eastway Drive and the subject driveway. *Niverson testimony; Pet'r Ex. 3.*

i) The property record cards for two other Center Township properties show inconsistencies between assessed values and sale prices. The property at 909 Eastway Drive assessed at $111,500 and sold for $130,931. The property at 1403 Elm Drive is assessed at $109,000 and sold for $94,886. *Niverson testimony; Pet'r Ex. 6, 7.*

12. Summary of Respondent's contentions in support of the assessment:

a) The subject property is assessed on a front foot basis using an actual frontage of 55 feet and an effective frontage of 93 feet. The front foot measurement is based on the boundary lines listed in the auditor's office. The subject property is not landlocked as the Petitioner claims. It has 55 feet of frontage along Eastway Drive. There is a driveway from Eastway Drive leading to the house. *Martin testimony.*

b) The PTABOA applied a negative ten percent influence factor to the land to compensate for the ravine. *Landrum testimony.*

c) The effective front footage of the McClure lot at 707 Eastway Drive is 79 feet wide. The difference in frontage is the reason the McClure land is assessed at a lower value than the subject property. The Petitioner did not consider the effective frontage in noting the difference in the assessment between the comparable properties and the subject property. *Landrum testimony.*

d) The subject assessment is in line with the assessment of neighboring properties located at 610 Eastway Drive and 712 Eastway Drive. *Martin testimony.* The property at 610 Eastway Drive has a land value of $19,400 with 120 frontage feet. *Resp't Ex. 1.* The home is a "C" grade in good condition with a 1959 effective construction date. The total assessed value for land and improvements is $82,300. *Landrum testimony; Resp't Ex. 1.* The property at 712 Eastway Drive has a land value of $25,900 with 160 frontage feet. The house is graded "C+1", was built in 1956, is in good condition, and is assessed $83,900. The total assessed value is $109,800. *Landrum testimony; Resp't Ex. 2.* The subject property is valued for less than these neighboring properties. The lower assessment compensates for the ravine. *Landrum testimony.*

e) The market analysis prepared by a local realtor in 2006 does not relate to the 2002 assessment. *Martin testimony.*

15. The Petitioner did not provide sufficient evidence to support his contentions. This conclusion was arrived at because:

a) Real property is assessed based on its "true tax value," which does not mean fair market value. It means "the market value-in-use of a property for its current use, as reflected by the utility received by the owner or a similar user, from the property." Ind. Code § 6-1.1-31-6(c); 2002 REAL PROPERTY ASSESSMENT MANUAL (hereafter MANUAL) at 2 (incorporated by reference at 50 IAC 2.3-1-2). There are three generally accepted techniques to calculate market value-in-use: the cost approach, the sales comparison approach, and the income approach. The primary method for assessing officials to determine market value-in-use is the cost approach. *Id.* at 3. To that end, Indiana promulgated a series of guidelines that explain the application of the cost approach. *See* REAL PROPERTY ASSESSMENT GUIDELINES FOR 2002 — VERSION A (hereafter Guidelines). The value established by use of the Guidelines, while presumed to be accurate, is merely a starting point. A taxpayer may offer evidence relevant to market value-in-use to rebut that presumption. Such evidence may include actual construction costs, sales information regarding the subject or comparable properties, appraisals, and any other information compiled in accordance with generally accepted appraisal principles. MANUAL at 5.

b) For the 2002 reassessment, an assessment is to reflect the value of the property as of January 1, 1999. MANUAL at 4. Should a Petitioner present any evidence of value relating to a different date, the Petitioner is required to provide some explanation how that value demonstrates, or is relevant to, the subject property's value as of January 1, 1999. *Long v. Wayne Twp. Assessor*, 821 N.E.2d 466, 471 (Ind. Tax Ct. 2005). The Petitioner failed to do so.

c) The Petitioner offered a comparative market analysis (incorrectly identified as an appraisal) from a local realtor.[2] It estimates the value of the subject property as of December 29, 2006, between $61,000 and $65,000 by comparing the subject property to sales of three other properties in Marion. *Pet'r Ex. 1.* While the Petitioner can prove a case with many types of evidence relevant to the market value-in-use of the subject property, the evidence must be in accord with generally accepted appraisal practices. MANUAL at 5. There is no evidence that the realtor's market analysis complies with generally accepted appraisal practices. For example, the market analysis does not show adjustments to the lot sizes of the comparables even though they vary widely. In addition, a negative $12,000 adjustment was made to all three comparables for "garage floor ravine" repair

[2] The Tax Court has stated that "the most effective method to rebut the presumption that an assessment is correct is through the presentation of a market value-in-use appraisal, completed in conformance with the Uniform Standards of Professional Appraisal Practice (USPAP)." *Kooshtard Prop. VI, LLC v. White River Twp. Assessor,* 836 N.E.2d 501, 506 n. 6 (Ind. Tax Ct. 2005). The document presented by the Petitioner is not an appraisal performed by a certified real estate appraiser. It is simply a one-page comparative market analysis with attached MLS information for the comparables prepared by a local realtor. The document contains no reference or claim about conforming to USPAP. Pet'r Ex. 1.

without substantiation of that amount. The market analysis has no probative value.

d) The comparative market analysis lacks probative value for a second reason. The Petitioner must establish how the evidence relates to January 1, 1999. *Long,* 821 N.E.2d at 471. The comparative market analysis lacks any such relationship. Therefore, it is not probative evidence for what the assessment should be.

e) The Petitioner attempted to make a case by comparing the assessed value of two other properties to the assessed value of the subject property. The Petitioner did not establish the comparability between the alleged comparable properties and the subject property. The Petitioner only made generalized statements that the McClure and Fuller properties are flat and should be assessed at a higher value. Petitioner failed to explain how the differences affect the relevant market value-in-use. Accordingly, this evidence does not make a prima facie case. *Long,* 821 N.E.2d at 471.

f) The Petitioner submitted the property record cards of two additional properties to show the difference between the sales prices and the assessments of these properties. Demonstrating a difference between the sale price of a property and the assessed value of a property does not constitute probative evidence that the subject assessment is incorrect. Nor do these differences establish the proper value for the subject property. Petitioner failed to establish how purported errors in the assessments of these properties might be relevant.

g) The Petitioner testified that the 55 feet of frontage applied to the subject property's assessment is incorrect and that ingress and egress is via an easement. The Petitioner objected to the front foot pricing for the subject land, claiming he did not have actual street frontage. He failed, however, to document the measurements or that the only access to the property is via an easement. Regardless of the accuracy of the front footage or the need for an easement to get to the property, Petitioner's argument that his property does not have 55 feet of frontage focuses solely on the methodology used to determine the assessment. Even if the Respondent's assessment did not fully comply with the methodology in the Guidelines, the Petitioner must show that the total assessment is not a reasonable measure of true tax value. Ind. Admin. Code tit. 50, r.2.3-1-1(d). A Petitioner cannot make a prima facie case based only on disputes about how the Guidelines were applied. *O'Donnell v. Dep't of Local Gov't Fin.,* 854 N.E.2d 90, 94-95 (Ind. Tax Ct. 2006).

h) A negative influence factor of 10 percent was applied to the land value to account for the ravine. The Petitioner did not request that the influence factor be changed or offer any market data to establish the current influence factor is inadequate. Furthermore, this point also merely goes to the methodology used for the current assessment. It fails to make a prima facie case for any assessment change. *Id.*

Record

13. The official record for this matter is made up of the following:

    a) The Petition,

    b) The digital recording of the hearing,

    c) Petitioner Exhibit 1 – Comparative Market Analysis,
    Petitioner Exhibit 2 – Form 131 Petition with attachments,
    Petitioner Exhibit 3 – Five photographs of the subject property,
    Petitioner Exhibit 4 – The 2002 and 2006 Form 11, Notice of Assessment,
    Petitioner Exhibit 5 – Comparable assessment "A" at 707 Eastway Drive,
    Petitioner Exhibit 6 – Comparable assessment "B" at 909 Eastway Drive,
    Petitioner Exhibit 7 – Comparable assessment "C" at 1403 Elm Drive,
    Petitioner Exhibit 8 – Fuller property at 1511 Montpelier Pike,
    Respondent Exhibit 1 – Comparable property information of 610 Eastway Drive,
    Respondent Exhibit 2 – Comparable property information of 712 Eastway Drive,
    Respondent Exhibit 3 – Notice of County Assessor Representation,
    Board Exhibit A – Form 131 Petition with attachments,
    Board Exhibit B – Notice of hearing,
    Board Exhibit C – Hearing sign-in sheet,

    d) These Findings and Conclusions.

Analysis

14. The most applicable governing cases are:

    a) A Petitioner seeking review of an assessment has the burden to establish a prima facie case proving that the current assessment is incorrect and specifically what the correct assessment would be. *Meridian Towers East & West v. Washington Twp. Assessor,* 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also Clark v. State Bd. of Tax Comm'rs,* 694 N.E.2d 1230 (Ind. Tax Ct. 1998).

    b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor,* 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) ("[I]t is the taxpayer's duty to walk the Indiana Board . . . through every element of the analysis").

    c) Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner's evidence. *American United Life Ins. Co. v. Maley,* 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner's evidence. *Id.; Meridian Towers,* 805 N.E.2d at 479.

i) Where the Petitioner fails to provide probative evidence for an assessment change, the Respondent's duty to support the assessment with substantial evidence is not triggered. *Lacy Diversified Indus. v. Dep't of Local Gov't Fin.*, 799 N.E.2d at 1221, 1222

Conclusion

16. The Petitioner failed to make a prima facie case. The Board finds in favor of the Respondent.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

ISSUED: June 25, 2007

_____

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. You must name in the petition and in the petition's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Court Rule 4(B)(2), Indiana Trial Rule 10(A), and Indiana Code §§ 4-21.5-5-7(b)(4), 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Trial Rules are available on the Internet at <http://www.in.gov/judiciary/rules/trial_proc/index.html>. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>.

IC 6-1.1-31

Chapter 31. Department of Local Government Finance.Adoption of Rules, Forms, and Returns

IC 6-1.1-31-13

Appointment of individuals to participate in adoption of rules

Sec. 13. (a) Before February 1, 2002, the governor shall appoint two (2) individuals to participate in the adoption of rules by the department of local government finance as described in subsection (c). The term of each individual is one (1) year. The individuals serve at the pleasure of the governor. The expenses of the individuals shall be paid from the budget of the Indiana department of administration.

(b) The individuals:

(1) must be familiar with the duties and operations of the department of local government finance;

(2) are not employees of the department;

(3) are entitled to the minimum salary per diem provided by IC 4-10-11-2.1(b);

(4) are entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and other expenses actually incurred in connection with the individuals' duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency; and

(5) may not be affiliated with the same political party.

(c) The individuals appointed under this section shall consider all rules proposed by the department of local government finance for adoption. During the period when the department is formulating a rule for adoption, the department shall provide the proposed rule to each individual appointed under this section. Each individual shall review the proposed rule. Before the department of local government finance takes final action to adopt a rule, the commissioner of the department and the individuals appointed under this section shall vote on the adoption. The department may take final action to adopt a rule only if there are at least two (2) affirmative votes for adoption. If the vote results in disapproval of the adoption, the department may not propose for adoption the same rule, or substantially the same rule, until at least one (1) year after the date of the vote. The department must make a written record of the vote under this subsection. The record of the vote is a public record.

(d) The department of local government finance shall:

(1) provide facilities and support to the individuals appointed under this section for the performance of their duties under this section; and

(2) allow each individual appointed under this section at least two (2) weeks to review a proposed rule before a vote is taken on the proposed rule under subsection (c).

As added by P.L.198-2001, SEC.78.

"Exhibit 3"

Exhibit B
Commission on State Tax and Financing Policy
Meeting 2 7/30/07

State Tax and Fiscal Policy Committee

Marion County Auditor Billie Breaux
July 30, 2007

Good morning Mr. Chairman and members of the Committee. I am Billie Breaux, Marion County Auditor and former State Senator. It is nice to be back with so many old friends and colleagues.

Thank you for allowing me to talk with you today regarding the legislation passed last session requiring County Auditors statewide to facilitate a property tax rebate check for all Homestead property taxpayers. As we stated during this debate in April, through our representatives at the Association of Indiana Counties, we have some very serious concerns about the many administrative problems that come with this rebate.

Our main concern is the timing. Property taxpayers are frustrated when they hear they will be getting a tax break, yet they must pay both installments of their property taxes upfront before receiving a check months later to refund a portion of their payment. They simply do not understand the logic behind paying the full amount now – only to receive a portion of the same dollars returned to them weeks or months later. This creates confusion and frustration among the taxpayers.

Secondly, the costs to Marion County associated with processing the rebate, computer programming, postage and materials exceeds $137,250; plus printing the checks and the likely staff overtime are additional expenses we will endure over and above this figure. Obviously, during the 2006 budgeting process, neither of these expenses were budgeted. We find it ironic at the County level that we continually get painted with the "overspending brush," yet we are passed an unfunded mandate that causes us to exceed our budget just to comply with state law.

Another concern we have with the rebate is the fact that we have no information as to how it is to be applied. We have yet to receive any guidance or formula that we can pass to our property taxpayers that gives them an idea of what their tax relief may be. We have read varying amounts in the press, but this is not information we can reliably tell our constituents they can count on. Correspondingly, the timing has been amorphous and we can't provide them a clear indication of when property taxpayers will receive their rebate.

The property tax rebate has been the subject of much debate in recent weeks. Many have said that a credit applied to the tax bills would be a better solution. I must say, I agree. However, I also agree - with some caveats. If a credit is the Legislature and Governor's will, then it must come with some clear indications for the taxpayers regarding *how much* they will receive and *when* they will receive it. There should be some clear direction from the DLGF to County Auditor's like myself regarding who receives the credit and how the formula works so that we on the front-line can best

answer their questions. Finally, there must be some form of reimbursement or compensation from the state that helps us fulfill this mandate without exceeding our 2007 Budgets.

As a citizen of Marion County and a long-time public servant, I support any measure that gives our property taxpayers much needed relief. However, as Marion County Auditor, I must balance this support with being a good steward of the taxpayers' money and trust. We need a solution, either a rebate or credit that provides expedited relief and doesn't in turn create an additional fiscal burden on the very citizens we are trying to help.

Thank you for your time and consideration. I am happy to answer any questions.

JUDITH A. SHARP
MONROE COUNTY ASSESSOR
Monroe County Courthouse - Room 104
Bloomington, Indiana 47404
Phone (812) 349-2502 Fax (812) 349-2898

Exhibit C
Commission on State Tax and Financing Policy
Meeting 2 7/30/07

July 28, 2007

Good Morning Senator Kenley and Members of the Commission.

Thank you for allowing me to speak to you today. I am Judy Sharp, Monroe County Assessor. I have discussed what I needed to speak to you about today with Rep.Walsh as well as with my associates in the AIC. I am going to give you all a re-cap on how we got here today with the Assessing system. My fellow elected officials will speak on the tax system and how this had impacted other areas of government. This is my 21st year as an Assessor. I have been on the front lines of all the changes in the system. How we got to today started in the 70's when Gov. Bowen was able to freeze the property tax levy as a way to control spending and the property tax in Indiana. This worked pretty well for quite a few years when things were very stable in local government. In those days we did a statewide reassessment every 10 years. In 1989 that was the last of the ten year cycle. That was also the first reassessment that we began using computers. The 80's is also when we started seeing property values jump upward. In the seventy's you could still buy a really nice house for $20,000 to $30,000. I know because my husband and I built a 2000 square foot home in 76 for $30,000 and my parents built a 3000 square foot home a couple of years before for $42,500. The last time my old house was on market it sold for over $180,000 with nothing changed except normal maintance. My folk's property was appraised ten years ago for over $250,000. I can give you example after example of what has happened in the housing market in the last twenty years.

In the assessing community after the 89 reassessment the legislators decided that 10 years was too long to go between reassessments and to keep "sticker shock" from happening we needed to reassess every 6 years. The 89 reassessment drug out to around 1992 before most counties had completed everything and then we had to turn around and start again in 1993 for the 95 reassessment... Once again we had to buy new computers and software, the State Tax board had to issue new rules and cost tables and again when 95 rolled around many counties were late and "sticker shock" happened again and again the legislators decided we now needed to do a reassessment every 4 years to keep "sticker shock" from happening. Once again everything was changed, the powers that be decided we needed more rules and standards and every county must change all their software and systems. But wait, it get's better! Taxpayers in Lake County had had enough so they filed a class action lawsuit known as the "Town of St. John's vs. the Indiana Board of Tax Commissioners. The assessing community was in the middle of yet another reassessment still using basically the same structure that we had for over the last 50 years and getting closers to the 99 deadline when the courts came out finally with the ruling that Indiana must go to an objectively and verifiable system! So everything was stopped and we had

to start over from scratch with a state board that was scrambling to come up with rules and procedures and the assessment date was changed to 2002.

Once again we had to change software and systems. The state gave us a guideline to use and basically we were charged to use whatever we could to get somewhere near to market value. Some counties were able finish on time and did an o.k. job for the first go around, however many took another year or two so once again we had an assessing system that was all over the place depending on what county you lived in. Believe it or not we still have a least one county that still had not caught up to 2006! We still have many counties that have not sent in their trended values for 2007.

After the 2002 reassessment the legislator decided we needed to go to an annual trending with the first year for new values to be in 2006. Once again this was to help off set "sticker shock". This was also the first time the state was going to review our data. After the 2002 reassessment, the Indiana Fiscal Policy Group along with State officials and other expert in the assessing field convened a study to see how well the assessments met the standards for a market value system. It took around two years to get that study back because of all the problems the state had in getting data from counties. Also because all counties were not finished with the reassessment the study was never a complete document, but however enough data was established that said every county needed to really go back and do a lot of cleanup to meet the standards of a market system. Once again I can speak to what was found in Monroe County. Residential for the most part was pretty good however commercial needed to come up. The study said Monroe County on the average was about 20% under assessed on commercial. I knew that we had problems in the commercial area. The guidelines the state had issued had given too much depreciation to commercial and commercial is unlike residential where use can change constantly and use changes value. So in my county as soon as we finished the 2002 reassessment and the appeals were complete we made a decision to do a complete reassessment of all commercial and industrial property. We took the next two years and went out and completely updated every structure and every use. We also went into every neighborhood where we knew we had issues and made changes and adjustments when warranted. Monroe County was not the only county to do this, Hamilton, Hancock, Henry and numerous other counties were doing the same thing. We were on track to complete our first trended values in 2006 when the decision was made to postpone trending to 2007 because so many counties were behind and we were having problems throughout the state with software, with counties still not finish with 2002 and the state still changing the rules. Monroe County kept on moving forward as did many of the other counties. The extra year just gave us more time to review and analyze our data.

During this time the state was issuing rules and standards that counties must meet or dire actions would happen! It said we had to send our data electronically to the state in a format the state dictated. Vendors must be certified. People that were in our profession must start getting certified and everything we did was overseen by the DLGF. Also at the same time the DLGF was chronically understaffed and in my humble opinion not any better educated or capable than the assessing officials they were overseeing! We had very little communication and direction from the State. A county would no more do one thing

than in the next minute we were told to change and do it another way. If you were a county that was doing things the way the law said to do you were penalized because other counties were not. I have said for years that it's a lot like being back in school and you have one kid act up in class and the teacher punishes the whole class. Time after time counties that have followed the rules have to do it over because things at not being done right else ware.

Monroe County finished the 2007 trending last August and the State approved our values in September. We were one of the first counties completed. I issued Form 11's in November and by April of this year we were pretty well past this first round of trending and moving onto 2008. But as usual because things were not done according to the standards and rules in place, the legislators changed the appeal process and opened up the 2007 appeal process using your tax bill for appeals, which set us back in Monroe County and because we are in the Indianapolis media market has made for one of the worst months we have ever endured in our office as well as in the other offices impacted by taxes.

Was Monroe County perfect? Hardly, assessing is just an opinion of value, but we did a pretty good job. Our data showed a 24% increase in residential, a 35% increase in commercial and about a 38% increase in industrial. Out of 60,000 properties we had about 400 appeals go to the PTABOA, a couple of dozen have gone to the State and we will start having those appeals in October. We have already gone out and reassessed areas that we found were faulty and are getting them adjusted. Our jobs as assessing officials are to constanly analyze data and try to get property as close as we can to its market.

Was everyone happy in Monroe County, No, but no one was throwing tea bags into Lake Monroe. Does anyone like to pay taxes? No, but it is my job to make sure your assessments are fair and equitable. The tax rate in Monroe County actually went down in every taxing district except one that just built two new schools, a police station and a fire station. That was a decision made by the people in that district. I can tell you that their rate would have been much higher if the assessors had not done their job. The average tax rate in Monroe County is $1.95 compared to over $3.00 in Marion County.

Is the system broke? I don't have the answer to that question. I do know that the system we have in place is a good system that given the opportunity will work. You do not throw out a system that had been in place for over 50 years and overnight get it right. We have said it will take least 4-5 years to work out the bugs and if we will keep from changing rules in midstream we will have a more fair and transparent system. It's up to you all and other elected officials to decide what property tax should pay for, not me.

I know you are hearing a lot of opinions and people are very passionate about this topic. We did not get in this mess overnight and it will not be corrected overnight. It is going to take hard work and we are going to have to make some very tough decisions. I wish you luck and I thank you for your commitment to your job and to the taxpayers of Indiana.

Exhibit E
Commission on State Tax and Financing Policy
Meeting 2 7/30/07

Indiana Association of REALTORS®

www.indianarealtors.com

Reforming Assessment in Indiana

Testimony Before the Commission on State Tax and Financing Policy

July 30, 2007

Why Wrong Assessments Matter

Taxpayer	Market Value	Assessed Values		
		Correct	Error Rate	Wrong
Smith	150,000	150,000	-25%	112,500
Jones	150,000	150,000	-15%	127,500
Doe	150,000	150,000	-30%	105,000
Ray	150,000	150,000	20%	180,000
Mie	150,000	150,000	5%	157,500
Total	750,000	750,000		682,500

Taxpayer	Market Value	Correct Tax Rate	Wrong Tax Rate	Tax Bill		
				Correct	Wrong	Difference
Smith	150,000	0.025	0.0275	3,750	3,094	(656)
Jones	150,000	0.025	0.0275	3,750	3,506	(244)
Doe	150,000	0.025	0.0275	3,750	2,888	(863)
Ray	150,000	0.025	0.0275	3,750	4,950	1,200
Mie	150,000	0.025	0.0275	3,750	4,331	581

IAR Recommendations

- *Eliminate Township Assessment*
  - *At Least County Level Jurisdiction*
  - *Require Higher Standard of Expertise*
- *State Ratio Studies*
  - *Equalize Where Necessary*
  - *Evaluate Local Assessor*
- *21st Century data standards*
  - *Statewide Standards & Enforce Them!*
- *Investment in Capacity*
  - *Little or no "efficiency" savings likely*
- *Local government consolidation*

Indiana Fiscal Policy Institute
Equalization Study Results

Summary of Equalization Results			
Median Ratio		*Met IAAO Standard*	*Did Not Meet IAAO*
Counties:	Residential Improved	90.8%	9.2%
	Commercial & Industrial Improved	54.2%	45.8%
Townships:	Residential Improved	86.7%	13.3%
	Commercial & Industrial Improved	54.1%	45.9%
Coefficient of Dispersion		*Met IAAO Standard*	*Did Not Meet IAAO*
Counties:	Residential Improved	14.9%	85.1%
	Commercial & Industrial Improved	10.2%	89.8%
Townships:	Residential Improved	20.6%	79.4%
	Commercial & Industrial Improved	12.2%	87.8%

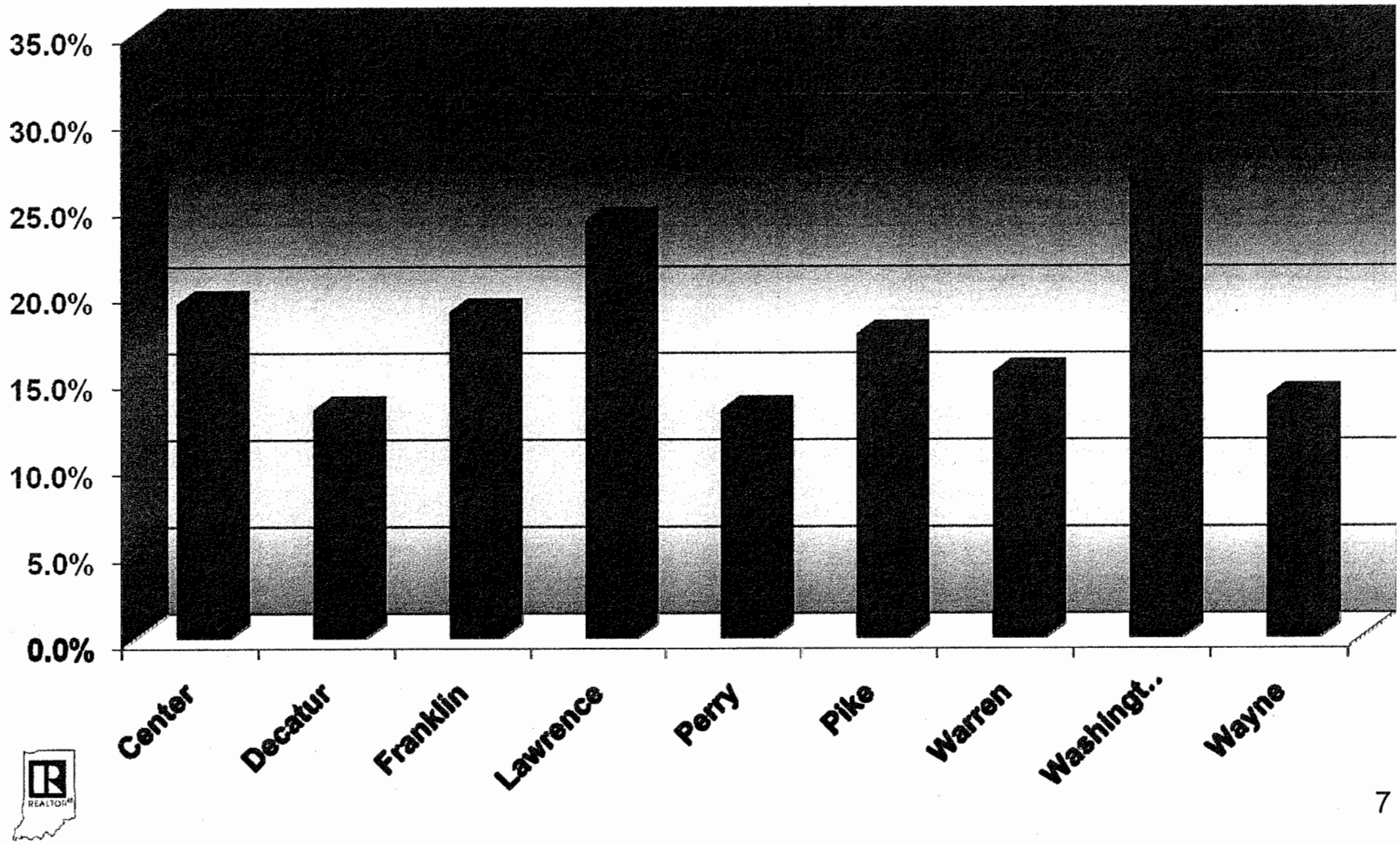
Indiana Fiscal Policy Institute
Equalization Study Results

Summary of Equalization Results			
Consistency Across Jurisdictions		*Within +/- 5%*	*Not Within +/- 5%*
Townships within Counties	Residential Improved	73.0%	27.0%
	Commercial & Industrial Improved	56.2%	43.8%
Percentage of Counties Affected	Residential Improved	72.4%	27.6%
	Commercial & Industrial Improved	12.2%	87.8%
Sales Chasing		*Townships*	*Counties*
Number of Jurisdictions Tested		733	65
Number of Jurisdictions in Which Sales Chasing Evidence Found		195	51
Percentage of Jurisdictions Affected		26.6%	78.5%

Indiana Fiscal Policy Institute Equalization Study Findings

- *No accountability across assessing jurisdictions,*
- *Systematic lack of uniformity in assessment practice and assessment results.*
- *Townships did not meet IAAO Standards for Assessment Quality*
- *Inconsistent interpretation of Property Tax Law and Administrative Rule*

Marion County Trending:
Residential Percent Change by Township



Marion County Residential Property Tax Study

2007 Tax Increase

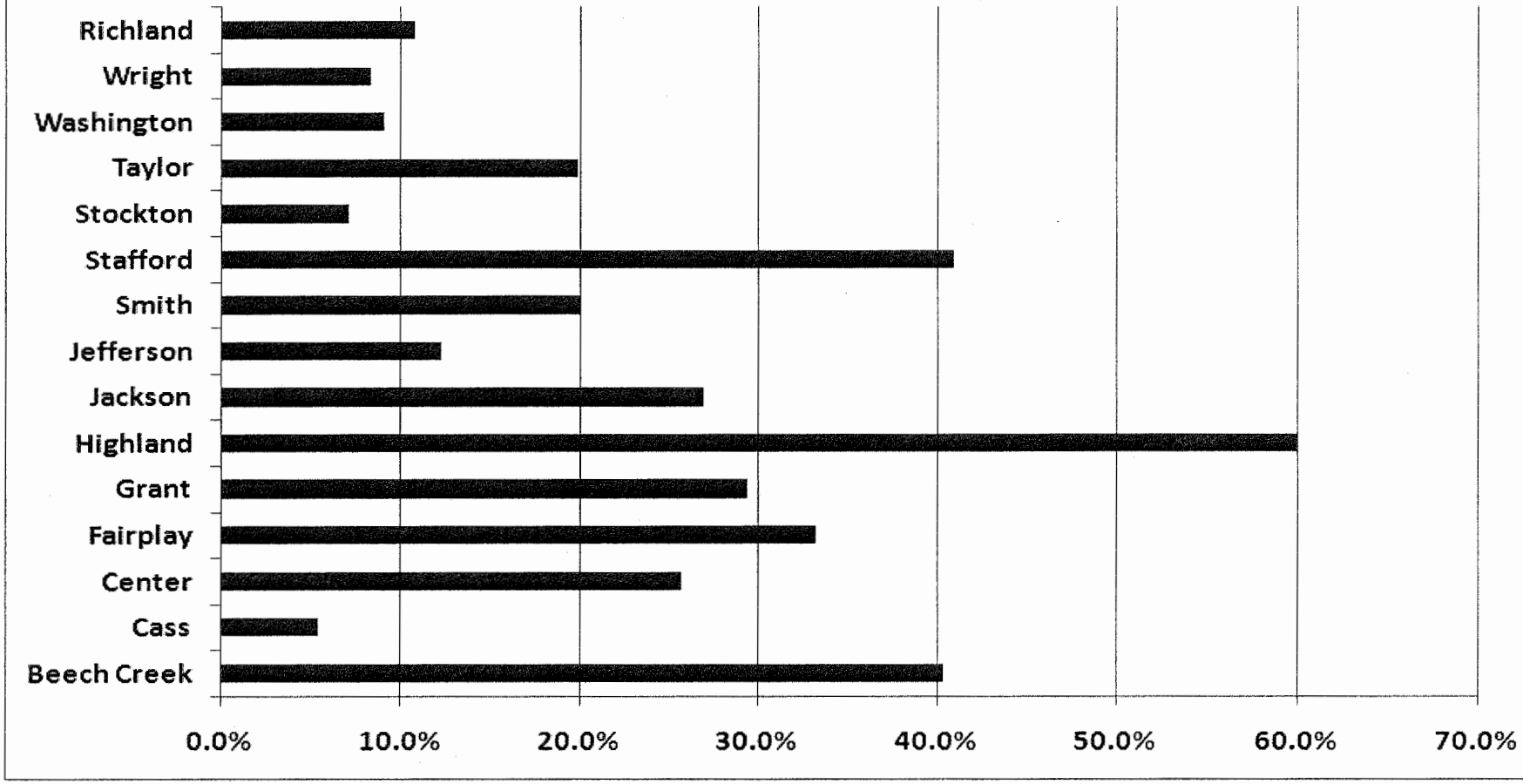
- Decrease
- 0 to 20%
- 20% to 40%
- 40% to 60%
- 60% or More

0 1.5 3 6 Miles

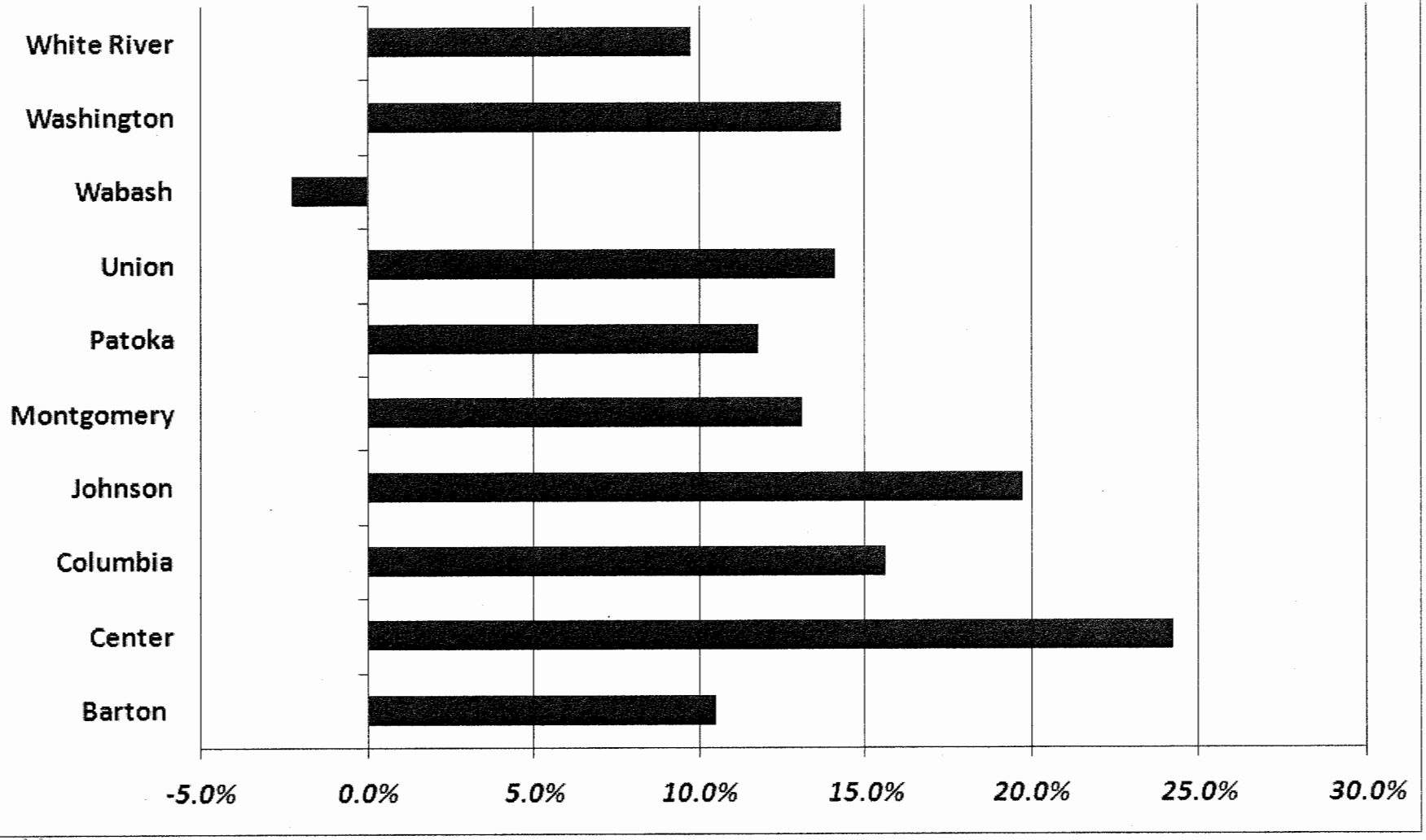
The Polis Center

We bring things into perspective.

Greene County Trending:
Residential Percent Change by Township



Gibson County Trending :
Residential Percent Change by Township



Continuing Data Issues

- **Data Issues Contribute to Delays and Inability to Perform Analysis**
  - **Conversion of Auditor Parcel Data to Assessor Property Class Codes**
  - **State vs. Local Township Coding**
  - **State vs. Local Township and Taxing District Coding**
  - **70+ Counties still have not transmitted data to State**

Why Wrong Assessments Matter

Taxpayer	Market Value	Assessed Values		
		Correct	Error Rate	Wrong
Smith	150,000	150,000	-25%	112,500
Jones	150,000	150,000	-15%	127,500
Doe	150,000	150,000	-30%	105,000
Ray	150,000	150,000	20%	180,000
Mie	150,000	150,000	5%	157,500
Total	750,000	750,000		682,500

Taxpayer	Market Value	Correct Tax Rate	Wrong Tax Rate	Tax Bill		
				Correct	Wrong	Difference
Smith	150,000	0.025	0.0275	3,750	3,094	(656)
Jones	150,000	0.025	0.0275	3,750	3,506	(244)
Doe	150,000	0.025	0.0275	3,750	2,888	(863)
Ray	150,000	0.025	0.0275	3,750	4,950	1,200
Mie	150,000	0.025	0.0275	3,750	4,331	581

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Mbrown@indianarealtors.com
Sjohnson@indianarealtors.com
317-266-9579
Mark Brown, ext. 102
Sally Johnson, ext. 103

Exhibit F
Commission on State Tax and Financing Policy
Meeting 2 7/30/07

James A. Ramsey
4041 North Washington Boulevard
Indianapolis, Indiana 46205

July 30, 2007

Testimony before the Commission on State Tax and Financing Policy

Senator Kenley and distinguished Commission members,

Thank you for allowing me to once again enter my testimony into the record in your study of our State's governmental and tax structure. You were generous of your time last week, so I want to be especially mindful today. I would like to concentrate on just two areas.

First, I would like to enter into the record an 'open letter' I sent to the Mayor last week. It is lengthy and includes some of my testimony before you last week, so a brief summary must suffice:

I stated that I have supported his consolidation efforts, but feel that we need more change than he has sought; namely the consolidation of township and school funding approval at the city-county level. For Marion County, this means the elimination of the some sixty-four taxing districts through the creation of what I have dubbed 'TruUniGov'.

I stated that the inordinate burden Indiana government places on property owners must be rebalanced in a way that returns property bills to a maximum of the 2006 levels, and controls must be placed on annual increases. I fear that our neighborhoods may deteriorate very quickly. Property values will decline as long-time residents limit their losses by moving out of Marion County and other metropolitan areas within the state.

I reiterated the seven legislative initiatives -- which I presented to you last week – focused on achieving the above goals.

I questioned his decision to move ahead with the County Option Income Tax increase targeted for public safety while he did nothing for property tax relief. With that authorization now in place, I asked the Mayor to find a way to implement that increased tax over three years.

I voiced concern about the destructive impact on our neighbors in many parts of the county whose tax increase will take food off of tables and likely force many from their homes – and the fact that I believe that the situation is simply unconscionable.

And I asked him to act. For I fear that irreparable harm will be done to Indianapolis if we fail to usher in needed change. And I believe that strong leadership from the Mayor will be required. I said, "The people of this city will demand that all taxing authorities do their work efficiently, and that their budgets reflect our ability and willingness to pay, not their willingness to spend."

The second issue I would like to emphasize is the need for action at the State level to restructure public funding in a meaningful way. As I said earlier, Indiana relies far too heavily on property taxes in its funding equation. And, since Indiana can't print new money as the Federal government

does, that means that the burden must be shifted from property taxes to sales taxes and income taxes, and from local government to state government.

I have proposed specific initiatives in my earlier appearance, so I will not repeat them. However I believe we must be mindful of the impact changes may have on those less fortunate than we. Government cannot place unfair burdens on low-income families. While I believe there is no other option than to restructure public funding, there are ways to equitably share the burden.

As sales taxes can be the most recessive in nature, I have opposed dependence on them in the past. However, since Indiana does not tax food or rent – the largest expenditures among low income families – I believe that increasing sales taxes places less burden on low income families than it does on middle income families. With that in mind, I would suggest the use of sales taxes to make up a maximum of 50% of the needed revenues, with some consideration to low- and middle-income families through state income tax deductions.

But sales taxes should not be used exclusively in the needed restructuring. A portion of the shift should also be affected through an increase in our state income tax. I have been told to forget about any possibility of a progressive state income tax – and I have accepted that. But I believe that the income tax increase should generate new revenues equal to or greater than those of the sales tax increase.

The more difficult issue is determining which expenses to shift from local governments to state government – a necessary element if we are to maintain parity among communities and permanently reduce the burden on property owners. I have already voiced my recommendations and will not repeat them today.

No permanent solution can be attained by anything other than basic tax reform – and the solutions you forward should not be masked by touting temporary rebates or credits. In fact, I would encourage you to eliminate all the property tax credits in favor of income tax credits for low-income property owners.

I will close as I did in my letter to the Mayor. In spite of the pain this property tax debacle has caused, I believe there is a 'silver lining' – the very real possibility for dramatic change, the results of which will benefit not only Indianapolis and Marion County, but all of Indiana.

Thank you again for allowing me to appear before you today.

Sincerely yours,

James A. Ramsey
jramsey@mw.net
317-727-4040

James A. Ramsey
4041 North Washington Boulevard
Indianapolis, Indiana 46205

July 25, 2007

An Open Letter to our Mayor

Dear Mr. Mayor,

I have been a supporter of your consolidation efforts within Marion County. I believe that we must streamline our governmental structure in a way that will allow the residents of Indianapolis to look to 'one government' – I believe it is called UniGov – for controlling the policies and finances of our city and county. The Mayor and members of the City-County Council must bear this responsibility.

But that is not how our local government is structured. With a reported 64 taxing authorities within the county, residents would have to spend all their time in the public forum in order to be knowledgeable of the issues and to have any impact on the outcomes. Our government is not the UniGov which then-Mayor Richard Lugar had in mind. The compromises required to get UniGov in place meant that many important elements didn't get included, and subsequent leaders have failed to have the will to address the underlying problems. So, I do applaud your consolidation efforts, even though your efforts have not yet produced the structure we need.

But you have failed to address the core problem. The fundamental issue facing us is our excessive reliance on property taxes to fund local government. You and your fellow mayors have not attempted to lead that discussion with your constituents or State Legislators. The result is: As budgets have increased, the property owners bear an inordinate share of the increased tax burden.

I believe your #1 PRIORITY should be to affect changes which will allow property taxes bills to return to 2006 levels with only very modest, controlled annual increases.

On Monday (July 23, 2007), I was one of many residents from around the state who testified before the Commission on State Tax and Financing Policy. I asked that the Commission address what I feel is a basic problem facing Indianapolis and Marion County (as well as other metropolitan areas in Indiana). In a letter to Senator Kenley, I said that the solution which must be sought is the *"fiscal well-being for our cities, with tax burdens . . . set at levels which maintain the cities' competitive stance with [their] metropolitan neighbors. Under no circumstances should tax burdens determine property values or encourage residents to flee the inner cities. The goal must be to return property taxes to 2006 levels, and to provide some mechanism by which increases are limited . . ."*

I followed it with seven specific initiatives I asked the Commission to consider, five of which would have an immediate effect on our property tax problems. I include those for your review.

"Remove the burden of public assistance from the counties, funding it through slightly-increased state income taxes, with deductions/adjustments to offset any impact on lower income wage earners. This change is absolutely critical.

"Allow Indiana counties more time and greater flexibility to adopt the County Option Income Tax, with this additional revenue being dedicated to property tax relief. This new revenue would be used to fund public safety initiatives, under-funded pensions, [or replacement for school funding,] etc.

"Have the State assume a higher percentage of the costs of public education. I propose that the State assume at least 50% of basic classroom building/maintenance, and teaching and administrative costs. The State should pay a lesser percentage (perhaps 20%) of the high ticket, non-classroom expense that is adding a lot to tax rates in some districts, placing the majority of the burden of such costs directly on the school district.

"Modernize the county governance by eliminating the unnecessary layers of [district and] township government. Although difficult, Marion County must have a true UniGov structure (I call it TruUniGov), replacing its outdated structure of some 64 taxing authorities, and making it a model city within Indiana. This change is critical, as it will deliver improved efficiency within local governance while, as indicated above, provide for some options within districts.

"Create Metropolitan Tax Districts allowing large metropolitan counties to levy metropolitan district sales taxes. For Indianapolis, that district would be defined as Marion plus its contiguous counties. Despite the current growth and success of surrounding counties, they will ultimately suffer without a vibrant central city. All of Marion County revenues would be dedicated to property tax relief, while the revenues from surrounding counties would be shared with Marion County's portion directed to infrastructure maintenance and replacement and roads and highways [including mass transit] which benefit all within the metropolitan district. This revenue sharing strategy is critically needed and long overdue."

I have also suggested that the State assume responsibility for property assessments. This could be done in conjunction with County officials, but I feel the township level must be eliminated. This responsibility should require certification and oversight of all assessors, all of whom would be employees of the state.

I ask that you not interpret my willingness to put ideas on the table as a belief that these are the only workable solutions. I am sure they are not. But we must begin to frame the discussions of needed changes in concrete terms. And I would ask that you weigh in on my proposals so that the citizens of Marion County can understand more of your vision.

But what I don't understand is your absolute determination to move ahead with increasing the County Option Income Tax to fund public safety issues – before the property tax crisis has a long term solution in place; indeed, before we even begin substantive discussion of possible solutions, and before the Governor's panel is convened.

Let me assure you that my concerns are not politically motivated in any way. This is not about Democrat versus Republican, or people versus the police and fire personnel. Everyone is affected by these issues, and we must seek common ground on which we build a new structure.

For instance, we all want to be fair to our public safety employees. We admit that few of us would choose to trade places with them, and that their commitment to our community is wonderful. We want them fairly compensated, and we want their retirements to be secure. The lingering problem of under-funded pensions is the fault of decades of shirked duty on the part of elected officials and several administrations.

But that doesn't mean that consideration of public safety should override other pressing issues. So I am puzzled, and here is why.

You made a statement this past Saturday morning during a meeting of the Marion County Alliance of Neighborhood Associations that (this is not a direct quote) the last thing you wanted to do was to raise taxes now, but that you had no choice because the window afforded the county to impose County Option Income Taxes would close August 1st.

What you may find interesting is that I interpreted your statement to mean that there was some sunset clause in counties' authority to levy the COIT, and this was truly your last chance.

So I was surprised when Senator Kenley told me that you could have deferred this tax a year, that the deadline of October 1st applied only to next year's levies, and your power to levy COIT would again be in play next year for the following year.

I guess you had made the decision not to defer the city's spending increase for public safety regardless of the fiscal crisis that property owners face. The $64,000 question: Now that the .65% increase in COIT has been authorized, are you going to levy the full authorization, or are you going to use some restraint in this explosive time by implementing this tax incrementally over the next three years?

With just one third of the levy, you could go ahead and fix one-third of the pension deficit, and honor your commitment to raise the pay of our existing police and fire professionals. Plus, you should still have money to take first steps in your other initiatives – since I understand the projected revenues from this levy are above the $90 million you publicized.

Will you guarantee that these new COIT revenues will exclusively fund public safety and not be diverted to other uses?

Governor Daniels's order to rollback tax levies to last year's levels does not begin to fix the problem, but gives the General Assembly an opportunity to pass legislation which will move some costs off the backs of property owners and to mandate changes to our outmoded system of governance. To affect such sweeping change, we will need your strong voice and leadership of a bi-partisan effort.

If you have been taken-aback by the response by residents to the property tax debacle, your reaction has been overshadowed by that of those who received the bills. Many tax bills have more than doubled. The average increase in Washington Township (by Indianapolis Star accounts) was 85%. My wife and I, both over 65, received a bill which is two and one-half times last year's levy (and over five times what we paid in 2002). One neighbor will be paying annual taxes equal to almost 80% of what they paid for their home 40 years ago. Some will have to sell their homes, some will feel a lot of pain in having to borrow or dip into savings, while others will adjust budgets, defer home maintenance, or eliminate charitable gifts, in order to pay the increase.

But what about the homeowners who are already stretched to the limit, who can not handle the added burden of even a few hundred dollars in increased taxes. Families already struggling to feed their children, heat their homes, and pay college tuitions now have the additional worry of holding on to their homes.

And the people who have bought residential investment properties, whether they be single- or multiple-family dwellings, face the prospect of losing money every year because they will be unable to pass along all of their increased property tax costs. These additional costs will directly affect the value of their properties, as well as the residential properties around them.

This is simply unconscionable. Failure to act right now will have a far greater long term impact than anything else you might do as Mayor. The reassessment alone will not provide the long term solutions this problem requires. And allowing this increase in property taxes to stand will lower property values, and literally force people to flee the city, stealing tens and, in some cases, hundreds of thousands of dollars from individual owner's equity. In the areas with the largest increases, homeowners may literally be unable to sell their homes yet be unable to afford to live in them, even though they have invested in those homes for years and years – because they loved their neighborhoods and their city.

Even the good neighborhood development we've seen the past few years (much as a result of your efforts) may be effectively destroyed because the property tax increases now make those homes unaffordable.

Property taxes have become a significant factor in the valuation of the very property which supports it, violating any logic and understanding of good fiscal policy. While it is true that you and the City-County Council have no control over the two largest expenditures –

education and public assistance -- our property taxes fund, you have not acted to remove these costs from the property tax burden. The result: If the system is not changed, our city may well see a huge increase in abandoned homes and distressed neighborhoods, and a significant drop in investment for upgrading existing homes.

I will admit that I believe that the ruling of the Indiana Supreme Court regarding assessed valuations is great in theory but very difficult to administer. Instead of ignoring the problem, local taxing authorities should have banded together to seek relief from the General Assembly by developing and demanding a manageable plan through which the tax burden could be fairly shared. The hour is late, but it may not be too late.

Although many favor the abolishment of property taxes all together, I believe that they should remain a part of the public funding mechanism. But the calculation of these taxes must be transparent so that everyone understands them. And other revenue sources must be used to lower property taxes to a level which keeps Indianapolis competitive with its neighbors.

Mr. Mayor, you and the City-County Council have done disservice to our city by failing to protect those who have trusted you to be conscientious leaders. This is the lasting legacy of your administration unless you act immediately. I ask that you do the following:

You have proposed $13 million in spending cuts which should offset a portion of the shortfall in revenue one might anticipate. However, I have not heard your appeal to the 60 plus other tax districts, including IPS, to cut expenditures by at least 10%. Without budget cuts, I believe all must treat this as the financial emergency it truly is. I ask that you appeal to the Governor (and State Legislature, if necessary) to allow the County to adopt a Temporary Emergency Budget for next year, with the funding shortfall being made up with interest-free loans from the State, until such time that our public funding is restructured.

Implement your newly won .65% County Option Income Tax incrementally over the next three years, adjusting your spending plans to fit within that budget. Guarantee that all of the monies levied will be spent on public safety. I would ask that any funds raised in excess of the $90 million target be devoted to retiring existing public safety debt.

Working with the City-County Council, the State legislature and leadership from the surrounding counties, restructure our public funding to include an increase in our sales tax, an increase in the county income tax, modest revenue support from surrounding counties, and increased support from the state – the net effect of which must immediately return property tax bills to 2006 levels with a very restrictive cap on future increases.

Support new legislation which would empower the State to establish a Property Assessment Unit within the Department of Revenue so that the state can assume the responsibility of all property assessments.

Appoint an Advisory Committee (including several residential property owners from within Marion County) to the Metropolitan Development Commission for the purpose of

reviewing all pending and future property tax abatement requests to ensure that any programs endorsed by the Commission are in the best interests of the city and property owners alike.

During a recent conversation, I realized that one City-County Council member just didn't understand the mindset of the typical Indianapolis homeowner, so I said something like "We don't care if you are able to submit a budget, we don't care if the Council is in a financial crisis. We homeowners are in a financial emergency, and it cannot be business as usual until we, working together, have found a lasting solution to our public funding problems. And, without solutions, you should not place further burdens on your constituents!" What I failed to say is that, if we are put in jeopardy of losing our homes, you will pit us against every tax authority, including IPS. That is a statement of just how dire these problems are.

The net impact of this property tax debacle will extend to every level of public activity. Every taxing and budget authority should be on notice. Pressure must even be put on IPS to trim its current budget to lower its levy on property taxes. The people of this city will demand that all taxing authorities do their work efficiently, and that their budgets reflect our ability and willingness to pay, not their willingness to spend.

I will close on a positive note. In spite of the pain this property tax debacle has caused, I believe there is a 'silver lining' – the very real possibility for dramatic change, the results of which will benefit not only Indianapolis and Marion County, but all of Indiana. To be successful, we need a strong Mayor who can earn broad support. I hope that you will step up to that task.

Thank you for your consideration. I look forward to your response.

Sincerely yours,

James A. Ramsey
jramsey@mw.net
317-727-4040

TAXPAYER'S SUMMARY COPY C

APPROVED FOR MARSHALL COUNTY BY STATE BOARD OF ACCOUNTS 2004

Printed: 04/25/2005 3:48 PM

PROPERTY NUMBER: 002-198083-00
DUPLICATE NUMBER: 4438
TAX YEAR: 2005
PROPERTY TYPE: Real
BILLED MORTGAGE COMPANY:

STATE PARCEL ID: 503211000141000002
TAXING UNIT NAME: Center
TOTAL TAX RATE: 2.1084000
HOMESTEAD CREDIT%: 10.2863
REPLACEMENT CREDIT RATE: 27.806000

GROSS VALUE	RESIDENTIAL VALUE	TOTAL EXEMPTIONS	NET TAXABLE VALUE	GROSS TAX	HOMESTEAD AND/OR PROPERTY TAX REPLACEMENT CREDITS	TOTAL NET TAX
117,400-I 14,700-L	117,400-I 14,700-L	38,000	94,100	1,984.00	147.33 551.67	1,285.00

Owner of Record as of March 1, 2003 was Schuh Rhonda L/michael&veronic Bern

Acreage:
Auditor Desc: Southfielde Lot 55
Legal Desc:

Delinquent Tax:	0.00
Delinquent Penalty:	0.00
Penalty & Fees:	0.00
Adjustments:	0.00
Less Payments Received:	0.00

This is just one Example

Other Assessments	Current Tax	Delinq Tax	Delinq Pen	Total
	0.00	0.00	0.00	0.00

This tax bill is a statement of the total taxes due and payable in 2005 based upon final assessed values and tax rates. Payments made after November 10, 2004 are reflected in the amount due.

+ This is with Exemptions

Total Annual Tax Due: 1,285.00

Exemptions	Amount
Homestead	35,000
Mortgage	3,000

Distribution of Current Year Taxes	
STATE:	1.46
COUNTY:	229.95
SOLID WASTE:	7.31
TWP:	79.11
SCHOOL:	910.43
LIBRARY:	56.74

= 71 percent

#139

MAY 2005

Spring 642.50

NOV 2005 642.50

Mr. Michael Bernero
805 Baker St.
Lot 118
Plymouth, IN 46563-1892

This is just one of six properties, these are not Rentals. I make no income off these properties
We will appreciate any support you can generate!

Exhibit G
Commission on State Tax and Financing Policy
Meeting 2 7/30/07

M.C. How to Figure Property Taxes

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$100 000 GAV
(48,000) Ded
52,000 NAV
÷ 100 = 520 Gross tx
520 x 2 x rate = $1597.
1597 x PTRC = $125.
$1472
1472 x HC = $69
Net TX $1403.
eu $702.

We believe that there are a few ways you can accomplish this.
1) Create the statement as an insert and mail with the check.
2) Create the statement and mail separately.
3) Create the statement and print it on the check stub.

- The language in the bill would allow you to send the refunds to the property owner or to the mortgage company. We **recommend you send the check to the *property owner* that received the tax bill, *not the mortgage company.*** To send to the mortgage company could make matters worse, even though the legislation would allow it.

- When mailing the tax refund, we suggest that the check be mailed to the **same person *(not the mortgage company)* that received the tax bill.** For some counties this may be the March 1, 2006 owner, or for others it may be the latest owner shown in the transfer book, either will be ok, as long as the refund goes to the person that received the tax bill.

- If you receive a refund back as undeliverable, keep in mind that the refund **follows the person, not the parcel.** If it has been returned with a new address from the post office or you have an address change for this **person,** you will need to use due diligence and re-mail the refund.

- If the refund is still undeliverable you must **hold the refund for one (1) year.** We recommend the auditor, treasurer, and county attorney meet and establish a procedure for releasing a returned refund. Discuss with your auditor, treasurer, and county attorney what (if any) documentation will be required to release the refund to someone other than the person named on the check. **After the check has been held for one (1) year the funds will be transferred to the Attorney General.**

- If a refund check has not been cashed within **two (2) years the funds will be transferred to the Attorney General** as unclaimed property.

- Prior to transferring the refunds to the Attorney General, we recommend that the **treasurer search the records for any delinquent taxes for the person named on the refund check,** apply any refund to those delinquent taxes.

The State Board of Accounts, the Department of Local Government Finance, and the Auditor of State's Office will be meeting with our software vendors to address any programming issues that may arise from the legislation.

As a note: without special programming most tax systems will show on next years' comparison statement tax amounts that do not include the refund. However, there is an "other credits" section of the comparison statement that could be used to note the rebate. Also, keep in mind when taxpayers call in 2008 to ask what they paid in property taxes in 2007 for their income taxes, treasurers will have to tell them the amount they paid, as well as the amount of any refund they received.

Homestead Credit v Refund
July 30, 2007

At this point, for counties who have not sent bills or counties who have been asked to re-trend values, a Homestead Credit (HC) and acknowledgement notice is still the better mechanism for taxpayers and for administrators of the property tax system. Any change to the current policy needs to made soon so we can move forward. Taxpayers are paying for these administrative changes.

We recognize the importance of members of the General Assembly to notify taxpayers of the additional HC for 2006 PAY 2007 and expect that notification will need to be mailed if the refund check was somehow switched to a HC.

The most important factor is that taxpayers receive a HC earlier than a refund check. This keeps money in taxpayers' pockets.

Even for counties who have billed, a HC is still a better way to apply the property tax relief from the General Assembly.

A refund check will be a minimum of $1.25 per homestead to administer.
- Most likely, refund checks will not be mailed until January of 2008 or later (February/March).
- A refund check will need to be reported as income for taxpayers who itemize their federal income taxes. (See SBoA notice)
- Refund statute requires other properties be searched prior to the refund being mailed

For those counties who have billed or who have printed bills, cost savings between a refund and a higher HC will be diminished. However the HC will still be less expensive.
- These counties will need to send a new bill and notice (.75 for bills plus cost of notice)
- Assumes no searches of other properties are required

For those who have not billed or those ordered to do a reassessment a homestead credit would be zero or nominal on software changes. The only cost would be the notification.

Since counties that have been ordered to do trending over and absorbing this unexpected cost, switching to the HC is critical to saving money. Also, it will be a longer time for property to transfer owners increasing confusion on who deserves the refund.

Most, if not all, counties continue to support the HC.

A new HC (with acknowledgement of the General Assembly's actions) still has advantages over a refund check.

All missing datasets for «County_Name» County must be submitted to LSA no later than August 15, 2007 in the proper file format. Failure to comply with this requirement may result in DLGF taking one or more of the following actions:

1) All property tax replacement credit (PTRC) distributions from the state to the county unit of government will be withheld until «County_Name» County becomes fully compliant.
2) DLGF will withhold the 2008 budget order to the county auditor until «County_Name» County becomes fully complaint. This action affects all taxing units. No budgets will be approved as a result of data incompliance.
3) Legal action may result to enforce the law against the responsible officials, the County Auditor and the County Assessor.
4) Sales disclosure datasets for 2006 sales will not be reviewed until all 06 pay 07 datasets are compliant.
5) Ratio studies submitted for approval for 2007 assessments will not be reviewed until the 2006 sales disclosure dataset is compliant.
6) DLGF will not approve any bond order for any unit of government within the county until the county's datasets are compliant.

DLGF also requests a list of dates, times and locations of all local budget hearings, or notification of these hearings a minimum of seven days prior to their scheduled dates.

It is in the best interest of «County_Name» County and its citizens that you fully and timely cooperate with these requests. We look forward to receiving the data requested on or before August 15, 2007.

Please contact data@dlgf.in.gov by email or Nancy Stassen at 317-232-3759 with any questions you may have. All data submissions should be directed to Diane Powers at LSA and sent to the following email address: dpowers@iga.in.gov. Again, DLGF is happy to assist so that you may expedite your data submission.

Sincerely,

Cheryl A. W. Musgrave
Commissioner

CC: General Assembly
Auditor
County Assessor
County Council
IT Directors
Tax and Assessment Vendors
Local Taxing Units

David Bottorff

From: White, Tammy [twhite@sboa.IN.gov]
Sent: Wednesday, June 20, 2007 10:27 AM
To: David Bottorff
Cc: Angie Dvorak
Subject: FW: IRS Reporting of Homestead Refunds

From: White, Tammy
Sent: Wednesday, June 20, 2007 10:10 AM
To: 'Bill Borne'; Johnson, Charles; 'Cathy Gross'
Cc: 'Carol.Dale@irs.gov'; 'gangelone@iga.in.gov'; 'BTABOR@iga.in.gov'
Subject: IRS Reporting of Homestead Refunds

Auditors and Treasurers,

Carol Dale, IRS Government Liaison, informed us by telephone this morning that the Homestead refunds resulting from HEA 1001- 2007 would not require reporting by Counties. The IRS did review the Indiana legislation requiring homestead refunds for 2006 pay 2007 property taxes. They believe the refunds will be taxable to those taxpayers that have deducted the property taxes as part of their itemized deductions but Indiana Counties are not responsible for reporting this to the taxpayers or the IRS. Ms. Dale indicated that the IRS has the responsibility to educate taxpayers about this event that may be taxable. I'm sure any assistance we can provide in this area would also be appreciated.

We will invite the IRS to attend the upcoming County Treasurer's conference to discuss this further.

Thank you all for your patience in awaiting a response.

Tammy R. White, C.P.A.
IN State Board of Accounts
302 W. Washington Street, Suite E418
Indianapolis, IN 46204
Ph: (317) 232-2512
Fax: (317) 232-4711
email: twhite@sboa.in.gov

STATE OF INDIANA

DEPARTMENT OF LOCAL
GOVERNMENT FINANCE

INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058
INDIANAPOLIS, IN 46204
PHONE (317) 232-3761
FAX (317) 232-8779

July 25, 2007

Commission President and Members

Dear Clinton County's Commission President and Members:

This letter is a follow up to the July 20, 2007, letter regarding Clinton County's non-compliance with data submission statutes and regulations.

That letter incorrectly stated that Clinton's Pay 2007 Auditor data was missing. We are aware that the data cannot be provided at this time as the DLGF has not certified Clinton's Pay 2007 tax rates.

Please accept our sincere apology for this error and any confusion it may have caused.

Feel free to contact data@dlgf.in.gov by email or Nancy Stassen at 317-232-3759 with any additional questions you may have.

Sincerely,

Cheryl A. W. Musgrave
Commissioner

CC: General Assembly
Auditor
County Assessor
County Council
IT Directors
Tax and Assessment Vendors
Local Taxing Units

New Local Option Income Tax Information

Compiled by Association of Indiana Counties

I - Counties that have adopted a new Local Option Income Tax

Brown County
- A) "Levy Growth" Income Tax – .2%
- B) Property Tax Relief Income Tax – .5%
- C) Public Safety Income Tax – .25%

Jasper County
- A) A) "Levy Growth" Income Tax – .3%
- B) Property Tax Relief Income Tax – 1.0%
- C) Public Safety Income Tax - .25%

Jay County
- A) "Levy Growth" Income Tax – .4%
- B) Property Tax Relief Income Tax – .5% (to qualified residential property)
- C) Public Safety Income Tax - .05%

Pulaski County
- A) "Levy Growth" Income Tax – .4%
- B) Property Tax Relief Income Tax – 1.0%
- C) Public Safety Income Tax - 0%

Marion County
- C) Public Safety Income Tax - .65% (levies frozen)

Montgomery County
- B) Property Tax Relief Income Tax - .10% (to homestead properties)

Morgan County
- A) "Levy Growth" Income Tax - .2%
- B) Property Tax Relief Income Tax – 1.0%
- C) Public Safety Income Tax - .25%

STATE OF INDIANA
OFFICE OF THE GOVERNOR
State House, Second Floor
Indianapolis, Indiana 46204

Mitchell E. Daniels, Jr.
Governor

July 12, 2007

Mr. Paul Moss
Allen County Council President
15608 Chilkat Trail
Huntertown, IN 46748

Dear Mr. Moss:

Many counties are starting to mail out property tax bills, and many Hoosier homeowners are seeing dramatic increases in their property taxes. There are numerous stories of Hoosiers whose property taxes have doubled or tripled or in a few cases went up nearly four times what they paid last year. Such increases are unacceptable and I will take every step that I have the authority to take as Governor to help homeowners.

With the move to market value assessment in 2002, the legislature passed the 2002 tax restructuring plan, a component of which granted counties the ability to phase out the inventory tax early and replace it with an increase in local income tax so as to hold Hoosier homeowners harmless from the shift. Forty-three counties took advantage of that option and provided property tax assistance to their citizens.

House Enrolled Act 1478, passed this session by the Indiana General Assembly, extended and expanded this very useful tool. Specifically, HEA 1478 provided all 92 counties with the ability to relieve property taxes by adopting up to a 1% local income tax.

Under the law counties must exercise this option by August 1, effective October 1, 2007. Operating under permission provided to the Indiana Department of Local Government Finance (DLGF) and the Indiana Department of Revenue (DOR) in HEA 1478, I am extending the deadline for a county to choose to provide property tax relief in its county through the adoption of either the incremental local income tax or the replacement local income tax to October 1, 2007. Therefore, any county that wishes to utilize this tool for property tax relief must adopt an ordinance by that date and submit it in accordance with the law to both the DLGF and the DOR. The ordinance, if adopted, would take effect on December 1, 2007.

If used, this tool could dramatically reduce property taxes in any jurisdiction, but since bills are just going out in many counties I felt that you could use more time to decide if this choice makes sense in your particular county.

Respectfully,

M E Daniels, Jr.

COUNTIES THAT ELIMINATED INVENTORY TAXES EARLY AND/OR PUT IN A CEDIT RATE TO MITIGATE THE SHIFT

	2007 CEDIT HSC REVENUE	CEDIT HSC RATE METHOD
Adams	671,502	2004 U / 2005 U / 2006 U / 2007 U
Benton	57,247	2005 A / 2006 A / 2007 A
Blackford	209,860	2005 U / 2006 U / 2007 U
Cass	1,461,308	2004 U / 2005 U / 2006 U / 2007 U
Clark	4,415,470	2005 A / 2006 A / 2007 A
Clinton	1,262,755	2006 A chgd to U on 3/24/06 / 2007 A
Daviess	1,057,715	2006 A / 2007 A
Decatur	328,669	2006 A / 2007 A
Dekalb	1,829,363	2005 U / 2006 U / 2007 U
Delaware	4,421,651	2005 U / 2006 U / 2007 U
Fayette	422,831	2005 U / 2006 U / 2007 U
Floyd	1,506,387	2005 U / 2006 U / 2007 U
Fountain	278,396	2005 A / 2006 A / 2007 A
Fulton	776,734	2004 U / 2005 A / 2006 A / 2007 A
Grant	2,493,293	2004 U / 2005 U / 2006 U / 2007 U
Hendricks	4,407,417	2005 A / 2006 A / 2007 A
Henry	1,916,516	2007 A
Jackson	1,714,945	2006 A / 2007 A
Jay	676,388	2006 U / 2007 U
Lagrange	831,931	2005 U / 2006 U / 2007 U
Madison	5,137,726	2006 Hybrid U / 2007 Hybrid U
Miami	1,016,983	2004 U / 2005 A / 2006 A / 2007 A
Montgomery	628,250	2007 U
Morgan	890,068	2004 U / 2005 U / 2006 A / 2007 A
Noble	1,789,636	2005 A / 2006 A / 2007 A
Parke	563,245	2005 A / 2006 A / 2007 A
Perry	167,499	2007 U
Porter	4,491,053	2006 U/ 2007 U DLGF Calculated
Pulaski	410,430	2004 U / 2005 U / 2006 U / 2007 U
Putnam	1,370,548	2007 No Method Set
Ripley	614,667	2006 U / 2007 U
Rush	714,835	2006 A / 2007 A
Scott	509,594	2005 U / 2006 U / 2007 U
Starke	179,413	2007 A
Steuben	231,966	2005 U / 2006 U/ 2007 U
Tippecanoe	2,742,020	2007 A
Tipton	254,875	2005 A / 2006 A / 2007 A
Wabash	1,368,239	2004 U / 2005 U / 2006 U / 2007 U
Warren	105,435	2007 A
Washington	900,335	2004 U / 2005 U / 2006 U / 2007 U
Wells	984,273	2004 U / 2005 A / 2006 A / 2007 A
White	266,208	2007 A
Whitley	205,164	2006 U / 2007 U

Erroneoulsy received CEDT HSC Revenue in 2005 and will used part of the revenue for 2006/2007 CEDIT HSC

2007 First Year for CEDIT HSC

					PRE REBATE	PRE REBATE	PRE REBATE	PRE REBATE	PRE REBATE	PRE REBATE	PRE REBATE
	PROPERTY TAX REPLACEMENT CREDIT (PTRC) & HOMESTEAD CREDIT (HSC) DISTRIBUTION COMPARISON	TOTAL 2007 PTRC ABSTRACT AMOUNT	TOTAL 2006 PTRC ABSTRACT AMOUNT	DIFFERENCE BETWEEN 2007 AND 2006 PTRC	2007 HSC ABSTRACT AMOUNT	2006 HSC ABSTRACT AMOUNT	DIFFERENCE BETWEEN 2007 AND 2006 HOMESTEAD CREDIT	TOTAL 2007 PTRC & STATE HSC DISTRIBUTION	TOTAL 2006 PTRC & STATE HSC DISTRIBUTION	DIFFERENCE BETWEEN 2007 AND 2006 PTRC & STATE HSC DISTRIBUTION
	COUNTY									
01	ADAMS COUNTY	$8,257,314.12	$8,857,810.22	-$600,496.10	$1,126,907.08	$1,658,633.79	-$531,726.71	$9,384,221.20	$10,516,444.01	-$1,132,222.81
02	ALLEN COUNTY	92,929,615.17	93,617,640.90	-$688,025.73	16,773,067.22	21,988,665.96	-$5,215,598.74	$109,702,682.39	$115,606,306.86	-$5,903,624.47
14	DAVIESS COUNTY	6,438,690.21	6,584,531.02	-$145,840.81	910,117.95	1,182,553.99	-$272,436.04	$7,348,808.16	$7,767,085.01	-$418,276.85
17	DEKALB COUNTY	10,852,970.78	11,063,788.24	-$210,817.46	1,411,142.13	1,959,883.97	-$548,741.84	$12,264,112.91	$13,023,672.21	-$759,559.30
19	DUBOIS COUNTY	11,961,987.78	11,911,412.32	$50,575.46	1,394,984.30	1,818,927.24	-$423,942.94	$13,356,972.08	$13,730,339.56	-$373,367.48
20	ELKHART COUNTY	53,131,249.12	53,446,283.34	-$315,034.22	7,396,112.64	9,481,681.58	-$2,085,568.94	$60,527,361.76	$62,927,964.92	-$2,400,603.16
21	FAYETTE COUNTY	6,354,823.12	6,827,002.30	-$472,179.18	939,718.32	1,385,911.95	-$446,193.63	$7,294,541.44	$8,212,914.25	-$918,372.81
23	FOUNTAIN COUNTY	4,169,171.56	4,211,114.69	-$41,943.13	427,784.20	577,727.53	-$149,943.33	$4,596,955.76	$4,788,842.22	-$191,886.46
26	GIBSON COUNTY	9,054,222.16	9,893,950.15	-$839,727.99	1,073,184.26	1,563,004.60	-$489,820.34	$10,127,406.42	$11,456,954.75	-$1,329,548.33
28	GREENE COUNTY	5,433,937.80	5,878,570.44	-$444,632.64	707,124.10	989,362.36	-$282,238.26	$6,141,061.90	$6,867,932.80	-$726,870.90
30	HANCOCK COUNTY	15,908,271.83	16,396,589.30	-$488,317.47	2,562,398.62	3,652,925.46	-$1,090,526.84	$18,470,670.45	$20,049,514.76	-$1,578,844.31
33	HENRY COUNTY	10,584,481.11	11,029,054.65	-$444,573.54	1,483,047.22	2,329,164.92	-$846,117.70	$12,067,528.33	$13,358,219.57	-$1,290,691.24
34	HOWARD COUNTY	27,090,007.48	27,950,757.44	-$860,749.96	2,852,637.98	3,617,543.76	-$764,905.78	$29,942,645.46	$31,568,301.20	-$1,625,655.74
35	HUNTINGTON COUNTY	9,894,355.64	9,979,107.49	-$84,751.85	1,658,948.64	2,253,676.30	-$594,727.66	$11,553,304.28	$12,232,783.79	-$679,479.51
36	JACKSON COUNTY	11,240,946.22	11,823,658.46	-$582,712.24	1,099,888.50	1,577,046.19	-$477,157.69	$12,340,834.72	$13,400,704.65	-$1,059,869.93
38	JAY COUNTY	5,097,127.88	5,243,780.34	-$146,652.46	551,110.63	795,810.31	-$244,699.68	$5,648,238.51	$6,039,590.65	-$391,352.14
39	JEFFERSON COUNTY	7,057,624.58	7,144,574.06	-$86,949.48	1,185,654.90	1,554,865.74	-$369,210.84	$8,243,279.48	$8,699,439.80	-$456,160.32
40	JENNINGS COUNTY	4,878,442.45	4,987,894.84	-$109,452.39	675,015.78	949,767.84	-$274,752.06	$5,553,458.23	$5,937,662.68	-$384,204.45
41	JOHNSON COUNTY	34,517,623.81	35,001,938.30	-$484,314.49	5,136,881.22	6,871,826.76	-$1,734,945.54	$39,654,505.03	$41,873,765.06	-$2,219,260.03
42	KNOX COUNTY	9,296,494.46	9,414,044.51	-$117,550.05	1,204,125.26	1,749,816.12	-$545,690.86	$10,500,619.72	$11,163,860.63	-$663,240.91
44	LA GRANGE COUNTY	9,475,692.50	9,460,845.45	$14,847.05	1,010,587.88	1,184,861.94	-$174,274.06	$10,486,280.38	$10,645,707.39	-$159,427.01
47	LAWRENCE COUNTY	8,815,850.10	9,253,677.78	-$437,827.68	1,479,413.34	1,975,207.30	-$495,793.96	$10,295,263.44	$11,228,885.08	-$933,621.64
51	MARTIN COUNTY	1,862,966.06	2,102,886.24	-$239,920.18	200,382.78	289,918.72	-$89,535.94	$2,063,348.84	$2,392,804.96	-$329,456.12
53	MONROE COUNTY	31,529,488.17	32,767,285.74	-$1,237,797.57	4,139,041.44	5,875,915.63	-$1,736,874.19	$35,668,529.61	$38,643,201.37	-$2,974,671.76
54	MONTGOMERY COUNTY	10,803,814.17	11,360,514.87	-$556,700.70	1,067,318.84	1,398,669.87	-$331,351.03	$11,871,133.01	$12,759,184.74	-$888,051.73
55	MORGAN COUNTY	16,467,211.20	16,552,890.03	-$85,678.83	2,354,000.36	3,314,523.84	-$960,523.48	$18,821,211.56	$19,867,413.87	-$1,046,202.31
56	NEWTON COUNTY	4,829,828.40	5,090,921.82	-$261,093.42	522,063.67	774,019.97	-$251,956.30	$5,351,892.07	$5,864,941.79	-$513,049.72
57	NOBLE COUNTY	11,932,873.21	11,907,190.68	$25,682.53	1,395,015.44	1,959,877.59	-$564,862.15	$13,327,888.65	$13,867,068.27	-$539,179.62
58	OHIO COUNTY	1,508,485.50	1,630,756.40	-$122,270.90	184,338.52	255,329.84	-$70,991.32	$1,692,824.02	$1,886,086.24	-$193,262.22
59	ORANGE COUNTY	3,367,874.67	3,906,000.53	-$538,125.86	340,005.48	502,355.94	-$162,350.46	$3,707,880.15	$4,408,356.47	-$700,476.32
60	OWEN COUNTY	3,368,183.46	3,589,109.16	-$220,925.70	417,063.40	585,341.94	-$168,278.54	$3,785,246.86	$4,174,451.10	-$389,204.24
62	PERRY COUNTY	3,894,550.88	3,833,096.35	$61,454.53	492,420.80	678,475.89	-$186,055.09	$4,386,971.68	$4,511,572.24	-$124,600.56
63	PIKE COUNTY	3,791,861.72	4,007,332.00	-$215,470.28	357,283.60	477,246.66	-$119,963.06	$4,149,145.32	$4,484,578.66	-$335,433.34
67	PUTNAM COUNTY	8,839,775.90	8,681,286.34	$158,489.56	1,055,942.93	1,283,334.51	-$227,391.58	$9,895,718.83	$9,964,620.85	-$68,902.02
70	RUSH COUNTY	5,480,033.16	5,331,546.50	$148,486.66	649,619.76	885,807.00	-$236,187.24	$6,129,652.92	$6,217,353.50	-$87,700.58
72	SCOTT COUNTY	4,158,000.13	4,106,425.18	$51,574.95	495,134.19	659,804.16	-$164,669.97	$4,653,134.32	$4,766,229.34	-$113,095.02
74	SPENCER COUNTY	6,819,720.64	7,059,910.90	-$240,190.26	549,468.95	740,079.59	-$190,610.64	$7,369,189.59	$7,799,990.49	-$430,800.90
76	STEUBEN COUNTY	13,192,093.43	13,567,821.66	-$375,728.23	1,093,196.57	1,544,464.92	-$451,268.35	$14,285,290.00	$15,112,286.58	-$826,996.58
78	SWITZERLAND COUNTY	2,026,531.78	2,200,796.20	-$174,264.42	177,847.36	218,828.94	-$40,981.58	$2,204,379.14	$2,419,625.14	-$215,246.00
79	TIPPECANOE COUNTY	43,406,292.86	44,366,006.33	-$959,713.47	5,210,348.48	7,217,164.65	-$2,006,816.17	$48,616,641.34	$51,583,170.98	-$2,966,529.64
81	UNION COUNTY	1,722,597.80	1,927,949.96	-$205,352.16	203,079.06	305,914.10	-$102,835.04	$1,925,676.86	$2,233,864.06	-$308,187.20

	PROPERTY TAX REPLACEMENT CREDIT (PTRC) & HOMESTEAD CREDIT (HSC) DISTRIBUTION COMPARISON	TOTAL 2007 PTRC ABSTRACT AMOUNT	TOTAL 2006 PTRC ABSTRACT AMOUNT	DIFFERENCE BETWEEN 2007 AND 2006 PTRC	2007 HSC ABSTRACT AMOUNT	2006 HSC ABSTRACT AMOUNT	DIFFERENCE BETWEEN 2007 AND 2006 HOMESTEAD CREDIT	TOTAL 2007 PTRC & STATE HSC DISTRIBUTION	TOTAL 2006 PTRC & STATE HSC DISTRIBUTION	DIFFERENCE BETWEEN 2007 AND 2006 PTRC & STATE HSC DISTRIBUTION
	COUNTY									
82	VANDERBURGH COUNTY	53,910,510.26	52,852,434.68	$1,058,075.58	8,344,057.29	10,742,105.45	-$2,398,048.16	$62,254,567.55	$63,594,540.13	-$1,339,972.58
84	VIGO COUNTY	26,517,245.08	25,619,139.46	$898,105.62	4,272,137.90	5,412,725.58	-$1,140,587.68	$30,789,382.98	$31,031,865.04	-$242,482.06
85	WABASH COUNTY	9,084,016.28	9,414,088.74	-$330,072.46	1,238,966.11	1,724,792.44	-$485,826.33	$10,322,982.39	$11,138,881.18	-$815,898.79
86	WARREN COUNTY	2,869,340.86	2,800,848.04	$68,492.82	304,315.52	358,806.92	-$54,491.40	$3,173,656.38	$3,159,654.96	$14,001.42
87	WARRICK COUNTY	15,864,715.57	16,580,746.24	-$716,030.67	2,142,402.16	3,172,064.01	-$1,029,661.85	$18,007,117.73	$19,752,810.25	-$1,745,692.52
90	WELLS COUNTY	7,060,726.78	8,348,935.60	-$1,288,208.82	874,117.38	1,432,971.71	-$558,854.33	$7,934,844.16	$9,781,907.31	-$1,847,063.15
92	WHITLEY COUNTY	8,681,794.20	9,050,975.67	-$369,181.47	1,178,981.21	1,645,451.92	-$466,470.71	$9,860,775.41	$10,696,427.59	-$835,652.18
	TOTAL	$665,431,432.05	$678,634,921.56	-$13,203,489.51	$92,318,401.37	$124,574,857.40	-$32,256,456.03	$757,749,833.42	$803,209,778.96	-$45,459,945.54

STATE OF INDIANA
OFFICE OF THE GOVERNOR
State House, Second Floor
Indianapolis, Indiana 46204

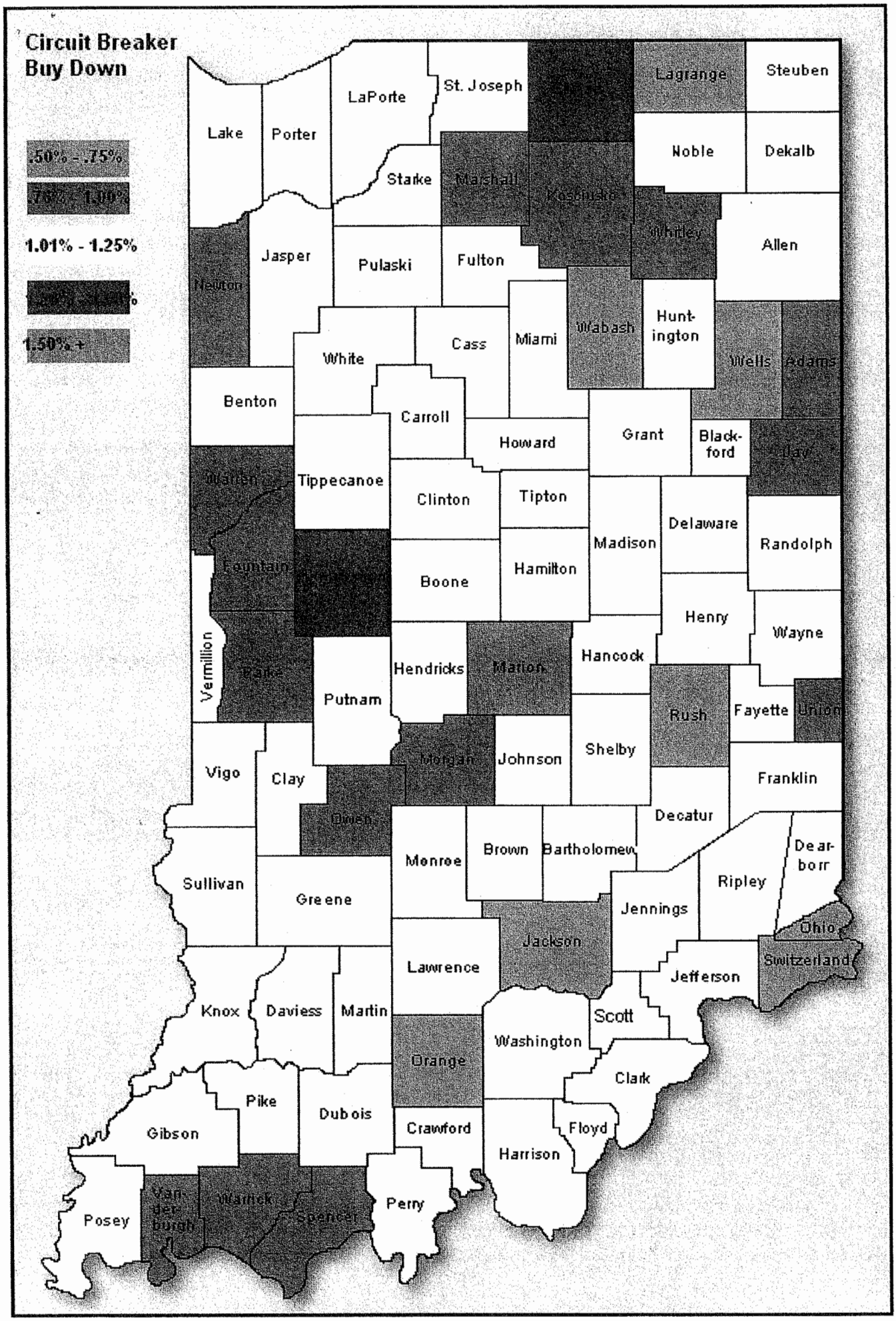
Mitchell E. Daniels, Jr.
Governor

Governor Mitch Daniels' statement read into the record of the Commission on State Tax and Financing Policy on July 30, 2007 by OMB Director Ryan Kitchell:

"We should consider using this year's record amount of state aid to local government in a more targeted way, to protect those property taxpayers who have been hit the hardest. Used as a circuit breaker, we can limit most Hoosiers bills to less than 1 percent of their property's value. This seems more fair and effective than sending a small rebate check to people whose taxes did not go up, leaving others at risk of losing their homes."

Governor Mitch Daniels

Exhibit I
Commission on State Tax and Financing Policy
Meeting 2 7/30/07


Circuit Breaker
Buy Down
.50% - .75%
.76% - 1.00%
1.01% - 1.25%
1.26% - 1.50%
1.50% +
Lake
Porter
LaPorte
St. Joseph
Elkhart
Lagrange
Steuben
Noble
Dekalb
Starke
Marshall
Kosciusko
Whitley
Allen
Newton
Jasper
Pulaski
Fulton
Wabash
Hunt-
ington
Wells
Adams
White
Cass
Miami
Benton
Carroll
Howard
Grant
Black-
ford
Jay
Warren
Tippecanoe
Clinton
Tipton
Madison
Delaware
Randolph
Fountain
Boone
Hamilton
Henry
Wayne
Vermillion
Parke
Putnam
Hendricks
Marion
Hancock
Rush
Fayette
Union
Vigo
Clay
Owen
Morgan
Johnson
Shelby
Franklin
Decatur
Sullivan
Greene
Monroe
Brown
Bartholomew
Dear-
born
Ripley
Jennings
Ohio
Switzerland
Jackson
Lawrence
Jefferson
Knox
Daviess
Martin
Scott
Washington
Orange
Clark
Pike
Dubois
Crawford
Floyd
Gibson
Harrison
Posey
Van-
der-
burgh
Warrick
Spencer
Perry

Members

Sen. Luke Kenley, Chairperson
Sen. Brandt Hershman
Sen. John Broden
Rep. Peggy Welch
Rep. Eric Turner

Advisors

Sen. Robert Meeks
Sen. Lindel Hume
Rep. William Crawford
Rep. Jeffrey Espich
John Grew
Steven Johnson
Katrina Hall

LSA Staff:

Diane Powers, Fiscal Analyst for the Commission
George Angelone, Attorney for the Commission

Authority: IC 2-5-3-2

COMMISSION ON STATE TAX AND FINANCING POLICY

Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Tel: (317) 233-0696 Fax: (317) 232-2554

MEETING MINUTES[1]

Meeting Date:	**August 13, 2007**
Meeting Time:	**1:00 P.M.**
Meeting Place:	**State House, 200 W. Washington St., Room 404**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**3**

Members Present: **Sen. Luke Kenley, Chairperson; Sen. Brandt Hershman; Sen. John Broden; Sen. Lindel Hume; Rep. William Crawford; Rep. Jeffrey Espich; John Grew; Steven Johnson; Katrina Hall.**

Members Absent: **Rep. Peggy Welch; Rep. Eric Turner; Sen. Robert Meeks.**

I. Call to Order.

Sen. Luke Kenley, Chairperson, called the meeting to order at 1:00 PM. Sen. Kenley then discussed the agenda for the meeting and distributed written testimony from the following individuals who were unable to attend the meeting:

- Carole Maynard, Hancock County Assessor (Exhibit A);
- Debbie Folkerts, Hamilton County Assessor (Exhibit B); and
- Mike Bernero, Legislative Liaison, Marshall County Tax Awareness Committee Inc. (Exhibit C).

II. TIF, Abatements, and Exempt Property.

Sen. Kenley recognized Dr. Eugene White, Superintendent of Indianapolis Public Schools (IPS) to testify before the Commission.

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[1] Exhibits and other materials referenced in these minutes can be inspected and copied in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for copies may be mailed to the Legislative Information Center, Legislative Services Agency, 200 West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for copies. These minutes are also available on the Internet at the General Assembly homepage. The URL address of the General Assembly homepage is http://www.in.gov/legislative/. No fee is charged for viewing, downloading, or printing minutes from the Internet.

Dr. White testified before the Commission concerning the impact of property tax abatements, tax increment financing (TIF), and exemptions on IPS. Dr. White submitted his testimony in writing (Exhibits D and E).

The members of the Commission discussed with Dr. White the level of IPS involvement in decisions to allow abatements, exemptions, or TIF, and also the impact of the elimination of the inventory tax on IPS.

Sen. Kenley next introduced Bob Sigalow, fiscal analyst for the Legislative Services Agency (LSA), to give a presentation concerning TIF and abatements. Mr. Sigalow distributed a report on this issue to the Commission (Exhibit F). The Commission members discussed the following issues with Mr. Sigalow:

- the differences between TIF and abatements;
- the impact on tax rates if TIF and/or abatements were eliminated; and
- residential housing abatements.

Mr. Sigalow then distributed a report to the Commission concerning property tax exemptions (Exhibit G). The Commission discussed the following issues with Mr. Sigalow:

- requiring county auditors to report the various categories of the exemptions; and
- fluctuations between various townships on the amount of exempt property.

Sen. Kenley opened the meeting for public testimony. The Commission heard public testimony on various issues relating to TIF, abatements, and exemptions including the following (also see Exhibits H and I):

- the status of counties adopting local option income tax to replace property tax revenue;
- the ability for TIF and abatements to encourage investment and economic development;
- release of unneeded assessed value from TIF;
- limitations on the length of TIF districts;
- the process of TIF district approval;
- types of TIF districts;
- uses of TIF to encourage different types of investment;
- residential abatements uses and purposes;
- proposed state equalization for certain school districts;
- projects, investments, and economic development throughout the state receiving abatements and/or TIF;
- school participation in the abatement and TIF process;
- school representation on the legislative body approving TIF and/or abatements;
- police and fire protection services for exempt property;
- user fees for exempt property;
- membership of the Property Tax Replacement Review Board and the Property Tax Board of Appeals (PTBOA);
- rulings by the PTBOA on exempt property and appeals to the state Tax Court; and
- pooling and reclassification of existing TIF districts into new districts.

III. Petitions, Remonstrances, and Referendums.

Sen. Kenley asked Ross Hooten, staff attorney for LSA, to make a presentation concerning various state approaches to petitions, remonstrances, and referendums for approval or

rejection of certain bond issues. Mr. Hooten reported: (1) Indiana is currently the only state using a petition and remonstrance system; (2) 47 states use the referendum process; and (3) Hawaii and Connecticut use none of these methods (see Exhibits J and K).

Sen. Kenley then allowed public testimony on the petitions, remonstrances, and referendums. The Commission heard public testimony and had discussion on the following issues (also see Exhibits L and M):

- costs of petition and remonstrance versus referendum;
- alternative funding for school capital projects;
- issues with current petition signature thresholds; tying the threshold to a percentage of a districts assessed value or levy as opposed to a dollar amount;
- standardizing design of school capital projects;
- a survey and comments of schools that have gone through the petition and remonstrance process (see Exhibit L);
- energy efficiency constructions costs;
- petition and remonstrance pass/fail rates and characteristics;
- Department of Local Government Finance (DLGF) standards for school construction projects (see Exhibit M); and
- average cost per square foot of school construction projects.

IV. Property Tax Limits in Other States.

Sen. Kenley next recognized Allen Morford, staff attorney for LSA, to make a presentation concerning property tax limits in other states. Mr. Morford distributed a report on this issue to the Commission (Exhibit N). The Commission discussed the limits in other states and which levies if any were generally exempted from these limits.

V. Other Business and Adjournment.

Sen. Kenley announced that the next Commission meeting would be August 27, 2007 at 1:00 PM in Room 404 of the State House. He also announced that the Commission would consider various proposals to address the property tax issues currently facing many taxpayers.

Sen. Kenley adjourned the meeting at 4:40 PM.

Exhibit A
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

Senator Luke Kenley

From: "Carole Maynard" <cmaynard@hancockcoingov.org>
To: <lukekenley@iquest.net>
Sent: Friday, August 10, 2007 7:28 PM
Subject: THE HONORABLE SENATOR KENLY AND TAX COMMISSION MEMBERS

I hope you get this copy previously sent Aug. 8

THE HONORABLE SENATOR KENLEY AND TAX COMMISSION MEMBERS

HERE ARE A FEW THOUGHTS OF MINE FOR THIS COMMISSION TO CONSIDER.

1) STATE OVERSIGHT: ALL OF THE TOOLS ARE CURRENTLY IN PLACE TO FORCE THE COUNTIES TO ASSESS PROPERTY FAIRLY AND ACCURATELY. UP UNTIL THE RECENT ORDER FOR MARION COUNTY, THE DLGF HAS FAILED TO EXERCISE ITS POWER. HERE ARE SOME OTHER SUGGESTIONS:

   A) TRAIN NEWLY ELECTED ASSESSORS ON SIGHT AND MAKE SURE THE TRAINEE KNOWS THE EXISTING COMPUTER SYSTEM IN THE PARTICULAR COUNTY. THE STATE HAS A HABIT OF TRAINING IN MASS, WHICH IS OKAY IF YOU UNDERSTAND WHAT YOU ARE DOING.
   B) THE DLGF SHOULD HAVE STAFF THAT CAN ACTUALLY DO THE WORK IN THE COUNTIES AND HELP THOSE COUNTIES WHEN THEY NEED HELP. EMPLOYEES AT THE STATE (DLGF) SHOULD BE ABLE TO UNDERSTAND AND RUN ALL COMPUTER SYSTEMS IN THE STATE THAT THEY HAVE CERTIFIED.

2) COUNTY OVERSIGHT: AGAIN, THE TOOLS ARE IN PLACE, BUT MANY COUNTIES ARE FAILING IN THEIR STATUTORY OBLIGATIONS. INDIANA SHOULD CONSIDER THE KENTUCKY MODEL WHERE COUNTY ASSESSORS ARE LOCALLY ELECTED, BUT ARE EMPLOYEES OF THE STATE. WHEN THE ASSESSORS IN KENTUCKY FAIL, THE STATE REMOVES THEM FROM OFFICE AND HOLDS ANOTHER ELECTION.

   A) I WOULD NOT EVEN CONSIDER HAVING ANY ASSESSOR IN A COUNTY WHERE THEY DID NOT LIVE. THEY MUST RESIDE IN THE COUNTY THAT THEY SERVE.

3) STATE EQUALIZATION BOARD: THE STATE COULD CONSIDER THE CREATION OF THIS BOARD AND HAVE A BI-PARTISAN COMMITTEE SELECT THE MEMBERS. POLITICS NEEDS TO BE REMOVED FROM THIS PROCESS AS MUCH AS POSSIBLE.

   A) THIS BOARD COULD DRAW UP GUIDELINES FOR BUILDING OF SCHOOLS

AND HAVE DESIGNS ALREADY IN PLACE FOR THE SCHOOLS TO USE IF THEY NEED TO BUILD, HOPEFULLY THIS WOULD SAVE ARCHITECTURAL FEES. THEY COULD ALSO STUDY EFFICIENCY IN COUNTY GOVERNMENT.

THE TRUSTEE ASSESSORS IN HANCOCK COUNTY MEAN WELL, BUT I HAVE ONLY 1 OUT OF 6 THAT MY OFFICE DOES NOT HAVE TO CORRECT SOME OF THEIR DATA ON PERSONAL PROPERTY. WE HAVE 3 TOWNSHIP ASSESSORS AND 6 TRUSTEE ASSESSORS. ALL DATA COLLECTION FOR REAL ESTATE IS DONE FROM THE COUNTY ASSESSOR'S OFFICE. WE HAVE 2 TEAMS OF DATA COLLECTORS AND THEY WORK FOR THE WHOLE COUNTY TO ASSURE EQUAL AND CONSISTENT DATE COLLECTION.

MOST OF THE WORK IS DONE BY MY STAFF OR AT LEAST I CONTROL THE DIRECTION OF ASSESSMENT. I HAVE FOUND THIS PROCEDURE DOES WORK. NOW IF I HAVE THE OPPORTUNITY TO CREATE OTHER DEPARTMENTS WITHIN THE COUNTY FOR ASSESSING, I THINK IT COULD BE EASIER AND SIMPLER AND MORE ACCURATE.

DEPARTMENTS:

REAL ESTATE: RESIDENTIAL
COMMERCIAL
INDUSTRIAL

SPLITS & TRANSFER:

CREATING NEW PARCELS
READING DEEDS

PERSONAL PROPERTY:

AUDITING FORMS FILLED OUT BY TAXPAYERS AND CORRECTING
ERRORS. THIS IS TRUSTEES WORK

PERSONAL PROPERTY MUST BE ELECTRONICALLY TRANSFERRED TO THE DLGF. 4 OF 6 OF MY TRUSTEES HAVE COMPUTERS THE OTHER 2 DO NOT USE COMPUTERS, SO WE HAVE TO ENTER ALL OF THEIR DATA. PROBABLY WE ARE NOT THE ONLY COUNTY THAT DOES THIS.

DISCLOSURES:

INSPECT INFORMATION AT THE COUNTER
CREATE DATA BASE FOR DLGF
VIEW PROPERTY FOR ACCURACY
(THE ABOVE 3 STEPS ARE VERY TIME CONSUMING)

INHERITANCE:

DATA ENTRY
FILING W/COURTS
CONSENT TO TRANSFER
AUDITING INHERITANCE REPORT

IN CONCLUSION THE STATE OF INDIANA COULD POLICE THE OPERATIONS OF THE ASSESSORS, AND MAKE SURE DEADLINES ARE MET IF HIRED AND PAID BY THE STATE.

I WOULD LIKE TO DO A PILOT TO SEE IF MY IDEAS WOULD WORK.

CAROLE S MAYNARD
HANCOCK COUNTY ASSESSOR

Exhibit B
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

Dear Tax Finance and Policy Committee Members

Thank you for allowing comments and input from an assessor's point of view. My statements are my opinion and not necessarily the opinion of the County Assessor's Association.

As you are aware, Hamilton County's assessments along with five other counties were recently approved by the DLGF. This confirmed our assessments were fair and accurate. I believe after all of the counties submit the requested data that most will be approved. This will show that it can be done accurately with the laws, guidelines, and rules that are currently in place. I think that the process of annual trending should be given a few years for implementation, before throwing the method out. I urge you to be conscious of any new legislation that will only make the situation worse.

All levels of the government must take responsibility for problems associated with this past trending process. Political pressure was put on the DLGF to approve ratio studies that did not meet the IAAO standards. The DLGF was not prepared with enough qualified staff to handle the job of reviewing the ratio studies. Delays in reviewing the information timely were prevalent. Some County Assessors failed to perform their responsibility to ensure that the townships had trended properties accurately. Some Township Assessors failed in their responsibilities as well.

Training has been inadequate for assessors on performing annual trending. I went to the DLGF's trending class and left early, it was not worth my time to attend. Hamilton County is fortunate that we have the financial backing of our common council to allow us to get training at other levels. Hamilton County did all of our trending in-house by the county & township assessors'. I contracted with Almy, Gloudemans, Jacobs & Denne to help with the ratio study. Their knowledge was invaluable in my training and this year I am conducting it on my own.

I do not believe that a centralized State program would be beneficial for the taxpayers of Indiana. They should serve an active role of management and the auditor of the process. The Assessor's must be available to the public at the local level where they can get the personal service and attention for which they are paying taxes. Currently, the DLGF structure is not capable of taking over the entire assessment system. This would remove any oversight in the assessments, which I think would be detrimental to the taxpayers.

I don't think our assessment practices are "broken". Taxpayers are not talking about their assessments; they are talking about their taxes. Changing the way we assess property will not provide relief if current spending practices do not change. Some are very fiscally responsible, while others take advantage of reassessment years to build cash balances.

I will be happy to provide any additional comments as you have questions on specific issues during your meetings.

Sincerely,

Debbie Folkerts
Hamilton County Assessor
33 N 9th St, Suite 214
Noblesville, In 46060
(317)776-9668
dmf@co.hamilton.in.us

Exhibit C
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

Sandy Hasch

From: Harold Reynard [halrey@earthlink.net]
Sent: Saturday, August 11, 2007 3:43 PM
To: s20@in.gov; h32@in.gov; s13@in.gov; h60@in.gov; s7@in.gov; s48@in.gov; h98@in.gov; h82@in.gov; s10@in.gov
Subject: Commission on State Tax and Financing Policy
Attachments: scan0001.jpg

Dear Commission Member,

Due to prior commitments, Marshall County Tax Awareness Committee Inc (MCTAC) is unable to attend the next hearing on August 13, 2007. Although we are unable to attend the hearing, MCTAC is concerned about the agenda topics, remonstrance, referendum, TIF and tax abatement.

Our position on remonstrance and referendum is clearly stated in the attached letter sent to all Legislators last January.

Tax abatements are not being used as intended to provide temporary incentives to attract new business. Instead, they are being used by companies to create bidding wars among communities desperate to attract new industry. Then abatement agreements are not honored by the companies and are not enforced by local government for fear of losing the business. Meanwhile, individual taxpayers pay higher taxes. Here in Marshall County we found that annual compliance forms (CF1) required by tax abatement statutes are not being filed by companies receiving abatements and local government is not enforcing compliance for fear of "rocking the boat." I'm sure we are not the only county where this is happening.

TIFs are another area of concern. Again, rules are not being followed or enforced. TIFs are being left in existence long after the infrastructure for which they were created is completed. Huge amounts of tax dollars are being accumulated by the TIF, with no apparent purpose, instead of being used by the entire taxing district for streets, public safety, education, etc. This is unfair to property owners as they have to pay higher taxes to replace the dollars captured by the TIFs.

Again, we regret that MCTAC will not be able to attend your hearing on Monday.

Cordially yours,

Mike Bernero
Legislative Liaison to Indiana State Government
Marshall County Tax Awareness Committee Inc

Exhibit D
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

Dr. Eugene White
Indianapolis Public Schools
Commission on State Tax & Financing Policy
August 13, 2007

Background

Chairman Kenley and members of the Committee, thank you for the opportunity to be here today to talk about the impact of state tax policy on Indianapolis Public Schools.

- As you may know, IPS is in the middle of a multi-year renovation program to improve our aging school buildings.
    - Most IPS schools are at least 50 years old, and were built before air conditioning was required for schools.
    - Currently, less than half of IPS schools are fully air conditioned, and IPS is the only school district in Marion County without fully air conditioned classrooms.
    - We knew that in order to improve academic achievement, we needed to upgrade our schools to make sure they were providing the basics for our students, things like adequate classrooms, modern media centers, access to technology, comfortable and healthy air circulation, better lighting, ADA compliance, and functioning restrooms.

- With help from a broad base of community leaders, IPS received unprecedented community support for a plan to invest $832 million over the next decade to bring our schools up to modern standards.
    - To finance the needed improvements, IPS issued $250 million in bonds in 2002. The first bond issue passed without any opposition from the community.
    - In 2004, a remonstrance to a second $200 million bond issue was defeated overwhelmingly when IPS supporters gathered 100 times more signatures that the opponents.

- The community also supported the proposed third and final phase, which – among other things – will provide air conditioning in 37 IPS elementaries and 4 middle schools.

- As you know, IPS has indicated that it intends to delay moving forward with Phase III in the hope that some solution will present itself that will allow our students to have adequate facilities without overburdening our taxpayers. Unfortunately, any delay in the construction of these projects will increase their cost and will also increase the time until all IPS students have the benefit of adequate school facilites.

- IPS is not trying to build elaborate school facilities. We are trying to provide the basic infrastructure necessary to provide a quality education for our children. While some school districts are debating whether or not to build athletic facilities, thousands of IPS students will start school this Wednesday without air conditioning.

ntroduction

I'm not really here today to talk about IPS' plans to upgrade its schools, but I wanted to give you some context as you consider the effect of abated and exempt property on tax rates. Recent events have amplified several challenges that IPS faces under our current property tax system:

- First, assessed value per pupil is lower in IPS than in many other school districts;

- There is more abated property in the IPS district than in most other districts;

- There is more exempt property in the IPS district than in most other districts;

- There are more TIF districts in IPS than in many other districts; and

- The IPS district was affected by the repeal of the inventory tax more than in many other districts.

IPS is not unique in facing these challenges. What is unique about IPS is the **severity** of each of these challenges and the fact that IPS faces **every single one of these** challenges.

Most communities across Indiana have been effected to some extent by one or more of these challenges. **But IPS is ground zero in the current property tax crisis and it is our students and our taxpayers that are suffering the fallout.**

We believe that sharing the details of these challenges with you will help you to find solutions that will ease the burden on property owners across the state and also ensure that every student in Indiana will have the benefit of an adequate school facility.

TIFs, Abatements & Exempt property

- Unlike many other states, Indiana does not provide state funding for school facilities. This means that taxpayers in school districts with lower per-pupil assessed value end up paying higher tax rates for the same facilities than taxpayers in more affluent areas.

- Although IPS' per pupil AV is close to the statewide average, as an urban school district located in the heart of the state capital, IPS faces special challenges in funding facility improvements.

    - Right now, more than 1/3 of all real property located in IPS is off the property tax rolls, through exemptions, TIFs and abatements.

    - This doesn't even take into account the significant governmental properties that are never valued for property tax purposes – such as the Statehouse, the City-County building, and IUPUI.

    - While we're thrilled with the revitalization of Indianapolis and realize that much of the growth would not have occurred without property tax incentives, there's no doubt that the extraordinarily high percentage of exempt, abated and government property within IPS boundaries has reduced the overall amount of per pupil AV.

- Here's what this means to Marion County residents. We've all read the news stories about two homes across the street from one another in Washington Township that have vastly different tax rates depending on whether they are in IPS or Washington Township schools.

    - One reason for this disparity is that Washington Township Schools have more than twice the assessed value per student than IPS.

    - We've put together a chart that may help show how this huge gap occurred in two school districts that are right next door to each other.

- As you will see, IPS lost more than $600 million in AV this year when the inventory tax was eliminated – about 6% of the district's total assessed value.

    - The hit was much less in MSD Washington Township – about $135 million, or 2.3% of the district's net assessed value.

- IPS also has a much higher percentage of abated property, about $234 million or 2.3 percent of the district's AV.

- The percentage is much lower in MSD Washington Township. Some $18 million in property is abated – less than a third of one percent of the total AV.

- The biggest differences, however, are in the areas of TIFs and exempt property.
  - In 2007, $1.4 billion in AV was not available to IPS because it is in a tax increment financing district. This is about 14% of the District's assessed value.
  - There's nearly 1.6 billion dollars in exempt property in IPS – about 15% of the District's AV.
  - Compare these numbers to MSD Washington Township, where one-hundredth of one percent of the property is in a TIF district, and only 9% is tax exempt.

- I want to make clear that we are NOT here today to criticize property tax incentives, because we realize that these are vital tools for economic development.

- It is important to note that economic development projects do create more tax revenue. The tax revenue, however, is often in the form of TIF or income and sales tax revenue that goes directly to other local government units and to the State.

- But we do want to make sure that this committee understands that the concentration of these economic development tools in a single school district may mean that the district will have lower per-pupil AV, which in turn means higher tax rates for school construction.

Per Pupil Assessed Value

I want to share with you some other data that we compiled to illustrate the effect of per pupil AV on a school district's ability to fund school renovations and construction.

- On average, Indiana school districts levied just over $900 per pupil in debt service last year.

- Because of the wide disparity in per pupil AV, debt service rates to raise $900 per pupil would range from a low of 12 cents in Fremont to a high of 86 cents in Scott County.

- Within Marion County, IPS would need to charge taxpayers a 35 cent rate to raise the average $900 per pupil, while MSD Washington Township could raise the same $900 by only charging a 16 cent rate and Pike Township could raise $900 per pupil with an 18 cent rate.

- Three Marion County schools districts would need to charge a higher rate than IPS to levy $900 per pupil – Decatur Township, at 47 cents; Beech Grove at 44 cents; and Wayne Township at 36 cents.

- Because school construction is funded entirely by local property tax dollars, students who live in low AV areas are going to be the losers if the legislature adopts rate caps without some sort of equalization to balance the wide variation in property wealth in different school districts.

- And because the people who live in lower property wealth areas are often poor themselves, this means that the facilities gap will continue to widen.

Low Per Pupil AV and Poverty

I'll leave you with one final chart to show what I'm talking about.

- Again, using 2006 AV and ADM counts, we found that the 10 school districts with the highest free lunch rates in the state – ranging from 80% in East Chicago to 51% in Michigan City, have on average $189,000 in per pupil AV.

- The 10 school districts with the lowest free lunch rates have, on average, double the amount of per pupil AV – about $379,000 per pupil.

- This means that these wealthier school districts can raise the same amount per pupil as the high poverty districts at roughly half the tax rate.

Conclusion

Thank you again for letting me share this information with you.

- IPS is very concerned about effect of its capital improvement program on property tax rates in Marion County, but the bottom line is that the property tax is our only means of funding the basic improvements that are needed to bring our schools in line with modern standards.

- Maybe it's time to think about a different approach.

- Some 15 years ago, the Legislature began the process of equalizing school operating levies to ensure that taxpayers in low property tax wealth districts did not have to pay more for the same basic services as taxpayers in wealthier areas.

- If you adopt rate caps or other controls without taking care of the underlying inequities, the facility gap will continue to grow between high-poverty and low-poverty districts, which isn't fair to children and isn't fair to taxpayers.

The Impact of Abated and Exempt Property on School Construction Funding

School district	2007 Certified AV	AV reductions	Elimination of inventory	AV held back for appeals	Tax abatements	Tax increment	Tax exempt	TOTAL	*2007 AV per ADM*
Indianapolis Public Schools	$10,320,871,489		$614,716,440	$381,940,155	$234,068,770	$1,401,537,861	$1,546,568,500	$4,178,831,726	***$271,477***
		% of Net AV	*6.0%*	*3.7%*	*2.3%*	*13.6%*	*15.0%*	40.5%	
MSD Washington Township	$5,951,220,787		$135,707,040	$218,458,541	$18,298,090	$755,972	$532,120,860	$905,340,503	***$600,503***
		% of Net AV	*2.3%*	*3.7%*	*0.3%*	*0.01%*	*8.9%*	15.2%	
Westfield-Washington	$2,152,668,862		$73,842,962	$52,828,300	$4,431,920	$40,590,558	$79,290,560	$250,984,300	***$416,135***
		% of Net AV	*3.4%*	*2.5%*	*0.2%*	*1.9%*	*3.7%*	11.7%	

Exhibit E
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

Debt Service Rate Needed to Raise $900 per Pupil

School District	Assessed Value Per ADM	Rate needed to raise $900 per pupil
Top Ten Debt Service Rates		
Scott County School District 1	$104,440	0.8617
Eastern Greene Schools	$105,912	0.8498
Medora Community School Corp	$107,228	0.8393
Lake Ridge Schools	$116,160	0.7748
Mississinewa Community School Co	$120,585	0.7464
Gary Community School Corp	$124,085	0.7253
River Forest Community Sch Corp	$125,682	0.7161
M S D Shakamak Schools	$130,363	0.6904
East Washington School Corp	$130,780	0.6882
Lake Station Community Schools	$133,369	0.6748
Marion & Hamilton County Rates		
M S D Decatur Township	$189,776	0.4742
Beech Grove City Schools	$204,910	0.4392
M S D Wayne Township	$251,137	0.3584
Indianapolis Public Schools	***$255,561***	***0.3522***
Sheridan Community Schools	$255,614	0.3521
Franklin Township Com Sch Corp	$267,734	0.3362
M S D Warren Township	$287,755	0.3128
M S D Perry Township	$290,810	0.3095
Hamilton Heights School Corp	$310,366	0.2900
Noblesville Schools	$313,649	0.2869
M S D Lawrence Township	$326,371	0.2758
Westfield-Washington Schools	$347,992	0.2586
Hamilton Southeastern Schools	$405,278	0.2221
School Town of Speedway	$417,795	0.2154
M S D Pike Township	$509,490	0.1766
Carmel Clay Schools	$516,343	0.1743
M S D Washington Township	$564,844	0.1593
Lowest 10 Debt Service Rates		
South Spencer County Sch Corp	$494,593	0.1820
Hamilton Community Schools	$498,504	0.1805
M S D Pike Township	$509,490	0.1766
Carmel Clay Schools	$516,343	0.1743
M S D Mount Vernon	$545,836	0.1649
M S D Washington Township	$564,844	0.1593
Wawasee Community School Corp	$571,925	0.1574
Lawrenceburg Com School Corp	$597,623	0.1506
Prairie Township Schools	$663,164	0.1357
Fremont Community Schools	$747,985	0.1203

Assessed Value per ADM in High Poverty and Low Poverty Districts

TOP 10 POVERTY

School district	AV per ADM	ISTEP Pass rate	% Single parent families	% Free lunch
School City of East Chicago	$211,557	42	51	80
Indianapolis Public Schools	$255,558	38	55	73
Lake Ridge Schools	$116,160	47	38	63
Gary Community School Corp	$124,085	31	64	63
River Forest Community Sch Corp	$125,679	52	40	57
School City of Hammond	$161,740	39	38	56
South Bend Community Sch Corp	$244,897	48	35	56
Lake Station Community Schools	$133,369	44	32	53
Cannelton City Schools	$146,137	55	39	52
Michigan City Area Schools	$375,248	47	37	51
AVERAGE	**$189,443**	**44**	**43**	**60**

LOWEST 10 POVERTY

School district	AV per ADM	ISTEP Pass rate	% Single parent families	% Free lunch
Southern Hancock Co Com Sch Corp	$259,627	76	15	7
School Town of Highland	$350,813	67	19	7
West Lafayette Com School Corp	$470,923	89	17	7
North West Hendricks Schools	$282,042	81	17	6
M S D Southwest Allen County	$424,615	81	12	5
Hamilton Southeastern Schools	$405,277	87	12	5
School Town of Munster	$398,462	80	15	5
Carmel Clay Schools	$516,342	89	11	4
Center Grove Com Sch Corp	$326,507	81	13	4
Zionsville Community Schools	$356,377	88	13	3
AVERAGE	**$379,099**	**82**	**14**	**5**

LEGISLATIVE SERVICES AGENCY

Office of Fiscal and Management Analysis

200 W. Washington Street, Suite 302
Indianapolis, Indiana 46204-2789
(317) 233-0696
(317) 232-2554 (FAX)

Exhibit F
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

MEMORANDUM

To: Senator Luke Kenley

From: Bob Sigalow
David Lusan

Re: Abatements and TIF

Date: August 13, 2007

Please find attached a report that summarizes the amount of property tax abatements and tax increment financing (TIF) allocations in 2006.

The report has three sections. The first section details the assessed value of abatements and TIF allocations by taxing district. This section also includes the total gross assessed value of all real and personal property and it shows the ERA and TIF AV expressed as a percentage of gross AV.

The second section lists the abated net tax and the net TIF proceeds by taxing district. County summaries appear at the top of the first two sections.

The last section is a one page, statewide history of abatements and TIF.

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
County Totals															
01	Adams		1,728,879,050	11,834,130	18,534,620	30,368,750	1.8%	286,990	2,159,080	2,446,070	0.1%	12,121,120	20,693,700	32,814,820	1.9%
02	Allen		19,032,102,510	83,331,570	118,165,821	201,497,391	1.1%	328,382,910	21,907,240	350,290,150	1.8%	411,714,480	140,073,061	551,787,541	2.9%
03	Bartholomew		5,054,515,654	46,678,240	103,953,440	150,631,680	3.0%	7,707,510	0	7,707,510	0.2%	54,385,750	103,953,440	158,339,190	3.1%
04	Benton		682,536,382	2,531,275	2,134,472	4,665,747	0.7%	0	0	0	0.0%	2,531,275	2,134,472	4,665,747	0.7%
05	Blackford		588,814,745	3,671,680	3,166,430	6,838,110	1.2%	1,391,527	0	1,391,527	0.2%	5,063,207	3,166,430	8,229,637	1.4%
06	Boone		4,118,818,247	114,180,198	3,335,113	117,515,311	2.9%	100,892,905	6,432,984	107,325,889	2.6%	215,073,103	9,768,097	224,841,200	5.5%
07	Brown		1,305,940,464	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08	Carroll		1,307,774,665	125,930	0	125,930	0.0%	17,222,866	13,818,730	31,041,596	2.4%	17,348,796	13,818,730	31,167,526	2.4%
09	Cass		1,736,103,390	5,764,960	0	5,764,960	0.3%	2,645,420	0	2,645,420	0.2%	8,410,380	0	8,410,380	0.5%
10	Clark		5,123,170,730	22,602,380	35,261,140	57,863,520	1.1%	227,967,010	11,779,640	239,746,650	4.7%	250,569,390	47,040,780	297,610,170	5.8%
11	Clay		1,224,673,180	4,083,790	7,503,300	11,587,090	0.9%	4,868,220	0	4,868,220	0.4%	8,952,010	7,503,300	16,455,310	1.3%
12	Clinton		1,803,203,724	9,218,840	17,275,829	26,494,669	1.5%	0	0	0	0.0%	9,218,840	17,275,829	26,494,669	1.5%
13	Crawford		363,972,165	0	0	0	0.0%	9,526,300	1,659,240	11,185,540	3.1%	9,526,300	1,659,240	11,185,540	3.1%
14	Daviess		1,281,578,500	11,023,995	2,826,040	13,850,035	1.1%	18,654,740	3,252,370	21,907,110	1.7%	29,678,735	6,078,410	35,757,145	2.8%
15	Dearborn		3,497,411,310	8,754,820	3,029,640	11,784,460	0.3%	14,030,670	0	14,030,670	0.4%	22,785,490	3,029,640	25,815,130	0.7%
16	Decatur		1,600,633,048	11,296,440	23,700,944	34,997,384	2.2%	78,492,600	0	78,492,600	4.9%	89,789,040	23,700,944	113,489,984	7.1%
17	DeKalb		2,939,967,235	29,841,930	140,493,260	170,335,190	5.8%	152,500,262	134,458,360	286,958,622	9.8%	182,342,192	274,951,620	457,293,812	15.6%
18	Delaware		5,269,352,400	15,421,565	0	15,421,565	0.3%	144,143,835	1,002,580	145,146,415	2.8%	159,565,400	1,002,580	160,567,980	3.0%
19	Dubois		2,640,738,830	1,143,610	365,000	1,508,610	0.1%	23,601,240	3,851,764	27,453,004	1.0%	24,744,850	4,216,764	28,961,614	1.1%
20	Elkhart		11,296,223,200	24,649,970	4,744,340	29,394,310	0.3%	150,415,700	0	150,415,700	1.3%	175,065,670	4,744,340	179,810,010	1.6%
21	Fayette		1,194,233,020	1,482,605	19,940,040	21,422,645	1.8%	0	0	0	0.0%	1,482,605	19,940,040	21,422,645	1.8%
22	Floyd		4,046,347,481	22,783,355	9,729,944	32,513,299	0.8%	107,357,893	0	107,357,893	2.7%	130,141,248	9,729,944	139,871,192	3.5%
23	Fountain		844,377,660	2,570,960	8,436,320	11,007,280	1.3%	10,174,040	12,284,550	22,458,590	2.7%	12,745,000	20,720,870	33,465,870	4.0%
24	Franklin		1,260,660,394	1,244,773	27,073	1,271,846	0.1%	0	0	0	0.0%	1,244,773	27,073	1,271,846	0.1%
25	Fulton		1,121,685,691	2,310,148	1,984,262	4,294,410	0.4%	0	0	0	0.0%	2,310,148	1,984,262	4,294,410	0.4%
26	Gibson		2,684,366,170	108,667,780	293,171,409	401,839,189	15.0%	111,526,750	60,413,600	171,940,350	6.4%	220,194,530	353,585,009	573,779,539	21.4%
27	Grant		3,393,720,570	36,195,140	56,420,770	92,615,910	2.7%	39,078,460	16,496,870	55,575,330	1.6%	75,273,600	72,917,640	148,191,240	4.4%
28	Greene		1,228,126,241	605,840	340,133	945,973	0.1%	7,959,464	16,941,820	24,901,284	2.0%	8,565,304	17,281,953	25,847,257	2.1%
29	Hamilton		23,310,316,241	75,016,634	143,269,088	218,285,722	0.9%	867,101,173	0	867,101,173	3.7%	942,117,807	143,269,088	1,085,386,895	4.7%
30	Hancock		4,237,686,860	36,801,510	1,304,870	38,106,380	0.9%	43,644,040	43,786,430	87,430,470	2.1%	80,445,550	45,091,300	125,536,850	3.0%
31	Harrison		1,959,475,830	1,174,930	28,583,850	29,758,780	1.5%	0	0	0	0.0%	1,174,930	28,583,850	29,758,780	1.5%
32	Hendricks		8,742,887,140	267,910,070	31,882,741	299,792,811	3.4%	310,406,610	31,985,478	342,392,088	3.9%	578,316,680	63,868,219	642,184,899	7.3%
33	Henry		2,477,468,690	15,592,000	23,321,940	38,913,940	1.6%	24,633,010	16,581,030	41,214,040	1.7%	40,225,010	39,902,970	80,127,980	3.2%
34	Howard		6,297,262,620	37,440,640	445,108,580	482,549,220	7.7%	0	0	0	0.0%	37,440,640	445,108,580	482,549,220	7.7%
35	Huntington		2,067,345,305	11,929,405	12,414,429	24,343,834	1.2%	43,559,289	0	43,559,289	2.1%	55,488,694	12,414,429	67,903,123	3.3%
36	Jackson		2,466,025,120	15,612,340	59,140,800	74,753,140	3.0%	0	0	0	0.0%	15,612,340	59,140,800	74,753,140	3.0%
37	Jasper		2,725,030,930	18,669,720	26,297,740	44,967,460	1.7%	34,488,250	0	34,488,250	1.3%	53,157,970	26,297,740	79,455,710	2.9%
38	Jay		1,122,982,670	2,519,035	23,344,370	25,863,405	2.3%	0	0	0	0.0%	2,519,035	23,344,370	25,863,405	2.3%
39	Jefferson		1,746,321,196	7,045,960	14,519,410	21,565,370	1.2%	40,033,930	0	40,033,930	2.3%	47,079,890	14,519,410	61,599,300	3.5%
40	Jennings		1,284,274,224	10,695,890	12,246,658	22,942,548	1.8%	33,623,138	17,985,560	51,608,698	4.0%	44,319,028	30,232,218	74,551,246	5.8%
41	Johnson		8,116,368,290	50,312,410	21,521,940	71,834,350	0.9%	116,799,270	36,754,760	153,554,030	1.9%	167,111,680	58,276,700	225,388,380	2.8%
42	Knox		2,428,740,790	7,327,200	130,655,252	137,982,452	5.7%	25,897,090	0	25,897,090	1.1%	33,224,290	130,655,252	163,879,542	6.7%
43	Kosciusko		5,694,865,445	8,460,170	17,005,100	25,465,270	0.4%	70,037,377	12,448,995	82,486,372	1.4%	78,497,547	29,454,095	107,951,642	1.9%
44	LaGrange		2,141,437,260	3,541,610	4,419,773	7,961,383	0.4%	77,379,000	0	77,379,000	3.6%	80,920,610	4,419,773	85,340,383	4.0%
45	Lake		28,873,573,245	211,262,688	246,213,238	457,475,926	1.6%	478,269,506	99,607,240	577,876,746	2.0%	689,532,194	345,820,478	1,035,352,672	3.6%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
County Totals															
46	LaPorte		6,806,150,170	8,544,420	0	8,544,420	0.1%	124,301,010	1,522,270	125,823,280	1.8%	132,845,430	1,522,270	134,367,700	2.0%
47	Lawrence		1,980,634,300	12,913,370	14,821,910	27,735,280	1.4%	1,289,900	2,606,810	3,896,710	0.2%	14,203,270	17,428,720	31,631,990	1.6%
48	Madison		6,015,056,856	89,088,901	39,493,060	128,581,961	2.1%	108,182,920	0	108,182,920	1.8%	197,271,821	39,493,060	236,764,881	3.9%
49	Marion		54,748,950,130	245,839,160	552,996,700	798,835,860	1.5%	1,671,429,550	165,013,510	1,836,443,060	3.4%	1,917,268,710	718,010,210	2,635,278,920	4.8%
50	Marshall		3,159,300,353	20,089,635	14,823,673	34,913,308	1.1%	55,867,370	0	55,867,370	1.8%	75,957,005	14,823,673	90,780,678	2.9%
51	Martin		438,601,876	596,480	0	596,480	0.1%	0	0	0	0.0%	596,480	0	596,480	0.1%
52	Miami		1,573,060,878	4,379,470	7,599,861	11,979,331	0.8%	11,784,180	1,622,397	13,406,577	0.9%	16,163,650	9,222,258	25,385,908	1.6%
53	Monroe		6,883,266,270	59,725,588	32,761,422	92,487,010	1.3%	264,971,820	16,724,420	281,696,240	4.1%	324,697,408	49,485,842	374,183,250	5.4%
54	Montgomery		2,537,058,380	13,213,291	60,004,096	73,217,387	2.9%	18,196,420	0	18,196,420	0.7%	31,409,711	60,004,096	91,413,807	3.6%
55	Morgan		3,879,262,200	20,208,940	37,954,929	58,163,869	1.5%	57,202,250	0	57,202,250	1.5%	77,411,190	37,954,929	115,366,119	3.0%
56	Newton		890,117,750	18,965,253	4,324,998	23,290,251	2.6%	0	0	0	0.0%	18,965,253	4,324,998	23,290,251	2.6%
57	Noble		2,618,469,669	22,594,605	38,168,902	60,763,507	2.3%	63,131,520	12,579,436	75,710,956	2.9%	85,726,125	50,748,338	136,474,463	5.2%
58	Ohio		332,002,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59	Orange		837,766,350	1,029,480	427,890	1,457,370	0.2%	179,180	0	179,180	0.0%	1,208,660	427,890	1,636,550	0.2%
60	Owen		918,900,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61	Parke		773,178,953	1,102,780	2,445,070	3,547,850	0.5%	0	0	0	0.0%	1,102,780	2,445,070	3,547,850	0.5%
62	Perry		869,877,455	1,176,850	24,034,425	25,211,275	2.9%	33,166,300	44,987,840	78,154,140	9.0%	34,343,150	69,022,265	103,365,415	11.9%
63	Pike		985,015,690	11,000	0	11,000	0.0%	0	0	0	0.0%	11,000	0	11,000	0.0%
64	Porter		11,140,291,175	44,645,900	60,006,108	104,652,008	0.9%	317,396,615	7,381,350	324,777,965	2.9%	362,042,515	67,387,458	429,429,973	3.9%
65	Posey		2,170,627,093	1,811,615	7,762,480	9,574,095	0.4%	0	0	0	0.0%	1,811,615	7,762,480	9,574,095	0.4%
66	Pulaski		799,879,856	1,728,791	1,972,402	3,701,193	0.5%	0	0	0	0.0%	1,728,791	1,972,402	3,701,193	0.5%
67	Putnam		2,215,237,935	7,448,162	32,761,300	40,209,462	1.8%	32,850,000	0	32,850,000	1.5%	40,298,162	32,761,300	73,059,462	3.3%
68	Randolph		1,387,239,147	5,597,150	8,192,907	13,790,057	1.0%	6,139,297	0	6,139,297	0.4%	11,736,447	8,192,907	19,929,354	1.4%
69	Ripley		1,427,253,450	12,706,679	5,976,846	18,683,525	1.3%	0	0	0	0.0%	12,706,679	5,976,846	18,683,525	1.3%
70	Rush		1,039,934,934	4,094,588	23,307,260	27,401,848	2.6%	3,253,518	1,042,790	4,296,308	0.4%	7,348,106	24,350,050	31,698,156	3.0%
71	St. Joseph		13,943,237,448	151,463,765	83,789,300	235,253,065	1.7%	694,288,564	36,044,177	730,332,741	5.2%	845,752,329	119,833,477	965,585,806	6.9%
72	Scott		1,030,203,840	9,115,580	26,096,490	35,212,070	3.4%	40,236,300	2,780,460	43,016,760	4.2%	49,351,880	28,876,950	78,228,830	7.6%
73	Shelby		2,757,569,090	15,532,048	49,681,178	65,213,226	2.4%	28,423,489	22,335,855	50,759,344	1.8%	43,955,537	72,017,033	115,972,570	4.2%
74	Spencer		2,226,283,645	22,498,240	183,832,110	206,330,350	9.3%	66,699,050	5,469,120	72,168,170	3.2%	89,197,290	189,301,230	278,498,520	12.5%
75	Starke		1,207,212,660	109,855	0	109,855	0.0%	0	0	0	0.0%	109,855	0	109,855	0.0%
76	Steuben		3,129,126,472	10,522,100	14,388,360	24,910,460	0.8%	7,867,880	0	7,867,880	0.3%	18,389,980	14,388,360	32,778,340	1.0%
77	Sullivan		1,135,235,329	0	0	0	0.0%	518,100	0	518,100	0.0%	518,100	0	518,100	0.0%
78	Switzerland		502,364,546	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79	Tippecanoe		10,135,019,140	29,489,040	124,188,860	153,677,900	1.5%	550,450,610	2,004,410	552,455,020	5.5%	579,939,650	126,193,270	706,132,920	7.0%
80	Tipton		1,004,970,120	3,028,548	4,199,769	7,228,317	0.7%	0	0	0	0.0%	3,028,548	4,199,769	7,228,317	0.7%
81	Union		389,620,150	890,240	3,892,616	4,782,856	1.2%	0	0	0	0.0%	890,240	3,892,616	4,782,856	1.2%
82	Vanderburgh		10,561,807,127	91,501,600	55,539,350	147,040,950	1.4%	349,247,948	6,400,930	355,648,878	3.4%	440,749,548	61,940,280	502,689,828	4.8%
83	Vermillion		1,180,215,730	2,526,538	102,612,070	105,138,608	8.9%	0	0	0	0.0%	2,526,538	102,612,070	105,138,608	8.9%
84	Vigo		6,172,157,150	40,302,594	310,590,071	350,892,665	5.7%	71,377,290	23,121,580	94,498,870	1.5%	111,679,884	333,711,651	445,391,535	7.2%
85	Wabash		1,801,078,710	7,238,870	3,519,990	10,758,860	0.6%	0	0	0	0.0%	7,238,870	3,519,990	10,758,860	0.6%
86	Warren		560,213,244	4,157,348	5,296,858	9,454,206	1.7%	0	0	0	0.0%	4,157,348	5,296,858	9,454,206	1.7%
87	Warrick		3,795,338,760	5,161,595	6,533,475	11,695,070	0.3%	22,071,530	0	22,071,530	0.6%	27,233,125	6,533,475	33,766,600	0.9%
88	Washington		1,110,833,640	1,681,780	21,183,430	22,865,210	2.1%	0	0	0	0.0%	1,681,780	21,183,430	22,865,210	2.1%
89	Wayne		3,980,148,900	23,662,057	39,746,539	63,408,596	1.6%	53,907,130	0	53,907,130	1.4%	77,569,187	39,746,539	117,315,726	2.9%
90	Wells		1,753,439,286	8,700,272	74,122,924	82,823,196	4.7%	0	0	0	0.0%	8,700,272	74,122,924	82,823,196	4.7%
91	White		1,882,833,761	2,224,687	1,351,689	3,576,376	0.2%	15,408,517	0	15,408,517	0.8%	17,633,204	1,351,689	18,984,893	1.0%
92	Whitley		2,103,882,940	34,888,767	132,478,800	167,367,567	8.0%	55,665,657	18,319,393	73,985,050	3.5%	90,554,424	150,798,193	241,352,617	11.5%
	State Total		**382,851,913,950**	**2,425,535,768**	**4,328,669,237**	**6,754,205,005**	**1.8%**	**8,450,202,910**	**935,565,069**	**9,385,767,979**	**2.5%**	**10,875,738,678**	**5,264,234,306**	**16,139,972,984**	**4.2%**

Prepared by Legislative Services Agency, August 13, 2007.

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
01001	Adams	NORTH BLUE CREEK TWP	43,651,060	33,970	15,150	49,120	0.1%	0	0	0	0.0%	33,970	15,150	49,120	0.1%
01002	Adams	SOUTH BLUE CREEK TWP	7,433,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01003	Adams	NORTH FRENCH TWP	46,324,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01004	Adams	SOUTH FRENCH TWP	11,112,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01005	Adams	HARTFORD TWP	43,866,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01006	Adams	JEFFERSON TWP	39,371,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01007	Adams	KIRKLAND TWP	57,475,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01008	Adams	NORTH MONROE TWP	78,541,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01009	Adams	SOUTH MONROE TWP	28,033,030	115,800	0	115,800	0.4%	0	0	0	0.0%	115,800	0	115,800	0.4%
01010	Adams	BERNE CITY-MONROE TWP	105,145,300	2,830,440	5,722,600	8,553,040	8.1%	286,990	2,159,080	2,446,070	2.3%	3,117,430	7,881,680	10,999,110	10.5%
01011	Adams	MONROE TOWN-MONROE TWP	25,674,720	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01012	Adams	PREBLE TWP	71,288,190	125,850	171,660	297,510	0.4%	0	0	0	0.0%	125,850	171,660	297,510	0.4%
01013	Adams	ROOT TWP	157,360,770	325,000	1,280	326,280	0.2%	0	0	0	0.0%	325,000	1,280	326,280	0.2%
01014	Adams	DECATUR CITY-ROOT TWP	200,441,480	2,985,610	1,782,930	4,768,540	2.4%	0	0	0	0.0%	2,985,610	1,782,930	4,768,540	2.4%
01015	Adams	ST. MARYS TWP	62,717,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01016	Adams	UNION TWP	58,294,580	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01017	Adams	WABASH TWP	77,524,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01018	Adams	BERNE CITY-WABASH TWP	107,680,010	0	98,390	98,390	0.1%	0	0	0	0.0%	0	98,390	98,390	0.1%
01019	Adams	GENEVA TOWN	61,428,860	2,489,820	7,532,980	10,022,800	16.3%	0	0	0	0.0%	2,489,820	7,532,980	10,022,800	16.3%
01020	Adams	SOUTH WASHINGTON TWP	67,866,320	18,800	0	18,800	0.0%	0	0	0	0.0%	18,800	0	18,800	0.0%
01021	Adams	NORTH WASHINGTON TWP	48,953,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
01022	Adams	DECATUR CITY-WASHINGTON TWP	317,222,640	2,908,840	3,209,630	6,118,470	1.9%	0	0	0	0.0%	2,908,840	3,209,630	6,118,470	1.9%
01023	Adams	MONROE TOWN-WASHINGTON TWP	11,469,620	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02038	Allen	ABOITE TWP (11)	2,841,675,650	10,245,510	11,038,340	21,283,850	0.7%	767,570	0	767,570	0.0%	11,013,080	11,038,340	22,051,420	0.8%
02039	Allen	ADAMS TWP (12)	86,790,050	33,350	0	33,350	0.0%	0	0	0	0.0%	33,350	0	33,350	0.0%
02040	Allen	ADAMS TWP-TRANSPORTATION	43,852,660	0	46,820	46,820	0.1%	0	0	0	0.0%	0	46,820	46,820	0.1%
02041	Allen	NEW HAVEN CITY ADAMS TWP TRANS	558,223,600	5,701,010	5,968,180	11,669,190	2.1%	113,780	0	113,780	0.0%	5,814,790	5,968,180	11,782,970	2.1%
02042	Allen	CEDAR CREEK TWP (13)	457,439,690	182,650	706,930	889,580	0.2%	0	0	0	0.0%	182,650	706,930	889,580	0.2%
02043	Allen	GRABILL TOWN (40)	51,876,090	1,725,520	55,600	1,781,120	3.4%	0	0	0	0.0%	1,725,520	55,600	1,781,120	3.4%
02044	Allen	EEL RIVER TWP (14)	175,939,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02045	Allen	JACKSON TWP (15)	48,820,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02046	Allen	JEFFERSON TWP (16)	126,895,880	596,230	1,355,870	1,952,100	1.5%	5,020,720	2,643,130	7,663,850	6.0%	5,616,950	3,999,000	9,615,950	7.6%
02047	Allen	NEW HAVEN JEFFERSON TWP TRANS	43,045,980	38,390	638,700	677,090	1.6%	112,900	0	112,900	0.3%	151,290	638,700	789,990	1.8%
02048	Allen	LAFAYETTE TWP (17)	405,511,140	2,804,230	34,310,301	37,114,531	9.2%	10,197,160	15,633,550	25,830,710	6.4%	13,001,390	49,943,851	62,945,241	15.5%
02049	Allen	LAKE TWP (18)	120,036,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02050	Allen	MADISON TWP (19)	105,649,440	32,240	0	32,240	0.0%	0	0	0	0.0%	32,240	0	32,240	0.0%
02051	Allen	MARION TWP (20)	182,043,050	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02052	Allen	MAUMEE TWP (21)	66,684,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02053	Allen	WOODBURN CITY (55)	48,176,200	178,560	383,790	562,350	1.2%	0	0	0	0.0%	178,560	383,790	562,350	1.2%
02054	Allen	MILAN TWP (22)	252,168,030	0	11,803,500	11,803,500	4.7%	0	872,390	872,390	0.3%	0	12,675,890	12,675,890	5.0%
02055	Allen	MONROE TWP (23)	47,966,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02056	Allen	MONROEVILLE TOWN (45)	48,564,350	0	0	0	0.0%	6,602,580	2,758,170	9,360,750	19.3%	6,602,580	2,758,170	9,360,750	19.3%
02057	Allen	PERRY TWP (24)	1,142,992,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02058	Allen	HUNTERTOWN TOWN (42)	172,037,250	501,330	34,080	535,410	0.3%	0	0	0	0.0%	501,330	34,080	535,410	0.3%
02059	Allen	PLEASANT TWP (25)	177,280,520	738,380	0	738,380	0.4%	27,336,340	0	27,336,340	15.4%	28,074,720	0	28,074,720	15.8%
02060	Allen	PLEASANT TWP-TRANS (47)	5,983,620	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02061	Allen	SCIPIO TWP (26)	27,335,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02062	Allen	SPRINGFIELD TWP (27)	190,834,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02063	Allen	ST. JOSEPH TWP (28)	215,170,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02064	Allen	ST. JOSEPH TWP-TRANS (77)	14,104,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02065	Allen	WASHINGTON TWP (29)	170,704,720	879,120	87,430	966,550	0.6%	15,172,270	0	15,172,270	8.9%	16,051,390	87,430	16,138,820	9.5%
02066	Allen	WASHINGTON TWP-TRANS (87)	68,510,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02067	Allen	WAYNE TWP (31)	37,075,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02068	Allen	WAYNE TWP-TRANS (30)	123,542,350	0	0	0	0.0%	7,450	0	7,450	0.0%	7,450	0	7,450	0.0%
02069	Allen	FORT WAYNE ADAMS TWP FT WAYNE	29,474,520	0	719,680	719,680	2.4%	0	0	0	0.0%	0	719,680	719,680	2.4%
02070	Allen	FORT WAYNE ADAMS TWP EACS (65)	412,509,650	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02071	Allen	FORT WAYNE PLEASANT TWP (70)	45,438,680	852,750	0	852,750	1.9%	8,755,880	0	8,755,880	19.3%	9,608,630	0	9,608,630	21.1%
02072	Allen	FORT WAYNE ST. JOSEPH TWP (75)	3,033,082,560	2,016,800	156,470	2,173,270	0.1%	27,156,800	0	27,156,800	0.9%	29,173,600	156,470	29,330,070	1.0%
02073	Allen	FT WAYNE WASHINGTON TWP (80)	2,525,174,570	21,938,790	24,474,350	46,413,140	1.8%	26,285,570	0	26,285,570	1.0%	48,224,360	24,474,350	72,698,710	2.9%
02074	Allen	FORT WAYNE WAYNE TWP (91-95)	3,844,578,850	31,158,920	18,548,100	49,707,020	1.3%	182,332,450	0	182,332,450	4.7%	213,491,370	18,548,100	232,039,470	6.0%
02075	Allen	FORT WAYNE ABOITE TWP (59)	28,341,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02076	Allen	FORT WAYNE WAYNE FIRE DIST (96	108,400,270	0	0	0	0.0%	13,290	0	13,290	0.0%	13,290	0	13,290	0.0%
02077	Allen	FT WAYNE ADAMS TWP NH-PARK-EAC	150,695,860	392,680	4,738,820	5,131,500	3.4%	0	0	0	0.0%	392,680	4,738,820	5,131,500	3.4%
02079	Allen	ZANESVILLE TOWN (44)	4,512,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02080	Allen	FT WAYNE PLEASANT - FIRE (71)	70,746,370	2,697,180	3,098,860	5,796,040	8.2%	18,508,150	0	18,508,150	26.2%	21,205,330	3,098,860	24,304,190	34.4%
02082	Allen	LEO-CEDARVILLE-CEDAR CREEK TWP	160,125,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02085	Allen	NEW HAVEN ST.JOE	31,809,630	617,930	0	617,930	1.9%	0	0	0	0.0%	617,930	0	617,930	1.9%
02087	Allen	EEL RIVER HUNTERTOWN	34,133,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02088	Allen	N.H. ST. JOE ANNEX	0	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02091	Allen	FT.WAYNE PERRY	424,638,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
02092	Allen	N.H. ADAMS ASHFORD	9,126,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02093	Allen	N.H. JEFFERSON EASTBRK	6,135,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02094	Allen	N.H. ADAMS WOODFLD	5,533,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02095	Allen	FW WASHINGTON ANNEX	49,913,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
02096	Allen	N,H,ADAMS WOODFLD II	801,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03001	Bartholomew	CLAY TWP	124,338,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03002	Bartholomew	COLUMBUS CITY-CLAY TWP	36,364,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03003	Bartholomew	CLIFTY TWP	58,047,640	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03004	Bartholomew	COLUMBUS TWP	213,657,845	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03005	Bartholomew	COLUMBUS CITY-COLUMBUS TWP	2,830,310,379	9,328,770	58,963,570	68,292,340	2.4%	3,276,430	0	3,276,430	0.1%	12,605,200	58,963,570	71,568,770	2.5%
03006	Bartholomew	FLATROCK TWP	78,879,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03007	Bartholomew	COLUMBUS CITY-FLATROCK TWP	9,900,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03008	Bartholomew	CLIFFORD TOWN	5,938,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03009	Bartholomew	GERMAN TWP	263,146,850	1,661,860	1,005,650	2,667,510	1.0%	0	0	0	0.0%	1,661,860	1,005,650	2,667,510	1.0%
03010	Bartholomew	EDINBURGH TOWN	12,153,570	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03011	Bartholomew	HARRISON TWP	231,820,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03012	Bartholomew	HAWCREEK TWP	85,959,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03013	Bartholomew	HARTSVILLE TOWN	11,091,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03014	Bartholomew	HOPE TOWN	75,119,560	46,700	0	46,700	0.1%	0	0	0	0.0%	46,700	0	46,700	0.1%
03015	Bartholomew	JACKSON TWP	55,712,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03016	Bartholomew	OHIO TWP	119,977,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03017	Bartholomew	ROCKCREEK TWP	79,074,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03018	Bartholomew	SANDCREEK TWP	84,277,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03019	Bartholomew	ELIZABETHTOWN TOWN	8,759,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03020	Bartholomew	WAYNE TWP	147,799,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
03021	Bartholomew	COLUMBUS CITY-WAYNE TWP	426,069,480	33,740,570	40,283,150	74,023,720	17.4%	4,431,080	0	4,431,080	1.0%	38,171,650	40,283,150	78,454,800	18.4%
03022	Bartholomew	JONESVILLE TOWN	6,614,230	73,700	55,080	128,780	1.9%	0	0	0	0.0%	73,700	55,080	128,780	1.9%
03023	Bartholomew	EDINBURGH TOWN-BARTHOLOMEW SCH	35,385,060	1,826,640	3,645,990	5,472,630	15.5%	0	0	0	0.0%	1,826,640	3,645,990	5,472,630	15.5%
03024	Bartholomew	COLUMBUS CITY-HARRISON TWP	54,118,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
04001	Benton	Bolivar TWP	49,064,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
04002	Benton	Otterbein (Bolivar)	37,350,642	362,810	157,079	519,889	1.4%	0	0	0	0.0%	362,810	157,079	519,889	1.4%
04003	Benton	Center TWP	72,820,460	70,900	0	70,900	0.1%	0	0	0	0.0%	70,900	0	70,900	0.1%
04004	Benton	Fowler (Center)	102,169,450	978,350	0	978,350	1.0%	0	0	0	0.0%	978,350	0	978,350	1.0%
04005	Benton	Gilboa TWP	37,931,290	64,100	0	64,100	0.2%	0	0	0	0.0%	64,100	0	64,100	0.2%
04006	Benton	Grant TWP	38,457,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
04007	Benton	Boswell (Grant)	30,330,230	202,380	59,310	261,690	0.9%	0	0	0	0.0%	202,380	59,310	261,690	0.9%
04008	Benton	Hickory Grove TWP	28,650,290	8,300	0	8,300	0.0%	0	0	0	0.0%	8,300	0	8,300	0.0%
04009	Benton	Ambia (Hickory Grove)	3,946,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
04010	Benton	Oak Grove TWP	49,072,990	644,180	1,652,293	2,296,473	4.7%	0	0	0	0.0%	644,180	1,652,293	2,296,473	4.7%
04011	Benton	Oxford (Oak Grove)	43,059,980	47,455	265,790	313,245	0.7%	0	0	0	0.0%	47,455	265,790	313,245	0.7%
04012	Benton	Parish Grove TWP	45,046,060	55,700	0	55,700	0.1%	0	0	0	0.0%	55,700	0	55,700	0.1%
04013	Benton	Pine TWP	37,598,460	3,000	0	3,000	0.0%	0	0	0	0.0%	3,000	0	3,000	0.0%
04014	Benton	Richland TWP	32,392,300	18,550	0	18,550	0.1%	0	0	0	0.0%	18,550	0	18,550	0.1%
04015	Benton	Earl Park (Richland)	12,423,280	34,500	0	34,500	0.3%	0	0	0	0.0%	34,500	0	34,500	0.3%
04016	Benton	Union TWP	35,812,970	12,100	0	12,100	0.0%	0	0	0	0.0%	12,100	0	12,100	0.0%
04017	Benton	York TWP	26,409,220	28,950	0	28,950	0.1%	0	0	0	0.0%	28,950	0	28,950	0.1%
05001	Blackford	HARRISON TWP	57,318,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
05002	Blackford	MONTPELIER CITY	65,392,000	2,119,930	557,510	2,677,440	4.1%	0	0	0	0.0%	2,119,930	557,510	2,677,440	4.1%
05003	Blackford	JACKSON TWP	70,876,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
05004	Blackford	DUNKIRK CITY (SHADYSIDE)	2,709,610	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
05005	Blackford	LICKING TWP	80,269,065	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
05006	Blackford	HARTFORD CITY	248,066,250	1,551,750	2,608,920	4,160,670	1.7%	1,391,527	0	1,391,527	0.6%	2,943,277	2,608,920	5,552,197	2.2%
05007	Blackford	SHAMROCK LAKES TOWN	9,773,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
05008	Blackford	WASHINGTON TWP	54,409,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06001	Boone	CENTER TWP	220,433,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06002	Boone	LEBANON CITY	930,238,830	100,227,905	2,738,083	102,965,988	11.1%	70,904,697	6,432,984	77,337,681	8.3%	171,132,602	9,171,067	180,303,669	19.4%
06003	Boone	ULEN TOWN	12,484,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06004	Boone	CLINTON TWP	64,475,445	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06005	Boone	EAGLE TWP	736,891,956	0	565,802	565,802	0.1%	22,195,120	0	22,195,120	3.0%	22,195,120	565,802	22,760,922	3.1%
06006	Boone	ZIONSVILLE TOWN	1,079,686,556	2,142,400	0	2,142,400	0.2%	5,499,870	0	5,499,870	0.5%	7,642,270	0	7,642,270	0.7%
06007	Boone	HARRISON TWP	57,204,810	532,400	31,228	563,628	1.0%	0	0	0	0.0%	532,400	31,228	563,628	1.0%
06008	Boone	JACKSON TWP	95,173,245	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06009	Boone	ADVANCE TOWN	14,922,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06010	Boone	JAMESTOWN TOWN	36,052,060	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06011	Boone	JEFFERSON TWP	113,097,355	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06012	Boone	MARION TWP	100,674,410	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06013	Boone	PERRY TWP	123,655,230	0	0	0	0.0%	79,830	0	79,830	0.1%	79,830	0	79,830	0.1%
06014	Boone	SUGAR CREEK TWP	63,883,905	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06015	Boone	THORNTOWN TOWN	55,752,400	45,250	0	45,250	0.1%	0	0	0	0.0%	45,250	0	45,250	0.1%
06016	Boone	UNION TWP	188,631,665	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

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				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
06017	Boone	WASHINGTON TWP	99,669,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
06018	Boone	WORTH TWP	61,916,170	170,544	0	170,544	0.3%	0	0	0	0.0%	170,544	0	170,544	0.3%
06019	Boone	WHITESTOWN TOWN	59,026,590	10,860,579	0	10,860,579	18.4%	2,157,278	0	2,157,278	3.7%	13,017,857	0	13,017,857	22.1%
06020	Boone	WHITESTOWN - PERRY	4,947,160	201,120	0	201,120	4.1%	56,110	0	56,110	1.1%	257,230	0	257,230	5.2%
07001	Brown	HAMBLEN TWP	194,587,969	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
07002	Brown	JACKSON TWP	315,197,072	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
07003	Brown	VAN BUREN TWP	147,345,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
07004	Brown	WASHINGTON TWP	301,098,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
07005	Brown	NASHVILLE TOWN	134,709,256	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
07006	Brown	HAMBLEN FIRE DISTRICT	213,001,287	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08001	Carroll	ADAMS TWP	29,546,205	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08002	Carroll	BURLINGTON TWP	79,357,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08003	Carroll	BURLINGTON (BURLINGTON)	29,315,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08004	Carroll	CARROLLTON TWP	44,455,650	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08005	Carroll	CLAY TWP	62,808,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08006	Carroll	DEER CREEK TWP	156,722,620	32,334	0	32,334	0.0%	17,222,866	13,818,730	31,041,596	19.8%	17,255,200	13,818,730	31,073,930	19.8%
08007	Carroll	DELPHI (DEER CREEK)	139,329,290	93,596	0	93,596	0.1%	0	0	0	0.0%	93,596	0	93,596	0.1%
08008	Carroll	DEMOCRAT TWP	56,050,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08009	Carroll	JACKSON TWP	61,251,570	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08010	Carroll	CAMDEN (JACKSON)	23,158,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08011	Carroll	JEFFERSON TWP	194,624,240	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08012	Carroll	YEOMAN (JEFFERSON)	4,742,060	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08013	Carroll	LIBERTY TWP	29,680,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08014	Carroll	MADISON TWP	39,963,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08015	Carroll	MONROE TWP	72,455,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08016	Carroll	FLORA (MONROE)	89,322,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08017	Carroll	ROCK CREEK TWP	23,038,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08018	Carroll	TIPPECANOE TWP	125,193,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
08019	Carroll	WASHINGTON TWP	46,758,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09001	Cass	ADAMS TWP	49,312,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09002	Cass	BETHLEHEM TWP	45,458,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09003	Cass	BOONE TWP	60,287,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09004	Cass	ROYAL CENTER TOWN	25,129,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09005	Cass	CLAY TWP	118,699,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09006	Cass	LOGANSPORT CITY-Clay Twp.	22,852,480	45,890	0	45,890	0.2%	0	0	0	0.0%	45,890	0	45,890	0.2%
09007	Cass	CLINTON TWP	54,178,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09008	Cass	DEER CREEK TWP	57,043,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09009	Cass	EEL TWP	65,702,390	1,046,440	0	1,046,440	1.6%	0	0	0	0.0%	1,046,440	0	1,046,440	1.6%
09010	Cass	LOGANSPORT CITY-Eel Twp.	570,889,560	954,420	0	954,420	0.2%	359,720	0	359,720	0.1%	1,314,140	0	1,314,140	0.2%
09011	Cass	HARRISON TWP	48,282,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09012	Cass	JACKSON TWP	89,397,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09013	Cass	GALVESTON TOWN	47,243,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09014	Cass	JEFFERSON TWP	57,296,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09015	Cass	MIAMI TWP-Southeastern Sc	34,745,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09016	Cass	MIAMI TWP-Logansport Comm	29,779,090	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09017	Cass	NOBLE TWP-Pioneer Regiona	57,201,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09018	Cass	NOBLE TWP-Logansport Comm	25,216,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09019	Cass	LOGANSPORT CITY-Noble Twp.	10,264,140	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09020	Cass	TIPTON TWP	81,604,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09021	Cass	ONWARD TOWN	2,108,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09022	Cass	WALTON TOWN	31,309,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09023	Cass	WASHINGTON TWP-Southeaste	68,879,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09024	Cass	WASHINGTON TWP-Logansport	13,465,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
09025	Cass	LOGANSPORT CITY-Washington Twp	25,847,340	173,420	0	173,420	0.7%	0	0	0	0.0%	173,420	0	173,420	0.7%
09026	Cass	LOGANSPORT CITY-Clinton Twp.	12,773,670	136,700	0	136,700	1.1%	0	0	0	0.0%	136,700	0	136,700	1.1%
09027	Cass	LOGANSPORT CITY-WASH TWP-SE SC	31,132,000	3,408,090	0	3,408,090	10.9%	2,285,700	0	2,285,700	7.3%	5,693,790	0	5,693,790	18.3%
10003	Clark	CHARLESTOWN TWP	233,298,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10004	Clark	CHARLESTOWN CITY	334,898,980	3,740,770	5,452,050	9,192,820	2.7%	825,000	0	825,000	0.2%	4,565,770	5,452,050	10,017,820	3.0%
10005	Clark	JEFFERSONVILLE TWP-OFW	432,042,450	59,070	0	59,070	0.0%	0	0	0	0.0%	59,070	0	59,070	0.0%
10006	Clark	JEFFERSONVILLE TWP-IFW	11,961,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10007	Clark	JEFF TWP-CLARK PARK-OFW	28,233,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10008	Clark	JEFF TWP-CLARK PARK-IFW	5,110,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10009	Clark	JEFFERSONVILLE CITY-OFW	715,479,860	0	840,920	840,920	0.1%	60,056,330	0	60,056,330	8.4%	60,056,330	840,920	60,897,250	8.5%
10010	Clark	JEFFERSONVILLE CITY-IFW	590,289,280	164,880	130,620	295,500	0.1%	18,055,090	0	18,055,090	3.1%	18,219,970	130,620	18,350,590	3.1%
10011	Clark	CLARKSVILLE TOWN-OFW	145,632,990	0	0	0	0.0%	41,443,260	0	41,443,260	28.5%	41,443,260	0	41,443,260	28.5%
10012	Clark	CLARKSVILLE TOWN-IFW	381,539,040	2,322,850	17,725,620	20,048,470	5.3%	591,510	0	591,510	0.2%	2,914,360	17,725,620	20,639,980	5.4%
10013	Clark	CLARKSVILLE TOWN-GCS-OFW	328,272,910	0	0	0	0.0%	64,917,160	0	64,917,160	19.8%	64,917,160	0	64,917,160	19.8%
10014	Clark	CLARKSVILLE TOWN-GCS-IFW	50,753,090	0	0	0	0.0%	1,232,850	0	1,232,850	2.4%	1,232,850	0	1,232,850	2.4%
10025	Clark	BETHLEHEM TWP	25,177,930	79,100	0	79,100	0.3%	0	0	0	0.0%	79,100	0	79,100	0.3%
10026	Clark	CARR TWP	177,264,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
10027	Clark	MONROE TWP	203,260,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10028	Clark	OREGON TWP - NWFPD	41,909,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10029	Clark	OWEN TWP	43,056,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10030	Clark	SILVER CREEK TWP	160,938,530	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10031	Clark	SELLERSBURG TOWN	271,540,440	7,871,850	549,030	8,420,880	3.1%	0	0	0	0.0%	7,871,850	549,030	8,420,880	3.1%
10032	Clark	UNION TWP	124,675,870	0	0	0	0.0%	76,700	0	76,700	0.1%	76,700	0	76,700	0.1%
10033	Clark	UTICA TWP	232,723,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10034	Clark	WASHINGTON TWP	76,197,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10035	Clark	WOOD TWP	112,751,330	822,510	917,460	1,739,970	1.5%	0	0	0	0.0%	822,510	917,460	1,739,970	1.5%
10036	Clark	NEW PROVIDENCE TOWN	33,736,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10037	Clark	UTICA TOWN	31,474,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10038	Clark	OREGON TWP-CFPD	32,186,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
10039	Clark	JEFF CITY-UTICA TWP-OFW	127,661,650	6,810,200	9,574,040	16,384,240	12.8%	40,769,110	11,779,640	52,548,750	41.2%	47,579,310	21,353,680	68,932,990	54.0%
10040	Clark	CLARKSVILLE TOWN-SCT-TFPD	156,045,410	731,150	71,400	802,550	0.5%	0	0	0	0.0%	731,150	71,400	802,550	0.5%
10041	Clark	CHAS CITY-UTICA TWP	15,056,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11001	Clay	BRAZIL TWP	54,354,210	358,800	560,080	918,880	1.7%	0	0	0	0.0%	358,800	560,080	918,880	1.7%
11002	Clay	BRAZIL CITY - BRAZIL TWP	264,052,670	1,475,910	4,378,530	5,854,440	2.2%	0	0	0	0.0%	1,475,910	4,378,530	5,854,440	2.2%
11003	Clay	CASS TWP	18,988,580	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11004	Clay	DICK JOHNSON TWP	59,813,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11005	Clay	HARRISON TWP	91,839,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11006	Clay	CLAY CITY TOWN	33,056,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11007	Clay	JACKSON TWP	114,094,410	0	0	0	0.0%	1,925,820	0	1,925,820	1.7%	1,925,820	0	1,925,820	1.7%
11008	Clay	BRAZIL CITY - JACKSON TWP	20,073,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11009	Clay	LEWIS TWP	64,580,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11010	Clay	PERRY TWP	60,655,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11011	Clay	POSEY TWP	163,141,660	0	0	0	0.0%	208,600	0	208,600	0.1%	208,600	0	208,600	0.1%
11012	Clay	BRAZIL CITY - POSEY TWP	741,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11013	Clay	STAUNTON TOWN	13,224,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11014	Clay	SUGAR RIDGE TWP	49,678,260	224,750	383,700	608,450	1.2%	0	0	0	0.0%	224,750	383,700	608,450	1.2%
11015	Clay	CENTER POINT TOWN	10,867,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11016	Clay	VAN BUREN TWP	113,772,080	2,024,330	2,180,990	4,205,320	3.7%	2,733,800	0	2,733,800	2.4%	4,758,130	2,180,990	6,939,120	6.1%
11017	Clay	CARBON TOWN	6,557,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11018	Clay	KNIGHTSVILLE TOWN	21,667,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11019	Clay	HARMONY TOWN	20,274,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
11020	Clay	WASHINGTON TWP	43,239,240	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12001	Clinton	CENTER TWP	221,557,470	3,686,480	3,792,703	7,479,183	3.4%	0	0	0	0.0%	3,686,480	3,792,703	7,479,183	3.4%
12003	Clinton	FOREST TWP	50,029,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12004	Clinton	JACKSON TWP	90,048,142	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12005	Clinton	JOHNSON TWP	44,209,158	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12006	Clinton	KIRKLIN TWP	52,184,265	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12007	Clinton	KIRLIN TOWN	23,473,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12008	Clinton	MADISON TWP	58,194,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12009	Clinton	MULBERRY TOWN	43,014,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12010	Clinton	MICHIGAN TWP	75,874,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12011	Clinton	MICHIGANTOWN TOWN	15,672,158	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12012	Clinton	OWEN TWP	53,151,813	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12013	Clinton	PERRY TWP	61,712,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12014	Clinton	COLFAX TOWN	22,875,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12015	Clinton	ROSS TWP	81,317,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12016	Clinton	ROSSVILLE TOWN	60,415,570	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12017	Clinton	SUGAR CREEK TWP	35,222,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12018	Clinton	UNION TWP	64,600,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12019	Clinton	WARREN TWP	55,776,720	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
12020	Clinton	WASHINGTON TWP	139,325,120	3,321,810	13,483,126	16,804,936	12.1%	0	0	0	0.0%	3,321,810	13,483,126	16,804,936	12.1%
12021	Clinton	FRANKFORT CITY	547,587,928	1,682,370	0	1,682,370	0.3%	0	0	0	0.0%	1,682,370	0	1,682,370	0.3%
12022	Clinton	FRANKFORT ANNEX	6,961,400	528,180	0	528,180	7.6%	0	0	0	0.0%	528,180	0	528,180	7.6%
13001	Crawford	BOONE TWP	4,110,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13002	Crawford	ALTON TOWN	1,640,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13003	Crawford	JENNINGS TWP	50,263,970	0	0	0	0.0%	9,526,300	1,659,240	11,185,540	22.3%	9,526,300	1,659,240	11,185,540	22.3%
13004	Crawford	LEAVENWORTH TOWN	8,862,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13005	Crawford	JOHNSON TWP	4,665,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13006	Crawford	LIBERTY TWP	36,945,405	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13007	Crawford	MARENGO TOWN	18,884,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13008	Crawford	OHIO TWP	29,782,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13009	Crawford	PATOKA TWP	59,203,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13010	Crawford	STERLING TWP	40,740,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13011	Crawford	ENGLISH TOWN	21,034,410	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13012	Crawford	UNION TWP	23,279,070	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13013	Crawford	WHISKEY RUN TWP	41,864,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13014	Crawford	MILLTOWN TOWN	8,925,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

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				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
13015	Crawford	CAREFREE TOWN	3,657,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
13016	Crawford	JOHNSON TWP-ENGLISH FIRE	10,112,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14001	Daviess	BARR TWP	202,347,060	65,620	84,240	149,860	0.1%	0	0	0	0.0%	65,620	84,240	149,860	0.1%
14002	Daviess	CANNELBURG TOWN	5,186,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14003	Daviess	MONTGOMERY TOWN	13,623,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14004	Daviess	BOGARD TWP	54,452,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14005	Daviess	ELMORE TWP	40,896,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14006	Daviess	ELNORA TOWN	15,806,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14007	Daviess	HARRISON TWP	35,988,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14008	Daviess	MADISON TWP	66,044,420	316,030	203,860	519,890	0.8%	0	0	0	0.0%	316,030	203,860	519,890	0.8%
14009	Daviess	ODON TOWN	44,590,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14010	Daviess	REEVE TWP	32,624,640	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14011	Daviess	ALFORDSVILLE TOWN	2,159,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14012	Daviess	STEELE TWP	38,330,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14013	Daviess	PLAINVILLE TOWN	12,012,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14014	Daviess	VAN BUREN TWP	88,746,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14015	Daviess	VEALE TWP	56,264,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
14016	Daviess	WASHINGTON TWP	239,445,020	10,570,950	1,677,920	12,248,870	5.1%	18,654,740	3,252,370	21,907,110	9.1%	29,225,690	4,930,290	34,155,980	14.3%
14017	Daviess	WASHINGTON CITY	333,059,180	71,395	860,020	931,415	0.3%	0	0	0	0.0%	71,395	860,020	931,415	0.3%
15001	Dearborn	CAESAR CREEK TWP	14,252,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15002	Dearborn	CENTER TWP	78,040,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15003	Dearborn	AURORA CITY-CENTER TWP	168,639,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15004	Dearborn	CLAY TWP	90,481,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15005	Dearborn	DILLSBORO TOWN	50,840,460	496,850	40,160	537,010	1.1%	0	0	0	0.0%	496,850	40,160	537,010	1.1%
15006	Dearborn	HARRISON TWP	188,277,120	961,220	2,325,900	3,287,120	1.7%	0	0	0	0.0%	961,220	2,325,900	3,287,120	1.7%
15007	Dearborn	WEST HARRISON TOWN	12,993,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15008	Dearborn	HOGAN TWP	78,978,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15009	Dearborn	JACKSON TWP	95,445,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15010	Dearborn	KELSO TWP	95,342,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15011	Dearborn	ST. LEON TOWN	32,480,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15012	Dearborn	LAWRENCEBURG TWP	111,743,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15013	Dearborn	LAWRENCEBURG CITY-A	837,889,210	6,671,900	0	6,671,900	0.8%	0	0	0	0.0%	6,671,900	0	6,671,900	0.8%
15015	Dearborn	AURORA CITY-LAWRENCEBURG TWP	18,740,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15016	Dearborn	GREENDALE TOWN-A	286,658,910	186,420	0	186,420	0.1%	14,030,670	0	14,030,670	4.9%	14,217,090	0	14,217,090	5.0%
15018	Dearborn	LOAGAN TWP	172,681,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15019	Dearborn	MANCHESTER TWP	163,798,060	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15020	Dearborn	MILLER TWP	556,438,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15021	Dearborn	SPARTA TWP	102,230,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15022	Dearborn	MOORES HILL TOWN	17,285,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15023	Dearborn	WASHINGTON TWP	86,618,880	438,430	663,580	1,102,010	1.3%	0	0	0	0.0%	438,430	663,580	1,102,010	1.3%
15024	Dearborn	YORK TWP	57,128,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15025	Dearborn	GREENDALE TOWN-B	17,310,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
15026	Dearborn	LAWRENCEBURG CITY-B	163,117,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16001	Decatur	ADAMS TWP	69,925,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16002	Decatur	ST. PAUL TOWN-ADAMS TWP	16,641,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16003	Decatur	CLAY TWP	81,391,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16004	Decatur	MILFORD TOWN	2,746,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16005	Decatur	CLINTON TWP	43,873,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16006	Decatur	FUGIT TWP	133,119,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16007	Decatur	JACKSON TWP	69,748,100	8,525	0	8,525	0.0%	0	0	0	0.0%	8,525	0	8,525	0.0%
16008	Decatur	MARION TWP-SOUTH	45,153,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16009	Decatur	MARION TWP NORTH	48,056,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16010	Decatur	MILLHOUSEN TOWN-MARION TWP	6,092,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16011	Decatur	SALTCREEK TWP	63,263,750	2,460	0	2,460	0.0%	0	0	0	0.0%	2,460	0	2,460	0.0%
16012	Decatur	NEW POINT TOWN	7,497,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16013	Decatur	SANDCREEK TWP	93,177,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
16014	Decatur	WESTPORT TOWN	48,652,980	25,250	0	25,250	0.1%	0	0	0	0.0%	25,250	0	25,250	0.1%
16015	Decatur	WASHINGTON TWP	204,401,704	1,109,021	2,895,286	4,004,307	2.0%	0	0	0	0.0%	1,109,021	2,895,286	4,004,307	2.0%
16016	Decatur	GREENSBURG CITY	666,890,674	10,151,184	20,805,658	30,956,842	4.6%	78,492,600	0	78,492,600	11.8%	88,643,784	20,805,658	109,449,442	16.4%
17001	DeKalb	BULTER TWP	110,709,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17002	DeKalb	CONCORD TWP	47,782,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17003	DeKalb	ST. JOE TOWN	13,402,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17004	DeKalb	FAIRFIELD TWP	79,083,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17005	DeKalb	FRANKLIN TWP	59,808,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17006	DeKalb	HAMILTON TOWN	13,465,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17007	DeKalb	GRANT TWP	96,115,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17008	DeKalb	WATERLOO TOWN-GRANT TWP	89,847,190	0	0	0	0.0%	332,100	0	332,100	0.4%	332,100	0	332,100	0.4%
17009	DeKalb	JACKSON TWP	173,050,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17010	DeKalb	AUBURN CITY-JACKSON TWP	63,012,520	809,700	6,764,800	7,574,500	12.0%	122,956	0	122,956	0.2%	932,656	6,764,800	7,697,456	12.2%
17011	DeKalb	KEYSER TWP	71,473,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
17012	DeKalb	AUBURN CITY-KEYSER TWP	51,765,600	806,010	0	806,010	1.6%	4,289,370	0	4,289,370	8.3%	5,095,380	0	5,095,380	9.8%
17013	DeKalb	GARRETT CITY	298,678,600	3,669,960	43,510	3,713,470	1.2%	9,099,086	0	9,099,086	3.0%	12,769,046	43,510	12,812,556	4.3%
17014	DeKalb	ALTONA TOWN	5,766,970	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17015	DeKalb	NEWVILLE TWP	27,051,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17016	DeKalb	RICHLAND TWP	59,411,620	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17017	DeKalb	CORUNNA TOWN	6,746,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17018	DeKalb	SMITHFIELD TWP	72,487,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17019	DeKalb	ASHLEY TOWN	54,702,360	1,961,510	474,820	2,436,330	4.5%	1,697,981	6,792,060	8,490,041	15.5%	3,659,491	7,266,880	10,926,371	20.0%
17020	DeKalb	WATERLOO TOWN-SMITHFIELD TWP	1,165,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17021	DeKalb	SPENCER TWP	98,841,110	993,130	495,890	1,489,020	1.5%	0	0	0	0.0%	993,130	495,890	1,489,020	1.5%
17022	DeKalb	STAFFORD TWP	22,703,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17023	DeKalb	TROY TWP	19,989,530	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17024	DeKalb	UNION TWP	61,600,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
17025	DeKalb	AUBURN CITY-UNION TWP	724,162,965	0	4,268,760	4,268,760	0.6%	49,345,437	0	49,345,437	6.8%	49,345,437	4,268,760	53,614,197	7.4%
17026	DeKalb	WILMINGTON TWP	451,783,760	16,358,820	115,991,950	132,350,770	29.3%	87,613,332	127,666,300	215,279,632	47.7%	103,972,152	243,658,250	347,630,402	76.9%
17027	DeKalb	BUTLER CITY	165,356,880	5,242,800	12,453,530	17,696,330	10.7%	0	0	0	0.0%	5,242,800	12,453,530	17,696,330	10.7%
17028	DeKalb	AUBURN CITY - GRANT TWP	1,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18001	Delaware	CENTER TWP	75,927,870	58,500	0	58,500	0.1%	0	0	0	0.0%	58,500	0	58,500	0.1%
18002	Delaware	CENTER TWP - MUNCIE SANIT	176,583,380	2,155,965	0	2,155,965	1.2%	0	0	0	0.0%	2,155,965	0	2,155,965	1.2%
18003	Delaware	MUNCIE CITY - CENTER TWP	2,402,013,010	6,097,615	0	6,097,615	0.3%	37,977,770	0	37,977,770	1.6%	44,075,385	0	44,075,385	1.8%
18004	Delaware	DELAWARE TWP	105,132,180	46,970	0	46,970	0.0%	0	0	0	0.0%	46,970	0	46,970	0.0%
18005	Delaware	ALBANY TOWN - DELAWARE TWP	63,178,870	44,420	0	44,420	0.1%	0	0	0	0.0%	44,420	0	44,420	0.1%
18006	Delaware	HAMILTON TWP	236,296,160	8,980	0	8,980	0.0%	0	0	0	0.0%	8,980	0	8,980	0.0%
18007	Delaware	HAMILTON TWP - MUNCIE SANIT	110,520,740	0	0	0	0.0%	1,081,920	0	1,081,920	1.0%	1,081,920	0	1,081,920	1.0%
18008	Delaware	HARRISON TWP	151,783,530	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18009	Delaware	HARRISON TWP - MUNCIE SANIT	75,850,550	0	0	0	0.0%	11,784,690	0	11,784,690	15.5%	11,784,690	0	11,784,690	15.5%
18010	Delaware	LIBERTY TWP	170,508,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18011	Delaware	SELMA TOWN	24,140,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18012	Delaware	MONROE TWP	163,030,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18013	Delaware	MONROE TWP - MUNCIE SANIT	12,120,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18014	Delaware	MT PLEASANT TWP	142,901,220	6,488,450	0	6,488,450	4.5%	9,665,350	1,002,580	10,667,930	7.5%	16,153,800	1,002,580	17,156,380	12.0%
18015	Delaware	MT PLEASANT TWP - MUNCIE SANIT	183,417,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18016	Delaware	MUNCIE CITY - MT PLEASANT TWP	87,989,490	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18017	Delaware	YORKTOWN TOWN	272,747,580	0	0	0	0.0%	2,870,550	0	2,870,550	1.1%	2,870,550	0	2,870,550	1.1%
18018	Delaware	NILES TWP	65,914,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18019	Delaware	ALBANY TOWN - NILES TWP	11,562,580	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18020	Delaware	PERRY TWP	90,426,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18021	Delaware	SALEM TWP	133,752,970	109,200	0	109,200	0.1%	518,800	0	518,800	0.4%	628,000	0	628,000	0.5%
18022	Delaware	UNION TWP	68,625,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18023	Delaware	EATON TOWN	46,993,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18024	Delaware	WASHINGTON TWP	70,878,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18025	Delaware	GASTON TOWN	21,950,930	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18026	Delaware	DALEVILLE TOWN	88,567,170	0	0	0	0.0%	24,600,330	0	24,600,330	27.8%	24,600,330	0	24,600,330	27.8%
18027	Delaware	CHESTERFIELD TOWN	7,589,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18028	Delaware	HAMILTON SANIT MUNCIE	19,028,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18029	Delaware	LIBERTY MUNCIE	1,378,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
18030	Delaware	MUNCIE ANNEX	62,403,290	411,465	0	411,465	0.7%	53,068,925	0	53,068,925	85.0%	53,480,390	0	53,480,390	85.7%
18031	Delaware	MT. PLEASANT-MUNCIE-CNTY TIF	5,628,610	0	0	0	0.0%	2,575,500	0	2,575,500	45.8%	2,575,500	0	2,575,500	45.8%
18032	Delaware	YORKTOWN ANNEX	120,509,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19001	Dubois	BAINBRIDGE TWP	119,282,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19002	Dubois	JASPER CITY	1,104,973,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19003	Dubois	BOONE TWP	56,937,160	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19004	Dubois	CASS TWP	86,961,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19005	Dubois	HOLLAND TOWN	20,893,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19006	Dubois	COLUMBIA TWP	50,294,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19007	Dubois	FERDINAND TWP	88,007,280	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19008	Dubois	FERDINAND TOWN	140,804,850	1,143,610	365,000	1,508,610	1.1%	0	0	0	0.0%	1,143,610	365,000	1,508,610	1.1%
19009	Dubois	HALL TWP	60,519,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19010	Dubois	HALL TWP II	12,860,240	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19011	Dubois	HARBISON TWP	56,144,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19012	Dubois	HARBISON TWP II	53,136,030	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19013	Dubois	JACKSON TWP	120,827,986	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19014	Dubois	JEFFERSON TWP	52,616,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19015	Dubois	BIRDSEYE TOWN	10,856,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19016	Dubois	MADISON TWP	133,127,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19017	Dubois	MARION TWP	48,815,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19018	Dubois	MARION TWP II	39,466,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19019	Dubois	PATOKA TWP	89,425,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
19020	Dubois	HUNTINGBURG CITY	277,416,044	0	0	0	0.0%	23,601,240	3,851,764	27,453,004	9.9%	23,601,240	3,851,764	27,453,004	9.9%
19021	Dubois	JASPER MADISON	17,371,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
20001	Elkhart	BAUGO TWP	565,793,330	0	0	0	0.0%	4,200	0	4,200	0.0%	4,200	0	4,200	0.0%
20002	Elkhart	ELKHART CITY-BAUGO TWP	5,588,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
20003	Elkhart	BENTON TWP	131,245,010	22,100	0	22,100	0.0%	0	0	0	0.0%	22,100	0	22,100	0.0%
20004	Elkhart	MILLERSBURG TOWN-BENTON TWP	7,584,160	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
20005	Elkhart	CLEVELAND TWP	403,081,610	10,500	0	10,500	0.0%	0	0	0	0.0%	10,500	0	10,500	0.0%
20006	Elkhart	ELKHART CITY-CLEVELAND TWP	178,643,860	0	0	0	0.0%	21,500	0	21,500	0.0%	21,500	0	21,500	0.0%
20007	Elkhart	CLINTON TWP	202,522,260	15,450	0	15,450	0.0%	2,050,000	0	2,050,000	1.0%	2,065,450	0	2,065,450	1.0%
20008	Elkhart	MILLERSBURG TOWN-CLINTON TWP	32,223,230	6,000	0	6,000	0.0%	0	0	0	0.0%	6,000	0	6,000	0.0%
20009	Elkhart	CONCORD TWP	865,637,880	9,400	0	9,400	0.0%	5,048,000	0	5,048,000	0.6%	5,057,400	0	5,057,400	0.6%
20011	Elkhart	ELKHART CITY-CONCORD TWP-	523,096,490	12,658,290	1,069,540	13,727,830	2.6%	23,500	0	23,500	0.0%	12,681,790	1,069,540	13,751,330	2.6%
20012	Elkhart	ELKHART CITY-CONCORD TWP-	1,299,407,340	2,667,070	193,020	2,860,090	0.2%	22,602,600	0	22,602,600	1.7%	25,269,670	193,020	25,462,690	2.0%
20013	Elkhart	GOSHEN CITY-CONCORD TWP	140,283,200	0	0	0	0.0%	1,186,600	0	1,186,600	0.8%	1,186,600	0	1,186,600	0.8%
20014	Elkhart	ELKHART TWP	353,372,800	52,200	0	52,200	0.0%	0	0	0	0.0%	52,200	0	52,200	0.0%
20015	Elkhart	GOSHEN CITY-ELKHART TWP	1,569,008,500	1,252,450	2,652,570	3,905,020	0.2%	48,631,300	0	48,631,300	3.1%	49,883,750	2,652,570	52,536,320	3.3%
20016	Elkhart	HARRISON TWP	198,223,500	90,250	0	90,250	0.0%	0	0	0	0.0%	90,250	0	90,250	0.0%
20017	Elkhart	WAKARUSA TOWN-HARRISON TWP	35,293,290	40,520	188,400	228,920	0.6%	0	0	0	0.0%	40,520	188,400	228,920	0.6%
20018	Elkhart	JACKSON TWP	269,310,940	25,800	0	25,800	0.0%	0	0	0	0.0%	25,800	0	25,800	0.0%
20019	Elkhart	JEFFERSON TWP	462,850,130	15,700	0	15,700	0.0%	5,100	0	5,100	0.0%	20,800	0	20,800	0.0%
20020	Elkhart	LOCKE TWP	78,896,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
20021	Elkhart	NAPPANEE CITY-LOCKE TWP	137,899,910	0	0	0	0.0%	6,816,900	0	6,816,900	4.9%	6,816,900	0	6,816,900	4.9%
20024	Elkhart	OLIVE TWP	95,165,490	6,700	0	6,700	0.0%	0	0	0	0.0%	6,700	0	6,700	0.0%
20025	Elkhart	WAKARUSA TOWN-OLIVE TWP	131,895,160	2,566,200	0	2,566,200	1.9%	0	0	0	0.0%	2,566,200	0	2,566,200	1.9%
20026	Elkhart	OSOLO TWP	935,356,630	2,000	0	2,000	0.0%	22,830,500	0	22,830,500	2.4%	22,832,500	0	22,832,500	2.4%
20027	Elkhart	ELKHART CITY-OSOLO TWP	857,496,610	1,015,230	0	1,015,230	0.1%	44,000	0	44,000	0.0%	1,059,230	0	1,059,230	0.1%
20028	Elkhart	UNION TWP	157,421,050	3,600	0	3,600	0.0%	0	0	0	0.0%	3,600	0	3,600	0.0%
20029	Elkhart	NAPPANEE CITY-UNION TWP	234,144,730	797,800	0	797,800	0.3%	5,644,500	0	5,644,500	2.4%	6,442,300	0	6,442,300	2.8%
20030	Elkhart	WASHINGTON TWP	350,204,400	0	0	0	0.0%	112,300	0	112,300	0.0%	112,300	0	112,300	0.0%
20031	Elkhart	BRISTOL TOWN	175,731,100	7,900	640,810	648,710	0.4%	0	0	0	0.0%	7,900	640,810	648,710	0.4%
20032	Elkhart	YORK TWP	275,489,610	0	0	0	0.0%	214,000	0	214,000	0.1%	214,000	0	214,000	0.1%
20034	Elkhart	MIDDLEBURY TWP	271,797,650	52,300	0	52,300	0.0%	2,183,300	0	2,183,300	0.8%	2,235,600	0	2,235,600	0.8%
20035	Elkhart	MIDDLEBURY TOWN	351,154,350	3,332,510	0	3,332,510	0.9%	32,997,400	0	32,997,400	9.4%	36,329,910	0	36,329,910	10.3%
20036	Elkhart	GOSHEN CITY-HARRISON TWP	404,720	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21001	Fayette	COLUMBIA TWP	37,850,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21002	Fayette	CONNERSVILLE TWP	179,634,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21003	Fayette	CONNERSVILLE CITY-CONNERSVILLE	333,450,880	143,350	1,227,030	1,370,380	0.4%	0	0	0	0.0%	143,350	1,227,030	1,370,380	0.4%
21005	Fayette	FAIRVIEW TWP	24,206,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21006	Fayette	GLENWOOD TOWN-FAIVIEW TWP	792,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21007	Fayette	HARRISON TWP	73,063,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21008	Fayette	CONNERSVILLE CITY-HARRISON TOW	324,092,890	1,315,655	18,713,010	20,028,665	6.2%	0	0	0	0.0%	1,315,655	18,713,010	20,028,665	6.2%
21010	Fayette	JACKSON TWP	71,449,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21011	Fayette	JENNINGS TWP	46,569,230	23,600	0	23,600	0.1%	0	0	0	0.0%	23,600	0	23,600	0.1%
21012	Fayette	ORANGE TWP	32,250,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21013	Fayette	GLENWOOD TOWN-ORANGE TWP	1,421,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21014	Fayette	POSEY TWP	37,890,530	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
21015	Fayette	WATERLOO TWP	31,559,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
22001	Floyd	FRANKLIN TWP	70,709,440	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
22002	Floyd	GEORGETOWN TWP	364,781,520	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
22003	Floyd	GEORGETOWN TOWN	110,846,400	101,900	62,800	164,700	0.1%	0	0	0	0.0%	101,900	62,800	164,700	0.1%
22004	Floyd	GREENVILLE TWP	317,003,100	390,000	188,340	578,340	0.2%	0	0	0	0.0%	390,000	188,340	578,340	0.2%
22005	Floyd	GREENVILLE TOWN	27,502,880	3,000	0	3,000	0.0%	0	0	0	0.0%	3,000	0	3,000	0.0%
22006	Floyd	LAFAYETTE TWP	499,124,891	10,900	0	10,900	0.0%	0	0	0	0.0%	10,900	0	10,900	0.0%
22007	Floyd	NEW ALBANY TWP	778,737,510	0	0	0	0.0%	25,200,372	0	25,200,372	3.2%	25,200,372	0	25,200,372	3.2%
22008	Floyd	NEW ALBANY CITY	1,877,641,740	22,277,555	9,478,804	31,756,359	1.7%	82,157,521	0	82,157,521	4.4%	104,435,076	9,478,804	113,913,880	6.1%
23001	Fountain	CAIN TWP	45,923,010	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23002	Fountain	HILLSBORO TOWN	16,184,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23003	Fountain	DAVIS TWP	32,773,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23004	Fountain	FULTON TWP	30,404,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23005	Fountain	JACKSON TWP	36,959,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23006	Fountain	WALLACE TOWN	2,482,570	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23007	Fountain	LOGAN TWP	29,173,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23008	Fountain	ATTICA CITY	137,438,370	1,407,770	4,366,280	5,774,050	4.2%	0	0	0	0.0%	1,407,770	4,366,280	5,774,050	4.2%
23011	Fountain	RICHLAND TWP	51,552,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23012	Fountain	MELLOTT TOWN	5,362,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23013	Fountain	NEWTOWN TOWN	7,226,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23014	Fountain	SHAWNEE TWP	42,939,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23015	Fountain	TROY TWP	60,929,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23016	Fountain	COVINGTON CITY	95,776,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23017	Fountain	VAN BUREN TWP	49,662,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23018	Fountain	VEEDERSBURG TOWN	92,667,850	1,163,190	4,070,040	5,233,230	5.6%	10,174,040	12,284,550	22,458,590	24.2%	11,337,230	16,354,590	27,691,820	29.9%
23019	Fountain	WABASH TWP	36,972,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
23020	Fountain	MILLCREEK TWP	55,286,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
23021	Fountain	KINGMAN TOWN	14,660,970	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24001	Franklin	BATH TWP	28,483,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24002	Franklin	BLOOMING GROVE TWP	54,251,150	9,000	0	9,000	0.0%	0	0	0	0.0%	9,000	0	9,000	0.0%
24003	Franklin	BROOKVILLE TWP	203,536,450	1,235,773	27,073	1,262,846	0.6%	0	0	0	0.0%	1,235,773	27,073	1,262,846	0.6%
24004	Franklin	BROOKVILLE TOWN	128,061,412	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24005	Franklin	BUTLER TWP-EAST	22,678,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24006	Franklin	BUTLER TWP-WEST	14,728,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24007	Franklin	FAIRFIELD TWP	45,070,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24008	Franklin	HIGHLAND TWP	66,295,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24009	Franklin	CEDAR GROVE TOWN	6,200,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24010	Franklin	LAUREL TWP	48,920,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24011	Franklin	LAUREL TOWN	13,945,050	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24012	Franklin	METAMORA TWP	48,489,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24013	Franklin	POSEY TWP	37,228,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24014	Franklin	RAY TWP	38,366,562	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24015	Franklin	BATESVILLE CITY	120,701,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24016	Franklin	OLDENBURG TOWN	33,091,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24017	Franklin	SALT CREEK TWP-NORTH	17,503,540	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24018	Franklin	SALT CREEK TWP-SOUTH	6,488,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24019	Franklin	SPRINGFIELD TWP	63,436,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24020	Franklin	MT. CARMEL TOWN	2,106,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24021	Franklin	WHITEWATER TWP	139,430,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24022	Franklin	RAY TWP FIRE TERR.	72,462,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24023	Franklin	SALT CREEK SOUTH FIRE TERR.	21,958,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24024	Franklin	BUTLER WEST FIRE TERR	24,234,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24025	Franklin	BUTLER EAST FIRE TERR	1,966,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
24026	Franklin	SALT CREEK NORTH FIRE TERR	1,020,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
25001	Fulton	AUBBEENAUBBEE TWP	60,408,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
25002	Fulton	HENRY TWP	85,505,090	494,000	0	494,000	0.6%	0	0	0	0.0%	494,000	0	494,000	0.6%
25003	Fulton	AKRON TOWN	35,744,740	281,650	173,838	455,488	1.3%	0	0	0	0.0%	281,650	173,838	455,488	1.3%
25004	Fulton	LIBERTY TWP	88,627,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
25005	Fulton	FULTON TOWN	6,981,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
25006	Fulton	NEWCASTLE TWP	54,619,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
25007	Fulton	RICHLAND TWP	68,425,690	228,378	0	228,378	0.3%	0	0	0	0.0%	228,378	0	228,378	0.3%
25008	Fulton	ROCHESTER TWP	206,581,136	273,480	24,627	298,107	0.1%	0	0	0	0.0%	273,480	24,627	298,107	0.1%
25009	Fulton	ROCHESTER CITY	369,376,083	625,240	1,785,797	2,411,037	0.7%	0	0	0	0.0%	625,240	1,785,797	2,411,037	0.7%
25011	Fulton	KEWANNA TOWN	18,844,560	407,400	0	407,400	2.2%	0	0	0	0.0%	407,400	0	407,400	2.2%
25012	Fulton	WAYNE TWP	69,918,832	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
25013	Fulton	UNION TWP - ROCHESTER SCHOOLS	23,404,284	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
25014	Fulton	UNION TWP - EASTERN PULASKI SCHOOLS	21,970,664	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
25015	Fulton	UNION TWP - CASTON SCHOOLS	11,277,582	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26001	Gibson	BARTON TWP	88,544,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26002	Gibson	MACKEY TOWN	6,455,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26003	Gibson	SOMERVILLE TOWN	5,975,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26004	Gibson	CENTER TWP	69,169,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26005	Gibson	FRANCISCO TOWN	14,543,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26006	Gibson	COLUMBIA TWP	78,469,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26007	Gibson	OAKLAND CITY	83,635,415	501,960	0	501,960	0.6%	0	0	0	0.0%	501,960	0	501,960	0.6%
26009	Gibson	HAUBSTADT TOWN	67,612,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26017	Gibson	WASHINGTON TWP	48,879,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26018	Gibson	WHITE RIVER TWP	43,869,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26019	Gibson	HAZELTON TOWN	6,928,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26020	Gibson	PATOKA TOWN	19,423,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26021	Gibson	MONTGOMERY TWP	468,225,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26022	Gibson	OWENSVILLE TOWN	32,998,490	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26023	Gibson	WABASH TWP	19,317,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
26024	Gibson	JOHNSON TWP	169,120,745	167,110	534,711	701,821	0.4%	0	0	0	0.0%	167,110	534,711	701,821	0.4%
26025	Gibson	UNION TWP	134,952,120	0	0	0	0.0%	244,970	0	244,970	0.2%	244,970	0	244,970	0.2%
26026	Gibson	FORT BRANCH TOWN	81,845,250	1,300	0	1,300	0.0%	0	0	0	0.0%	1,300	0	1,300	0.0%
26027	Gibson	PATOKA TWP	928,130,410	107,718,870	292,470,143	400,189,013	43.1%	111,281,780	60,413,600	171,695,380	18.5%	219,000,650	352,883,743	571,884,393	61.6%
26028	Gibson	PRINCETON CITY	316,268,190	278,540	166,555	445,095	0.1%	0	0	0	0.0%	278,540	166,555	445,095	0.1%
27001	Grant	CENTER TWP	161,570,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27002	Grant	MARION CITY-CENTER TWP	788,813,590	9,277,640	477,040	9,754,680	1.2%	8,770,290	49,910	8,820,200	1.1%	18,047,930	526,950	18,574,880	2.4%
27004	Grant	FAIRMONT TOWN	91,694,670	179,420	413,180	592,600	0.6%	0	0	0	0.0%	179,420	413,180	592,600	0.6%
27006	Grant	FRANKLIN TWP-MARION SCHOO	57,605,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27007	Grant	FRANKLIN TWP-OAK HILL SCH	38,434,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27008	Grant	MARION CITY-FRANKLIN TWP	456,378,370	3,501,540	41,572,050	45,073,590	9.9%	5,905,760	0	5,905,760	1.3%	9,407,300	41,572,050	50,979,350	11.2%
27009	Grant	SWEETSER TOWN-FRANKLIN TWP	10,825,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27010	Grant	GREEN TWP	43,728,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
27011	Grant	JEFFERSON TWP	78,040,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27012	Grant	MATTHEWS TOWN	18,054,760	404,460	108,860	513,320	2.8%	0	0	0	0.0%	404,460	108,860	513,320	2.8%
27013	Grant	UPLAND TOWN	124,371,800	0	214,260	214,260	0.2%	0	0	0	0.0%	0	214,260	214,260	0.2%
27015	Grant	LIBERTY TWP	67,237,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27016	Grant	MILL TWP	126,990,490	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27017	Grant	MARION CITY-MILL TWP	5,519,540	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27018	Grant	GAS CITY-MILL TWP	222,308,420	11,496,560	2,321,770	13,818,330	6.2%	7,646,790	1,693,530	9,340,320	4.2%	19,143,350	4,015,300	23,158,650	10.4%
27019	Grant	JONESBORO TOWN	46,519,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27020	Grant	MONROE TWP	83,308,570	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27021	Grant	PLEASANT TWP-MARION SCHOO	91,130,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27022	Grant	PLEASANT TWP-OAK HILL SCH	85,762,890	952,650	0	952,650	1.1%	0	0	0	0.0%	952,650	0	952,650	1.1%
27023	Grant	MARION CITY-PLEASANT TWP	211,515,050	3,528,830	90,620	3,619,450	1.7%	0	0	0	0.0%	3,528,830	90,620	3,619,450	1.7%
27024	Grant	SWEETSER TOWN-PLEASANT TWP	37,568,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27025	Grant	RICHLAND TWP	41,860,530	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27026	Grant	CONVERSE TOWN	8,522,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27027	Grant	SIMS TWP	45,968,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27028	Grant	SWAYZEE TOWN	34,971,820	49,810	0	49,810	0.1%	0	0	0	0.0%	49,810	0	49,810	0.1%
27029	Grant	VAN BUREN TWP	58,578,400	0	0	0	0.0%	380	0	380	0.0%	380	0	380	0.0%
27030	Grant	VAN BUREN TOWN	50,903,050	65,880	6,180,510	6,246,390	12.3%	915,440	9,081,200	9,996,640	19.6%	981,320	15,261,710	16,243,030	31.9%
27031	Grant	WASHINGTON TWP-EASTBROOK	61,481,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27032	Grant	WASHINGTON TWP-MARION SCH	76,873,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27033	Grant	MARION CITY-WASHINGTON TWP	47,781,900	433,270	732,490	1,165,760	2.4%	187,600	0	187,600	0.4%	620,870	732,490	1,353,360	2.8%
27034	Grant	FAIRMONT TWP	62,395,970	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27035	Grant	FOWLERTON TOWN	5,368,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27036	Grant	GAS CITY-JEFFERSON TWP	6,329,260	1,006,570	0	1,006,570	15.9%	3,520,730	0	3,520,730	55.6%	4,527,300	0	4,527,300	71.5%
27037	Grant	GAS CITY-MONROE TWP	32,900,590	3,321,540	4,309,990	7,631,530	23.2%	10,726,880	5,672,230	16,399,110	49.8%	14,048,420	9,982,220	24,030,640	73.0%
27038	Grant	GAS CITY-CENTER TWP	2,203,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
27040	Grant	MARION CITY-MONROE TWP	10,202,950	1,976,970	0	1,976,970	19.4%	1,404,590	0	1,404,590	13.8%	3,381,560	0	3,381,560	33.1%
28001	Greene	BEECH CREEK TWP	68,652,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28002	Greene	CASS TWP	18,122,140	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28003	Greene	NEWBERRY TOWN	4,023,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28004	Greene	CENTER TWP	96,179,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28005	Greene	FAIRPLAY TWP	90,934,170	0	0	0	0.0%	6,798,964	16,941,820	23,740,784	26.1%	6,798,964	16,941,820	23,740,784	26.1%
28006	Greene	SWITZ CITY-FAIRPLAY TWP	2,648,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28007	Greene	GRANT TWP	42,664,412	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28008	Greene	SWITZ CITY-GRANT TWP	4,865,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28009	Greene	HIGHLAND TWP	29,066,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28010	Greene	JACKSON TWP	49,698,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28011	Greene	JEFFERSON TWP	43,221,290	0	0	0	0.0%	1,160,500	0	1,160,500	2.7%	1,160,500	0	1,160,500	2.7%
28012	Greene	WORTHINGTON TOWN	38,051,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28015	Greene	SMITH TWP	25,892,587	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28016	Greene	STAFFORD TWP	28,896,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28017	Greene	STOCKTON TWP	114,710,510	0	231,515	231,515	0.2%	0	0	0	0.0%	0	231,515	231,515	0.2%
28018	Greene	LINTON CITY	169,770,157	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28019	Greene	TAYLOR TWP	50,931,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28020	Greene	WASHINGTON TWP	41,157,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28021	Greene	LYONS TOWN	16,315,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28022	Greene	WRIGHT TWP	61,435,620	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28023	Greene	JASONVILLE CITY	45,976,610	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28024	Greene	RICHLAND TWP	93,856,585	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
28025	Greene	BLOOMFIELD TOWN	91,053,840	605,840	108,618	714,458	0.8%	0	0	0	0.0%	605,840	108,618	714,458	0.8%
29001	Hamilton	ADAMS TWP	163,204,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29002	Hamilton	SHERIDAN TOWN	98,610,990	0	0	0	0.0%	1,474,887	0	1,474,887	1.5%	1,474,887	0	1,474,887	1.5%
29003	Hamilton	CLAY TWP	1,757,712,960	2,105,200	0	2,105,200	0.1%	63,563,470	0	63,563,470	3.6%	65,668,670	0	65,668,670	3.7%
29005	Hamilton	DELAWARE TWP	168,418,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29006	Hamilton	FISHERS TOWN - DELAWARE TWP	2,800,082,710	22,755,879	0	22,755,879	0.8%	0	0	0	0.0%	22,755,879	0	22,755,879	0.8%
29007	Hamilton	FALL CREEK TWP	1,074,025,150	0	0	0	0.0%	463,400	0	463,400	0.0%	463,400	0	463,400	0.0%
29008	Hamilton	JACKSON TWP	328,829,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29009	Hamilton	ARCADIA TOWN	58,441,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29010	Hamilton	ATLANTA TOWN	23,850,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29011	Hamilton	CICERO TOWN	286,048,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29012	Hamilton	NOBLESVILLE TWP	738,091,230	593,465	131,840,000	132,433,465	17.9%	121,490	0	121,490	0.0%	714,955	131,840,000	132,554,955	18.0%
29013	Hamilton	NOBLESVILLE CITY	2,846,461,060	11,127,265	672,542	11,799,807	0.4%	162,859,857	0	162,859,857	5.7%	173,987,122	672,542	174,659,664	6.1%
29014	Hamilton	WASHINGTON TWP	933,297,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29015	Hamilton	WESTFIELD TOWN	1,380,984,880	0	2,640,869	2,640,869	0.2%	32,462,465	0	32,462,465	2.4%	32,462,465	2,640,869	35,103,334	2.5%
29016	Hamilton	WAYNE TWP	171,980,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29017	Hamilton	WHITE RIVER TWP	192,063,394	0	4,729,620	4,729,620	2.5%	0	0	0	0.0%	0	4,729,620	4,729,620	2.5%
29018	Hamilton	CARMEL CITY	7,195,050,977	15,180,655	3,386,057	18,566,712	0.3%	418,543,859	0	418,543,859	5.8%	433,724,514	3,386,057	437,110,571	6.1%
29019	Hamilton	NOBLESVILLE-DELAWARE-HSE	31,897,030	0	0	0	0.0%	14,748,000	0	14,748,000	46.2%	14,748,000	0	14,748,000	46.2%
29020	Hamilton	FISHERS - FALL CREEK TWP	2,670,206,150	3,203,850	0	3,203,850	0.1%	4,101,902	0	4,101,902	0.2%	7,305,752	0	7,305,752	0.3%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
29021	Hamilton	NOBLESVILLE FALL CREEK	17,840,640	0	0	0	0.0%	1,880,700	0	1,880,700	10.5%	1,880,700	0	1,880,700	10.5%
29022	Hamilton	NOBLESVILLE WAYNE	149,505,830	0	0	0	0.0%	6,195,400	0	6,195,400	4.1%	6,195,400	0	6,195,400	4.1%
29023	Hamilton	CARMEL - CNTY TIF	186,178,000	20,050,320	0	20,050,320	10.8%	160,685,743	0	160,685,743	86.3%	180,736,063	0	180,736,063	97.1%
29025	Hamilton	WESTFIELD AG ABATEMENT	13,439,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29026	Hamilton	WESTFIELD ABATEMENT	23,657,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
29027	Hamilton	FALL CREEK ABATEMENT	436,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30001	Hancock	BLUE RIVER TWP	94,910,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30002	Hancock	BRANDEYWINE TWP	142,744,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30003	Hancock	BROWN TWP	96,518,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30004	Hancock	SHIRLEY TOWN	20,271,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30005	Hancock	WILKINSON TOWN	16,807,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30006	Hancock	BUCK CREEK TWP	471,146,830	8,954,690	0	8,954,690	1.9%	0	0	0	0.0%	8,954,690	0	8,954,690	1.9%
30007	Hancock	CUMBERLAND TOWN-BUCK CREEK TWP	128,535,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30008	Hancock	CENTER TWP	419,925,560	14,821,720	854,710	15,676,430	3.7%	0	0	0	0.0%	14,821,720	854,710	15,676,430	3.7%
30009	Hancock	GREENFIELD CITY	1,193,260,590	13,025,100	450,160	13,475,260	1.1%	42,156,830	43,786,430	85,943,260	7.2%	55,181,930	44,236,590	99,418,520	8.3%
30010	Hancock	GREEN TWP	106,764,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30011	Hancock	JACKSON TWP	121,677,520	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30012	Hancock	SUGAR CREEK TWP	715,572,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30013	Hancock	NEW PALESTINE TOWN	114,102,490	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30014	Hancock	SPRING LAKE TOWN	9,414,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30015	Hancock	CUMBERLAND TOWN-SUGAR CREEK TW	45,751,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30016	Hancock	VERNON TWP	163,465,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30017	Hancock	FORTVILLE TOWN	160,803,700	0	0	0	0.0%	1,487,210	0	1,487,210	0.9%	1,487,210	0	1,487,210	0.9%
30018	Hancock	TOWN OF MC CORDSVILLE	215,944,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
30019	Hancock	GREENFIELD-BRANDYWINE	69,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31001	Harrison	BLUE RIVER TWP	66,803,740	49,150	0	49,150	0.1%	0	0	0	0.0%	49,150	0	49,150	0.1%
31002	Harrison	MILLTOWN TOWN-BLUE RIVER TWP	9,915,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31003	Harrison	BOONE TWP	65,541,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31004	Harrison	LACONIA TOWN	1,242,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31005	Harrison	FRANKLIN TWP	173,533,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31006	Harrison	LANESVILLE TOWN	23,384,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31007	Harrison	HARRISON TWP	530,518,045	482,100	27,551,880	28,033,980	5.3%	0	0	0	0.0%	482,100	27,551,880	28,033,980	5.3%
31008	Harrison	CORYDON TOWN	172,668,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31009	Harrison	HETH TWP	52,206,900	30,800	1,031,970	1,062,770	2.0%	0	0	0	0.0%	30,800	1,031,970	1,062,770	2.0%
31010	Harrison	MAUCKPORT TOWN	1,943,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31011	Harrison	JACKSON TWP	237,767,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31012	Harrison	CRANDALL TOWN	3,203,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31013	Harrison	MORGAN TWP	122,008,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31014	Harrison	PALMYRA TOWN	30,517,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31015	Harrison	POSEY TWP	251,018,655	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31016	Harrison	ELIZABETH TOWN	6,805,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31017	Harrison	SPENCER TWP	78,917,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31018	Harrison	MILLTOWN TOWN-SPENCER TWP	191,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31019	Harrison	TAYLOR TWP	37,076,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31020	Harrison	WASHINGTON TWP	18,819,180	612,880	0	612,880	3.3%	0	0	0	0.0%	612,880	0	612,880	3.3%
31021	Harrison	NEW AMSTERDAM TOWN	523,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31022	Harrison	WEBSTER TWP	71,978,610	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31023	Harrison	NEW MIDDLETOWN TOWN	2,512,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
31024	Harrison	MILLTOWN TOWN-SPENCER TWP	376,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32001	Hendricks	BROWN TWP	533,075,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32002	Hendricks	CENTER TWP	239,649,050	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32003	Hendricks	DANVILLE TOWN	433,995,830	119,430	0	119,430	0.0%	11,427,850	0	11,427,850	2.6%	11,547,280	0	11,547,280	2.7%
32007	Hendricks	EEL RIVER TWP	95,317,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32008	Hendricks	NORTH SALEM TOWN	19,400,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32009	Hendricks	FRANKLIN TWP	70,383,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32010	Hendricks	STILESVILLE TOWN	11,766,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32011	Hendricks	GUILFORD TWP	362,695,060	540,760	0	540,760	0.1%	36,851,680	0	36,851,680	10.2%	37,392,440	0	37,392,440	10.3%
32012	Hendricks	PLAINFIELD TOWN	1,595,095,570	207,546,940	2,159,989	209,706,929	13.1%	173,409,290	0	173,409,290	10.9%	380,956,230	2,159,989	383,116,219	24.0%
32013	Hendricks	LIBERTY TWP	274,694,370	72,670	0	72,670	0.0%	0	0	0	0.0%	72,670	0	72,670	0.0%
32014	Hendricks	CLAYTON TOWN	38,700,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32015	Hendricks	LINCOLN TWP	582,242,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32016	Hendricks	BROWNSBURG TOWN	932,836,540	50,024,880	0	50,024,880	5.4%	11,305,270	0	11,305,270	1.2%	61,330,150	0	61,330,150	6.6%
32017	Hendricks	MARION TWP	105,503,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32018	Hendricks	MIDDLE TWP	189,223,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32019	Hendricks	PITTSBORO TOWN	223,670,240	5,328,260	24,101,692	29,429,952	13.2%	8,337,270	31,985,478	40,322,748	18.0%	13,665,530	56,087,170	69,752,700	31.2%
32020	Hendricks	UNION TWP	85,769,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32021	Hendricks	LIZTON TOWN	18,877,610	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32022	Hendricks	WASHINGTON TWP	1,570,955,360	217,230	0	217,230	0.0%	0	0	0	0.0%	217,230	0	217,230	0.0%
32023	Hendricks	CLAY TWP	80,294,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32024	Hendricks	AMO TOWN	13,172,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
32025	Hendricks	COATSVILLE TOWN	20,784,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32026	Hendricks	BROWNSBURG - BROWN TWP	217,215,470	2,031,700	2,632,650	4,664,350	2.1%	31,808,010	0	31,808,010	14.6%	33,839,710	2,632,650	36,472,360	16.8%
32027	Hendricks	PLAINFIELD - WASHINGTON TWP	163,920,220	455,880	0	455,880	0.3%	0	0	0	0.0%	455,880	0	455,880	0.3%
32028	Hendricks	BROWNSBURG - MIDDLE TWP	23,071,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32029	Hendricks	PLAINFIELD - LIBERTY	10,061,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32030	Hendricks	EEL RIVER - JAMESTOWN	562,540	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
32031	Hendricks	AVON	829,952,490	1,572,320	2,988,410	4,560,730	0.5%	37,267,240	0	37,267,240	4.5%	38,839,560	2,988,410	41,827,970	5.0%
33001	Henry	BLUE RIVER TWP	52,156,650	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33002	Henry	MOORELAND TOWN	11,080,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33003	Henry	DUDLEY TWP	67,396,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33004	Henry	STRAUGHN TOWN	8,131,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33005	Henry	FALL CREEK TWP	136,578,620	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33006	Henry	MIDDLETOWN TOWN	76,470,150	21,820	0	21,820	0.0%	56,640	0	56,640	0.1%	78,460	0	78,460	0.1%
33007	Henry	FRANKLIN TWP	54,934,930	0	0	0	0.0%	546,460	0	546,460	1.0%	546,460	0	546,460	1.0%
33008	Henry	LEWISVILLE TOWN	11,518,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33009	Henry	GREENSBORO TWP	57,551,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33010	Henry	SHIRLEY TOWN	5,401,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33011	Henry	GREENSBORO TOWN	4,715,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33012	Henry	KENNARD TOWN	11,595,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33013	Henry	HARRISON TWP	159,417,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33014	Henry	CADIZ TOWN	4,008,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33015	Henry	HENRY TWP	342,074,500	3,514,330	8,849,160	12,363,490	3.6%	12,798,610	2,774,480	15,573,090	4.6%	16,312,940	11,623,640	27,936,580	8.2%
33016	Henry	NEW CASTLE CITY	776,656,580	10,106,340	14,472,780	24,579,120	3.2%	3,867,880	12,412,500	16,280,380	2.1%	13,974,220	26,885,280	40,859,500	5.3%
33017	Henry	JEFFERSON TWP	76,026,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33018	Henry	SULPHER SPRINGS TOWN	13,838,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33019	Henry	WEST LIBERTY TWP	45,504,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33020	Henry	EAST LIBERTY TWP	38,633,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33021	Henry	PRAIRIE TWP	142,012,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33022	Henry	MOUNT SUMMIT TOWN	12,767,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33023	Henry	SPRINGPORT TOWN	5,539,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33024	Henry	SPICELAND TWP	77,685,960	0	0	0	0.0%	7,363,420	1,394,050	8,757,470	11.3%	7,363,420	1,394,050	8,757,470	11.3%
33025	Henry	DUNREITH TOWN	7,016,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33026	Henry	SPICELAND TOWN	29,252,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33027	Henry	STONEY CREEK TWP	37,908,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33028	Henry	BLOUNTSVILLE TOWN	3,591,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
33029	Henry	WAYNE TWP	129,660,640	1,949,510	0	1,949,510	1.5%	0	0	0	0.0%	1,949,510	0	1,949,510	1.5%
33030	Henry	KNIGHTSTOWN TOWN	78,339,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34001	Howard	CENTER TWP	281,891,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34002	Howard	KOKOMO CITY - CENTER TWP	3,308,129,860	3,379,670	199,263,960	202,643,630	6.1%	0	0	0	0.0%	3,379,670	199,263,960	202,643,630	6.1%
34003	Howard	KOKOMO CITY - CLAY TWP	5,464,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34006	Howard	KOKOMO CITY - HARRISON TWP	135,385,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34007	Howard	KOKOMO CITY - HOWARD TWP	452,013,190	34,060,970	245,844,620	279,905,590	61.9%	0	0	0	0.0%	34,060,970	245,844,620	279,905,590	61.9%
34010	Howard	JACKSON TWP	42,358,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34011	Howard	LIBERTY TWP	156,217,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34012	Howard	GREENTOWN TOWN	102,645,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34015	Howard	KOKOMO CITY - TAYLOR TWP	139,519,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34016	Howard	UNION TWP	80,846,570	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34017	Howard	CLAY TWP	235,499,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34018	Howard	ERVIN TWP	150,286,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34019	Howard	HARRISON TWP	476,533,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34020	Howard	HONEY CREEK TWP	59,652,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34021	Howard	RUSSIAVILLE TOWN	48,600,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34022	Howard	HOWARD TWP	164,969,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34023	Howard	MONROE TWP	88,475,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
34024	Howard	TAYLOR TWP	368,772,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
35001	Huntington	CLEAR CREEK TWP	124,051,680	39,800	43,430	83,230	0.1%	0	0	0	0.0%	39,800	43,430	83,230	0.1%
35002	Huntington	DALLAS TWP	58,665,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
35003	Huntington	ANDREWS TOWN	25,359,630	9,800	0	9,800	0.0%	0	0	0	0.0%	9,800	0	9,800	0.0%
35004	Huntington	HUNTINGTON TWP	281,965,140	49,995	412,847	462,842	0.2%	0	0	0	0.0%	49,995	412,847	462,842	0.2%
35005	Huntington	HUNTINGTON CITY	813,436,165	8,614,760	11,344,300	19,959,060	2.5%	38,123,808	0	38,123,808	4.7%	46,738,568	11,344,300	58,082,868	7.1%
35006	Huntington	JACKSON TWP	156,270,660	81,450	0	81,450	0.1%	0	0	0	0.0%	81,450	0	81,450	0.1%
35007	Huntington	ROANOKE TOWN	69,186,050	0	2,072	2,072	0.0%	0	0	0	0.0%	0	2,072	2,072	0.0%
35008	Huntington	JEFFERSON TWP	50,683,020	99,960	0	99,960	0.2%	0	0	0	0.0%	99,960	0	99,960	0.2%
35009	Huntington	MOUNT ETNA TOWN-JEFFERSON TOWN	1,402,140	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
35010	Huntington	LANCASTER TWP	66,813,870	9,300	0	9,300	0.0%	0	0	0	0.0%	9,300	0	9,300	0.0%
35011	Huntington	MOUNT ETNA TOWN-LANCASTER TOWN	1,685,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
35012	Huntington	POLK TWP	26,207,080	10,200	0	10,200	0.0%	0	0	0	0.0%	10,200	0	10,200	0.0%
35013	Huntington	MOUNT ETNA TOWN-POLK TWP	337,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
35014	Huntington	ROCK CREEK TWP	51,545,360	37,360	0	37,360	0.1%	0	0	0	0.0%	37,360	0	37,360	0.1%
35015	Huntington	MARKLE TOWN	30,273,670	2,367,760	0	2,367,760	7.8%	0	0	0	0.0%	2,367,760	0	2,367,760	7.8%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
35016	Huntington	SALAMONIE TWP	75,488,180	382,860	0	382,860	0.5%	5,435,481	0	5,435,481	7.2%	5,818,341	0	5,818,341	7.7%
35017	Huntington	WARREN TOWN	50,897,560	2,940	0	2,940	0.0%	0	0	0	0.0%	2,940	0	2,940	0.0%
35018	Huntington	UNION TWP	97,948,780	215,720	611,780	827,500	0.8%	0	0	0	0.0%	215,720	611,780	827,500	0.8%
35019	Huntington	WARREN TWP	45,478,060	7,500	0	7,500	0.0%	0	0	0	0.0%	7,500	0	7,500	0.0%
35020	Huntington	WAYNE TWP	40,420,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
35021	Huntington	MOUNT ETNA TOWN-WAYNE TWP	228,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36001	Jackson	BROWNSTOWN TWP	146,139,960	0	83,160	83,160	0.1%	0	0	0	0.0%	0	83,160	83,160	0.1%
36002	Jackson	BROWNSTOWN TOWN	111,410,850	448,660	0	448,660	0.4%	0	0	0	0.0%	448,660	0	448,660	0.4%
36003	Jackson	CARR TWP	32,804,580	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36004	Jackson	MEDORA TOWN	15,479,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36005	Jackson	DRIFTWOOD TWP	46,977,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36006	Jackson	GRASSY FORK TWP	43,235,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36007	Jackson	HAMILTON TWP	124,802,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36008	Jackson	JACKSON TWP	185,464,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36009	Jackson	SEYMOUR CITY-JACKSON TWP	1,099,315,790	8,310,300	48,595,210	56,905,510	5.2%	0	0	0	0.0%	8,310,300	48,595,210	56,905,510	5.2%
36010	Jackson	OWEN TWP	65,824,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36011	Jackson	PERSHING TWP	52,871,650	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36012	Jackson	REDDING TWP	186,937,170	0	151,340	151,340	0.1%	0	0	0	0.0%	0	151,340	151,340	0.1%
36013	Jackson	SEYMOUR CITY-REDDING TWP	93,628,380	259,020	3,272,770	3,531,790	3.8%	0	0	0	0.0%	259,020	3,272,770	3,531,790	3.8%
36014	Jackson	SALT CREEK TWP	14,326,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36015	Jackson	VERNON TWP	85,434,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
36016	Jackson	CROTHERSVILLE TOWN	91,628,450	6,594,360	7,038,320	13,632,680	14.9%	0	0	0	0.0%	6,594,360	7,038,320	13,632,680	14.9%
36017	Jackson	WASHINGTON TWP	69,742,540	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37002	Jasper	Carpenter TWP	120,867,360	6,502,840	263,110	6,765,950	5.6%	9,479,770	0	9,479,770	7.8%	15,982,610	263,110	16,245,720	13.4%
37003	Jasper	Remington Corp (Carpenter)	69,814,980	320,210	2,212,570	2,532,780	3.6%	3,540,640	0	3,540,640	5.1%	3,860,850	2,212,570	6,073,420	8.7%
37019	Jasper	Barkley TWP	76,557,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37020	Jasper	Gillam TWP	46,260,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37021	Jasper	Hanging Grove TWP	30,333,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37022	Jasper	Jordan TWP	36,906,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37023	Jasper	Kankakee TWP	849,962,280	5,248,370	13,660,310	18,908,680	2.2%	0	0	0	0.0%	5,248,370	13,660,310	18,908,680	2.2%
37024	Jasper	Keener TWP	309,612,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37025	Jasper	DeMotte Corp (Keener)	195,429,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37026	Jasper	Marion TWP	112,711,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37027	Jasper	Rensselaer Corp (Marion)	294,604,000	4,140,750	9,501,530	13,642,280	4.6%	21,467,840	0	21,467,840	7.3%	25,608,590	9,501,530	35,110,120	11.9%
37028	Jasper	Milroy TWP	25,386,620	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37029	Jasper	Newton TWP	69,630,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37030	Jasper	Union TWP North	70,455,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37031	Jasper	Union TWP South	59,675,010	2,457,550	660,220	3,117,770	5.2%	0	0	0	0.0%	2,457,550	660,220	3,117,770	5.2%
37032	Jasper	Walker TWP	161,287,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37033	Jasper	Wheatfield TWP	166,390,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
37034	Jasper	Wheatfield Corp (Wheatfield)	29,144,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38010	Jay	PENN TWP	34,917,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38011	Jay	PENNVILLE TOWN	15,153,590	0	8,050	8,050	0.1%	0	0	0	0.0%	0	8,050	8,050	0.1%
38014	Jay	DUNKIRK CITY	125,756,380	354,800	16,775,880	17,130,680	13.6%	0	0	0	0.0%	354,800	16,775,880	17,130,680	13.6%
38020	Jay	BEARCREEK TWP	56,529,280	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38021	Jay	BRYANT TOWN	7,637,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38022	Jay	GREENE TWP	67,622,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38023	Jay	JACKSON TWP	43,100,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38024	Jay	JEFFERSON TWP	47,407,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38025	Jay	KNOX TWP	31,265,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38026	Jay	MADISON TWP	33,750,260	343,460	71,920	415,380	1.2%	0	0	0	0.0%	343,460	71,920	415,380	1.2%
38027	Jay	SALAMONIA TOWN	4,418,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38028	Jay	NOBLE TWP	46,197,540	644,500	0	644,500	1.4%	0	0	0	0.0%	644,500	0	644,500	1.4%
38029	Jay	PIKE TWP	46,401,070	87,600	0	87,600	0.2%	0	0	0	0.0%	87,600	0	87,600	0.2%
38030	Jay	RICHLAND TWP	61,399,180	122,200	0	122,200	0.2%	0	0	0	0.0%	122,200	0	122,200	0.2%
38031	Jay	REDKEY TOWN	30,559,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38032	Jay	WABASH TWP	32,455,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
38033	Jay	WAYNE TWP	114,093,870	0	1,444,500	1,444,500	1.3%	0	0	0	0.0%	0	1,444,500	1,444,500	1.3%
38034	Jay	PORTLAND CITY	324,316,160	966,475	5,044,020	6,010,495	1.9%	0	0	0	0.0%	966,475	5,044,020	6,010,495	1.9%
39001	Jefferson	GRAHAM TWP	60,758,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
39002	Jefferson	HANOVER TWP	88,720,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
39003	Jefferson	HANOVER TOWN	129,070,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
39004	Jefferson	LANCASTER TWP	47,734,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
39005	Jefferson	DUPONT TOWN	8,625,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
39006	Jefferson	MADISON TWP	257,494,250	3,529,000	3,609,590	7,138,590	2.8%	0	0	0	0.0%	3,529,000	3,609,590	7,138,590	2.8%
39007	Jefferson	MADISON CITY	899,429,776	2,312,160	10,779,430	13,091,590	1.5%	40,033,930	0	40,033,930	4.5%	42,346,090	10,779,430	53,125,520	5.9%
39008	Jefferson	MILTON TWP	33,487,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
39009	Jefferson	BROOKSBURG TOWN	1,475,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
39010	Jefferson	MONROE TWP	18,140,010	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
39011	Jefferson	REPUBLICAN TWP	61,082,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
39012	Jefferson	SALUDA TWP	58,355,910	1,204,800	130,390	1,335,190	2.3%	0	0	0	0.0%	1,204,800	130,390	1,335,190	2.3%
39013	Jefferson	SHELBY TWP	41,815,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
39014	Jefferson	SMYRNA TWP	40,130,090	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40001	Jennings	BIGGER TWP	29,242,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40002	Jennings	CAMPBELL TWP	44,461,520	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40003	Jennings	CENTER TWP	117,691,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40004	Jennings	NORTH VERNON CITY	399,927,948	10,421,050	11,840,498	22,261,548	5.6%	33,623,138	17,985,560	51,608,698	12.9%	44,044,188	29,826,058	73,870,246	18.5%
40005	Jennings	COLUMBIA TWP	43,205,915	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40006	Jennings	GENEVA TWP	184,528,206	274,840	406,160	681,000	0.4%	0	0	0	0.0%	274,840	406,160	681,000	0.4%
40007	Jennings	LOVETT TWP	46,540,140	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40008	Jennings	MARION TWP	46,123,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40009	Jennings	MONTGOMERY TWP	38,137,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40010	Jennings	SAND CREEK TWP	43,694,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40011	Jennings	SPENCER TWP	104,369,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40012	Jennings	VERNON TWP	101,118,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40013	Jennings	VERNON TOWN	10,519,795	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
40014	Jennings	HIDDEN VALLEY	74,712,240	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41001	Johnson	BLUE RIVER TWP	25,982,330	19,500	0	19,500	0.1%	0	0	0	0.0%	19,500	0	19,500	0.1%
41002	Johnson	EDINBURG TOWN-EDINBURG LIB	140,722,000	13,120	3,219,660	3,232,780	2.3%	0	0	0	0.0%	13,120	3,219,660	3,232,780	2.3%
41004	Johnson	BLUE RIVER TWP-AMITY FPD	54,839,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41005	Johnson	CLARK TWP	125,282,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41006	Johnson	CLARK TWP-NEEDHAM FPD	22,499,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41007	Johnson	CLARK TWP-WHITELAND FPD	13,159,440	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41008	Johnson	FRANKLIN TWP	115,801,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41009	Johnson	FRANKLIN CITY-FRANKLIN TWP	1,051,490,100	3,621,760	11,154,000	14,775,760	1.4%	30,613,760	25,593,690	56,207,450	5.3%	34,235,520	36,747,690	70,983,210	6.8%
41010	Johnson	WHITELAND TOWN-FRANKLIN TWP-WF	2,586,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41011	Johnson	FRANKLIN TWP-AMITY FPD	7,825,520	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41012	Johnson	FRANKLIN TWP-NEEDHAM FPD	6,219,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41013	Johnson	FRANKLIN TWP-BARGERSVILLE FPD	42,744,580	20,400	0	20,400	0.0%	0	0	0	0.0%	20,400	0	20,400	0.0%
41014	Johnson	FRANKLIN TWP-WHITELAND FPD	1,952,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41015	Johnson	HENSLEY TWP	187,144,240	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41016	Johnson	TRAFALGAR TOWN-HENSLEY TWP	54,152,930	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41017	Johnson	NEEDHAM TWP-NEEDHAM FPD	86,263,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41018	Johnson	FRANKLIN CITY-NEEDHAM TWP	232,127,960	4,890,970	5,476,760	10,367,730	4.5%	8,524,220	11,161,070	19,685,290	8.5%	13,415,190	16,637,830	30,053,020	12.9%
41019	Johnson	NEEDHAM TWP-AMITY FPD	58,494,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41020	Johnson	NINEVEH TWP-NINEVEH FPD	136,259,530	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41021	Johnson	PRINCES LAKES TOWN-NINEVEH FPD	63,010,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41022	Johnson	TRAFALGAR TOWN-NINEVEH TWP	418,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41023	Johnson	PLEASANT TWP-CP SCHOOL	32,181,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41024	Johnson	PLEASANT TWP-GREENWOOD SCHOOL	8,379,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41025	Johnson	GRNWD CITY-PLEAS TWP-CP SCHOOL	495,989,220	764,910	61,620	826,530	0.2%	22,548,470	0	22,548,470	4.5%	23,313,380	61,620	23,375,000	4.7%
41026	Johnson	GRNWD CITY-PLEAS TWP-GRNWD SCH	1,198,157,500	4,978,350	0	4,978,350	0.4%	23,042,550	0	23,042,550	1.9%	28,020,900	0	28,020,900	2.3%
41027	Johnson	NEW WHITELAND TOWN	185,090,440	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41028	Johnson	WHITELAND TOWN-PLEAS TWP-WHITE	197,745,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41029	Johnson	FRANKLIN CITY-PLEASANT TWP	42,073,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41030	Johnson	GRNWD CITY-PLEAS TWP-CP SCHOOL	256,156,730	32,311,480	1,609,900	33,921,380	13.2%	32,070,270	0	32,070,270	12.5%	64,381,750	1,609,900	65,991,650	25.8%
41031	Johnson	PLEASANT TWP-CP SCHOOL-GRNWD L	8,124,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41032	Johnson	PLEASANT TWP-GRNWD SCHOOL-GRNW	6,355,010	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41033	Johnson	PLEASANT TWP-WHITELAND FPD	76,141,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41034	Johnson	UNION TWP	27,542,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41035	Johnson	BARGERSVILLE TOWN-UNION TWP-BF	25,709,030	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41036	Johnson	UNION TWP-BFPD	101,547,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41037	Johnson	WHITE RIVER TWP-BFPD	575,962,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41038	Johnson	WHITE RIVER TWP-WHITE RIVER FP	1,666,454,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41039	Johnson	BARGERSVILLE TOWN-WHITE RIVER	72,689,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41040	Johnson	GRNWD CITY-WHITE RIVER TWP-CNT	182,661,930	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41041	Johnson	GRNWD CITY-WR TWP-CG SCH-CNTY	292,500,670	3,691,920	0	3,691,920	1.3%	0	0	0	0.0%	3,691,920	0	3,691,920	1.3%
41042	Johnson	GWD CITY-PLEAS TWP-GWD SCH-CO	169,853,540	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41043	Johnson	GRNWD CITY-WR TWP-GRNWD SCH-CO	48,193,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41044	Johnson	HENSLEY FPD-FRANKLIN TWP	17,493,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41046	Johnson	EDINBURG TOWN-BLUE RIVER TWP-CNTY LIB	335,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
41047	Johnson	GWD CITY-CP-CLARK TWP-CO LIB	54,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42001	Knox	BUSSERON TWP	61,615,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42002	Knox	OAKTOWN TOWN	15,516,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42003	Knox	DECKER TWP	30,698,090	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42004	Knox	HARRISON TWP	137,830,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42005	Knox	MONROE CITY TOWN	15,918,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42006	Knox	JOHNSON TWP	93,720,650	0	1,861,855	1,861,855	2.0%	0	0	0	0.0%	0	1,861,855	1,861,855	2.0%
42007	Knox	DECKER TOWN	2,919,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42008	Knox	PALMYRA TWP	94,638,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

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42009	Knox	STEEN TWP	357,664,470	145,580	120,616,009	120,761,589	33.8%	0	0	0	0.0%	145,580	120,616,009	120,761,589	33.8%
42010	Knox	WHEATLAND TOWN	9,615,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42011	Knox	VIGO-SOUTH TWP	20,558,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42012	Knox	BICKNELL CITY-VIGO TWP	52,434,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42013	Knox	EDWARDSPORT TOWN	12,008,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42014	Knox	SANDBORN TOWN	10,149,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42018	Knox	WASHINGTON TWP	72,980,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42019	Knox	BICKNELL CITY-WASHINGTON TWP	16,157,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42020	Knox	BRUCEVILLE CIVIL TOWN	11,077,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42021	Knox	WIDNER TWP	74,312,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42022	Knox	VINCENNES CITY I	901,629,270	2,768,680	1,729,136	4,497,816	0.5%	20,155,690	0	20,155,690	2.2%	22,924,370	1,729,136	24,653,506	2.7%
42023	Knox	VINCENNES TWP-VINCENNES S	309,747,030	4,412,940	6,448,252	10,861,192	3.5%	0	0	0	0.0%	4,412,940	6,448,252	10,861,192	3.5%
42024	Knox	VINCENNES TWP-SOUTH KNOX	27,025,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42025	Knox	VIGO-NORTH TWP	31,202,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42026	Knox	VIGO-CENTRAL TWP	29,274,070	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
42027	Knox	VINCENNES CITY II	40,044,160	0	0	0	0.0%	5,741,400	0	5,741,400	14.3%	5,741,400	0	5,741,400	14.3%
43001	Kosciusko	CLAY TWP	74,366,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43002	Kosciusko	CLAYPOOL TOWN	14,526,510	0	0	0	0.0%	1,482,080	0	1,482,080	10.2%	1,482,080	0	1,482,080	10.2%
43003	Kosciusko	ETNA TWP	55,872,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43004	Kosciusko	ETNA GREEN TOWN	20,930,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43005	Kosciusko	FRANKLIN TWP	63,616,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43009	Kosciusko	JACKSON TWP	57,437,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43010	Kosciusko	SIDNEY TOWN	4,439,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43011	Kosciusko	JEFFERSON TWP,WEST	46,906,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43012	Kosciusko	JEFFERSON TWP,EAST	35,379,410	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43013	Kosciusko	LAKE TWP	54,816,760	549,250	0	549,250	1.0%	0	0	0	0.0%	549,250	0	549,250	1.0%
43014	Kosciusko	SILVER LAKE TOWN	28,578,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43015	Kosciusko	MONROE TWP	57,333,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43016	Kosciusko	PLAIN TWP	458,987,780	1,615,390	979,590	2,594,980	0.6%	0	0	0	0.0%	1,615,390	979,590	2,594,980	0.6%
43017	Kosciusko	WARSAW CITY-PLAIN TWP	92,090,200	0	0	0	0.0%	34,639,021	10,431,340	45,070,361	48.9%	34,639,021	10,431,340	45,070,361	48.9%
43018	Kosciusko	LEESBURG TOWN	25,737,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43019	Kosciusko	PRAIRIE TWP	115,385,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43020	Kosciusko	SCOTT TWP	76,162,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43021	Kosciusko	SEWARD TWP	116,773,755	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43022	Kosciusko	BURKET TOWN	5,832,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43023	Kosciusko	TIPPECANOE TWP	562,271,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43024	Kosciusko	NORTH WEBSTER TOWN	84,144,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43025	Kosciusko	TURKEY CREEK TWP	1,045,845,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43026	Kosciusko	SYRACUSE TOWN	218,473,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43027	Kosciusko	VAN BUREN TWP	180,215,640	0	0	0	0.0%	2,992,046	2,017,655	5,009,701	2.8%	2,992,046	2,017,655	5,009,701	2.8%
43028	Kosciusko	MILFORD TOWN	86,998,120	919,760	2,727,180	3,646,940	4.2%	3,257,869	0	3,257,869	3.7%	4,177,629	2,727,180	6,904,809	7.9%
43029	Kosciusko	WASHINGTON TWP	106,716,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43030	Kosciusko	PIERCETON TOWN	67,299,000	2,305,490	9,206,170	11,511,660	17.1%	10,738,995	0	10,738,995	16.0%	13,044,485	9,206,170	22,250,655	33.1%
43031	Kosciusko	WAYNE TWP	558,615,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43032	Kosciusko	WARSAW CITY-WAYNE TWP	961,267,920	2,584,330	3,923,000	6,507,330	0.7%	11,750,718	0	11,750,718	1.2%	14,335,048	3,923,000	18,258,048	1.9%
43033	Kosciusko	WINONA LAKE TOWN	237,952,560	0	0	0	0.0%	5,176,648	0	5,176,648	2.2%	5,176,648	0	5,176,648	2.2%
43034	Kosciusko	HARRISON TWP	125,625,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43035	Kosciusko	MENTONE TOWN-HARRISON TWP	27,193,360	485,950	169,160	655,110	2.4%	0	0	0	0.0%	485,950	169,160	655,110	2.4%
43036	Kosciusko	MENTONE TOWN-FRANKLIN TWP	10,749,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
43038	Kosciusko	NAPPANEE CITY-JEFFERSON TWP	16,321,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44001	LaGrange	BLOOMFIELD TWP	162,650,600	375,480	65,083	440,563	0.3%	1,869,360	0	1,869,360	1.1%	2,244,840	65,083	2,309,923	1.4%
44002	LaGrange	LAGRANGE TOWN	133,689,580	372,170	75,260	447,430	0.3%	8,881,790	0	8,881,790	6.6%	9,253,960	75,260	9,329,220	7.0%
44003	LaGrange	CLAY TWP-WEST	78,089,070	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44004	LaGrange	CLAY TWP-EAST	69,028,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44005	LaGrange	CLEARSPRING TWP	155,423,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44006	LaGrange	TOPEKA TOWN-CLEARSPRING TWP	21,632,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44007	LaGrange	EDEN TWP	166,245,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44008	LaGrange	TOPEKA TOWN-EDEN TWP	71,524,860	1,660,090	3,019,800	4,679,890	6.5%	31,616,220	0	31,616,220	44.2%	33,276,310	3,019,800	36,296,110	50.7%
44009	LaGrange	GREENFIELD TWP	81,474,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44010	LaGrange	JOHNSON TWP	238,521,545	5,250	0	5,250	0.0%	0	0	0	0.0%	5,250	0	5,250	0.0%
44011	LaGrange	WOLCOTTVILLE TOWN	20,372,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44012	LaGrange	LIMA TWP	174,075,910	1,128,620	1,259,630	2,388,250	1.4%	10,632,940	0	10,632,940	6.1%	11,761,560	1,259,630	13,021,190	7.5%
44013	LaGrange	MILFORD TWP	219,748,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44014	LaGrange	NEWBURY TWP	248,730,030	0	0	0	0.0%	3,003,810	0	3,003,810	1.2%	3,003,810	0	3,003,810	1.2%
44015	LaGrange	SHIPSHEWANA TOWN	82,957,910	0	0	0	0.0%	21,374,880	0	21,374,880	25.8%	21,374,880	0	21,374,880	25.8%
44016	LaGrange	SPRINGFIELD TWP	69,917,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44017	LaGrange	VAN BUREN TWP	140,468,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
44018	LaGrange	LAGRANGE-CLAY	6,885,075	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45001	Lake	Calumet TWP	252,519,350	7,950	0	7,950	0.0%	0	0	0	0.0%	7,950	0	7,950	0.0%
45002	Lake	Calumet TWP Gary SANIT	27,290,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
45003	Lake	Gary Corp Calumet Twp Lake Ridge Sch	161,508,622	483,060	0	483,060	0.3%	9,640,085	0	9,640,085	6.0%	10,123,145	0	10,123,145	6.3%
45004	Lake	Gary Corp Calumet Twp Gary Sch	3,179,356,155	22,561,940	12,857,481	35,419,421	1.1%	51,833,016	0	51,833,016	1.6%	74,394,956	12,857,481	87,252,437	2.7%
45005	Lake	Lake Station Corp Calumet Twp	2,423,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45006	Lake	Griffith Corp Calumet Twp	845,903,598	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45007	Lake	Cedar Creek TWP	349,746,912	177,000	291,265	468,265	0.1%	0	0	0	0.0%	177,000	291,265	468,265	0.1%
45008	Lake	Lowell Corp Cedar Creek Twp	334,812,960	1,713,480	641,157	2,354,637	0.7%	0	0	0	0.0%	1,713,480	641,157	2,354,637	0.7%
45012	Lake	Eagle Creek TWP	119,839,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45013	Lake	Hanover TWP	180,175,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45014	Lake	Cedar Lake Corp Hanover Twp	273,831,130	49,497	0	49,497	0.0%	4,751,890	0	4,751,890	1.7%	4,801,387	0	4,801,387	1.8%
45015	Lake	Saint John Corp Hanover Twp	139,960,750	1,135,870	0	1,135,870	0.8%	1,073,250	0	1,073,250	0.8%	2,209,120	0	2,209,120	1.6%
45016	Lake	Hobart TWP	26,348,650	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45017	Lake	Gary Corp Hobart Twp River Forest Sch	12,859,050	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45018	Lake	Hobart Corp Hobart Twp Hobart City Sch	1,126,073,330	49,952,931	0	49,952,931	4.4%	4,914,800	0	4,914,800	0.4%	54,867,731	0	54,867,731	4.9%
45019	Lake	Hobart Corp Hobart Hobart City Sch Gary SANIT	19,232,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45020	Lake	Lake Station Corp Hobart Twp River Forest Sch	119,726,640	260,070	0	260,070	0.2%	0	0	0	0.0%	260,070	0	260,070	0.2%
45021	Lake	Lake Station Corp Hobart Twp Lake Station Sch	304,445,150	2,010,250	0	2,010,250	0.7%	0	0	0	0.0%	2,010,250	0	2,010,250	0.7%
45022	Lake	New Chicago Corp (Hobart)	61,314,030	213,110	0	213,110	0.3%	0	0	0	0.0%	213,110	0	213,110	0.3%
45023	Lake	Hammond Corp (North)	3,777,751,699	40,614,110	23,980,834	64,594,944	1.7%	59,931,290	83,356,084	143,287,374	3.8%	100,545,400	107,336,918	207,882,318	5.5%
45024	Lake	East Chicago Corp (North)	2,034,738,749	32,112,700	149,329,906	181,442,606	8.9%	3,254,220	6,333,866	9,588,086	0.5%	35,366,920	155,663,772	191,030,692	9.4%
45025	Lake	Whiting Corp (North)	450,879,588	4,336,410	42,748,870	47,085,280	10.4%	712,740	9,917,290	10,630,030	2.4%	5,049,150	52,666,160	57,715,310	12.8%
45026	Lake	Highland Corp (North)	1,601,135,580	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45027	Lake	Munster Corp (North)	2,187,814,070	13,066,870	8,742,187	21,809,057	1.0%	0	0	0	0.0%	13,066,870	8,742,187	21,809,057	1.0%
45028	Lake	Ross TWP	37,755,520	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45029	Lake	Crown Point Corp Ross Twp	424,462,730	47,520	0	47,520	0.0%	3,445,720	0	3,445,720	0.8%	3,493,240	0	3,493,240	0.8%
45030	Lake	Merrillville Corp Ross Twp	2,310,305,713	4,974,750	629,827	5,604,577	0.2%	59,120,740	0	59,120,740	2.6%	64,095,490	629,827	64,725,317	2.8%
45031	Lake	Merrillville Corp Ross Twp Gary SANIT	142,993,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45032	Lake	Saint John TWP	239,122,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45033	Lake	Griffith Corp Saint John Twp	25,567,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45034	Lake	Dyer Corp (Saint John)	1,184,622,299	4,756,330	607,362	5,363,692	0.5%	90,427,820	0	90,427,820	7.6%	95,184,150	607,362	95,791,512	8.1%
45035	Lake	Saint John Corp Saint John Twp	715,495,320	1,490,060	0	1,490,060	0.2%	735,660	0	735,660	0.1%	2,225,720	0	2,225,720	0.3%
45036	Lake	Schererville Corp (Saint John)	2,174,795,343	1,323,590	1,933,935	3,257,525	0.1%	88,265,945	0	88,265,945	4.1%	89,589,535	1,933,935	91,523,470	4.2%
45037	Lake	West Creek TWP	280,151,785	2,844,600	2,870,315	5,714,915	2.0%	0	0	0	0.0%	2,844,600	2,870,315	5,714,915	2.0%
45038	Lake	Lowell Corp West Creek Twp	106,374,679	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45039	Lake	Schneider Corp (West Creek)	14,315,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45041	Lake	Center TWP	464,070,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45042	Lake	Crown Point Corp Center Twp	1,410,200,853	10,234,240	0	10,234,240	0.7%	21,219,050	0	21,219,050	1.5%	31,453,290	0	31,453,290	2.2%
45043	Lake	Cedar Lake Corp Center Twp	214,183,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45044	Lake	Winfield TWP	333,706,030	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45045	Lake	Hobart Corp Hobart Twp River Forest Sch	63,501,580	1,478,420	858,873	2,337,293	3.7%	0	0	0	0.0%	1,478,420	858,873	2,337,293	3.7%
45046	Lake	Hobart Corp Ross Twp	572,793,410	15,417,930	721,226	16,139,156	2.8%	78,943,280	0	78,943,280	13.8%	94,361,210	721,226	95,082,436	16.6%
45047	Lake	Winfield Corp (Winfield)	251,239,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45048	Lake	Hobart Corp Ross (TIF Only)	0	0	0	0	0.0%	0	0	0	0.0%	0	0	0	#DIV/0!
45050	Lake	Saint John TWP Schererville Water	242,525,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45054	Lake	Winfield Corp Winfield Water District	45,818,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
45055	Lake	SAINT JOHN TWP SAINT JOHN WATER	29,884,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46001	LaPorte	Cass TWP	76,160,650	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46002	LaPorte	Wanatah Corp - Cass Twp	39,347,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46009	LaPorte	Michigan City Corp - Coolspring Twp	443,423,960	865,170	0	865,170	0.2%	30,101,720	0	30,101,720	6.8%	30,966,890	0	30,966,890	7.0%
46010	LaPorte	Trail Creek Corp - Coolspring Twp	36,870,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46011	LaPorte	Dewey TWP	40,328,970	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46012	LaPorte	LaCrosse Corp (Dewey)	21,820,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46021	LaPorte	Michigan TWP	68,998,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46022	LaPorte	Michigan City Corp - Michigan Twp	1,551,966,970	3,741,600	0	3,741,600	0.2%	65,451,440	1,522,270	66,973,710	4.3%	69,193,040	1,522,270	70,715,310	4.6%
46023	LaPorte	Long Beach Corp (Michigan)	325,627,280	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46024	LaPorte	Michiana Shores Corp - Michigan Twp	35,119,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46025	LaPorte	Pottawattamie Park Corp (Michigan)	13,185,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46026	LaPorte	Trail Creek Corp - Michigan Twp	62,885,190	15,000	0	15,000	0.0%	0	0	0	0.0%	15,000	0	15,000	0.0%
46027	LaPorte	New Durham TWP	181,331,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46028	LaPorte	Westville Corp (New Durham)	81,280,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46042	LaPorte	Center TWP	478,722,870	430,440	0	430,440	0.1%	0	0	0	0.0%	430,440	0	430,440	0.1%
46043	LaPorte	LaPorte Corp - Center Twp	943,680,870	2,966,910	0	2,966,910	0.3%	28,747,850	0	28,747,850	3.0%	31,714,760	0	31,714,760	3.4%
46044	LaPorte	Clinton TWP	93,573,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46045	LaPorte	Wanatah Corp - Clinton Twp	17,478,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46046	LaPorte	Coolspring TWP 1	394,873,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46047	LaPorte	Coolspring TWP 2	5,240,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46048	LaPorte	Galena TWP	120,923,380	12,240	0	12,240	0.0%	0	0	0	0.0%	12,240	0	12,240	0.0%
46049	LaPorte	Hanna TWP	50,955,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46050	LaPorte	Hudson TWP	102,814,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46051	LaPorte	Johnson TWP	19,571,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46052	LaPorte	Kankakee TWP	201,716,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
46053	LaPorte	LaPorte Corp - Kankakee Twp 1	134,548,990	106,730	0	106,730	0.1%	0	0	0	0.0%	106,730	0	106,730	0.1%
46054	LaPorte	LaPorte Corp - Kankakee Twp 2	39,389,780	66,100	0	66,100	0.2%	0	0	0	0.0%	66,100	0	66,100	0.2%
46055	LaPorte	Lincoln TWP	101,812,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46056	LaPorte	Noble TWP	89,037,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46057	LaPorte	Pleasant TWP	104,869,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46058	LaPorte	LaPorte Corp - Pleasant Twp	58,135,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46059	LaPorte	Prairie TWP	22,808,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46060	LaPorte	Scipio TWP	178,305,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46061	LaPorte	LaPorte Corp - Scipio Twp	65,152,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46062	LaPorte	Springfield TWP	197,298,770	340,230	0	340,230	0.2%	0	0	0	0.0%	340,230	0	340,230	0.2%
46063	LaPorte	Michiana Shores Corp - Springfield Twp	10,907,240	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46064	LaPorte	Union TWP	42,954,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46065	LaPorte	Kingsford Heights Corp (Union)	35,077,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46066	LaPorte	Washington TWP	117,326,930	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46067	LaPorte	Kingsbury Corp (Washington)	9,694,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46068	LaPorte	Willis TWP	146,514,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46069	LaPorte	Pottawattamie Park Corp (Michigan) MC SANIT	2,966,010	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46070	LaPorte	Long Beach Corp (Michigan) MC SANIT	23,444,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46071	LaPorte	Trail Creek Corp - Coolspring Twp MC SANIT	9,375,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46072	LaPorte	Trail Creek Corp - Michigan Twp MC SANIT	703,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
46073	LaPorte	Coolspring TWP 1 MC SANIT	7,925,490	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47001	Lawrence	BONO TWP	30,354,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47002	Lawrence	GUTHRIE TWP	51,070,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47003	Lawrence	INDIAN CREEK TWP	85,425,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47004	Lawrence	MARION TWP	279,066,720	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47005	Lawrence	MITCHELL CITY	168,058,160	925,700	0	925,700	0.6%	0	0	0	0.0%	925,700	0	925,700	0.6%
47006	Lawrence	MARSHALL TWP	178,067,850	37,500	1,237,860	1,275,360	0.7%	1,289,900	2,606,810	3,896,710	2.2%	1,327,400	3,844,670	5,172,070	2.9%
47007	Lawrence	PERRY TWP	70,802,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47008	Lawrence	PLEASANT RUN TWP	71,393,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47009	Lawrence	SHAWSWICK TWP	212,426,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47010	Lawrence	BEDFORD CITY	720,014,970	11,950,170	13,584,050	25,534,220	3.5%	0	0	0	0.0%	11,950,170	13,584,050	25,534,220	3.5%
47011	Lawrence	OOLITIC TOWN	36,646,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47012	Lawrence	SPICE VALLEY TWP-NORTH	25,616,650	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
47013	Lawrence	SPICE VALLEY TWP-SOUTH	51,690,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48001	Madison	ADAMS TWP	175,753,610	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48002	Madison	MARKLEVILLE TOWN	20,035,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48003	Madison	ANDERSON CITY - ANDERSON TWP	2,462,061,212	51,785,195	10,446,810	62,232,005	2.5%	81,132,510	0	81,132,510	3.3%	132,917,705	10,446,810	143,364,515	5.8%
48004	Madison	COUNTRY CLUB HEIGHTS	12,633,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48005	Madison	EDGEWOOD TOWN	101,847,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48006	Madison	RIVER FOREST TOWN	2,168,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48007	Madison	WOODLAWN HEIGHTS TOWN	8,146,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48008	Madison	BOONE TWP	50,417,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48009	Madison	DUCK CREEK TWP - MADISON	30,358,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48010	Madison	DUCK CREK TWP - ELWOOD SCH	10,042,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48011	Madison	ELWOOD CITY - DUCK CREEK TWP	2,490,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48012	Madison	FALL CREEK TWP	374,955,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48013	Madison	PENDLETON TOWN	210,536,110	10,651,660	0	10,651,660	5.1%	15,722,730	0	15,722,730	7.5%	26,374,390	0	26,374,390	12.5%
48014	Madison	GREEN TWP	208,581,380	179,180	0	179,180	0.1%	0	0	0	0.0%	179,180	0	179,180	0.1%
48015	Madison	INGALLS TOWN	41,582,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48016	Madison	JACKSON TWP	110,973,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48017	Madison	LAFAYETTE TWP-W CENTRAL SCH	184,968,160	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48018	Madison	LAFAYETTE TWP - ANDERSON SCH	3,472,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48019	Madison	ANDERSON CITY-LAFAYETTE TWP	48,157,570	26,975	0	26,975	0.1%	0	0	0	0.0%	26,975	0	26,975	0.1%
48020	Madison	FRANKTON TOWN - LAFAYETTE TWP	16,279,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48021	Madison	MONROE TWP	174,202,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48022	Madison	ALEXANDRIA CITY	190,773,890	1,682,510	992,330	2,674,840	1.4%	0	0	0	0.0%	1,682,510	992,330	2,674,840	1.4%
48024	Madison	ORESTES TOWN	40,727,790	3,175,580	4,572,590	7,748,170	19.0%	0	0	0	0.0%	3,175,580	4,572,590	7,748,170	19.0%
48025	Madison	PIPE CR.TWP.-W.CENT.SCH.	82,861,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48026	Madison	PIPE CR.TWP.-ELWOOD SCH.	75,013,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48027	Madison	ELWOOD CITY-PIPE CR.TWP.	340,567,230	14,110,061	22,705,540	36,815,601	10.8%	0	0	0	0.0%	14,110,061	22,705,540	36,815,601	10.8%
48028	Madison	FRANKTON TOWN-PIPE CR.TWP.	40,826,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48029	Madison	RICHLAND TWP	237,636,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48030	Madison	ANDERSON CITY-RICHLAND TWP	22,758,780	1,804,585	0	1,804,585	7.9%	0	0	0	0.0%	1,804,585	0	1,804,585	7.9%
48031	Madison	STONY CREEK TWP	119,692,269	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48032	Madison	LAPEL TOWN	66,422,970	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48033	Madison	UNION TWP	303,088,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48034	Madison	ANDERSON CITY-UNION TWP	5,917,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48035	Madison	CHESTERFIELD TOWN	80,036,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48036	Madison	VAN BUREN TWP	51,169,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
48037	Madison	SUMMITVILLE TOWN	33,980,330	183,250	0	183,250	0.5%	0	0	0	0.0%	183,250	0	183,250	0.5%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
48038	Madison	ANDERSON-ADAMS	21,477,410	534,060	0	534,060	2.5%	0	0	0	0.0%	534,060	0	534,060	2.5%
48039	Madison	ANDERSON-FALL CREEK	44,514,555	4,955,845	775,790	5,731,635	12.9%	11,327,680	0	11,327,680	25.4%	16,283,525	775,790	17,059,315	38.3%
48040	Madison	ANDERSON LAF.W.C.	7,924,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49101	Marion	INDPLS CITY - CENTER TWP	9,094,026,490	145,271,810	198,453,000	343,724,810	3.8%	1,175,234,540	139,084,610	1,314,319,150	14.5%	1,320,506,350	337,537,610	1,658,043,960	18.2%
49102	Marion	BEECH GROVE CITY - CENTER TWP	234,011,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49200	Marion	DECATUR TWP - SANIT	1,542,806,570	13,016,200	14,450,300	27,466,500	1.8%	125,738,360	0	125,738,360	8.1%	138,754,560	14,450,300	153,204,860	9.9%
49201	Marion	INDPLS CITY - DECATUR TWP	3,296,520	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49270	Marion	INDPLS-DECATUR TWP-POLICE-OUTS	93,599,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49274	Marion	INDPLS-DECATUR TWP-POLICE & FI	247,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49300	Marion	FRANKLIN TWP-SANIT	2,504,882,160	2,759,300	0	2,759,300	0.1%	0	0	0	0.0%	2,759,300	0	2,759,300	0.1%
49302	Marion	BEECH GROVE CITY-FRANKLIN TWP	184,037,650	0	1,234,090	1,234,090	0.7%	546,400	0	546,400	0.3%	546,400	1,234,090	1,780,490	1.0%
49320	Marion	BEECH GROVE-FRANKLIN TWP-FRANK	10,627,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49376	Marion	INDPLS-FRANKLIN TWP-FIRE-OUTSI	17,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49382	Marion	FRANKLIN TWP-CONS CNTY	13,513,640	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49400	Marion	LAWRENCE TWP-SANIT	4,313,979,690	2,297,600	8,116,790	10,414,390	0.2%	0	0	0	0.0%	2,297,600	8,116,790	10,414,390	0.2%
49401	Marion	INDPLS-LAWRENCE TWP	655,936,620	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49407	Marion	LAWRENCE CITY	2,089,592,070	0	0	0	0.0%	131,661,840	0	131,661,840	6.3%	131,661,840	0	131,661,840	6.3%
49474	Marion	INDPLS-LAWRENCE TWP-POLICE & F	26,679,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49476	Marion	INDPLS-LAWRENCE TWP-FIRE-SAN	1,363,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49500	Marion	PERRY TWP-SANIT	4,170,399,970	902,000	0	902,000	0.0%	0	0	0	0.0%	902,000	0	902,000	0.0%
49501	Marion	INDPLS-PERRY TWP	232,365,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49502	Marion	BEECH GROVE - PERRY TWP	337,077,010	0	0	0	0.0%	8,693,700	0	8,693,700	2.6%	8,693,700	0	8,693,700	2.6%
49513	Marion	SOUTHPORT-PERRY TWP	84,257,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49520	Marion	BEECH GROVE - PERRY SCH	28,131,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49523	Marion	HOMECROFT - PERRY TWP	38,505,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49570	Marion	INDPLS-PERRY TWP-POLICE-SANITA	152,752,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49574	Marion	INDPLS-PERRY TWP-POLICE & FIRE	224,970,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49576	Marion	INDPLS-PERRY TWP-FIRE-SAN	796,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49600	Marion	PIKE TWP-OUTSIDE SANIT	6,002,010,770	37,168,700	16,687,410	53,856,110	0.9%	0	0	0	0.0%	37,168,700	16,687,410	53,856,110	0.9%
49601	Marion	INDPLS-PIKE TWP	129,565,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49604	Marion	CLERMONT - PIKE TWP	21,702,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49674	Marion	INDPLS-PIKE TWP-POLICE & FIRE-	240,259,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49676	Marion	INDPLS-FIRE-SAN	1,998,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49682	Marion	PIKE TWP-CONS CNTY	7,036,530	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49700	Marion	WARREN TWP-SAN	3,189,508,990	4,626,900	0	4,626,900	0.1%	0	0	0	0.0%	4,626,900	0	4,626,900	0.1%
49701	Marion	INDPLS-WARREN TWP	1,627,723,600	18,982,500	119,941,340	138,923,840	8.5%	18,104,200	25,928,900	44,033,100	2.7%	37,086,700	145,870,240	182,956,940	11.2%
49702	Marion	BEECH GROVE - WARREN TWP	2,619,970	0	0	0	0.0%	374,000	0	374,000	14.3%	374,000	0	374,000	14.3%
49716	Marion	WARREN PARK-WARREN TWP	66,588,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49724	Marion	CUMBERLAND TOWN-WARREN TWP	110,827,170	0	342,150	342,150	0.3%	0	0	0	0.0%	0	342,150	342,150	0.3%
49770	Marion	INDPLS-WARREN TWP-POLICE-SANIT	722,089,390	1,936,400	4,500,220	6,436,620	0.9%	0	0	0	0.0%	1,936,400	4,500,220	6,436,620	0.9%
49774	Marion	INDPLS-WARREN TWP-POLICE & FIR	30,847,640	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49776	Marion	INDPLS - FIRE	539,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49800	Marion	WASHINGTON TWP-SAN	6,323,428,540	8,700	0	8,700	0.0%	0	0	0	0.0%	8,700	0	8,700	0.0%
49801	Marion	INDPLS-WASHINGTON TWP	2,830,338,690	352,850	0	352,850	0.0%	16,698,000	0	16,698,000	0.6%	17,050,850	0	17,050,850	0.6%
49805	Marion	CROWS NEST-WASHINGTON TWP	31,535,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49806	Marion	HIGHWOODS - WASHINGTON TWP	2,997,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49809	Marion	NORTH CROWS NEST - WASHINGTON	7,686,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49811	Marion	ROCKY RIPPLE - WASHINGTON TWP	29,554,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49815	Marion	SPRING HILL - WASHINGTON TWP	13,455,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49817	Marion	WILLIAMS CREEK - WASHINGTON TW	106,825,870	60,000	0	60,000	0.1%	0	0	0	0.0%	60,000	0	60,000	0.1%
49820	Marion	MERIDIAN HILLS - WASHINGTON TW	276,707,060	32,800	0	32,800	0.0%	0	0	0	0.0%	32,800	0	32,800	0.0%
49822	Marion	WYNNEDALE - WASHINGTON TWP	23,208,640	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49874	Marion	INDPLS-WASHINGTON TWP-POLICE &	11,759,650	0	0	0	0.0%	771,400	0	771,400	6.6%	771,400	0	771,400	6.6%
49876	Marion	INDPLS-WASHINGTON TWP-FIRE	356,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49900	Marion	WAYNE TWP - SAN	3,159,384,460	17,877,200	1,096,800	18,974,000	0.6%	185,054,800	0	185,054,800	5.9%	202,932,000	1,096,800	204,028,800	6.5%
49901	Marion	INDPLS - WAYNE TWP	1,657,441,100	344,500	38,200,970	38,545,470	2.3%	7,140,900	0	7,140,900	0.4%	7,485,400	38,200,970	45,686,370	2.8%
49904	Marion	CLERMONT - WAYNE TWP	61,410,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49914	Marion	SPEEDWAY - WAYNE TWP	951,441,280	26,100	141,165,350	141,191,450	14.8%	0	0	0	0.0%	26,100	141,165,350	141,191,450	14.8%
49930	Marion	WAYNE TWP - BEN DAVIS CONSERVA	412,361,930	0	0	0	0.0%	1,411,410	0	1,411,410	0.3%	1,411,410	0	1,411,410	0.3%
49970	Marion	INDPLS - WAYNE TWP - POLICE -	270,213,920	175,600	8,808,280	8,983,880	3.3%	0	0	0	0.0%	175,600	8,808,280	8,983,880	3.3%
49974	Marion	INDPLS - WAYNE TWP - POLICE &	1,521,970	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49976	Marion	INDPLS-WAYNE TWP-FIRE	145,640	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49979	Marion	INDPLS-WAYNE TWP-BEN DAVIS CON	217,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
49982	Marion	WAYNE TWP-CONS CNTY	385,764,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50001	Marshall	BOURBON TWP	92,073,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50002	Marshall	BOURBON (BOURBON)	89,973,400	250,250	1,707,697	1,957,947	2.2%	0	0	0	0.0%	250,250	1,707,697	1,957,947	2.2%
50005	Marshall	GERMAN TWP	262,279,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50006	Marshall	BREMEN (GERMAN)	317,756,920	10,306,060	10,049,365	20,355,425	6.4%	15,787,200	0	15,787,200	5.0%	26,093,260	10,049,365	36,142,625	11.4%
50007	Marshall	GREEN TWP	58,256,250	0	95,959	95,959	0.2%	0	0	0	0.0%	0	95,959	95,959	0.2%
50008	Marshall	ARGOS-GREEN	14,013,193	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Prepared by Legislative Services Agency, August 13, 2007.

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
50009	Marshall	NORTH TWP	190,386,832	235,250	28,374	263,624	0.1%	0	0	0	0.0%	235,250	28,374	263,624	0.1%
50010	Marshall	LAPAZ (NORTH)	23,518,175	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50011	Marshall	POLK TWP	152,065,720	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50012	Marshall	TIPPECANOE TWP	71,379,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50013	Marshall	UNION TWP.	351,642,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50014	Marshall	CULVER (UNION)	134,959,650	0	0	0	0.0%	1,702,250	0	1,702,250	1.3%	1,702,250	0	1,702,250	1.3%
50015	Marshall	WALNUT TWP	68,369,576	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50016	Marshall	ARGOS-WALNUT	60,019,631	100,300	0	100,300	0.2%	0	0	0	0.0%	100,300	0	100,300	0.2%
50017	Marshall	WEST TWP	249,206,252	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50018	Marshall	CENTER TWP	316,173,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
50019	Marshall	PLYMOUTH (CENTER)	688,697,604	4,515,500	2,618,162	7,133,662	1.0%	36,701,970	0	36,701,970	5.3%	41,217,470	2,618,162	43,835,632	6.4%
50020	Marshall	PLY-WEST	18,528,390	4,682,275	324,116	5,006,391	27.0%	1,675,950	0	1,675,950	9.0%	6,358,225	324,116	6,682,341	36.1%
51001	Martin	CENTER TWP	40,250,265	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
51002	Martin	SHOALS TOWN/CENTER TWP	14,282,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
51003	Martin	HALBERT TWP	73,606,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
51004	Martin	SHOALS TOWN/HALBERT TWP	14,640,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
51005	Martin	LOST RIVER TWP	27,547,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
51006	Martin	MITCHELTREE TWP	23,581,481	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
51007	Martin	PERRY TWP	93,166,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
51008	Martin	LOOGOOTEE CITY	100,475,300	596,480	0	596,480	0.6%	0	0	0	0.0%	596,480	0	596,480	0.6%
51009	Martin	CRANE TOWN	12,929,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
51010	Martin	RUTHERFORD TWP	38,121,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52001	Miami	ALLEN TWP	29,095,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52002	Miami	MACY TOWN	5,078,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52003	Miami	BUTLER TWP	48,590,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52004	Miami	CLAY TWP	56,681,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52005	Miami	DEER CREEK TWP	80,525,090	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52006	Miami	ERIE TWP	31,300,988	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52007	Miami	HARRISON TWP	41,799,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52009	Miami	JACKSON TWP	46,955,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52010	Miami	AMBOY TOWN	14,357,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52011	Miami	CONVERSE TOWN	34,094,960	0	867,023	867,023	2.5%	1,130,080	1,622,397	2,752,477	8.1%	1,130,080	2,489,420	3,619,500	10.6%
52012	Miami	JEFFERSON TWP	102,683,110	340,250	0	340,250	0.3%	0	0	0	0.0%	340,250	0	340,250	0.3%
52013	Miami	DENVER TOWN	11,618,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52014	Miami	PERRY TWP	57,151,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52015	Miami	PERU TWP	114,107,298	0	316,096	316,096	0.3%	0	0	0	0.0%	0	316,096	316,096	0.3%
52016	Miami	PERU CITY-PERU TWP	389,005,354	877,200	2,511,915	3,389,115	0.9%	0	0	0	0.0%	877,200	2,511,915	3,389,115	0.9%
52017	Miami	PIPE CREEK TWP	206,998,390	0	22,656	22,656	0.0%	10,654,100	0	10,654,100	5.1%	10,654,100	22,656	10,676,756	5.2%
52018	Miami	BUNKER HILL TOWN	24,487,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52019	Miami	RICHLAND TWP	66,510,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52020	Miami	UNION TWP	40,063,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52021	Miami	WASHINGTON TWP	119,054,178	3,162,020	3,621,505	6,783,525	5.7%	0	0	0	0.0%	3,162,020	3,621,505	6,783,525	5.7%
52022	Miami	PERU CITY-ANNEX-WASHINGTON TOW	7,189,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
52023	Miami	PERU CITY SOUTH-WASHINGTON TOW	45,711,850	0	260,666	260,666	0.6%	0	0	0	0.0%	0	260,666	260,666	0.6%
53001	Monroe	BEAN BLOSSOM TWP	106,850,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
53002	Monroe	STINESVILLE TOWN	4,812,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
53003	Monroe	BENTON TWP	245,155,080	110,050	0	110,050	0.0%	0	0	0	0.0%	110,050	0	110,050	0.0%
53004	Monroe	BLOOMINGTON TWP	329,034,345	426,600	33,600	460,200	0.1%	1,202,658	0	1,202,658	0.4%	1,629,258	33,600	1,662,858	0.5%
53005	Monroe	BLOOMINGTON CITY-BLOOMINGTON T	1,192,035,495	13,638,380	31,460	13,669,840	1.1%	100,634,921	0	100,634,921	8.4%	114,273,301	31,460	114,304,761	9.6%
53006	Monroe	CLEAR CREEK TWP	334,609,515	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
53007	Monroe	INDIAN CREEK TWP	73,212,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
53008	Monroe	PERRY TWP	625,315,800	252,410	741,200	993,610	0.2%	0	0	0	0.0%	252,410	741,200	993,610	0.2%
53009	Monroe	BLOOMINGTON CITY-PERRY TWP	2,159,671,320	8,331,815	0	8,331,815	0.4%	84,955,098	0	84,955,098	3.9%	93,286,913	0	93,286,913	4.3%
53010	Monroe	POLK TWP	17,078,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
53011	Monroe	RICHLAND TWP	600,019,430	28,912,993	6,346,452	35,259,445	5.9%	50,107,174	16,724,420	66,831,594	11.1%	79,020,167	23,070,872	102,091,039	17.0%
53012	Monroe	BLOOMINGTON CITY-RICHLAND TWP.	55,575,400	0	0	0	0.0%	28,071,969	0	28,071,969	50.5%	28,071,969	0	28,071,969	50.5%
53013	Monroe	ELLETSVILLE TOWN	219,295,920	653,900	0	653,900	0.3%	0	0	0	0.0%	653,900	0	653,900	0.3%
53014	Monroe	SALT CREEK TWP	126,134,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
53015	Monroe	VAN BUREN TWP	543,152,645	6,172,840	25,608,710	31,781,550	5.9%	0	0	0	0.0%	6,172,840	25,608,710	31,781,550	5.9%
53016	Monroe	BLOOMINGTON CITY-VAN BUREN TWP	115,533,350	1,226,600	0	1,226,600	1.1%	0	0	0	0.0%	1,226,600	0	1,226,600	1.1%
53017	Monroe	WASHINGTON TWP	135,780,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54001	Montgomery	BROWN TWP	39,243,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54003	Montgomery	BROWN TWP-LR CONSERVANCY	27,590,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54004	Montgomery	NEW MARKET TOWN-BROWN TWP	4,388,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54005	Montgomery	WAVELAND TOWN	576,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54006	Montgomery	WAVELAND TOWN-LR CONSERVANCY	12,664,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54007	Montgomery	CLARK TWP	57,164,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54009	Montgomery	LADOGA TOWN	29,136,530	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54011	Montgomery	COAL CREEK TWP	71,673,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54012	Montgomery	WINGATE TOWN	9,677,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
54013	Montgomery	NEW RICHMOND TOWN	10,950,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54014	Montgomery	FRANKLIN TWP	73,136,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54015	Montgomery	DARLINGTON TOWN	23,974,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54016	Montgomery	MADISON TWP	52,818,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54017	Montgomery	LINDEN TOWN	25,223,610	5,730	0	5,730	0.0%	0	0	0	0.0%	5,730	0	5,730	0.0%
54018	Montgomery	RIPLEY TWP	48,523,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54019	Montgomery	ALAMO TOWN	2,699,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54020	Montgomery	SCOTT TWP	48,446,010	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54022	Montgomery	NEW MARKET TOWN-SCOTT TWP	5,276,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54023	Montgomery	SUGAR CREEK TWP	38,484,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54024	Montgomery	UNION TWP-N. MONTGOMERY S	212,416,420	354,200	0	354,200	0.2%	0	0	0	0.0%	354,200	0	354,200	0.2%
54025	Montgomery	UNION TWP-S. MONTGOMERY S	537,686,900	6,803,460	50,989,239	57,792,699	10.7%	0	0	0	0.0%	6,803,460	50,989,239	57,792,699	10.7%
54027	Montgomery	UNION TWP-CRAWFORDSVILLE	78,324,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54028	Montgomery	CRAWFORDSVILLE CITY-N. MONTGOM	235,845,930	4,976,420	4,310,290	9,286,710	3.9%	742,300	0	742,300	0.3%	5,718,720	4,310,290	10,029,010	4.3%
54029	Montgomery	CRAWFORDSVILLE CITY-S. MONTGOM	34,776,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54030	Montgomery	CRAWFORDSVILLE CITY-CRAWFORDSV	687,057,430	1,073,481	4,704,567	5,778,048	0.8%	17,454,120	0	17,454,120	2.5%	18,527,601	4,704,567	23,232,168	3.4%
54031	Montgomery	NEW MARKET-UNION TWP	10,814,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54032	Montgomery	WALNUT TWP	66,470,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54034	Montgomery	NEW ROSS TOWN	10,176,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54036	Montgomery	WAYNE TWP	55,116,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
54037	Montgomery	WAYNETOWN TOWN	26,723,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55001	Morgan	ADAMS TWP	75,513,440	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55002	Morgan	ASHLAND TWP	92,932,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55003	Morgan	BAKER TWP	38,037,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55004	Morgan	BROWN TWP	181,935,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55005	Morgan	MOORESVILLE TOWN	602,281,000	20,089,250	37,903,550	57,992,800	9.6%	57,202,250	0	57,202,250	9.5%	77,291,500	37,903,550	115,195,050	19.1%
55006	Morgan	CLAY TWP	134,409,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55007	Morgan	BETHANY TOWN	2,237,580	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55008	Morgan	BROOKLYN TOWN	53,291,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55009	Morgan	GREEN TWP	180,623,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55010	Morgan	GREGG TWP	172,325,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55011	Morgan	HARRISON TWP	90,779,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55012	Morgan	JACKSON TWP	187,720,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55013	Morgan	MORGANTOWN TOWN	37,389,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55014	Morgan	JEFFERSON TWP	181,978,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55015	Morgan	MADISON TWP	537,799,070	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55016	Morgan	MONROE TWP	222,085,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55018	Morgan	RAY TWP	58,215,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55019	Morgan	PARAGON TOWN	18,450,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55020	Morgan	WASHINGTON TWP	470,445,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
55021	Morgan	MARTINSVILLE CITY	510,443,450	119,690	51,379	171,069	0.0%	0	0	0	0.0%	119,690	51,379	171,069	0.0%
55022	Morgan	MONROVIA TOWN	30,366,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
56001	Newton	Beaver TWP	42,750,790	141,702	52,920	194,622	0.5%	0	0	0	0.0%	141,702	52,920	194,622	0.5%
56002	Newton	Morocco Corp (Beaver)	47,091,880	184,050	763,383	947,433	2.0%	0	0	0	0.0%	184,050	763,383	947,433	2.0%
56003	Newton	Colfax TWP	64,966,240	15,457,235	719,053	16,176,288	24.9%	0	0	0	0.0%	15,457,235	719,053	16,176,288	24.9%
56004	Newton	Grant TWP	38,627,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
56005	Newton	Goodland Corp (Grant)	43,397,580	218,495	2,191,721	2,410,216	5.6%	0	0	0	0.0%	218,495	2,191,721	2,410,216	5.6%
56006	Newton	Iroquois TWP	42,453,490	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
56007	Newton	Brook Corp (Iroquois)	30,970,570	11,798	0	11,798	0.0%	0	0	0	0.0%	11,798	0	11,798	0.0%
56008	Newton	Jackson TWP	36,319,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
56009	Newton	Mount Ayr Corp (Jackson)	3,781,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
56010	Newton	Jefferson TWP	53,620,830	696,280	166,835	863,115	1.6%	0	0	0	0.0%	696,280	166,835	863,115	1.6%
56011	Newton	Kentland Corp (Jefferson)	103,388,740	2,179,199	431,086	2,610,285	2.5%	0	0	0	0.0%	2,179,199	431,086	2,610,285	2.5%
56012	Newton	Lake TWP	114,028,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
56013	Newton	Lincoln TWP	194,353,320	76,494	0	76,494	0.0%	0	0	0	0.0%	76,494	0	76,494	0.0%
56014	Newton	McClellan TWP	28,007,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
56015	Newton	Washington TWP	46,358,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
57001	Noble	ALBION TWP	9,565,810	12,200	0	12,200	0.1%	0	0	0	0.0%	12,200	0	12,200	0.1%
57002	Noble	ALBION-ALBION	93,912,290	2,654,210	697,107	3,351,317	3.6%	1,250,900	0	1,250,900	1.3%	3,905,110	697,107	4,602,217	4.9%
57003	Noble	ALLEN TWP	131,381,720	534,000	34,410	568,410	0.4%	0	0	0	0.0%	534,000	34,410	568,410	0.4%
57004	Noble	KENDALLVILLE CITY-ALLEN TWP	92,024,470	268,380	4,291,486	4,559,866	5.0%	0	0	0	0.0%	268,380	4,291,486	4,559,866	5.0%
57005	Noble	AVILLA TOWN	141,915,330	4,106,230	1,930,238	6,036,468	4.3%	15,790,172	0	15,790,172	11.1%	19,896,402	1,930,238	21,826,640	15.4%
57006	Noble	ELKHART TWP	105,031,790	199,100	0	199,100	0.2%	0	0	0	0.0%	199,100	0	199,100	0.2%
57007	Noble	GREEN TWP	102,729,440	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
57008	Noble	JEFFERSON TWP	100,100,080	648,300	6,511,668	7,159,968	7.2%	0	0	0	0.0%	648,300	6,511,668	7,159,968	7.2%
57009	Noble	NOBLE TWP	150,894,100	0	25,121	25,121	0.0%	0	0	0	0.0%	0	25,121	25,121	0.0%
57010	Noble	ORANGE TWP	149,762,370	244,600	355,568	600,168	0.4%	0	0	0	0.0%	244,600	355,568	600,168	0.4%
57011	Noble	ROME CITY TOWN	101,330,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
57012	Noble	WOLCOTTVILLE TOWN	13,332,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
57013	Noble	PERRY TWP	98,946,901	390,100	0	390,100	0.4%	0	0	0	0.0%	390,100	0	390,100	0.4%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
57014	Noble	LIGONIER CITY	245,310,450	2,354,235	12,296,403	14,650,638	6.0%	32,233,099	7,111,535	39,344,634	16.0%	34,587,334	19,407,938	53,995,272	22.0%
57015	Noble	SPARTA TWP	93,776,530	183,900	0	183,900	0.2%	0	0	0	0.0%	183,900	0	183,900	0.2%
57016	Noble	CROMWELL TOWN	17,524,440	140,530	0	140,530	0.8%	0	0	0	0.0%	140,530	0	140,530	0.8%
57017	Noble	SWAN TWP	138,135,930	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
57018	Noble	WASHINGTON TWP	57,473,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
57019	Noble	WAYNE TWP	177,534,460	40,300	0	40,300	0.0%	0	0	0	0.0%	40,300	0	40,300	0.0%
57020	Noble	KENDALLVILLE CITY-WAYNE TWP	482,166,948	9,379,230	8,405,988	17,785,218	3.7%	11,356,394	0	11,356,394	2.4%	20,735,624	8,405,988	29,141,612	6.0%
57021	Noble	YORK TWP	82,023,490	245,200	0	245,200	0.3%	0	0	0	0.0%	245,200	0	245,200	0.3%
57022	Noble	ALBION-JEFFERSON	33,597,400	1,194,090	3,620,913	4,815,003	14.3%	2,500,955	5,467,901	7,968,856	23.7%	3,695,045	9,088,814	12,783,859	38.1%
58001	Ohio	CASS TWP	35,507,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
58002	Ohio	PIKE TWP	28,412,050	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
58003	Ohio	RANDOLPH TWP	99,927,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
58004	Ohio	RISING SUN CITY	146,650,730	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
58005	Ohio	UNION TWP	21,505,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59001	Orange	FRENCH LICK TWP	83,288,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59002	Orange	FRENCH LICK TOWN	79,747,040	25,860	59,890	85,750	0.1%	179,180	0	179,180	0.2%	205,040	59,890	264,930	0.3%
59003	Orange	WEST BADEN TOWN	26,603,120	277,800	0	277,800	1.0%	0	0	0	0.0%	277,800	0	277,800	1.0%
59004	Orange	GREENFIELD TWP	27,845,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59005	Orange	JACKSON TWP	34,181,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59006	Orange	NORTHEAST TWP	36,753,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59007	Orange	NORTHWEST TWP	13,867,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59008	Orange	ORANGEVILLE TWP	27,323,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59009	Orange	ORLEANS TWP	71,850,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59010	Orange	ORLEANS TOWN	107,419,070	582,320	277,600	859,920	0.8%	0	0	0	0.0%	582,320	277,600	859,920	0.8%
59011	Orange	PAOLI TWP	95,658,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59012	Orange	PAOLI TOWN	145,761,300	143,500	90,400	233,900	0.2%	0	0	0	0.0%	143,500	90,400	233,900	0.2%
59013	Orange	SOUTHEAST TWP	53,996,050	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
59014	Orange	STAMPERSCREEK TWP	33,470,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60016	Owen	CLAY TWP	91,626,060	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60017	Owen	FRANKLIN TWP	50,709,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60018	Owen	HARRISON TWP	22,463,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60019	Owen	JACKSON TWP	59,899,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60020	Owen	JEFFERSON TWP	46,887,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60021	Owen	JENNINGS TWP	36,333,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60022	Owen	LAFAYETTE TWP	44,281,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60023	Owen	MARION TWP	37,373,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60024	Owen	MONTGOMERY TWP	48,403,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60025	Owen	MORGAN TWP	45,183,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60026	Owen	TAYLOR TWP	40,459,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60027	Owen	WASHINGTON TWP	179,136,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60028	Owen	SPENCER TOWN	154,277,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60029	Owen	WAYNE TWP	40,303,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
60030	Owen	GOSPORT TOWN	21,562,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61001	Parke	ADAMS TWP	94,639,478	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61002	Parke	ROCKVILLE TOWN	98,123,820	30,900	0	30,900	0.0%	0	0	0	0.0%	30,900	0	30,900	0.0%
61003	Parke	FLORIDA TWP	75,880,958	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61004	Parke	ROSEDALE TOWN	14,645,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61005	Parke	GREENE TWP	33,999,035	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61006	Parke	HOWARD TWP	23,954,614	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61007	Parke	JACKSON TWP	45,744,649	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61008	Parke	LIBERTY TWP	34,109,221	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61009	Parke	PENN TWP	27,541,632	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61010	Parke	BLOOMINGDALE TOWN	11,180,875	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61011	Parke	RACCOON TWP	36,354,101	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61012	Parke	RESERVE TWP	29,524,264	165,160	822,300	987,460	3.3%	0	0	0	0.0%	165,160	822,300	987,460	3.3%
61013	Parke	MONTEZUMA TOWN-RESERVE TWP	18,264,160	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61014	Parke	SUGAR CREEK TWP	17,298,774	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61015	Parke	UNION TWP	121,506,716	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61016	Parke	WABASH TWP	29,745,108	671,280	1,622,770	2,294,050	7.7%	0	0	0	0.0%	671,280	1,622,770	2,294,050	7.7%
61017	Parke	MONTEZUMA TOWN-WABASH TWP	645,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61018	Parke	MECCA TOWN	4,936,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
61019	Parke	WASHINGTON TWP	46,179,588	235,440	0	235,440	0.5%	0	0	0	0.0%	235,440	0	235,440	0.5%
61021	Parke	MARSHALL TOWN	8,904,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
62001	Perry	ANDERSON TWP	63,455,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
62002	Perry	CLARK TWP	56,429,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
62003	Perry	LEOPOLD TWP	29,760,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
62004	Perry	OIL TWP	43,323,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
62005	Perry	TOBIN TWP	35,917,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
62006	Perry	TROY TWP	239,312,470	0	23,912,110	23,912,110	10.0%	28,132,353	44,987,840	73,120,193	30.6%	28,132,353	68,899,950	97,032,303	40.5%
62007	Perry	TELL CITY CITY	314,229,250	94,735	122,315	217,050	0.1%	5,033,947	0	5,033,947	1.6%	5,128,682	122,315	5,250,997	1.7%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
62008	Perry	CANNELTON CITY	48,686,515	1,082,115	0	1,082,115	2.2%	0	0	0	0.0%	1,082,115	0	1,082,115	2.2%
62009	Perry	TROY TOWN	12,039,520	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
62010	Perry	UNION TWP	26,723,720	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63001	Pike	CLAY TWP	38,226,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63002	Pike	JEFFERSON TWP	92,798,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63003	Pike	LOCKHART TWP	41,682,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63004	Pike	LOGAN TWP	20,735,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63005	Pike	MADISON TWP	22,388,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63006	Pike	MARION TWP	32,116,070	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63007	Pike	MONROE TWP	35,915,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63008	Pike	SPURGEON TOWN	4,651,280	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63009	Pike	PATOKA TWP	78,626,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63010	Pike	WINSLOW TOWN	23,860,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63011	Pike	WASHINGTON TWP	504,851,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
63012	Pike	PETERSBURG CITY	89,163,020	11,000	0	11,000	0.0%	0	0	0	0.0%	11,000	0	11,000	0.0%
64001	Porter	BOONE TWP	154,023,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64002	Porter	HEBRON (BOONE)	141,731,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64003	Porter	CENTER TWP	1,007,336,090	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64004	Porter	VALPARAISO (CENTER)	1,824,318,895	588,600	703,440	1,292,040	0.1%	93,329,358	0	93,329,358	5.1%	93,917,958	703,440	94,621,398	5.2%
64005	Porter	JACKSON TWP	394,675,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64006	Porter	LIBERTY TWP	411,258,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64007	Porter	CHESTERTON-LIBERTY TWP	123,859,220	1,311,600	0	1,311,600	1.1%	4,105,510	0	4,105,510	3.3%	5,417,110	0	5,417,110	4.4%
64008	Porter	MORGAN TWP	237,410,180	0	365,740	365,740	0.2%	0	0	0	0.0%	0	365,740	365,740	0.2%
64009	Porter	PINE TWP-MICH CITY SCH.	52,115,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64010	Porter	PINE TWP-DUNELAND SCH.	42,539,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64011	Porter	BEVERLY SHORES (PINES)	134,365,280	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64012	Porter	PINES TOWN (PINES TWP)	36,908,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64013	Porter	PLEASANT TWP	148,947,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64014	Porter	KOUTS (PLEASANT)	97,260,360	281,000	0	281,000	0.3%	0	0	0	0.0%	281,000	0	281,000	0.3%
64015	Porter	PORTAGE TWP	371,895,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64016	Porter	PORTAGE CITY-PORTAGE TWP	2,052,663,270	26,925,200	14,957,522	41,882,722	2.0%	136,779,888	0	136,779,888	6.7%	163,705,088	14,957,522	178,662,610	8.7%
64017	Porter	OGDEN DUNES (PORTAGE)	167,040,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64018	Porter	PORTER TWP	306,203,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64019	Porter	UNION TWP	594,686,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64020	Porter	WASHINGTON TWP	279,085,810	941,900	1,365,340	2,307,240	0.8%	0	0	0	0.0%	941,900	1,365,340	2,307,240	0.8%
64021	Porter	WESTCHESTER TWP	326,760,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64022	Porter	PORTAGE CITY-WESTCHESTER TWP	5,557,080	0	0	0	0.0%	29,016	0	29,016	0.5%	29,016	0	29,016	0.5%
64023	Porter	CHESTERTON-WESTCHESTER TWP	735,770,580	0	0	0	0.0%	860,970	0	860,970	0.1%	860,970	0	860,970	0.1%
64024	Porter	BURNS HARBOR (WESTCHESTER)	586,661,200	0	29,171,080	29,171,080	5.0%	20,051,126	1,331,570	21,382,696	3.6%	20,051,126	30,502,650	50,553,776	8.6%
64025	Porter	DUNE ARCES (WESTCHESTER)	80,605,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64026	Porter	PORTER TOWN (WESTCHESTER)	334,063,340	1,400,600	0	1,400,600	0.4%	28,504,155	0	28,504,155	8.5%	29,904,755	0	29,904,755	9.0%
64027	Porter	CHESTERTON-JACKSON TWP	10,089,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64028	Porter	PORTER TWP-W PORTER FIRE	267,743,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
64029	Porter	VALPARAISO-WASHINGTON TWP	214,716,920	13,197,000	13,442,986	26,639,986	12.4%	33,736,592	6,049,780	39,786,372	18.5%	46,933,592	19,492,766	66,426,358	30.9%
65005	Posey	CENTER TWP	66,356,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65006	Posey	HARMONY TWP	40,117,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65007	Posey	NEW HARMONY TOWN	42,331,240	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65008	Posey	LYNN TWP	49,684,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65010	Posey	POINT TWP	26,259,283	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65011	Posey	ROBB TWP	54,389,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65012	Posey	POSEYVILLE TOWN	50,705,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65014	Posey	SMITH TWP	40,643,500	169,700	0	169,700	0.4%	0	0	0	0.0%	169,700	0	169,700	0.4%
65015	Posey	CYNTHIANA TOWN	14,556,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65016	Posey	ROBINSON TWP	176,932,130	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65017	Posey	BLACK TWP	858,180,460	1,639,640	7,648,180	9,287,820	1.1%	0	0	0	0.0%	1,639,640	7,648,180	9,287,820	1.1%
65018	Posey	MOUNT VERNON CITY	290,867,700	2,275	114,300	116,575	0.0%	0	0	0	0.0%	2,275	114,300	116,575	0.0%
65019	Posey	MARRS TWP	435,575,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65020	Posey	BETHEL TWP	21,258,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
65021	Posey	GRIFFIN TOWN	2,768,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66001	Pulaski	Beaver TWP II	627,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66002	Pulaski	Beaver TWP I	47,127,310	170,090	75,042	245,132	0.5%	0	0	0	0.0%	170,090	75,042	245,132	0.5%
66003	Pulaski	Cass TWP	32,771,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66004	Pulaski	Cass TWP - North	7,881,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66005	Pulaski	Franklin TWP	37,987,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66006	Pulaski	Harrison TWP	46,782,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66007	Pulaski	Indian Creek TWP	46,937,161	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66008	Pulaski	Jefferson TWP - East	12,448,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66009	Pulaski	Jefferson TWP	23,193,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66010	Pulaski	Monroe TWP	146,390,545	430,961	1,068,566	1,499,527	1.0%	0	0	0	0.0%	430,961	1,068,566	1,499,527	1.0%
66011	Pulaski	Winamac Corp (Monroe)	87,752,670	290,640	0	290,640	0.3%	0	0	0	0.0%	290,640	0	290,640	0.3%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
66012	Pulaski	Rich Grove TWP	44,573,690	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66013	Pulaski	Salem TWP	62,503,930	757,655	604,486	1,362,141	2.2%	0	0	0	0.0%	757,655	604,486	1,362,141	2.2%
66014	Pulaski	Francesville Corp (Salem)	29,841,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66015	Pulaski	Tippecanoe TWP	48,743,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66016	Pulaski	Monterey Corp (Tippecanoe)	6,703,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
66017	Pulaski	Van Buren TWP	55,528,605	9,603	119,080	128,683	0.2%	0	0	0	0.0%	9,603	119,080	128,683	0.2%
66018	Pulaski	White Post TWP	44,215,725	69,842	105,228	175,070	0.4%	0	0	0	0.0%	69,842	105,228	175,070	0.4%
66019	Pulaski	Medaryville Corp (White Post)	17,867,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67001	Putnam	CLINTON TWP	72,733,295	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67002	Putnam	CLOVERDALE TWP	113,403,680	0	99,456	99,456	0.1%	0	0	0	0.0%	0	99,456	99,456	0.1%
67003	Putnam	CLOVERDALE TOWN-CLOVERDALE TOW	106,290,240	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67004	Putnam	FLOYD TWP	232,440,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67005	Putnam	FRANKLIN TWP	74,356,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67006	Putnam	ROACHDALE TOWN	36,840,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67007	Putnam	GREENCASTLE TWP	237,979,770	120,080	24,010,385	24,130,465	10.1%	0	0	0	0.0%	120,080	24,010,385	24,130,465	10.1%
67008	Putnam	GREENCASTLE CITY	664,931,970	5,722,592	7,969,721	13,692,313	2.1%	32,850,000	0	32,850,000	4.9%	38,572,592	7,969,721	46,542,313	7.0%
67009	Putnam	JACKSON TWP	51,842,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67010	Putnam	JEFFERSON TWP	76,930,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67011	Putnam	MADISON TWP	58,967,240	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67012	Putnam	MARION TWP	86,412,060	539,410	346,042	885,452	1.0%	0	0	0	0.0%	539,410	346,042	885,452	1.0%
67013	Putnam	MONROE TWP	63,489,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67014	Putnam	BAINBRIDGE TOWN	26,478,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67015	Putnam	RUSSELL TWP	39,299,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67016	Putnam	RUSSELLVILLE TOWN	11,789,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67017	Putnam	WARREN TWP	112,983,140	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67018	Putnam	CLOVERDALE TOWN-WARREN TWP	7,870,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
67019	Putnam	WASHINGTON TWP	118,978,670	458,920	298,951	757,871	0.6%	0	0	0	0.0%	458,920	298,951	757,871	0.6%
67020	Putnam	FILLMORE TOWN	21,219,250	607,160	36,745	643,905	3.0%	0	0	0	0.0%	607,160	36,745	643,905	3.0%
68001	Randolph	FRANKLIN TWP	31,122,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68002	Randolph	RIDGEVILLE TOWN	20,418,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68003	Randolph	GREEN TWP	50,012,070	55,680	0	55,680	0.1%	0	0	0	0.0%	55,680	0	55,680	0.1%
68004	Randolph	ALBANY TOWN	4,322,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68005	Randolph	GREENSFORK TWP	71,603,930	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68006	Randolph	JACKSON TWP	41,252,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68007	Randolph	MONROE TWP	72,069,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68008	Randolph	FARMLAND TOWN	41,612,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68009	Randolph	PARKER CITY TOWN	40,993,010	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68010	Randolph	STONEY CREEK TWP	50,403,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68011	Randolph	UNION TWP	128,157,570	0	29,409	29,409	0.0%	0	0	0	0.0%	0	29,409	29,409	0.0%
68012	Randolph	LOSANTVILLE TOWN	6,141,440	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68013	Randolph	MODOC TOWN	4,791,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68014	Randolph	WARD TWP	52,620,090	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68015	Randolph	SARATOGA TOWN	9,423,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68016	Randolph	WASHINGTON TWP	87,541,950	1,813,900	1,638,076	3,451,976	3.9%	0	0	0	0.0%	1,813,900	1,638,076	3,451,976	3.9%
68017	Randolph	LYNN TOWN	51,279,410	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68018	Randolph	WAYNE TWP	94,956,030	3,505,970	6,425,137	9,931,107	10.5%	0	0	0	0.0%	3,505,970	6,425,137	9,931,107	10.5%
68019	Randolph	UNION CITY	114,738,680	124,340	63,037	187,377	0.2%	0	0	0	0.0%	124,340	63,037	187,377	0.2%
68020	Randolph	WHITE RIVER TWP	138,190,627	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
68021	Randolph	WINCHESTER CITY	275,587,180	97,260	37,248	134,508	0.0%	6,139,297	0	6,139,297	2.2%	6,236,557	37,248	6,273,805	2.3%
69001	Ripley	ADAMS TWP-SUNMAN DEARBORN	104,611,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69002	Ripley	ADAMS TWP-BATESVILLE SCHO	71,316,380	5,149,905	0	5,149,905	7.2%	0	0	0	0.0%	5,149,905	0	5,149,905	7.2%
69003	Ripley	BATESVILLE CITY-ADAMS TWP	105,409,410	220,722	195,447	416,169	0.4%	0	0	0	0.0%	220,722	195,447	416,169	0.4%
69004	Ripley	SUNMAN TOWN	52,194,540	3,628,720	2,883,152	6,511,872	12.5%	0	0	0	0.0%	3,628,720	2,883,152	6,511,872	12.5%
69005	Ripley	BROWN TWP	70,207,160	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69006	Ripley	CENTER TWP	52,135,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69007	Ripley	OSGOOD TOWN	50,573,490	1,081,696	827,640	1,909,336	3.8%	0	0	0	0.0%	1,081,696	827,640	1,909,336	3.8%
69008	Ripley	DELAWARE TWP	64,002,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69009	Ripley	FRANKLIN TWP	99,420,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69010	Ripley	MILAN TOWN-FRANKLIN TWP	43,458,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69011	Ripley	JACKSON TWP	47,627,700	148,150	0	148,150	0.3%	0	0	0	0.0%	148,150	0	148,150	0.3%
69012	Ripley	NAPOLEON TOWN	9,216,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69013	Ripley	JOHNSON TWP	86,514,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69014	Ripley	VERSAILLES TOWN	79,013,920	1,696,435	0	1,696,435	2.1%	0	0	0	0.0%	1,696,435	0	1,696,435	2.1%
69015	Ripley	LAUGHERY TWP-BATESVILLE S	66,443,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69016	Ripley	LAUGHERY TWP JAC CEN DEL	2,944,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69017	Ripley	BATESVILLE CITY-LAUGHERY SCHOO	234,127,240	781,051	2,070,607	2,851,658	1.2%	0	0	0	0.0%	781,051	2,070,607	2,851,658	1.2%
69018	Ripley	OTTER CREEK TWP	47,438,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69019	Ripley	HOLTON TOWN	9,786,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69020	Ripley	SHELBY TWP	41,916,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
69021	Ripley	WASHINGTON TWP	78,084,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

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				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
69022	Ripley	MILAN TOWN-WASHINGTON TWP	10,809,620	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70001	Rush	ANDERSON TWP	70,241,590	11,890	0	11,890	0.0%	0	0	0	0.0%	11,890	0	11,890	0.0%
70002	Rush	CENTER TWP	56,428,520	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70003	Rush	JACKSON TWP	32,670,970	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70004	Rush	NOBLE TWP	49,851,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70005	Rush	ORANGE TWP	54,912,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70006	Rush	POSEY TWP	65,303,140	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70007	Rush	RICHLAND TWP	35,484,070	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70008	Rush	RIPLEY TWP	76,836,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70009	Rush	CARTHAGE	30,382,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70010	Rush	RUSHVILLE TWP	109,927,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70011	Rush	RUSHVILLE CITY	260,579,654	2,490,568	3,784,850	6,275,418	2.4%	0	0	0	0.0%	2,490,568	3,784,850	6,275,418	2.4%
70012	Rush	UNION TWP	52,392,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70013	Rush	GLENWOOD CITY	6,230,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70014	Rush	WALKER TWP	49,806,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70015	Rush	WASHINGTON TWP	41,162,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
70016	Rush	RUSHVILLE CITY-JACKSON	47,724,640	1,592,130	19,522,410	21,114,540	44.2%	3,253,518	1,042,790	4,296,308	9.0%	4,845,648	20,565,200	25,410,848	53.2%
71001	St. Joseph	CENTRE TWP	367,520,930	2,369,900	289,990	2,659,890	0.7%	0	0	0	0.0%	2,369,900	289,990	2,659,890	0.7%
71002	St. Joseph	SOUTH BEND-CENTRE	510,079,690	15,624,770	445,450	16,070,220	3.2%	8,054,570	0	8,054,570	1.6%	23,679,340	445,450	24,124,790	4.7%
71003	St. Joseph	CLAY TWP	1,590,876,890	936,980	0	936,980	0.1%	0	0	0	0.0%	936,980	0	936,980	0.1%
71004	St. Joseph	SOUTH BEND-CLAY	116,755,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71005	St. Joseph	MISHAWAKA-CLAY	504,393,337	0	0	0	0.0%	242,930,470	0	242,930,470	48.2%	242,930,470	0	242,930,470	48.2%
71006	St. Joseph	INDIAN VILLAGE (CLAY)	6,247,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71007	St. Joseph	ROSELAND (CLAY)	40,873,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71008	St. Joseph	GERMAN TWP	237,705,889	86,030	0	86,030	0.0%	0	0	0	0.0%	86,030	0	86,030	0.0%
71009	St. Joseph	SOUTH BEND-GERMAN	661,360,950	44,476,780	10,342,010	54,818,790	8.3%	171,836,376	0	171,836,376	26.0%	216,313,156	10,342,010	226,655,166	34.3%
71010	St. Joseph	GREENE TWP	194,064,859	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71011	St. Joseph	HARRIS TWP	1,360,762,500	0	5,549,160	5,549,160	0.4%	0	0	0	0.0%	0	5,549,160	5,549,160	0.4%
71014	St. Joseph	LINCOLN TWP	50,943,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71015	St. Joseph	WALKERTON (LINCOLN)	105,862,542	721,510	75,670	797,180	0.8%	0	0	0	0.0%	721,510	75,670	797,180	0.8%
71016	St. Joseph	MADISON TWP	123,197,070	60,000	0	60,000	0.0%	0	0	0	0.0%	60,000	0	60,000	0.0%
71017	St. Joseph	OLIVE TWP	241,898,330	4,679,630	2,087,300	6,766,930	2.8%	19,084,476	9,925,210	29,009,686	12.0%	23,764,106	12,012,510	35,776,616	14.8%
71018	St. Joseph	NEW CARLISLE (OLIVE)	178,540,280	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71022	St. Joseph	MISHAWAKA(PENN)-PHM SCHOOL	621,053,136	232,920	514,220	747,140	0.1%	91,426,338	0	91,426,338	14.7%	91,659,258	514,220	92,173,478	14.8%
71023	St. Joseph	MISHAWAKA-PENN	1,192,662,059	3,173,260	2,583,770	5,757,030	0.5%	5,212,624	0	5,212,624	0.4%	8,385,884	2,583,770	10,969,654	0.9%
71025	St. Joseph	PORTAGE TWP	306,976,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71026	St. Joseph	SOUTH BEND (PORTAGE)	3,224,800,772	42,187,585	7,337,390	49,524,975	1.5%	92,089,804	12,116,770	104,206,574	3.2%	134,277,389	19,454,160	153,731,549	4.8%
71027	St. Joseph	UNION TWP	163,647,325	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71028	St. Joseph	LAKEVILLE (UNION)	28,201,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71029	St. Joseph	WARREN TWP	412,735,251	130,600	0	130,600	0.0%	0	0	0	0.0%	130,600	0	130,600	0.0%
71030	St. Joseph	OSCEOLA (PENN)	77,619,070	397,970	0	397,970	0.5%	0	0	0	0.0%	397,970	0	397,970	0.5%
71031	St. Joseph	PENN TWP-PHM SCHOOL	1,158,376,781	19,382,110	54,564,340	73,946,450	6.4%	12,484,871	14,002,197	26,487,068	2.3%	31,866,981	68,566,537	100,433,518	8.7%
71032	St. Joseph	PENN-MISHAWAKA SCHOOL	13,545,160	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71033	St. Joseph	SOUTH BEND-PENN	82,576,760	2,244,620	0	2,244,620	2.7%	0	0	0	0.0%	2,244,620	0	2,244,620	2.7%
71034	St. Joseph	LIBERTY TWP	131,599,443	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71035	St. Joseph	NORTH LIBERTY (LIBERTY)	51,427,085	1,621,880	0	1,621,880	3.2%	0	0	0	0.0%	1,621,880	0	1,621,880	3.2%
71036	St. Joseph	MISHAWAKA-HARRIS	141,663,550	0	0	0	0.0%	44,815,489	0	44,815,489	31.6%	44,815,489	0	44,815,489	31.6%
71037	St. Joseph	SOUTH BEND (WARREN)	30,667,149	13,062,340	0	13,062,340	42.6%	6,353,546	0	6,353,546	20.7%	19,415,886	0	19,415,886	63.3%
71041	St. Joseph	S. BEND CENTRE ANNEX #3	14,004,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
71042	St. Joseph	S. BEND PENN PHM ANNEX #1	599,200	74,880	0	74,880	12.5%	0	0	0	0.0%	74,880	0	74,880	12.5%
72001	Scott	FINLEY TWP	64,394,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
72002	Scott	JENNINGS TWP	132,050,430	2,896,120	14,625,680	17,521,800	13.3%	3,423,080	2,780,460	6,203,540	4.7%	6,319,200	17,406,140	23,725,340	18.0%
72003	Scott	AUSTIN TOWN	118,156,090	2,731,315	3,146,480	5,877,795	5.0%	2,272,475	0	2,272,475	1.9%	5,003,790	3,146,480	8,150,270	6.9%
72004	Scott	JOHNSON TWP	86,421,070	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
72005	Scott	LEXINGTON TWP	137,883,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
72007	Scott	VIENNA TWP	143,441,110	147,900	0	147,900	0.1%	0	0	0	0.0%	147,900	0	147,900	0.1%
72008	Scott	SCOTTSBURG CITY	347,857,480	3,340,245	8,324,330	11,664,575	3.4%	34,540,745	0	34,540,745	9.9%	37,880,990	8,324,330	46,205,320	13.3%
73001	Shelby	ADDISON TWP	139,251,350	0	270,885	270,885	0.2%	0	0	0	0.0%	0	270,885	270,885	0.2%
73002	Shelby	SHELBYVILLE CITY-ADDISON TWP	1,081,095,710	7,082,530	35,550,868	42,633,398	3.9%	19,116,898	0	19,116,898	1.8%	26,199,428	35,550,868	61,750,296	5.7%
73004	Shelby	BRANDYWINE TWP	115,869,810	735,071	1,077,692	1,812,763	1.6%	0	0	0	0.0%	735,071	1,077,692	1,812,763	1.6%
73005	Shelby	SHELBYVILLE CITY-BRANDYWINE TO	52,682,890	6,983,935	0	6,983,935	13.3%	0	0	0	0.0%	6,983,935	0	6,983,935	13.3%
73007	Shelby	HANOVER TWP	96,972,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73008	Shelby	MORRISTOWN TOWN	110,354,350	730,512	12,781,733	13,512,245	12.2%	9,306,591	22,335,855	31,642,446	28.7%	10,037,103	35,117,588	45,154,691	40.9%
73009	Shelby	HENDRICKS TWP	95,087,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73010	Shelby	JACKSON TWP	95,642,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73011	Shelby	LIBERTY TWP	97,990,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73012	Shelby	MARION TWP	90,294,600	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73013	Shelby	MORAL TWP	264,495,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73014	Shelby	NOBLE TWP	71,324,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73015	Shelby	ST. PAUL TOWN-DECATUR CO. SCHO	5,382,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
73016	Shelby	SHELBY TWP-EAST	38,659,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73017	Shelby	SHELBY TWP-WEST	55,871,540	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73018	Shelby	SUGAR CREEK TWP	73,148,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73019	Shelby	UNION TWP	65,427,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73020	Shelby	VAN BUREN TWP	95,003,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73021	Shelby	WASHINGTON TWP	73,002,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73022	Shelby	ST. PAUL TOWN-SHELBY EASTERN S	3,004,540	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73023	Shelby	SHELBYVILLE SHELBY WEST	6,725,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73024	Shelby	SHELBYVILLE CITY-MARION TWP	21,874,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73025	Shelby	EDINBURG TOWN-JACKSON TWP	8,385,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
73026	Shelby	SHELBYVILLE SHELBY EAST	23,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74001	Spencer	CARTER TWP	91,955,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74002	Spencer	DALE TOWN	84,703,490	627,740	0	627,740	0.7%	0	0	0	0.0%	627,740	0	627,740	0.7%
74003	Spencer	SANTA CLAUS TOWN-CARTER TWP	40,200,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74004	Spencer	CLAY TWP	40,114,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74005	Spencer	SANTA CLAUS TOWN-CLAY TWP	154,729,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74006	Spencer	GRASS TWP	354,827,560	21,870,500	183,832,110	205,702,610	58.0%	66,699,050	5,469,120	72,168,170	20.3%	88,569,550	189,301,230	277,870,780	78.3%
74007	Spencer	CHRISNEY TOWN	16,106,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74008	Spencer	HAMMOND TWP-NORTH	30,683,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74009	Spencer	HAMMOND TWP-SOUTH	19,905,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74010	Spencer	GRANDVIEW TOWN	23,317,580	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74011	Spencer	HARRISON TWP	142,390,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74012	Spencer	SANTA CLAUS TOWN-HARRISON TOWN	569,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74013	Spencer	HUFF TWP	75,644,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74014	Spencer	JACKSON TWP	30,731,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74015	Spencer	GENTRYVILLE TOWN	6,675,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74016	Spencer	LUCE TWP	116,261,875	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74017	Spencer	OHIO TWP	929,638,650	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
74018	Spencer	ROCKPORT CITY	67,826,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75001	Starke	CALIFORNIA TWP-NJSP SCH	15,283,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75002	Starke	CALIFORNIA TWP-KNOX SCH	142,442,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75003	Starke	CENTER TWP	121,649,570	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75004	Starke	KNOX CITY (CENTER)	187,004,220	109,855	0	109,855	0.1%	0	0	0	0.0%	109,855	0	109,855	0.1%
75007	Starke	JACKSON TWP	29,429,090	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75008	Starke	NORTH BEND TWP	104,811,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75009	Starke	OREGON TWP	176,716,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75011	Starke	RAILROAD TWP	72,454,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75012	Starke	WASHINGTON TWP	110,319,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75013	Starke	WAYNE TWP	121,538,480	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75014	Starke	NORTH JUDSON TOWN (WAYNE)	65,050,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75015	Starke	DAVIS TWP	36,473,030	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75016	Starke	HAMLET TOWN-DAVIS TWP	18,408,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
75017	Starke	HAMLET TOWN-OREGON TWP	5,632,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76001	Steuben	CLEAR LAKE TWP	34,633,330	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76002	Steuben	CLEAR LAKE TOWN	197,527,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76004	Steuben	FREMONT TOWN	181,701,200	6,277,700	10,222,140	16,499,840	9.1%	4,693,900	0	4,693,900	2.6%	10,971,600	10,222,140	21,193,740	11.7%
76005	Steuben	JACKSON TWP	132,522,270	580,600	0	580,600	0.4%	0	0	0	0.0%	580,600	0	580,600	0.4%
76006	Steuben	JAMESTOWN TWP	557,783,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76007	Steuben	MILLGROVE TWP	126,877,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76008	Steuben	ORLAND TOWN	25,726,010	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76009	Steuben	OTSEGO TWP	98,959,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76010	Steuben	HAMILTON TOWN	181,779,572	594,700	1,619,510	2,214,210	1.2%	0	0	0	0.0%	594,700	1,619,510	2,214,210	1.2%
76011	Steuben	PLEASANT TWP	566,637,340	65,200	95,560	160,760	0.0%	0	0	0	0.0%	65,200	95,560	160,760	0.0%
76012	Steuben	ANGOLA CITY	555,360,310	3,003,900	1,691,210	4,695,110	0.8%	0	0	0	0.0%	3,003,900	1,691,210	4,695,110	0.8%
76013	Steuben	RICHLAND TWP	24,230,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76014	Steuben	SALEM TWP	123,840,380	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76015	Steuben	HUDSON TOWN-SALEM TWP	22,542,690	0	699,510	699,510	3.1%	2,905,490	0	2,905,490	12.9%	2,905,490	699,510	3,605,000	16.0%
76016	Steuben	SCOTT TWP	64,689,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76017	Steuben	STEUBEN TWP	130,944,580	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76018	Steuben	ASHLEY TOWN	12,715,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76019	Steuben	HUDSON TOWN-STEUBEN TWP	6,043,920	0	60,430	60,430	1.0%	268,490	0	268,490	4.4%	268,490	60,430	328,920	5.4%
76021	Steuben	YORK TWP	37,351,050	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
76022	Steuben	FREMONT TWP	47,260,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77001	Sullivan	CASS TWP	46,829,160	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77002	Sullivan	DUGGER TOWN	22,923,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77003	Sullivan	CURRY TWP	71,872,396	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77004	Sullivan	FARMERSBURG TOWN	35,266,660	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77005	Sullivan	SHELBURN TOWN	24,472,060	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77006	Sullivan	FAIRBANKS TWP	71,138,218	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77007	Sullivan	GILL TWP	298,904,885	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

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				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
77008	Sullivan	MEROM TOWN	5,223,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77009	Sullivan	HADDON TWP	85,033,225	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77010	Sullivan	CARLISLE TOWN	16,847,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77011	Sullivan	HAMILTON TWP	169,191,845	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77012	Sullivan	SULLIVAN CITY	128,654,620	0	0	0	0.0%	518,100	0	518,100	0.4%	518,100	0	518,100	0.4%
77013	Sullivan	JACKSON TWP	51,404,095	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77014	Sullivan	HYMERA TOWN	16,131,385	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77015	Sullivan	JEFFERSON TWP	29,955,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
77016	Sullivan	TURMAN TWP	61,385,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
78001	Switzerland	COTTON TWP	65,607,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
78002	Switzerland	CRAIG TWP	36,713,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
78003	Switzerland	JEFFERSON TWP	53,361,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
78004	Switzerland	VEVAY TOWN	73,334,226	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
78005	Switzerland	PLEASANT TWP	57,607,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
78006	Switzerland	POSEY TWP	59,304,260	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
78007	Switzerland	PATRIOT TOWN	5,834,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
78008	Switzerland	YORK TWP	150,601,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79001	Tippecanoe	FAIRFIELD TWP-LSC-B	184,094,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79002	Tippecanoe	FAIRFIELD TWP-TSC	28,548,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79003	Tippecanoe	FAIRFIELD TWP-TSC-B	198,109,700	0	0	0	0.0%	4,600	0	4,600	0.0%	4,600	0	4,600	0.0%
79004	Tippecanoe	LAFAYETTE-FAIRFIELD TWP-LSC-B	2,885,862,640	5,301,920	5,750,410	11,052,330	0.4%	198,919,485	0	198,919,485	6.9%	204,221,405	5,750,410	209,971,815	7.3%
79005	Tippecanoe	LAFAYETTE-FAIRFIELD TWP-TSC-B	464,990,000	2,770,010	655,520	3,425,530	0.7%	62,052,220	0	62,052,220	13.3%	64,822,230	655,520	65,477,750	14.1%
79006	Tippecanoe	JACKSON TWP-TSC	57,633,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79007	Tippecanoe	LAURAMIE TWP	130,858,140	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79008	Tippecanoe	CLARKS HILL TOWN	20,630,960	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79009	Tippecanoe	PERRY TWP-TSC	334,261,130	1,636,400	0	1,636,400	0.5%	2,745,240	1,055,500	3,800,740	1.1%	4,381,640	1,055,500	5,437,140	1.6%
79010	Tippecanoe	PERRY TWP-TSC-B	92,362,680	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79011	Tippecanoe	RANDOLPH TWP-TSC	69,522,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79012	Tippecanoe	SHEFFIELD TWP-TSC	152,635,050	0	0	0	0.0%	898,190	0	898,190	0.6%	898,190	0	898,190	0.6%
79013	Tippecanoe	DAYTON TOWN-TSC	69,272,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79014	Tippecanoe	SHELBY TWP-BSC	133,734,920	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79015	Tippecanoe	SHELBY TWP-TSC	31,891,970	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79016	Tippecanoe	OTTERBEIN TOWN-BSC	16,758,460	21,990	48,700	70,690	0.4%	0	0	0	0.0%	21,990	48,700	70,690	0.4%
79017	Tippecanoe	TIPPECANOE TWP-TSC	264,649,480	431,480	92,180	523,660	0.2%	0	0	0	0.0%	431,480	92,180	523,660	0.2%
79018	Tippecanoe	TIPPECANOE TWP-TSC-B	58,462,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79019	Tippecanoe	BATTLE GROUND TOWN-TSC	72,908,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79020	Tippecanoe	SHADELAND TOWN-TSC	80,015,890	0	0	0	0.0%	86,950	0	86,950	0.1%	86,950	0	86,950	0.1%
79021	Tippecanoe	SHADELAND-TSC-B	257,269,340	649,360	37,965,640	38,615,000	15.0%	9,635,520	0	9,635,520	3.7%	10,284,880	37,965,640	48,250,520	18.8%
79022	Tippecanoe	WABASH TWP-TSC	330,561,810	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79023	Tippecanoe	WABASH TWP-TSC-B	664,566,010	0	159,900	159,900	0.0%	0	0	0	0.0%	0	159,900	159,900	0.0%
79024	Tippecanoe	WABASH TWP-WLCS-B	7,723,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79025	Tippecanoe	WEST LAFAYETTE CITY-TSC-B	26,262,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79026	Tippecanoe	WEST LAFAYETTE CITY-WLSC-B	1,089,553,160	0	0	0	0.0%	84,202,640	0	84,202,640	7.7%	84,202,640	0	84,202,640	7.7%
79027	Tippecanoe	WASHINGTON TWP-TSC	143,487,920	602,980	68,980	671,960	0.5%	0	0	0	0.0%	602,980	68,980	671,960	0.5%
79028	Tippecanoe	WAYNE TWP	96,730,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
79030	Tippecanoe	WEA TWP-TSC	206,391,690	0	0	0	0.0%	18,500	0	18,500	0.0%	18,500	0	18,500	0.0%
79031	Tippecanoe	WEA TWP-TSC-B	229,826,980	3,101,030	2,275,050	5,376,080	2.3%	4,456,060	600,000	5,056,060	2.2%	7,557,090	2,875,050	10,432,140	4.5%
79032	Tippecanoe	LAFAYETTE CITY-WEA TWP-LS	413,883,980	0	0	0	0.0%	61,387,085	0	61,387,085	14.8%	61,387,085	0	61,387,085	14.8%
79033	Tippecanoe	LAFAYETTE CITY-WEA TWP-TS	599,252,760	1,808,230	2,249,750	4,057,980	0.7%	29,350,510	0	29,350,510	4.9%	31,158,740	2,249,750	33,408,490	5.6%
79034	Tippecanoe	WEST LAFAYETTE CITY-TSC-B-C	182,135,450	0	0	0	0.0%	60,405,020	0	60,405,020	33.2%	60,405,020	0	60,405,020	33.2%
79035	Tippecanoe	WEST LAFAYETTE-WLSC-B-C	221,664,060	7,411,790	486,330	7,898,120	3.6%	34,154,290	0	34,154,290	15.4%	41,566,080	486,330	42,052,410	19.0%
79036	Tippecanoe	LAFAYETTE SHEFFIELD TSCB	288,996,840	5,753,850	74,436,400	80,190,250	27.7%	0	0	0	0.0%	5,753,850	74,436,400	80,190,250	27.7%
79037	Tippecanoe	LAF WEA TSC-B ANNEX	29,508,040	0	0	0	0.0%	2,134,300	348,910	2,483,210	8.4%	2,134,300	348,910	2,483,210	8.4%
80001	Tipton	CICERO TWP	254,947,640	1,596,638	425,600	2,022,238	0.8%	0	0	0	0.0%	1,596,638	425,600	2,022,238	0.8%
80002	Tipton	TIPTON CITY	239,674,990	1,228,782	3,774,169	5,002,951	2.1%	0	0	0	0.0%	1,228,782	3,774,169	5,002,951	2.1%
80003	Tipton	JEFFERSON TWP	83,307,460	36,650	0	36,650	0.0%	0	0	0	0.0%	36,650	0	36,650	0.0%
80004	Tipton	KEMPTON TOWN	11,264,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
80005	Tipton	LIBERTY TWP	118,789,240	166,478	0	166,478	0.1%	0	0	0	0.0%	166,478	0	166,478	0.1%
80006	Tipton	SHARPSVILLE TOWN	20,561,390	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
80007	Tipton	MADISON TWP	99,840,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
80008	Tipton	ELWOOD CITY	992,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
80009	Tipton	PRAIRIE TWP	94,650,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
80010	Tipton	WILDCAT TWP	57,302,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
80011	Tipton	WINDFALL TOWN	23,638,570	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
81001	Union	BROWNSVILLE TWP	39,096,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
81002	Union	CENTER TWP	69,841,220	890,240	3,892,616	4,782,856	6.8%	0	0	0	0.0%	890,240	3,892,616	4,782,856	6.8%
81003	Union	LIBERTY TOWN	69,525,490	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
81004	Union	HARMONY TWP	46,843,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
81005	Union	HARRISON TWP	40,975,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
81006	Union	LIBERTY TWP	51,177,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
81007	Union	UNION TWP	55,382,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
81008	Union	WEST COLLEGE CORNER TOWN	16,777,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
82017	Vanderburgh	ARMSTRONG TWP	91,699,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
82018	Vanderburgh	DARMSTADT TOWN-ARMSTRONG TWP	3,115,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
82019	Vanderburgh	CENTER TWP	1,438,542,070	2,419,720	1,360,620	3,780,340	0.3%	0	0	0	0.0%	2,419,720	1,360,620	3,780,340	0.3%
82020	Vanderburgh	EVANSVILLE CITY-CENTER TWP	956,480,890	5,362,070	6,191,260	11,553,330	1.2%	0	0	0	0.0%	5,362,070	6,191,260	11,553,330	1.2%
82021	Vanderburgh	DARMSTADT TOWN CENTER TWP	3,110,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
82022	Vanderburgh	GERMAN TWP	428,783,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
82023	Vanderburgh	DARMSTADT TOWN-GERMAN TWP	1,011,880	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
82024	Vanderburgh	PERRY TWP	789,918,160	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
82025	Vanderburgh	EVANSVILLE CITY-PERRY TWP	397,118,620	91,210	0	91,210	0.0%	0	0	0	0.0%	91,210	0	91,210	0.0%
82026	Vanderburgh	KNIGHT TWP	686,930,390	3,916,660	0	3,916,660	0.6%	211,584,086	0	211,584,086	30.8%	215,500,746	0	215,500,746	31.4%
82027	Vanderburgh	EVANSVILLE CITY-KNIGHT TWP	3,036,905,950	1,388,510	359,510	1,748,020	0.1%	0	0	0	0.0%	1,388,510	359,510	1,748,020	0.1%
82028	Vanderburgh	PIGEON TWP	20,880,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
82029	Vanderburgh	EVANSVILLE CITY-PIGEON TWP	1,970,517,637	68,574,400	36,069,370	104,643,770	5.3%	116,018,884	0	116,018,884	5.9%	184,593,284	36,069,370	220,662,654	11.2%
82030	Vanderburgh	SCOTT TWP	622,671,700	9,747,830	11,558,590	21,306,420	3.4%	21,644,978	6,400,930	28,045,908	4.5%	31,392,808	17,959,520	49,352,328	7.9%
82031	Vanderburgh	DARMSTADT TOWN-SCOTT TWP	92,787,180	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
82032	Vanderburgh	UNION TWP	21,332,330	1,200	0	1,200	0.0%	0	0	0	0.0%	1,200	0	1,200	0.0%
83001	Vermillion	CLINTON TWP	129,785,190	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
83002	Vermillion	CLINTON CIVIL CITY	152,400,060	1,604,000	0	1,604,000	1.1%	0	0	0	0.0%	1,604,000	0	1,604,000	1.1%
83003	Vermillion	FAIRVIEW PARK CIVIL TOWN	45,624,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
83004	Vermillion	UNIVERSAL CIVIL TOWN	7,291,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
83005	Vermillion	EUGENE TWP	365,422,260	218,250	99,654,290	99,872,540	27.3%	0	0	0	0.0%	218,250	99,654,290	99,872,540	27.3%
83006	Vermillion	CAYUGA CIVIL TOWN	30,360,470	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
83007	Vermillion	HELT TWP	271,985,570	299,800	0	299,800	0.1%	0	0	0	0.0%	299,800	0	299,800	0.1%
83008	Vermillion	DANA CIVIL TOWN	16,755,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
83009	Vermillion	HIGHLAND TWP	67,337,280	130,950	0	130,950	0.2%	0	0	0	0.0%	130,950	0	130,950	0.2%
83010	Vermillion	PERRYSVILLE CIVIL TOWN	10,473,720	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
83011	Vermillion	VERMILLION TWP	71,406,280	273,538	2,957,780	3,231,318	4.5%	0	0	0	0.0%	273,538	2,957,780	3,231,318	4.5%
83012	Vermillion	NEWPORT CIVIL TOWN	11,372,720	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
84001	Vigo	FAYETTE TWP	35,818,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
84002	Vigo	TERRE HAUTE CITY-HARRISON TOWN	2,386,935,950	15,219,515	81,368,241	96,587,756	4.0%	27,756,720	0	27,756,720	1.2%	42,976,235	81,368,241	124,344,476	5.2%
84003	Vigo	HONEY CREEK TWP	184,153,630	5,509,600	0	5,509,600	3.0%	0	0	0	0.0%	5,509,600	0	5,509,600	3.0%
84004	Vigo	HONEY CREEK TWP-SANIT	652,499,340	187,250	0	187,250	0.0%	0	0	0	0.0%	187,250	0	187,250	0.0%
84005	Vigo	TERRE HAUTE CITY-HONEY CREEK T	303,165,680	701,675	0	701,675	0.2%	0	0	0	0.0%	701,675	0	701,675	0.2%
84006	Vigo	LINTON TWP	77,603,980	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
84007	Vigo	LOST CREEK TWP	107,422,690	0	0	0	0.0%	449,960	0	449,960	0.4%	449,960	0	449,960	0.4%
84008	Vigo	LOST CREEK TWP-SANIT	116,810,620	0	0	0	0.0%	440,570	0	440,570	0.4%	440,570	0	440,570	0.4%
84009	Vigo	TERRE HAUTE CITY-LOST CREEK TO	342,216,210	73,460	351,730	425,190	0.1%	1,472,170	0	1,472,170	0.4%	1,545,630	351,730	1,897,360	0.6%
84010	Vigo	SEELYVILLE TOWN	36,699,680	32,210	1,402,290	1,434,500	3.9%	0	0	0	0.0%	32,210	1,402,290	1,434,500	3.9%
84011	Vigo	NEVINS TWP	95,792,250	35,750	0	35,750	0.0%	0	0	0	0.0%	35,750	0	35,750	0.0%
84012	Vigo	OTTER CREEK TWP	140,423,780	1,775,600	2,887,471	4,663,071	3.3%	0	0	0	0.0%	1,775,600	2,887,471	4,663,071	3.3%
84013	Vigo	OTTER CREEK TWP-SANIT	281,524,050	0	8,485,753	8,485,753	3.0%	0	0	0	0.0%	0	8,485,753	8,485,753	3.0%
84014	Vigo	TERRE HAUTE CITY-OTTER CREEK T	3,003,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
84015	Vigo	PIERSON TWP	86,599,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
84016	Vigo	PRAIRIE CREEK TWP	49,285,570	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
84017	Vigo	PRAIRIETON TWP	53,072,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
84018	Vigo	RILEY TWP	150,860,140	0	0	0	0.0%	5,635,690	0	5,635,690	3.7%	5,635,690	0	5,635,690	3.7%
84019	Vigo	RILEY TWP-SANIT	31,034,290	0	0	0	0.0%	235,510	0	235,510	0.8%	235,510	0	235,510	0.8%
84020	Vigo	RILEY TOWN	9,560,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
84021	Vigo	SUGAR CREEK TWP	595,142,420	0	175,691,527	175,691,527	29.5%	0	0	0	0.0%	0	175,691,527	175,691,527	29.5%
84022	Vigo	WEST TERRE HAUTE TOWN	58,462,990	278,700	0	278,700	0.5%	0	0	0	0.0%	278,700	0	278,700	0.5%
84023	Vigo	TERRE HAUTE CITY -- RILEY TOWN	8,349,510	1,514,870	0	1,514,870	18.1%	191,120	0	191,120	2.3%	1,705,990	0	1,705,990	20.4%
84024	Vigo	LINTON TWP - SANIT	133,330,920	14,973,964	9,883,698	24,857,662	18.6%	35,195,550	23,121,580	58,317,130	43.7%	50,169,514	33,005,278	83,174,792	62.4%
84025	Vigo	FAYETTE NEW GOSHEN FIRE	232,388,130	0	30,519,361	30,519,361	13.1%	0	0	0	0.0%	0	30,519,361	30,519,361	13.1%
85001	Wabash	CHESTER TWP	133,409,050	0	285,660	285,660	0.2%	0	0	0	0.0%	0	285,660	285,660	0.2%
85002	Wabash	NORTH MANCHESTER TOWN	270,227,650	1,245,610	331,100	1,576,710	0.6%	0	0	0	0.0%	1,245,610	331,100	1,576,710	0.6%
85003	Wabash	LAGRO TWP	153,599,550	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
85004	Wabash	LAGRO TOWN	11,863,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
85005	Wabash	LIBERTY TWP	87,021,250	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
85006	Wabash	LAFONTAINE TOWN	27,129,120	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
85007	Wabash	NOBLE TWP	233,454,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
85008	Wabash	WABASH CITY-WABASH CNTY SCHO	163,881,300	2,445,420	446,480	2,891,900	1.8%	0	0	0	0.0%	2,445,420	446,480	2,891,900	1.8%
85009	Wabash	WABASH CITY-WABASH CITY SCHOOL	411,016,470	1,428,640	2,456,750	3,885,390	0.9%	0	0	0	0.0%	1,428,640	2,456,750	3,885,390	0.9%
85010	Wabash	PAW PAW TWP	81,742,320	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
85011	Wabash	ROANN TOWN	12,556,070	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
85012	Wabash	PLEASANT TWP	135,862,430	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
85013	Wabash	WALTZ TWP	79,316,100	2,119,200	0	2,119,200	2.7%	0	0	0	0.0%	2,119,200	0	2,119,200	2.7%
86001	Warren	ADAMS TWP	32,794,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86002	Warren	PINE VILLAGE (ADAMS)	7,100,110	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

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				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
86003	Warren	JORDAN TWP	38,166,875	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86004	Warren	KENT TWP	16,685,881	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86005	Warren	STATE LINE (KENT)	5,727,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86006	Warren	LIBERTY TWP	64,832,225	1,344,739	2,768,341	4,113,080	6.3%	0	0	0	0.0%	1,344,739	2,768,341	4,113,080	6.3%
86007	Warren	MEDINA TWP	36,361,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86008	Warren	MOUND TWP	36,930,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86009	Warren	PIKE TWP	29,737,160	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86010	Warren	WEST LEBANON (PIKE)	23,683,400	107,937	0	107,937	0.5%	0	0	0	0.0%	107,937	0	107,937	0.5%
86011	Warren	PINE TWP	36,226,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86012	Warren	PRAIRIE TWP	38,178,123	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86013	Warren	STEUBEN TWP	46,146,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86014	Warren	WARREN TWP	41,009,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
86015	Warren	WASHINGTON TWP	31,397,550	523,110	0	523,110	1.7%	0	0	0	0.0%	523,110	0	523,110	1.7%
86016	Warren	WILLIAMSPORT	75,234,080	2,181,562	2,528,517	4,710,079	6.3%	0	0	0	0.0%	2,181,562	2,528,517	4,710,079	6.3%
87001	Warrick	ANDERSON TWP	698,878,600	0	5,985,935	5,985,935	0.9%	0	0	0	0.0%	0	5,985,935	5,985,935	0.9%
87002	Warrick	BOON TWP	395,623,210	301,700	0	301,700	0.1%	8,911,030	0	8,911,030	2.3%	9,212,730	0	9,212,730	2.3%
87003	Warrick	BOONVILLE CITY	238,994,650	665,720	0	665,720	0.3%	0	0	0	0.0%	665,720	0	665,720	0.3%
87005	Warrick	CHANDLER TOWN-BOON TWP	6,593,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87006	Warrick	CAMPBELL TWP	56,731,740	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87007	Warrick	GREER TWP	70,303,600	480,795	0	480,795	0.7%	0	0	0	0.0%	480,795	0	480,795	0.7%
87008	Warrick	ELBERFELD TOWN	25,262,150	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87009	Warrick	HART TWP	48,466,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87010	Warrick	LYNNVILLE TOWN	29,768,790	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87011	Warrick	LANE TWP	14,123,770	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87014	Warrick	NEWBURGH TOWN	193,310,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87015	Warrick	OWEN TWP	23,382,510	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87016	Warrick	PIGEON TWP	52,212,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87017	Warrick	SKELTON TWP	71,095,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87018	Warrick	TENNYSON TOWN	6,910,490	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
87019	Warrick	OHIO TWP	1,745,268,780	1,543,610	297,690	1,841,300	0.1%	13,160,500	0	13,160,500	0.8%	14,704,110	297,690	15,001,800	0.9%
87020	Warrick	CHANDLER TOWN-OHIO TWP	118,412,370	2,169,770	249,850	2,419,620	2.0%	0	0	0	0.0%	2,169,770	249,850	2,419,620	2.0%
88001	Washington	BROWN TWP	29,437,460	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88002	Washington	CAMPBELLSBURG TOWN	19,020,770	49,880	0	49,880	0.3%	0	0	0	0.0%	49,880	0	49,880	0.3%
88003	Washington	SALTILLO TOWN	2,653,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88004	Washington	FRANKLIN TWP	68,567,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88005	Washington	GIBSON TWP	48,048,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88006	Washington	LITTLE YORK TOWN	6,034,300	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88007	Washington	HOWARD TWP	50,303,690	0	75,780	75,780	0.2%	0	0	0	0.0%	0	75,780	75,780	0.2%
88008	Washington	JACKSON TWP	73,448,140	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88009	Washington	JEFFERSON TWP	33,008,450	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88010	Washington	MADISON TWP	22,580,820	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88011	Washington	LIVONIA TOWN	3,933,270	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88012	Washington	MONROE TWP	26,366,440	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88013	Washington	PIERCE TWP	68,427,100	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88014	Washington	NEW PEKIN TOWN-PIERCE TWP	23,810,650	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88015	Washington	POLK TWP	75,395,540	118,350	0	118,350	0.2%	0	0	0	0.0%	118,350	0	118,350	0.2%
88016	Washington	NEW PEKIN TOWN-POLK TWP	9,868,750	0	503,880	503,880	5.1%	0	0	0	0.0%	0	503,880	503,880	5.1%
88017	Washington	POSEY TWP	53,785,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88018	Washington	FREDERICKSBURG TOWN	2,702,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88019	Washington	HARDINSBURG TOWN	6,514,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88020	Washington	VERNON TWP	38,516,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
88021	Washington	WASHINGTON TWP	176,930,700	0	464,850	464,850	0.3%	0	0	0	0.0%	0	464,850	464,850	0.3%
88022	Washington	SALEM CITY	271,478,020	1,513,550	20,138,920	21,652,470	8.0%	0	0	0	0.0%	1,513,550	20,138,920	21,652,470	8.0%
89001	Wayne	ABINGTON TWP	44,072,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89002	Wayne	BOSTON TWP	56,833,020	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89003	Wayne	BOSTON TOWN	4,745,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89004	Wayne	CENTER TWP	149,734,350	7,855	308,240	316,095	0.2%	0	0	0	0.0%	7,855	308,240	316,095	0.2%
89005	Wayne	CENTER TWP - SANIT	105,289,830	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89006	Wayne	RICHMOND CITY -CENTER TWP	42,180,450	0	7,019,990	7,019,990	16.6%	0	0	0	0.0%	0	7,019,990	7,019,990	16.6%
89007	Wayne	CENTERVILLE TOWN	92,194,610	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89008	Wayne	CLAY TWP	41,428,090	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89009	Wayne	GREENS FORK TOWN	9,692,220	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89010	Wayne	DALTON TWP	30,022,940	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89011	Wayne	FRANKLIN TWP	69,784,720	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89012	Wayne	WHITEWATER TOWN	2,469,290	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89013	Wayne	GREENE TWP	60,783,200	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89014	Wayne	HARRISON TWP	24,841,800	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89015	Wayne	JACKSON TWP	88,612,220	1,256,310	0	1,256,310	1.4%	0	0	0	0.0%	1,256,310	0	1,256,310	1.4%
89016	Wayne	CAMBRIDGE CITY TOWN	83,750,710	0	1,021,410	1,021,410	1.2%	0	0	0	0.0%	0	1,021,410	1,021,410	1.2%
89017	Wayne	DUBLIN TOWN	21,588,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV -Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
89018	Wayne	EAST GERMANTOWN TOWN	7,450,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89019	Wayne	MOUNT AUBURN TOWN	4,607,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89020	Wayne	JEFFERSON TWP	89,655,810	18,600	0	18,600	0.0%	0	0	0	0.0%	18,600	0	18,600	0.0%
89021	Wayne	HAGERSTOWN TOWN	89,445,290	929,610	182,998	1,112,608	1.2%	0	0	0	0.0%	929,610	182,998	1,112,608	1.2%
89022	Wayne	NEW GARDEN TWP	70,501,340	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89023	Wayne	FOUNTAIN CITY TOWN	24,480,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89024	Wayne	PERRY TWP	34,415,860	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89025	Wayne	ECONOMY TOWN	4,665,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89026	Wayne	WASHINGTON TWP	60,499,430	109,700	0	109,700	0.2%	0	0	0	0.0%	109,700	0	109,700	0.2%
89027	Wayne	MILTON TOWN	13,444,390	100	0	100	0.0%	0	0	0	0.0%	100	0	100	0.0%
89028	Wayne	WAYNE TWP	189,137,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89029	Wayne	WAYNE TWP - SANIT	88,513,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89030	Wayne	RICHMOND CITY -WAYNE TWP	2,285,821,930	21,339,882	31,213,901	52,553,783	2.3%	53,907,130	0	53,907,130	2.4%	75,247,012	31,213,901	106,460,913	4.7%
89031	Wayne	SPRING GROVE TOWN	26,717,350	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89032	Wayne	WEBSTER TWP	58,035,360	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89033	Wayne	RICHMOND BOSTON TWP AIRPORT	4,723,900	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
89034	Wayne	RICHMOND CITY-WEBSTER TWP	10,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90001	Wells	CHESTER TWP	188,471,720	51,350	49,091,722	49,143,072	26.1%	0	0	0	0.0%	51,350	49,091,722	49,143,072	26.1%
90002	Wells	PONETO TOWN-CHESTER TWP	433,780	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90003	Wells	HARRISON TWP	137,417,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90004	Wells	BLUFFTON CITY-HARRISON TWP	359,205,570	2,478,540	14,996,658	17,475,198	4.9%	0	0	0	0.0%	2,478,540	14,996,658	17,475,198	4.9%
90005	Wells	PONETO TOWN-HARRISON TWP	1,530,970	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90006	Wells	VERRA CRUZ TOWN	2,620,520	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90007	Wells	JACKSON TWP	54,438,080	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90008	Wells	JEFFERSON TWP	138,127,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90009	Wells	OSSIAN TOWN	173,845,480	2,212,969	7,027,206	9,240,175	5.3%	0	0	0	0.0%	2,212,969	7,027,206	9,240,175	5.3%
90010	Wells	LANCASTER TWP	176,453,250	2,479,500	0	2,479,500	1.4%	0	0	0	0.0%	2,479,500	0	2,479,500	1.4%
90011	Wells	BLUFFTON CITY-LANCASTER TWP-N	153,832,116	594,040	960,420	1,554,460	1.0%	0	0	0	0.0%	594,040	960,420	1,554,460	1.0%
90012	Wells	BLUFFTON CITY-LANCASTER TWP-BL	8,633,390	0	1,560,000	1,560,000	18.1%	0	0	0	0.0%	0	1,560,000	1,560,000	18.1%
90013	Wells	LIBERTY TWP	65,722,840	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90014	Wells	PONETO TOWN-LIBERTY TWP	3,743,420	0	63,511	63,511	1.7%	0	0	0	0.0%	0	63,511	63,511	1.7%
90015	Wells	NOTTINGHAM TWP	62,942,280	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90016	Wells	ROCKCREEK TWP	72,557,790	312,161	210,007	522,168	0.7%	0	0	0	0.0%	312,161	210,007	522,168	0.7%
90017	Wells	MARKLE TOWN-ROCKCREEK TWP	21,427,210	542,612	213,400	756,012	3.5%	0	0	0	0.0%	542,612	213,400	756,012	3.5%
90018	Wells	UNIONDALE TOWN-ROCKCREEK TWP	6,368,890	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90019	Wells	UNION TWP	90,957,720	29,100	0	29,100	0.0%	0	0	0	0.0%	29,100	0	29,100	0.0%
90020	Wells	MARKLE TOWN-UNION TWP	4,116,850	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90021	Wells	UNIONDALE TOWN-UNION TWP	1,725,910	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90022	Wells	ZANESVILLE TOWN-UNION TWP	17,537,870	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
90024	Wells	BLUFF-LAN/NW/ANNEX	11,328,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91001	White	BIG CREEK TWP	45,700,170	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91002	White	CHALMERS TOWN	19,380,710	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91003	White	CASS TWP-Pioneer Regional	23,871,990	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91004	White	CASS TWP-Twin Lakes Schoo	15,212,370	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91005	White	HONEY CREEK TWP-North Whi	68,164,560	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91006	White	HONEY CREEK TWP-Twin Lake	1,580,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91007	White	REYNOLDS TOWN	20,494,700	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91008	White	JACKSON TWP	19,596,610	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91009	White	BURNETTSVILLE TOWN	13,690,500	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91010	White	LIBERTY TWP-North White S	132,499,400	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91011	White	LIBERTY TWP-Twin Lakes Sc	59,593,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91012	White	LINCOLN TWP	37,277,670	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91013	White	MONON TWP	178,736,680	0	725,338	725,338	0.4%	0	0	0	0.0%	0	725,338	725,338	0.4%
91014	White	MONON TOWN	43,292,040	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91015	White	PRAIRIE TWP	139,403,420	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91016	White	BROOKSTON TOWN	66,756,210	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91017	White	PRINCETON TWP	78,832,950	577,437	245,019	822,456	1.0%	0	0	0	0.0%	577,437	245,019	822,456	1.0%
91018	White	WOLCOTT TOWN	44,610,960	320,190	0	320,190	0.7%	0	0	0	0.0%	320,190	0	320,190	0.7%
91019	White	ROUND GROVE TWP	48,641,230	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91020	White	UNION TWP	375,894,630	913,800	297,322	1,211,122	0.3%	0	0	0	0.0%	913,800	297,322	1,211,122	0.3%
91021	White	MONTICELLO CITY	369,053,780	413,260	84,010	497,270	0.1%	15,408,517	0	15,408,517	4.2%	15,821,777	84,010	15,905,787	4.3%
91022	White	WEST POINT TWP-Frontier S	15,399,310	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
91023	White	WEST POINT TWP-Tri CNTY	65,150,081	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
92001	Whitley	CLEVELAND TWP	104,345,750	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
92002	Whitley	SOUTH WHITLEY TOWN	74,179,830	74,500	48,096	122,596	0.2%	0	0	0	0.0%	74,500	48,096	122,596	0.2%
92003	Whitley	COLUMBIA TWP	132,485,950	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
92004	Whitley	COLUMBIA CITY	401,182,830	742,409	934,470	1,676,879	0.4%	1,459,225	0	1,459,225	0.4%	2,201,634	934,470	3,136,104	0.8%
92005	Whitley	ETNA TROY TWP	104,283,590	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
92006	Whitley	JEFFERSON TWP	166,712,940	31,730	647,863	679,593	0.4%	0	0	0	0.0%	31,730	647,863	679,593	0.4%
92007	Whitley	RICHLAND TWP	89,651,910	0	87,694	87,694	0.1%	0	0	0	0.0%	0	87,694	87,694	0.1%

Abatement and TIF Assessed Value for 2005 Pay 2006

Dist #	County	District	Gross AV	AV-Abatements				AV-TIF				Total AV: Abatements & TIF			
				Real	Pers	Total	% GAV	Real	Pers	Total	% GAV	Real	Pers	Total	% GAV
92008	Whitley	LARWILL TOWN	8,749,010	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
92009	Whitley	SMITH TWP	192,819,960	1,689,920	470,809	2,160,729	1.1%	0	0	0	0.0%	1,689,920	470,809	2,160,729	1.1%
92010	Whitley	CHURUBUSCO TOWN	72,704,530	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
92011	Whitley	THORNCREEK TWP	263,357,760	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
92012	Whitley	UNION TWP	406,742,250	32,350,208	130,289,868	162,640,076	40.0%	54,206,432	18,319,393	72,525,825	17.8%	86,556,640	148,609,261	235,165,901	57.8%
92013	Whitley	WASHINGTON TWP	80,844,630	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%
92014	Whitley	COLUMBIA CITY/UNION TWP	5,822,000	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
County Totals											
01	Adams		286,801	526,142	812,943	6,405	56,406	62,811	293,206	582,548	875,754
02	Allen		2,045,315	3,018,706	5,064,020	8,065,269	480,981	8,546,251	10,110,584	3,499,687	13,610,271
03	Bartholomew		936,563	2,491,418	3,427,981	154,437	0	154,437	1,091,001	2,491,418	3,582,418
04	Benton		49,739	41,501	91,240	0	0	0	49,739	41,501	91,240
05	Blackford		106,698	110,530	217,228	42,327	0	42,327	149,026	110,530	259,555
06	Boone		2,459,425	77,609	2,537,034	2,128,324	155,273	2,283,596	4,587,749	232,881	4,820,630
07	Brown		0	0	0	0	0	0	0	0	0
08	Carroll		3,253	0	3,253	297,067	270,981	568,048	300,320	270,981	571,301
09	Cass		181,438	0	181,438	84,985	0	84,985	266,424	0	266,424
10	Clark		460,236	981,115	1,441,351	4,991,293	289,061	5,280,354	5,451,529	1,270,176	6,721,705
11	Clay		69,929	170,529	240,458	68,229	0	68,229	138,158	170,529	308,687
12	Clinton		158,080	290,894	448,973	0	0	0	158,080	290,894	448,973
13	Crawford		0	0	0	276,507	55,844	332,351	276,507	55,844	332,351
14	Daviess		220,682	76,602	297,284	372,250	73,267	445,517	592,932	149,869	742,801
15	Dearborn		157,851	56,798	214,649	268,471	0	268,471	426,322	56,798	483,120
16	Decatur		251,306	601,306	852,612	1,809,436	0	1,809,436	2,060,742	601,306	2,662,048
17	DeKalb		573,658	2,885,746	3,459,404	2,808,884	2,652,274	5,461,158	3,382,541	5,538,020	8,920,561
18	Delaware		377,475	0	377,475	3,985,746	20,619	4,006,365	4,363,221	20,619	4,383,840
19	Dubois		21,631	7,773	29,404	549,755	101,462	651,217	571,386	109,235	680,621
20	Elkhart		593,035	130,467	723,502	3,226,470	0	3,226,470	3,819,505	130,467	3,949,972
21	Fayette		43,106	698,985	742,091	0	0	0	43,106	698,985	742,091
22	Floyd		479,887	246,361	726,248	2,126,065	0	2,126,065	2,605,952	246,361	2,852,313
23	Fountain		53,121	202,083	255,203	168,702	243,593	412,295	221,823	445,675	667,498
24	Franklin		16,206	413	16,618	0	0	0	16,206	413	16,618
25	Fulton		46,225	49,987	96,212	0	0	0	46,225	49,987	96,212
26	Gibson		2,130,466	6,552,511	8,682,978	2,179,685	1,350,268	3,529,953	4,310,151	7,902,779	12,212,931
27	Grant		1,013,792	1,944,283	2,958,075	1,069,638	483,138	1,552,776	2,083,430	2,427,421	4,510,851
28	Greene		14,767	8,743	23,510	142,699	345,511	488,210	157,466	354,254	511,720
29	Hamilton		1,276,058	2,463,490	3,739,548	14,669,743	0	14,669,743	15,945,802	2,463,490	18,409,291
30	Hancock		551,748	21,150	572,898	755,262	870,344	1,625,606	1,307,010	891,494	2,198,504
31	Harrison		16,694	456,839	473,533	0	0	0	16,694	456,839	473,533
32	Hendricks		6,473,402	683,275	7,156,677	7,060,952	641,410	7,702,362	13,534,354	1,324,685	14,859,039
33	Henry		371,802	624,408	996,209	455,024	459,865	914,889	826,825	1,084,273	1,911,098
34	Howard		992,940	12,827,875	13,820,814	0	0	0	992,940	12,827,875	13,820,814
35	Huntington		322,270	410,658	732,927	1,180,310	0	1,180,310	1,502,579	410,658	1,913,237
36	Jackson		287,814	1,233,731	1,521,545	0	0	0	287,814	1,233,731	1,521,545
37	Jasper		250,171	419,563	669,734	537,437	0	537,437	787,608	419,563	1,207,171
38	Jay		53,095	738,953	792,048	0	0	0	53,095	738,953	792,048
39	Jefferson		145,345	386,512	531,858	985,616	0	985,616	1,130,961	386,512	1,517,474
40	Jennings		248,441	328,310	576,751	787,198	487,362	1,274,560	1,035,640	815,671	1,851,311
41	Johnson		1,164,297	630,347	1,794,644	2,708,072	1,064,354	3,772,427	3,872,369	1,694,701	5,567,071
42	Knox		160,120	2,307,696	2,467,817	701,516	0	701,516	861,637	2,307,696	3,169,333
43	Kosciusko		138,082	336,586	474,667	1,266,026	253,775	1,519,801	1,404,108	590,360	1,994,468
44	LaGrange		63,782	104,308	168,090	1,590,361	0	1,590,361	1,654,143	104,308	1,758,451
45	Lake		9,193,257	17,262,329	26,455,586	16,215,526	5,613,006	21,828,531	25,408,783	22,875,335	48,284,118

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
County Totals											
46	LaPorte		208,480	0	208,480	3,126,649	46,006	3,172,655	3,335,129	46,006	3,381,135
47	Lawrence		361,523	481,888	843,411	23,193	53,878	77,071	384,716	535,766	920,482
48	Madison		2,812,431	1,553,192	4,365,623	3,342,208	0	3,342,208	6,154,639	1,553,192	7,707,831
49	Marion		6,459,541	16,429,819	22,889,360	45,093,191	5,133,513	50,226,704	51,552,732	21,563,332	73,116,064
50	Marshall		413,778	352,944	766,722	1,184,091	0	1,184,091	1,597,869	352,944	1,950,812
51	Martin		11,462	0	11,462	0	0	0	11,462	0	11,462
52	Miami		80,255	208,805	289,060	175,043	48,333	223,376	255,298	257,138	512,436
53	Monroe		1,035,512	548,201	1,583,714	5,115,636	300,881	5,416,517	6,151,148	849,083	7,000,231
54	Montgomery		278,948	1,171,385	1,450,333	572,105	0	572,105	851,053	1,171,385	2,022,438
55	Morgan		404,055	867,175	1,271,230	1,144,199	0	1,144,199	1,548,254	867,175	2,415,428
56	Newton		364,092	114,914	479,005	0	0	0	364,092	114,914	479,005
57	Noble		457,701	902,719	1,360,420	1,392,234	323,064	1,715,298	1,849,935	1,225,784	3,075,719
58	Ohio		0	0	0	0	0	0	0	0	0
59	Orange		19,826	9,153	28,979	3,677	0	3,677	23,503	9,153	32,656
60	Owen		0	0	0	0	0	0	0	0	0
61	Parke		21,043	55,834	76,877	0	0	0	21,043	55,834	76,877
62	Perry		27,293	520,872	548,165	675,935	973,226	1,649,160	703,228	1,494,098	2,197,325
63	Pike		280	0	280	0	0	0	280	0	280
64	Porter		1,007,981	1,365,350	2,373,332	7,071,978	199,889	7,271,868	8,079,960	1,565,240	9,645,199
65	Posey		28,092	137,224	165,316	0	0	0	28,092	137,224	165,316
66	Pulaski		29,413	37,575	66,987	0	0	0	29,413	37,575	66,987
67	Putnam		147,725	593,277	741,001	646,635	0	646,635	794,360	593,277	1,387,637
68	Randolph		91,778	153,503	245,281	162,527	0	162,527	254,305	153,503	407,809
69	Ripley		189,871	118,040	307,911	0	0	0	189,871	118,040	307,911
70	Rush		115,809	804,027	919,836	92,329	35,992	128,321	208,137	840,019	1,048,156
71	St. Joseph		5,623,585	2,740,768	8,364,353	25,427,486	1,232,325	26,659,811	31,051,071	3,973,093	35,024,164
72	Scott		210,723	650,873	861,595	894,006	66,500	960,506	1,104,729	717,373	1,822,102
73	Shelby		330,856	1,257,611	1,588,467	615,798	457,243	1,073,041	946,654	1,714,855	2,661,508
74	Spencer		339,408	3,100,534	3,439,943	1,001,130	92,243	1,093,373	1,340,538	3,192,777	4,533,315
75	Starke		3,173	0	3,173	0	0	0	3,173	0	3,173
76	Steuben		153,888	228,955	382,843	112,129	0	112,129	266,017	228,955	494,972
77	Sullivan		0	0	0	14,670	0	14,670	14,670	0	14,670
78	Switzerland		0	0	0	0	0	0	0	0	0
79	Tippecanoe		555,847	2,616,245	3,172,092	10,910,643	34,700	10,945,343	11,466,490	2,650,945	14,117,435
80	Tipton		59,493	128,763	188,257	0	0	0	59,493	128,763	188,257
81	Union		15,907	79,282	95,189	0	0	0	15,907	79,282	95,189
82	Vanderburgh		2,219,394	1,546,793	3,766,186	6,915,331	125,731	7,041,062	9,134,724	1,672,524	10,807,248
83	Vermillion		57,739	1,917,613	1,975,352	0	0	0	57,739	1,917,613	1,975,352
84	Vigo		935,670	7,555,115	8,490,785	1,658,636	520,857	2,179,493	2,594,306	8,075,972	10,670,278
85	Wabash		152,636	104,603	257,239	0	0	0	152,636	104,603	257,239
86	Warren		73,444	105,518	178,962	0	0	0	73,444	105,518	178,962
87	Warrick		89,163	106,024	195,187	320,850	0	320,850	410,013	106,024	516,038
88	Washington		46,852	703,985	750,836	0	0	0	46,852	703,985	750,836
89	Wayne		575,518	1,247,428	1,822,946	1,333,399	0	1,333,399	1,908,917	1,247,428	3,156,344
90	Wells		157,328	1,309,204	1,466,532	0	0	0	157,328	1,309,204	1,466,532
91	White		34,627	22,781	57,408	293,889	0	293,889	328,515	22,781	351,297
92	Whitley		519,043	2,218,560	2,737,603	835,238	305,858	1,141,096	1,354,281	2,524,418	3,878,699
	State Total		**61,181,187**	**116,473,077**	**177,654,264**	**203,890,520**	**25,919,034**	**229,809,555**	**265,071,707**	**142,392,111**	**407,463,819**

Prepared by Legislative Services Agency, August 13, 2007.

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
01001	Adams	NORTH BLUE CREEK TWP	521	267	788	0	0	0	521	267	788
01002	Adams	SOUTH BLUE CREEK TWP	0	0	0	0	0	0	0	0	0
01003	Adams	NORTH FRENCH TWP	0	0	0	0	0	0	0	0	0
01004	Adams	SOUTH FRENCH TWP	0	0	0	0	0	0	0	0	0
01005	Adams	HARTFORD TWP	0	0	0	0	0	0	0	0	0
01006	Adams	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
01007	Adams	KIRKLAND TWP	0	0	0	0	0	0	0	0	0
01008	Adams	NORTH MONROE TWP	0	0	0	0	0	0	0	0	0
01009	Adams	SOUTH MONROE TWP	1,765	0	1,765	0	0	0	1,765	0	1,765
01010	Adams	BERNE CITY-MONROE TWP	63,165	149,504	212,669	6,405	56,406	62,811	69,569	205,911	275,480
01011	Adams	MONROE TOWN-MONROE TWP	0	0	0	0	0	0	0	0	0
01012	Adams	PREBLE TWP	2,346	3,602	5,948	0	0	0	2,346	3,602	5,948
01013	Adams	ROOT TWP	5,959	26	5,986	0	0	0	5,959	26	5,986
01014	Adams	DECATUR CITY-ROOT TWP	76,026	52,311	128,337	0	0	0	76,026	52,311	128,337
01015	Adams	ST. MARYS TWP	0	0	0	0	0	0	0	0	0
01016	Adams	UNION TWP	0	0	0	0	0	0	0	0	0
01017	Adams	WABASH TWP	0	0	0	0	0	0	0	0	0
01018	Adams	BERNE CITY-WABASH TWP	0	2,584	2,584	0	0	0	0	2,584	2,584
01019	Adams	GENEVA TOWN	61,911	222,563	284,474	0	0	0	61,911	222,563	284,474
01020	Adams	SOUTH WASHINGTON TWP	291	0	291	0	0	0	291	0	291
01021	Adams	NORTH WASHINGTON TWP	0	0	0	0	0	0	0	0	0
01022	Adams	DECATUR CITY-WASHINGTON TWP	74,817	95,284	170,101	0	0	0	74,817	95,284	170,101
01023	Adams	MONROE TOWN-WASHINGTON TWP	0	0	0	0	0	0	0	0	0
02038	Allen	ABOITE TWP (11)	194,193	229,345	423,538	14,548	0	14,548	208,741	229,345	438,086
02039	Allen	ADAMS TWP (12)	673	0	673	0	0	0	673	0	673
02040	Allen	ADAMS TWP-TRANSPORTATION	0	1,083	1,083	0	0	0	0	1,083	1,083
02041	Allen	NEW HAVEN CITY ADAMS TWP TRANS	148,703	176,261	324,964	2,968	0	2,968	151,671	176,261	327,932
02042	Allen	CEDAR CREEK TWP (13)	3,239	14,060	17,300	0	0	0	3,239	14,060	17,300
02043	Allen	GRABILL TOWN (40)	39,104	1,448	40,552	0	0	0	39,104	1,448	40,552
02044	Allen	EEL RIVER TWP (14)	0	0	0	0	0	0	0	0	0
02045	Allen	JACKSON TWP (15)	0	0	0	0	0	0	0	0	0
02046	Allen	JEFFERSON TWP (16)	10,807	27,587	38,394	91,005	53,778	144,783	101,812	81,365	183,178
02047	Allen	NEW HAVEN JEFFERSON TWP TRANS	997	18,765	19,762	2,931	0	2,931	3,928	18,765	22,693
02048	Allen	LAFAYETTE TWP (17)	54,548	737,828	792,376	198,357	336,193	534,549	252,905	1,074,020	1,326,925
02049	Allen	LAKE TWP (18)	0	0	0	0	0	0	0	0	0
02050	Allen	MADISON TWP (19)	582	0	582	0	0	0	582	0	582
02051	Allen	MARION TWP (20)	0	0	0	0	0	0	0	0	0
02052	Allen	MAUMEE TWP (21)	0	0	0	0	0	0	0	0	0
02053	Allen	WOODBURN CITY (55)	4,054	9,879	13,934	0	0	0	4,054	9,879	13,934
02054	Allen	MILAN TWP (22)	0	234,895	234,895	0	17,361	17,361	0	252,256	252,256
02055	Allen	MONROE TWP (23)	0	0	0	0	0	0	0	0	0
02056	Allen	MONROEVILLE TOWN (45)	0	0	0	152,802	73,649	226,451	152,802	73,649	226,451
02057	Allen	PERRY TWP (24)	0	0	0	0	0	0	0	0	0
02058	Allen	HUNTERTOWN TOWN (42)	9,783	729	10,512	0	0	0	9,783	729	10,512
02059	Allen	PLEASANT TWP (25)	13,125	0	13,125	485,929	0	485,929	499,054	0	499,054
02060	Allen	PLEASANT TWP-TRANS (47)	0	0	0	0	0	0	0	0	0
02061	Allen	SCIPIO TWP (26)	0	0	0	0	0	0	0	0	0
02062	Allen	SPRINGFIELD TWP (27)	0	0	0	0	0	0	0	0	0
02063	Allen	ST. JOSEPH TWP (28)	0	0	0	0	0	0	0	0	0
02064	Allen	ST. JOSEPH TWP-TRANS (77)	0	0	0	0	0	0	0	0	0
02065	Allen	WASHINGTON TWP (29)	15,295	1,710	17,005	263,975	0	263,975	279,270	1,710	280,980
02066	Allen	WASHINGTON TWP-TRANS (87)	0	0	0	0	0	0	0	0	0
02067	Allen	WAYNE TWP (31)	0	0	0	0	0	0	0	0	0
02068	Allen	WAYNE TWP-TRANS (30)	0	0	0	139	0	139	139	0	139

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
02069	Allen	FORT WAYNE ADAMS TWP FT WAYNE	0	21,807	21,807	0	0	0	0	21,807	21,807
02070	Allen	FORT WAYNE ADAMS TWP EACS (65)	0	0	0	0	0	0	0	0	0
02071	Allen	FORT WAYNE PLEASANT TWP (70)	21,980	0	21,980	225,685	0	225,685	247,665	0	247,665
02072	Allen	FORT WAYNE ST. JOSEPH TWP (75)	52,159	4,719	56,878	702,334	0	702,334	754,493	4,719	759,211
02073	Allen	FT WAYNE WASHINGTON TWP (80)	564,608	735,092	1,299,699	676,474	0	676,474	1,241,082	735,092	1,976,174
02074	Allen	FORT WAYNE WAYNE TWP (91-95)	822,598	572,658	1,395,256	4,813,589	0	4,813,589	5,636,187	572,658	6,208,845
02075	Allen	FORT WAYNE ABOITE TWP (59)	0	0	0	0	0	0	0	0	0
02076	Allen	FORT WAYNE WAYNE FIRE DIST (96	0	0	0	320	0	320	320	0	320
02077	Allen	FT WAYNE ADAMS TWP NH-PARK-EAC	10,416	146,532	156,948	0	0	0	10,416	146,532	156,948
02079	Allen	ZANESVILLE TOWN (44)	0	0	0	0	0	0	0	0	0
02080	Allen	FT WAYNE PLEASANT - FIRE (71)	63,278	84,307	147,584	434,213	0	434,213	497,491	84,307	581,797
02082	Allen	LEO-CEDARVILLE-CEDAR CREEK TWP	0	0	0	0	0	0	0	0	0
02085	Allen	NEW HAVEN ST.JOE	15,173	0	15,173	0	0	0	15,173	0	15,173
02087	Allen	EEL RIVER HUNTERTOWN	0	0	0	0	0	0	0	0	0
02088	Allen	N.H. ST. JOE ANNEX	0	0	0	0	0	0	0	0	0
02091	Allen	FT.WAYNE PERRY	0	0	0	0	0	0	0	0	0
02092	Allen	N.H. ADAMS ASHFORD	0	0	0	0	0	0	0	0	0
02093	Allen	N.H. JEFFERSON EASTBRK	0	0	0	0	0	0	0	0	0
02094	Allen	N.H. ADAMS WOODFLD	0	0	0	0	0	0	0	0	0
02095	Allen	FW WASHINGTON ANNEX	0	0	0	0	0	0	0	0	0
02096	Allen	N,H,ADAMS WOODFLD II	0	0	0	0	0	0	0	0	0
03001	Bartholomew	CLAY TWP	0	0	0	0	0	0	0	0	0
03002	Bartholomew	COLUMBUS CITY-CLAY TWP	0	0	0	0	0	0	0	0	0
03003	Bartholomew	CLIFTY TWP	0	0	0	0	0	0	0	0	0
03004	Bartholomew	COLUMBUS TWP	0	0	0	0	0	0	0	0	0
03005	Bartholomew	COLUMBUS CITY-COLUMBUS TWP	187,487	1,401,350	1,588,837	65,849	0	65,849	253,336	1,401,350	1,654,686
03006	Bartholomew	FLATROCK TWP	0	0	0	0	0	0	0	0	0
03007	Bartholomew	COLUMBUS CITY-FLATROCK TWP	0	0	0	0	0	0	0	0	0
03008	Bartholomew	CLIFFORD TOWN	0	0	0	0	0	0	0	0	0
03009	Bartholomew	GERMAN TWP	21,739	15,075	36,814	0	0	0	21,739	15,075	36,814
03010	Bartholomew	EDINBURGH TOWN	0	0	0	0	0	0	0	0	0
03011	Bartholomew	HARRISON TWP	0	0	0	0	0	0	0	0	0
03012	Bartholomew	HAWCREEK TWP	0	0	0	0	0	0	0	0	0
03013	Bartholomew	HARTSVILLE TOWN	0	0	0	0	0	0	0	0	0
03014	Bartholomew	HOPE TOWN	957	0	957	0	0	0	957	0	957
03015	Bartholomew	JACKSON TWP	0	0	0	0	0	0	0	0	0
03016	Bartholomew	OHIO TWP	0	0	0	0	0	0	0	0	0
03017	Bartholomew	ROCKCREEK TWP	0	0	0	0	0	0	0	0	0
03018	Bartholomew	SANDCREEK TWP	0	0	0	0	0	0	0	0	0
03019	Bartholomew	ELIZABETHTOWN TOWN	0	0	0	0	0	0	0	0	0
03020	Bartholomew	WAYNE TWP	0	0	0	0	0	0	0	0	0
03021	Bartholomew	COLUMBUS CITY-WAYNE TWP	674,559	952,390	1,626,949	88,588	0	88,588	763,148	952,390	1,715,537
03022	Bartholomew	JONESVILLE TOWN	1,035	898	1,933	0	0	0	1,035	898	1,933
03023	Bartholomew	EDINBURGH TOWN-BARTHOLOMEW SCH	50,787	121,704	172,491	0	0	0	50,787	121,704	172,491
03024	Bartholomew	COLUMBUS CITY-HARRISON TWP	0	0	0	0	0	0	0	0	0
04001	Benton	Bolivar TWP	0	0	0	0	0	0	0	0	0
04002	Benton	Otterbein (Bolivar)	7,166	3,643	10,808	0	0	0	7,166	3,643	10,808
04003	Benton	Center TWP	1,057	0	1,057	0	0	0	1,057	0	1,057
04004	Benton	Fowler (Center)	22,476	0	22,476	0	0	0	22,476	0	22,476
04005	Benton	Gilboa TWP	914	0	914	0	0	0	914	0	914
04006	Benton	Grant TWP	0	0	0	0	0	0	0	0	0
04007	Benton	Boswell (Grant)	4,656	1,625	6,281	0	0	0	4,656	1,625	6,281
04008	Benton	Hickory Grove TWP	130	0	130	0	0	0	130	0	130
04009	Benton	Ambia (Hickory Grove)	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

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			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
04010	Benton	Oak Grove TWP	9,897	29,437	39,335	0	0	0	9,897	29,437	39,335
04011	Benton	Oxford (Oak Grove)	1,014	6,796	7,810	0	0	0	1,014	6,796	7,810
04012	Benton	Parish Grove TWP	812	0	812	0	0	0	812	0	812
04013	Benton	Pine TWP	44	0	44	0	0	0	44	0	44
04014	Benton	Richland TWP	279	0	279	0	0	0	279	0	279
04015	Benton	Earl Park (Richland)	681	0	681	0	0	0	681	0	681
04016	Benton	Union TWP	176	0	176	0	0	0	176	0	176
04017	Benton	York TWP	436	0	436	0	0	0	436	0	436
05001	Blackford	HARRISON TWP	0	0	0	0	0	0	0	0	0
05002	Blackford	MONTPELIER CITY	59,498	18,104	77,602	0	0	0	59,498	18,104	77,602
05003	Blackford	JACKSON TWP	0	0	0	0	0	0	0	0	0
05004	Blackford	DUNKIRK CITY (SHADYSIDE)	0	0	0	0	0	0	0	0	0
05005	Blackford	LICKING TWP	0	0	0	0	0	0	0	0	0
05006	Blackford	HARTFORD CITY	47,201	92,426	139,627	42,327	0	42,327	89,528	92,426	181,954
05007	Blackford	SHAMROCK LAKES TOWN	0	0	0	0	0	0	0	0	0
05008	Blackford	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
06001	Boone	CENTER TWP	0	0	0	0	0	0	0	0	0
06002	Boone	LEBANON CITY	2,201,245	66,089	2,267,334	1,557,237	155,273	1,712,510	3,758,483	221,362	3,979,844
06003	Boone	ULEN TOWN	0	0	0	0	0	0	0	0	0
06004	Boone	CLINTON TWP	0	0	0	0	0	0	0	0	0
06005	Boone	EAGLE TWP	0	11,098	11,098	410,260	0	410,260	410,260	11,098	421,358
06006	Boone	ZIONSVILLE TOWN	46,442	0	46,442	119,223	0	119,223	165,664	0	165,664
06007	Boone	HARRISON TWP	6,470	422	6,892	0	0	0	6,470	422	6,892
06008	Boone	JACKSON TWP	0	0	0	0	0	0	0	0	0
06009	Boone	ADVANCE TOWN	0	0	0	0	0	0	0	0	0
06010	Boone	JAMESTOWN TOWN	0	0	0	0	0	0	0	0	0
06011	Boone	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
06012	Boone	MARION TWP	0	0	0	0	0	0	0	0	0
06013	Boone	PERRY TWP	0	0	0	1,273	0	1,273	1,273	0	1,273
06014	Boone	SUGAR CREEK TWP	0	0	0	0	0	0	0	0	0
06015	Boone	THORNTOWN TOWN	729	0	729	0	0	0	729	0	729
06016	Boone	UNION TWP	0	0	0	0	0	0	0	0	0
06017	Boone	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
06018	Boone	WORTH TWP	2,939	0	2,939	0	0	0	2,939	0	2,939
06019	Boone	WHITESTOWN TOWN	198,034	0	198,034	39,336	0	39,336	237,370	0	237,370
06020	Boone	WHITESTOWN - PERRY	3,566	0	3,566	995	0	995	4,561	0	4,561
07001	Brown	HAMBLEN TWP	0	0	0	0	0	0	0	0	0
07002	Brown	JACKSON TWP	0	0	0	0	0	0	0	0	0
07003	Brown	VAN BUREN TWP	0	0	0	0	0	0	0	0	0
07004	Brown	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
07005	Brown	NASHVILLE TOWN	0	0	0	0	0	0	0	0	0
07006	Brown	HAMBLEN FIRE DISTRICT	0	0	0	0	0	0	0	0	0
08001	Carroll	ADAMS TWP	0	0	0	0	0	0	0	0	0
08002	Carroll	BURLINGTON TWP	0	0	0	0	0	0	0	0	0
08003	Carroll	BURLINGTON (BURLINGTON)	0	0	0	0	0	0	0	0	0
08004	Carroll	CARROLLTON TWP	0	0	0	0	0	0	0	0	0
08005	Carroll	CLAY TWP	0	0	0	0	0	0	0	0	0
08006	Carroll	DEER CREEK TWP	558	0	558	297,067	270,981	568,048	297,625	270,981	568,606
08007	Carroll	DELPHI (DEER CREEK)	2,695	0	2,695	0	0	0	2,695	0	2,695
08008	Carroll	DEMOCRAT TWP	0	0	0	0	0	0	0	0	0
08009	Carroll	JACKSON TWP	0	0	0	0	0	0	0	0	0
08010	Carroll	CAMDEN (JACKSON)	0	0	0	0	0	0	0	0	0
08011	Carroll	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
08012	Carroll	YEOMAN (JEFFERSON)	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
08013	Carroll	LIBERTY TWP	0	0	0	0	0	0	0	0	0
08014	Carroll	MADISON TWP	0	0	0	0	0	0	0	0	0
08015	Carroll	MONROE TWP	0	0	0	0	0	0	0	0	0
08016	Carroll	FLORA (MONROE)	0	0	0	0	0	0	0	0	0
08017	Carroll	ROCK CREEK TWP	0	0	0	0	0	0	0	0	0
08018	Carroll	TIPPECANOE TWP	0	0	0	0	0	0	0	0	0
08019	Carroll	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
09001	Cass	ADAMS TWP	0	0	0	0	0	0	0	0	0
09002	Cass	BETHLEHEM TWP	0	0	0	0	0	0	0	0	0
09003	Cass	BOONE TWP	0	0	0	0	0	0	0	0	0
09004	Cass	ROYAL CENTER TOWN	0	0	0	0	0	0	0	0	0
09005	Cass	CLAY TWP	0	0	0	0	0	0	0	0	0
09006	Cass	LOGANSPORT CITY-Clay Twp.	1,659	0	1,659	0	0	0	1,659	0	1,659
09007	Cass	CLINTON TWP	0	0	0	0	0	0	0	0	0
09008	Cass	DEER CREEK TWP	0	0	0	0	0	0	0	0	0
09009	Cass	EEL TWP	26,603	0	26,603	0	0	0	26,603	0	26,603
09010	Cass	LOGANSPORT CITY-Eel Twp.	34,724	0	34,724	13,087	0	13,087	47,811	0	47,811
09011	Cass	HARRISON TWP	0	0	0	0	0	0	0	0	0
09012	Cass	JACKSON TWP	0	0	0	0	0	0	0	0	0
09013	Cass	GALVESTON TOWN	0	0	0	0	0	0	0	0	0
09014	Cass	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
09015	Cass	MIAMI TWP-Southeastern Sc	0	0	0	0	0	0	0	0	0
09016	Cass	MIAMI TWP-Logansport Comm	0	0	0	0	0	0	0	0	0
09017	Cass	NOBLE TWP-Pioneer Regiona	0	0	0	0	0	0	0	0	0
09018	Cass	NOBLE TWP-Logansport Comm	0	0	0	0	0	0	0	0	0
09019	Cass	LOGANSPORT CITY-Noble Twp.	0	0	0	0	0	0	0	0	0
09020	Cass	TIPTON TWP	0	0	0	0	0	0	0	0	0
09021	Cass	ONWARD TOWN	0	0	0	0	0	0	0	0	0
09022	Cass	WALTON TOWN	0	0	0	0	0	0	0	0	0
09023	Cass	WASHINGTON TWP-Southeaste	0	0	0	0	0	0	0	0	0
09024	Cass	WASHINGTON TWP-Logansport	0	0	0	0	0	0	0	0	0
09025	Cass	LOGANSPORT CITY-Washington Twp	6,291	0	6,291	0	0	0	6,291	0	6,291
09026	Cass	LOGANSPORT CITY-Clinton Twp.	4,959	0	4,959	0	0	0	4,959	0	4,959
09027	Cass	LOGANSPORT CITY-WASH TWP-SE SC	107,203	0	107,203	71,898	0	71,898	179,101	0	179,101
10003	Clark	CHARLESTOWN TWP	0	0	0	0	0	0	0	0	0
10004	Clark	CHARLESTOWN CITY	65,424	112,475	177,899	14,429	0	14,429	79,853	112,475	192,328
10005	Clark	JEFFERSONVILLE TWP-OFW	711	0	711	0	0	0	711	0	711
10006	Clark	JEFFERSONVILLE TWP-IFW	0	0	0	0	0	0	0	0	0
10007	Clark	JEFF TWP-CLARK PARK-OFW	0	0	0	0	0	0	0	0	0
10008	Clark	JEFF TWP-CLARK PARK-IFW	0	0	0	0	0	0	0	0	0
10009	Clark	JEFFERSONVILLE CITY-OFW	0	21,020	21,020	1,201,965	0	1,201,965	1,201,965	21,020	1,222,985
10010	Clark	JEFFERSONVILLE CITY-IFW	3,372	3,342	6,713	369,197	0	369,197	372,568	3,342	375,910
10011	Clark	CLARKSVILLE TOWN-OFW	0	0	0	1,134,262	0	1,134,262	1,134,262	0	1,134,262
10012	Clark	CLARKSVILLE TOWN-IFW	64,583	579,174	643,757	16,446	0	16,446	81,029	579,174	660,203
10013	Clark	CLARKSVILLE TOWN-GCS-OFW	0	0	0	1,426,965	0	1,426,965	1,426,965	0	1,426,965
10014	Clark	CLARKSVILLE TOWN-GCS-IFW	0	0	0	27,635	0	27,635	27,635	0	27,635
10025	Clark	BETHLEHEM TWP	922	0	922	0	0	0	922	0	922
10026	Clark	CARR TWP	0	0	0	0	0	0	0	0	0
10027	Clark	MONROE TWP	0	0	0	0	0	0	0	0	0
10028	Clark	OREGON TWP - NWFPD	0	0	0	0	0	0	0	0	0
10029	Clark	OWEN TWP	0	0	0	0	0	0	0	0	0
10030	Clark	SILVER CREEK TWP	0	0	0	0	0	0	0	0	0
10031	Clark	SELLERSBURG TOWN	164,208	13,397	177,606	0	0	0	164,208	13,397	177,606
10032	Clark	UNION TWP	0	0	0	1,155	0	1,155	1,155	0	1,155

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
10033	Clark	UTICA TWP	0	0	0	0	0	0	0	0	0
10034	Clark	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
10035	Clark	WOOD TWP	11,857	14,967	26,824	0	0	0	11,857	14,967	26,824
10036	Clark	NEW PROVIDENCE TOWN	0	0	0	0	0	0	0	0	0
10037	Clark	UTICA TOWN	0	0	0	0	0	0	0	0	0
10038	Clark	OREGON TWP-CFPD	0	0	0	0	0	0	0	0	0
10039	Clark	JEFF CITY-UTICA TWP-OFW	133,507	234,938	368,445	799,239	289,061	1,088,300	932,747	523,998	1,456,745
10040	Clark	CLARKSVILLE TOWN-SCT-TFPD	15,651	1,802	17,454	0	0	0	15,651	1,802	17,454
10041	Clark	CHAS CITY-UTICA TWP	0	0	0	0	0	0	0	0	0
11001	Clay	BRAZIL TWP	5,625	10,438	16,063	0	0	0	5,625	10,438	16,063
11002	Clay	BRAZIL CITY - BRAZIL TWP	32,470	116,714	149,184	0	0	0	32,470	116,714	149,184
11003	Clay	CASS TWP	0	0	0	0	0	0	0	0	0
11004	Clay	DICK JOHNSON TWP	0	0	0	0	0	0	0	0	0
11005	Clay	HARRISON TWP	0	0	0	0	0	0	0	0	0
11006	Clay	CLAY CITY TOWN	0	0	0	0	0	0	0	0	0
11007	Clay	JACKSON TWP	0	0	0	26,548	0	26,548	26,548	0	26,548
11008	Clay	BRAZIL CITY - JACKSON TWP	0	0	0	0	0	0	0	0	0
11009	Clay	LEWIS TWP	0	0	0	0	0	0	0	0	0
11010	Clay	PERRY TWP	0	0	0	0	0	0	0	0	0
11011	Clay	POSEY TWP	0	0	0	2,899	0	2,899	2,899	0	2,899
11012	Clay	BRAZIL CITY - POSEY TWP	0	0	0	0	0	0	0	0	0
11013	Clay	STAUNTON TOWN	0	0	0	0	0	0	0	0	0
11014	Clay	SUGAR RIDGE TWP	3,118	6,356	9,474	0	0	0	3,118	6,356	9,474
11015	Clay	CENTER POINT TOWN	0	0	0	0	0	0	0	0	0
11016	Clay	VAN BUREN TWP	28,717	37,020	65,737	38,782	0	38,782	67,499	37,020	104,519
11017	Clay	CARBON TOWN	0	0	0	0	0	0	0	0	0
11018	Clay	KNIGHTSVILLE TOWN	0	0	0	0	0	0	0	0	0
11019	Clay	HARMONY TOWN	0	0	0	0	0	0	0	0	0
11020	Clay	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
12001	Clinton	CENTER TWP	52,865	62,511	115,376	0	0	0	52,865	62,511	115,376
12003	Clinton	FOREST TWP	0	0	0	0	0	0	0	0	0
12004	Clinton	JACKSON TWP	0	0	0	0	0	0	0	0	0
12005	Clinton	JOHNSON TWP	0	0	0	0	0	0	0	0	0
12006	Clinton	KIRKLIN TWP	0	0	0	0	0	0	0	0	0
12007	Clinton	KIRLIN TOWN	0	0	0	0	0	0	0	0	0
12008	Clinton	MADISON TWP	0	0	0	0	0	0	0	0	0
12009	Clinton	MULBERRY TOWN	0	0	0	0	0	0	0	0	0
12010	Clinton	MICHIGAN TWP	0	0	0	0	0	0	0	0	0
12011	Clinton	MICHIGANTOWN TOWN	0	0	0	0	0	0	0	0	0
12012	Clinton	OWEN TWP	0	0	0	0	0	0	0	0	0
12013	Clinton	PERRY TWP	0	0	0	0	0	0	0	0	0
12014	Clinton	COLFAX TOWN	0	0	0	0	0	0	0	0	0
12015	Clinton	ROSS TWP	0	0	0	0	0	0	0	0	0
12016	Clinton	ROSSVILLE TOWN	0	0	0	0	0	0	0	0	0
12017	Clinton	SUGAR CREEK TWP	0	0	0	0	0	0	0	0	0
12018	Clinton	UNION TWP	0	0	0	0	0	0	0	0	0
12019	Clinton	WARREN TWP	0	0	0	0	0	0	0	0	0
12020	Clinton	WASHINGTON TWP	48,984	228,383	277,368	0	0	0	48,984	228,383	277,368
12021	Clinton	FRANKFORT CITY	42,794	0	42,794	0	0	0	42,794	0	42,794
12022	Clinton	FRANKFORT ANNEX	13,435	0	13,435	0	0	0	13,435	0	13,435
13001	Crawford	BOONE TWP	0	0	0	0	0	0	0	0	0
13002	Crawford	ALTON TOWN	0	0	0	0	0	0	0	0	0
13003	Crawford	JENNINGS TWP	0	0	0	276,507	55,844	332,351	276,507	55,844	332,351
13004	Crawford	LEAVENWORTH TOWN	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
13005	Crawford	JOHNSON TWP	0	0	0	0	0	0	0	0	0
13006	Crawford	LIBERTY TWP	0	0	0	0	0	0	0	0	0
13007	Crawford	MARENGO TOWN	0	0	0	0	0	0	0	0	0
13008	Crawford	OHIO TWP	0	0	0	0	0	0	0	0	0
13009	Crawford	PATOKA TWP	0	0	0	0	0	0	0	0	0
13010	Crawford	STERLING TWP	0	0	0	0	0	0	0	0	0
13011	Crawford	ENGLISH TOWN	0	0	0	0	0	0	0	0	0
13012	Crawford	UNION TWP	0	0	0	0	0	0	0	0	0
13013	Crawford	WHISKEY RUN TWP	0	0	0	0	0	0	0	0	0
13014	Crawford	MILLTOWN TOWN	0	0	0	0	0	0	0	0	0
13015	Crawford	CAREFREE TOWN	0	0	0	0	0	0	0	0	0
13016	Crawford	JOHNSON TWP-ENGLISH FIRE	0	0	0	0	0	0	0	0	0
14001	Daviess	BARR TWP	1,119	1,652	2,771	0	0	0	1,119	1,652	2,771
14002	Daviess	CANNELBURG TOWN	0	0	0	0	0	0	0	0	0
14003	Daviess	MONTGOMERY TOWN	0	0	0	0	0	0	0	0	0
14004	Daviess	BOGARD TWP	0	0	0	0	0	0	0	0	0
14005	Daviess	ELMORE TWP	0	0	0	0	0	0	0	0	0
14006	Daviess	ELNORA TOWN	0	0	0	0	0	0	0	0	0
14007	Daviess	HARRISON TWP	0	0	0	0	0	0	0	0	0
14008	Daviess	MADISON TWP	6,317	4,647	10,965	0	0	0	6,317	4,647	10,965
14009	Daviess	ODON TOWN	0	0	0	0	0	0	0	0	0
14010	Daviess	REEVE TWP	0	0	0	0	0	0	0	0	0
14011	Daviess	ALFORDSVILLE TOWN	0	0	0	0	0	0	0	0	0
14012	Daviess	STEELE TWP	0	0	0	0	0	0	0	0	0
14013	Daviess	PLAINVILLE TOWN	0	0	0	0	0	0	0	0	0
14014	Daviess	VAN BUREN TWP	0	0	0	0	0	0	0	0	0
14015	Daviess	VEALE TWP	0	0	0	0	0	0	0	0	0
14016	Daviess	WASHINGTON TWP	210,940	37,799	248,739	372,250	73,267	445,517	583,190	111,067	694,256
14017	Daviess	WASHINGTON CITY	2,306	32,503	34,809	0	0	0	2,306	32,503	34,809
15001	Dearborn	CAESAR CREEK TWP	0	0	0	0	0	0	0	0	0
15002	Dearborn	CENTER TWP	0	0	0	0	0	0	0	0	0
15003	Dearborn	AURORA CITY-CENTER TWP	0	0	0	0	0	0	0	0	0
15004	Dearborn	CLAY TWP	0	0	0	0	0	0	0	0	0
15005	Dearborn	DILLSBORO TOWN	9,298	843	10,141	0	0	0	9,298	843	10,141
15006	Dearborn	HARRISON TWP	16,906	44,591	61,497	0	0	0	16,906	44,591	61,497
15007	Dearborn	WEST HARRISON TOWN	0	0	0	0	0	0	0	0	0
15008	Dearborn	HOGAN TWP	0	0	0	0	0	0	0	0	0
15009	Dearborn	JACKSON TWP	0	0	0	0	0	0	0	0	0
15010	Dearborn	KELSO TWP	0	0	0	0	0	0	0	0	0
15011	Dearborn	ST. LEON TOWN	0	0	0	0	0	0	0	0	0
15012	Dearborn	LAWRENCEBURG TWP	0	0	0	0	0	0	0	0	0
15013	Dearborn	LAWRENCEBURG CITY-A	121,248	0	121,248	0	0	0	121,248	0	121,248
15015	Dearborn	AURORA CITY-LAWRENCEBURG TWP	0	0	0	0	0	0	0	0	0
15016	Dearborn	GREENDALE TOWN-A	3,567	0	3,567	268,471	0	268,471	272,038	0	272,038
15018	Dearborn	LOAGAN TWP	0	0	0	0	0	0	0	0	0
15019	Dearborn	MANCHESTER TWP	0	0	0	0	0	0	0	0	0
15020	Dearborn	MILLER TWP	0	0	0	0	0	0	0	0	0
15021	Dearborn	SPARTA TWP	0	0	0	0	0	0	0	0	0
15022	Dearborn	MOORES HILL TOWN	0	0	0	0	0	0	0	0	0
15023	Dearborn	WASHINGTON TWP	6,832	11,364	18,196	0	0	0	6,832	11,364	18,196
15024	Dearborn	YORK TWP	0	0	0	0	0	0	0	0	0
15025	Dearborn	GREENDALE TOWN-B	0	0	0	0	0	0	0	0	0
15026	Dearborn	LAWRENCEBURG CITY-B	0	0	0	0	0	0	0	0	0
16001	Decatur	ADAMS TWP	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
16002	Decatur	ST. PAUL TOWN-ADAMS TWP	0	0	0	0	0	0	0	0	0
16003	Decatur	CLAY TWP	0	0	0	0	0	0	0	0	0
16004	Decatur	MILFORD TOWN	0	0	0	0	0	0	0	0	0
16005	Decatur	CLINTON TWP	0	0	0	0	0	0	0	0	0
16006	Decatur	FUGIT TWP	0	0	0	0	0	0	0	0	0
16007	Decatur	JACKSON TWP	104	0	104	0	0	0	104	0	104
16008	Decatur	MARION TWP-SOUTH	0	0	0	0	0	0	0	0	0
16009	Decatur	MARION TWP NORTH	0	0	0	0	0	0	0	0	0
16010	Decatur	MILLHOUSEN TOWN-MARION TWP	0	0	0	0	0	0	0	0	0
16011	Decatur	SALTCREEK TWP	30	0	30	0	0	0	30	0	30
16012	Decatur	NEW POINT TOWN	0	0	0	0	0	0	0	0	0
16013	Decatur	SANDCREEK TWP	0	0	0	0	0	0	0	0	0
16014	Decatur	WESTPORT TOWN	408	0	408	0	0	0	408	0	408
16015	Decatur	WASHINGTON TWP	16,755	49,328	66,083	0	0	0	16,755	49,328	66,083
16016	Decatur	GREENSBURG CITY	234,008	551,979	785,987	1,809,436	0	1,809,436	2,043,444	551,979	2,595,423
17001	DeKalb	BULTER TWP	0	0	0	0	0	0	0	0	0
17002	DeKalb	CONCORD TWP	0	0	0	0	0	0	0	0	0
17003	DeKalb	ST. JOE TOWN	0	0	0	0	0	0	0	0	0
17004	DeKalb	FAIRFIELD TWP	0	0	0	0	0	0	0	0	0
17005	DeKalb	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
17006	DeKalb	HAMILTON TOWN	0	0	0	0	0	0	0	0	0
17007	DeKalb	GRANT TWP	0	0	0	0	0	0	0	0	0
17008	DeKalb	WATERLOO TOWN-GRANT TWP	0	0	0	7,420	0	7,420	7,420	0	7,420
17009	DeKalb	JACKSON TWP	0	0	0	0	0	0	0	0	0
17010	DeKalb	AUBURN CITY-JACKSON TWP	16,114	155,830	171,944	2,447	0	2,447	18,561	155,830	174,391
17011	DeKalb	KEYSER TWP	0	0	0	0	0	0	0	0	0
17012	DeKalb	AUBURN CITY-KEYSER TWP	15,492	0	15,492	82,447	0	82,447	97,939	0	97,939
17013	DeKalb	GARRETT CITY	72,014	989	73,004	178,548	0	178,548	250,563	989	251,552
17014	DeKalb	ALTONA TOWN	0	0	0	0	0	0	0	0	0
17015	DeKalb	NEWVILLE TWP	0	0	0	0	0	0	0	0	0
17016	DeKalb	RICHLAND TWP	0	0	0	0	0	0	0	0	0
17017	DeKalb	CORUNNA TOWN	0	0	0	0	0	0	0	0	0
17018	DeKalb	SMITHFIELD TWP	0	0	0	0	0	0	0	0	0
17019	DeKalb	ASHLEY TOWN	41,263	11,656	52,919	35,719	166,734	202,453	76,983	178,390	255,372
17020	DeKalb	WATERLOO TOWN-SMITHFIELD TWP	0	0	0	0	0	0	0	0	0
17021	DeKalb	SPENCER TWP	17,076	9,603	26,679	0	0	0	17,076	9,603	26,679
17022	DeKalb	STAFFORD TWP	0	0	0	0	0	0	0	0	0
17023	DeKalb	TROY TWP	0	0	0	0	0	0	0	0	0
17024	DeKalb	UNION TWP	0	0	0	0	0	0	0	0	0
17025	DeKalb	AUBURN CITY-UNION TWP	0	98,076	98,076	979,768	0	979,768	979,768	98,076	1,077,844
17026	DeKalb	WILMINGTON TWP	284,282	2,258,252	2,542,534	1,522,534	2,485,540	4,008,075	1,806,816	4,743,792	6,550,608
17027	DeKalb	BUTLER CITY	127,415	351,340	478,755	0	0	0	127,415	351,340	478,755
17028	DeKalb	AUBURN CITY - GRANT TWP	0	0	0	0	0	0	0	0	0
18001	Delaware	CENTER TWP	1,196	0	1,196	0	0	0	1,196	0	1,196
18002	Delaware	CENTER TWP - MUNCIE SANIT	49,454	0	49,454	0	0	0	49,454	0	49,454
18003	Delaware	MUNCIE CITY - CENTER TWP	193,304	0	193,304	1,203,952	0	1,203,952	1,397,256	0	1,397,256
18004	Delaware	DELAWARE TWP	896	0	896	0	0	0	896	0	896
18005	Delaware	ALBANY TOWN - DELAWARE TWP	1,014	0	1,014	0	0	0	1,014	0	1,014
18006	Delaware	HAMILTON TWP	174	0	174	0	0	0	174	0	174
18007	Delaware	HAMILTON TWP - MUNCIE SANIT	0	0	0	23,689	0	23,689	23,689	0	23,689
18008	Delaware	HARRISON TWP	0	0	0	0	0	0	0	0	0
18009	Delaware	HARRISON TWP - MUNCIE SANIT	0	0	0	223,743	0	223,743	223,743	0	223,743
18010	Delaware	LIBERTY TWP	0	0	0	0	0	0	0	0	0
18011	Delaware	SELMA TOWN	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
18012	Delaware	MONROE TWP	0	0	0	0	0	0	0	0	0
18013	Delaware	MONROE TWP - MUNCIE SANIT	0	0	0	0	0	0	0	0	0
18014	Delaware	MT PLEASANT TWP	116,419	0	116,419	173,420	20,619	194,038	289,838	20,619	310,457
18015	Delaware	MT PLEASANT TWP - MUNCIE SANIT	0	0	0	0	0	0	0	0	0
18016	Delaware	MUNCIE CITY - MT PLEASANT TWP	0	0	0	0	0	0	0	0	0
18017	Delaware	YORKTOWN TOWN	0	0	0	63,291	0	63,291	63,291	0	63,291
18018	Delaware	NILES TWP	0	0	0	0	0	0	0	0	0
18019	Delaware	ALBANY TOWN - NILES TWP	0	0	0	0	0	0	0	0	0
18020	Delaware	PERRY TWP	0	0	0	0	0	0	0	0	0
18021	Delaware	SALEM TWP	1,937	0	1,937	9,204	0	9,204	11,142	0	11,142
18022	Delaware	UNION TWP	0	0	0	0	0	0	0	0	0
18023	Delaware	EATON TOWN	0	0	0	0	0	0	0	0	0
18024	Delaware	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
18025	Delaware	GASTON TOWN	0	0	0	0	0	0	0	0	0
18026	Delaware	DALEVILLE TOWN	0	0	0	520,345	0	520,345	520,345	0	520,345
18027	Delaware	CHESTERFIELD TOWN	0	0	0	0	0	0	0	0	0
18028	Delaware	HAMILTON SANIT MUNCIE	0	0	0	0	0	0	0	0	0
18029	Delaware	LIBERTY MUNCIE	0	0	0	0	0	0	0	0	0
18030	Delaware	MUNCIE ANNEX	13,081	0	13,081	1,687,116	0	1,687,116	1,700,197	0	1,700,197
18031	Delaware	MT. PLEASANT-MUNCIE-CNTY TIF	0	0	0	80,986	0	80,986	80,986	0	80,986
18032	Delaware	YORKTOWN ANNEX	0	0	0	0	0	0	0	0	0
19001	Dubois	BAINBRIDGE TWP	0	0	0	0	0	0	0	0	0
19002	Dubois	JASPER CITY	0	0	0	0	0	0	0	0	0
19003	Dubois	BOONE TWP	0	0	0	0	0	0	0	0	0
19004	Dubois	CASS TWP	0	0	0	0	0	0	0	0	0
19005	Dubois	HOLLAND TOWN	0	0	0	0	0	0	0	0	0
19006	Dubois	COLUMBIA TWP	0	0	0	0	0	0	0	0	0
19007	Dubois	FERDINAND TWP	0	0	0	0	0	0	0	0	0
19008	Dubois	FERDINAND TOWN	21,631	7,773	29,404	0	0	0	21,631	7,773	29,404
19009	Dubois	HALL TWP	0	0	0	0	0	0	0	0	0
19010	Dubois	HALL TWP II	0	0	0	0	0	0	0	0	0
19011	Dubois	HARBISON TWP	0	0	0	0	0	0	0	0	0
19012	Dubois	HARBISON TWP II	0	0	0	0	0	0	0	0	0
19013	Dubois	JACKSON TWP	0	0	0	0	0	0	0	0	0
19014	Dubois	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
19015	Dubois	BIRDSEYE TOWN	0	0	0	0	0	0	0	0	0
19016	Dubois	MADISON TWP	0	0	0	0	0	0	0	0	0
19017	Dubois	MARION TWP	0	0	0	0	0	0	0	0	0
19018	Dubois	MARION TWP II	0	0	0	0	0	0	0	0	0
19019	Dubois	PATOKA TWP	0	0	0	0	0	0	0	0	0
19020	Dubois	HUNTINGBURG CITY	0	0	0	549,755	101,462	651,217	549,755	101,462	651,217
19021	Dubois	JASPER MADISON	0	0	0	0	0	0	0	0	0
20001	Elkhart	BAUGO TWP	0	0	0	81	0	81	81	0	81
20002	Elkhart	ELKHART CITY-BAUGO TWP	0	0	0	0	0	0	0	0	0
20003	Elkhart	BENTON TWP	393	0	393	0	0	0	393	0	393
20004	Elkhart	MILLERSBURG TOWN-BENTON TWP	0	0	0	0	0	0	0	0	0
20005	Elkhart	CLEVELAND TWP	168	0	168	0	0	0	168	0	168
20006	Elkhart	ELKHART CITY-CLEVELAND TWP	0	0	0	535	0	535	535	0	535
20007	Elkhart	CLINTON TWP	267	0	267	35,443	0	35,443	35,710	0	35,710
20008	Elkhart	MILLERSBURG TOWN-CLINTON TWP	139	0	139	0	0	0	139	0	139
20009	Elkhart	CONCORD TWP	165	0	165	88,733	0	88,733	88,898	0	88,898
20011	Elkhart	ELKHART CITY-CONCORD TWP-	326,961	32,425	359,387	607	0	607	327,568	32,425	359,994
20012	Elkhart	ELKHART CITY-CONCORD TWP-	66,284	5,692	71,976	561,733	0	561,733	628,017	5,692	633,709
20013	Elkhart	GOSHEN CITY-CONCORD TWP	0	0	0	27,388	0	27,388	27,388	0	27,388

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
20014	Elkhart	ELKHART TWP	941	0	941	0	0	0	941	0	941
20015	Elkhart	GOSHEN CITY-ELKHART TWP	30,452	73,738	104,190	1,182,419	0	1,182,419	1,212,871	73,738	1,286,609
20016	Elkhart	HARRISON TWP	1,481	0	1,481	0	0	0	1,481	0	1,481
20017	Elkhart	WAKARUSA TOWN-HARRISON TWP	866	4,633	5,499	0	0	0	866	4,633	5,499
20018	Elkhart	JACKSON TWP	460	0	460	0	0	0	460	0	460
20019	Elkhart	JEFFERSON TWP	230	0	230	75	0	75	305	0	305
20020	Elkhart	LOCKE TWP	0	0	0	0	0	0	0	0	0
20021	Elkhart	NAPPANEE CITY-LOCKE TWP	0	0	0	166,404	0	166,404	166,404	0	166,404
20024	Elkhart	OLIVE TWP	109	0	109	0	0	0	109	0	109
20025	Elkhart	WAKARUSA TOWN-OLIVE TWP	54,943	0	54,943	0	0	0	54,943	0	54,943
20026	Elkhart	OSOLO TWP	31	0	31	357,354	0	357,354	357,385	0	357,385
20027	Elkhart	ELKHART CITY-OSOLO TWP	25,121	0	25,121	1,089	0	1,089	26,210	0	26,210
20028	Elkhart	UNION TWP	63	0	63	0	0	0	63	0	63
20029	Elkhart	NAPPANEE CITY-UNION TWP	19,350	0	19,350	136,900	0	136,900	156,249	0	156,249
20030	Elkhart	WASHINGTON TWP	0	0	0	1,683	0	1,683	1,683	0	1,683
20031	Elkhart	BRISTOL TOWN	149	13,978	14,127	0	0	0	149	13,978	14,127
20032	Elkhart	YORK TWP	0	0	0	3,069	0	3,069	3,069	0	3,069
20034	Elkhart	MIDDLEBURY TWP	775	0	775	32,365	0	32,365	33,140	0	33,140
20035	Elkhart	MIDDLEBURY TOWN	63,686	0	63,686	630,593	0	630,593	694,278	0	694,278
20036	Elkhart	GOSHEN CITY-HARRISON TWP	0	0	0	0	0	0	0	0	0
21001	Fayette	COLUMBIA TWP	0	0	0	0	0	0	0	0	0
21002	Fayette	CONNERSVILLE TWP	0	0	0	0	0	0	0	0	0
21003	Fayette	CONNERSVILLE CITY-CONNERSVILLE	4,210	43,153	47,363	0	0	0	4,210	43,153	47,363
21005	Fayette	FAIRVIEW TWP	0	0	0	0	0	0	0	0	0
21006	Fayette	GLENWOOD TOWN-FAIVIEW TWP	0	0	0	0	0	0	0	0	0
21007	Fayette	HARRISON TWP	0	0	0	0	0	0	0	0	0
21008	Fayette	CONNERSVILLE CITY-HARRISON TOW	38,509	655,832	694,341	0	0	0	38,509	655,832	694,341
21010	Fayette	JACKSON TWP	0	0	0	0	0	0	0	0	0
21011	Fayette	JENNINGS TWP	387	0	387	0	0	0	387	0	387
21012	Fayette	ORANGE TWP	0	0	0	0	0	0	0	0	0
21013	Fayette	GLENWOOD TOWN-ORANGE TWP	0	0	0	0	0	0	0	0	0
21014	Fayette	POSEY TWP	0	0	0	0	0	0	0	0	0
21015	Fayette	WATERLOO TWP	0	0	0	0	0	0	0	0	0
22001	Floyd	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
22002	Floyd	GEORGETOWN TWP	0	0	0	0	0	0	0	0	0
22003	Floyd	GEORGETOWN TOWN	1,700	1,207	2,907	0	0	0	1,700	1,207	2,907
22004	Floyd	GREENVILLE TWP	5,902	3,219	9,121	0	0	0	5,902	3,219	9,121
22005	Floyd	GREENVILLE TOWN	46	0	46	0	0	0	46	0	46
22006	Floyd	LAFAYETTE TWP	162	0	162	0	0	0	162	0	162
22007	Floyd	NEW ALBANY TWP	0	0	0	385,091	0	385,091	385,091	0	385,091
22008	Floyd	NEW ALBANY CITY	472,077	241,935	714,011	1,740,974	0	1,740,974	2,213,050	241,935	2,454,985
23001	Fountain	CAIN TWP	0	0	0	0	0	0	0	0	0
23002	Fountain	HILLSBORO TOWN	0	0	0	0	0	0	0	0	0
23003	Fountain	DAVIS TWP	0	0	0	0	0	0	0	0	0
23004	Fountain	FULTON TWP	0	0	0	0	0	0	0	0	0
23005	Fountain	JACKSON TWP	0	0	0	0	0	0	0	0	0
23006	Fountain	WALLACE TOWN	0	0	0	0	0	0	0	0	0
23007	Fountain	LOGAN TWP	0	0	0	0	0	0	0	0	0
23008	Fountain	ATTICA CITY	33,833	121,377	155,210	0	0	0	33,833	121,377	155,210
23011	Fountain	RICHLAND TWP	0	0	0	0	0	0	0	0	0
23012	Fountain	MELLOTT TOWN	0	0	0	0	0	0	0	0	0
23013	Fountain	NEWTOWN TOWN	0	0	0	0	0	0	0	0	0
23014	Fountain	SHAWNEE TWP	0	0	0	0	0	0	0	0	0
23015	Fountain	TROY TWP	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
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23016	Fountain	COVINGTON CITY	0	0	0	0	0	0	0	0	0
23017	Fountain	VAN BUREN TWP	0	0	0	0	0	0	0	0	0
23018	Fountain	VEEDERSBURG TOWN	19,288	80,706	99,993	168,702	243,593	412,295	187,989	324,298	512,288
23019	Fountain	WABASH TWP	0	0	0	0	0	0	0	0	0
23020	Fountain	MILLCREEK TWP	0	0	0	0	0	0	0	0	0
23021	Fountain	KINGMAN TOWN	0	0	0	0	0	0	0	0	0
24001	Franklin	BATH TWP	0	0	0	0	0	0	0	0	0
24002	Franklin	BLOOMING GROVE TWP	114	0	114	0	0	0	114	0	114
24003	Franklin	BROOKVILLE TWP	16,092	413	16,504	0	0	0	16,092	413	16,504
24004	Franklin	BROOKVILLE TOWN	0	0	0	0	0	0	0	0	0
24005	Franklin	BUTLER TWP-EAST	0	0	0	0	0	0	0	0	0
24006	Franklin	BUTLER TWP-WEST	0	0	0	0	0	0	0	0	0
24007	Franklin	FAIRFIELD TWP	0	0	0	0	0	0	0	0	0
24008	Franklin	HIGHLAND TWP	0	0	0	0	0	0	0	0	0
24009	Franklin	CEDAR GROVE TOWN	0	0	0	0	0	0	0	0	0
24010	Franklin	LAUREL TWP	0	0	0	0	0	0	0	0	0
24011	Franklin	LAUREL TOWN	0	0	0	0	0	0	0	0	0
24012	Franklin	METAMORA TWP	0	0	0	0	0	0	0	0	0
24013	Franklin	POSEY TWP	0	0	0	0	0	0	0	0	0
24014	Franklin	RAY TWP	0	0	0	0	0	0	0	0	0
24015	Franklin	BATESVILLE CITY	0	0	0	0	0	0	0	0	0
24016	Franklin	OLDENBURG TOWN	0	0	0	0	0	0	0	0	0
24017	Franklin	SALT CREEK TWP-NORTH	0	0	0	0	0	0	0	0	0
24018	Franklin	SALT CREEK TWP-SOUTH	0	0	0	0	0	0	0	0	0
24019	Franklin	SPRINGFIELD TWP	0	0	0	0	0	0	0	0	0
24020	Franklin	MT. CARMEL TOWN	0	0	0	0	0	0	0	0	0
24021	Franklin	WHITEWATER TWP	0	0	0	0	0	0	0	0	0
24022	Franklin	RAY TWP FIRE TERR.	0	0	0	0	0	0	0	0	0
24023	Franklin	SALT CREEK SOUTH FIRE TERR.	0	0	0	0	0	0	0	0	0
24024	Franklin	BUTLER WEST FIRE TERR	0	0	0	0	0	0	0	0	0
24025	Franklin	BUTLER EAST FIRE TERR	0	0	0	0	0	0	0	0	0
24026	Franklin	SALT CREEK NORTH FIRE TERR	0	0	0	0	0	0	0	0	0
25001	Fulton	AUBBEENAUBBEE TWP	0	0	0	0	0	0	0	0	0
25002	Fulton	HENRY TWP	9,782	0	9,782	0	0	0	9,782	0	9,782
25003	Fulton	AKRON TOWN	7,016	5,044	12,060	0	0	0	7,016	5,044	12,060
25004	Fulton	LIBERTY TWP	0	0	0	0	0	0	0	0	0
25005	Fulton	FULTON TOWN	0	0	0	0	0	0	0	0	0
25006	Fulton	NEWCASTLE TWP	0	0	0	0	0	0	0	0	0
25007	Fulton	RICHLAND TWP	3,508	0	3,508	0	0	0	3,508	0	3,508
25008	Fulton	ROCHESTER TWP	4,251	438	4,689	0	0	0	4,251	438	4,689
25009	Fulton	ROCHESTER CITY	13,314	44,504	57,819	0	0	0	13,314	44,504	57,819
25011	Fulton	KEWANNA TOWN	8,354	0	8,354	0	0	0	8,354	0	8,354
25012	Fulton	WAYNE TWP	0	0	0	0	0	0	0	0	0
25013	Fulton	UNION TWP - ROCHESTER SCHOOLS	0	0	0	0	0	0	0	0	0
25014	Fulton	UNION TWP - EASTERN PULASKI SCHOOLS	0	0	0	0	0	0	0	0	0
25015	Fulton	UNION TWP - CASTON SCHOOLS	0	0	0	0	0	0	0	0	0
26001	Gibson	BARTON TWP	0	0	0	0	0	0	0	0	0
26002	Gibson	MACKEY TOWN	0	0	0	0	0	0	0	0	0
26003	Gibson	SOMERVILLE TOWN	0	0	0	0	0	0	0	0	0
26004	Gibson	CENTER TWP	0	0	0	0	0	0	0	0	0
26005	Gibson	FRANCISCO TOWN	0	0	0	0	0	0	0	0	0
26006	Gibson	COLUMBIA TWP	0	0	0	0	0	0	0	0	0
26007	Gibson	OAKLAND CITY	13,533	0	13,533	0	0	0	13,533	0	13,533
26009	Gibson	HAUBSTADT TOWN	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
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26017	Gibson	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
26018	Gibson	WHITE RIVER TWP	0	0	0	0	0	0	0	0	0
26019	Gibson	HAZELTON TOWN	0	0	0	0	0	0	0	0	0
26020	Gibson	PATOKA TOWN	0	0	0	0	0	0	0	0	0
26021	Gibson	MONTGOMERY TWP	0	0	0	0	0	0	0	0	0
26022	Gibson	OWENSVILLE TOWN	0	0	0	0	0	0	0	0	0
26023	Gibson	WABASH TWP	0	0	0	0	0	0	0	0	0
26024	Gibson	JOHNSON TWP	2,704	9,919	12,623	0	0	0	2,704	9,919	12,623
26025	Gibson	UNION TWP	0	0	0	3,982	0	3,982	3,982	0	3,982
26026	Gibson	FORT BRANCH TOWN	25	0	25	0	0	0	25	0	25
26027	Gibson	PATOKA TWP	2,106,043	6,536,825	8,642,868	2,175,703	1,350,268	3,525,971	4,281,746	7,887,093	12,168,839
26028	Gibson	PRINCETON CITY	8,161	5,768	13,929	0	0	0	8,161	5,768	13,929
27001	Grant	CENTER TWP	0	0	0	0	0	0	0	0	0
27002	Grant	MARION CITY-CENTER TWP	286,838	17,275	304,113	271,152	1,807	272,960	557,990	19,083	577,073
27004	Grant	FAIRMONT TOWN	4,302	11,587	15,889	0	0	0	4,302	11,587	15,889
27006	Grant	FRANKLIN TWP-MARION SCHOO	0	0	0	0	0	0	0	0	0
27007	Grant	FRANKLIN TWP-OAK HILL SCH	0	0	0	0	0	0	0	0	0
27008	Grant	MARION CITY-FRANKLIN TWP	108,203	1,502,615	1,610,818	182,497	0	182,497	290,700	1,502,615	1,793,314
27009	Grant	SWEETSER TOWN-FRANKLIN TWP	0	0	0	0	0	0	0	0	0
27010	Grant	GREEN TWP	0	0	0	0	0	0	0	0	0
27011	Grant	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
27012	Grant	MATTHEWS TOWN	9,312	2,908	12,221	0	0	0	9,312	2,908	12,221
27013	Grant	UPLAND TOWN	0	5,168	5,168	0	0	0	0	5,168	5,168
27015	Grant	LIBERTY TWP	0	0	0	0	0	0	0	0	0
27016	Grant	MILL TWP	0	0	0	0	0	0	0	0	0
27017	Grant	MARION CITY-MILL TWP	0	0	0	0	0	0	0	0	0
27018	Grant	GAS CITY-MILL TWP	296,637	69,240	365,878	197,305	50,505	247,809	493,942	119,745	613,687
27019	Grant	JONESBORO TOWN	0	0	0	0	0	0	0	0	0
27020	Grant	MONROE TWP	0	0	0	0	0	0	0	0	0
27021	Grant	PLEASANT TWP-MARION SCHOO	0	0	0	0	0	0	0	0	0
27022	Grant	PLEASANT TWP-OAK HILL SCH	17,143	0	17,143	0	0	0	17,143	0	17,143
27023	Grant	MARION CITY-PLEASANT TWP	108,520	3,263	111,783	0	0	0	108,520	3,263	111,783
27024	Grant	SWEETSER TOWN-PLEASANT TWP	0	0	0	0	0	0	0	0	0
27025	Grant	RICHLAND TWP	0	0	0	0	0	0	0	0	0
27026	Grant	CONVERSE TOWN	0	0	0	0	0	0	0	0	0
27027	Grant	SIMS TWP	0	0	0	0	0	0	0	0	0
27028	Grant	SWAYZEE TOWN	1,135	0	1,135	0	0	0	1,135	0	1,135
27029	Grant	VAN BUREN TWP	0	0	0	7	0	7	7	0	7
27030	Grant	VAN BUREN TOWN	1,691	185,223	186,914	23,498	272,153	295,651	25,189	457,375	482,564
27031	Grant	WASHINGTON TWP-EASTBROOK	0	0	0	0	0	0	0	0	0
27032	Grant	WASHINGTON TWP-MARION SCH	0	0	0	0	0	0	0	0	0
27033	Grant	MARION CITY-WASHINGTON TWP	13,353	26,438	39,791	5,782	0	5,782	19,135	26,438	45,573
27034	Grant	FAIRMONT TWP	0	0	0	0	0	0	0	0	0
27035	Grant	FOWLERTON TOWN	0	0	0	0	0	0	0	0	0
27036	Grant	GAS CITY-JEFFERSON TWP	24,432	0	24,432	85,455	0	85,455	109,887	0	109,887
27037	Grant	GAS CITY-MONROE TWP	80,545	120,566	201,111	260,120	158,673	418,793	340,666	279,238	619,904
27038	Grant	GAS CITY-CENTER TWP	0	0	0	0	0	0	0	0	0
27040	Grant	MARION CITY-MONROE TWP	61,680	0	61,680	43,822	0	43,822	105,502	0	105,502
28001	Greene	BEECH CREEK TWP	0	0	0	0	0	0	0	0	0
28002	Greene	CASS TWP	0	0	0	0	0	0	0	0	0
28003	Greene	NEWBERRY TOWN	0	0	0	0	0	0	0	0	0
28004	Greene	CENTER TWP	0	0	0	0	0	0	0	0	0
28005	Greene	FAIRPLAY TWP	0	0	0	120,436	345,511	465,947	120,436	345,511	465,947
28006	Greene	SWITZ CITY-FAIRPLAY TWP	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
28007	Greene	GRANT TWP	0	0	0	0	0	0	0	0	0
28008	Greene	SWITZ CITY-GRANT TWP	0	0	0	0	0	0	0	0	0
28009	Greene	HIGHLAND TWP	0	0	0	0	0	0	0	0	0
28010	Greene	JACKSON TWP	0	0	0	0	0	0	0	0	0
28011	Greene	JEFFERSON TWP	0	0	0	22,263	0	22,263	22,263	0	22,263
28012	Greene	WORTHINGTON TOWN	0	0	0	0	0	0	0	0	0
28015	Greene	SMITH TWP	0	0	0	0	0	0	0	0	0
28016	Greene	STAFFORD TWP	0	0	0	0	0	0	0	0	0
28017	Greene	STOCKTON TWP	0	5,725	5,725	0	0	0	0	5,725	5,725
28018	Greene	LINTON CITY	0	0	0	0	0	0	0	0	0
28019	Greene	TAYLOR TWP	0	0	0	0	0	0	0	0	0
28020	Greene	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
28021	Greene	LYONS TOWN	0	0	0	0	0	0	0	0	0
28022	Greene	WRIGHT TWP	0	0	0	0	0	0	0	0	0
28023	Greene	JASONVILLE CITY	0	0	0	0	0	0	0	0	0
28024	Greene	RICHLAND TWP	0	0	0	0	0	0	0	0	0
28025	Greene	BLOOMFIELD TOWN	14,767	3,018	17,785	0	0	0	14,767	3,018	17,785
29001	Hamilton	ADAMS TWP	0	0	0	0	0	0	0	0	0
29002	Hamilton	SHERIDAN TOWN	0	0	0	32,132	0	32,132	32,132	0	32,132
29003	Hamilton	CLAY TWP	26,809	0	26,809	809,453	0	809,453	836,262	0	836,262
29005	Hamilton	DELAWARE TWP	0	0	0	0	0	0	0	0	0
29006	Hamilton	FISHERS TOWN - DELAWARE TWP	397,367	0	397,367	0	0	0	397,367	0	397,367
29007	Hamilton	FALL CREEK TWP	0	0	0	6,858	0	6,858	6,858	0	6,858
29008	Hamilton	JACKSON TWP	0	0	0	0	0	0	0	0	0
29009	Hamilton	ARCADIA TOWN	0	0	0	0	0	0	0	0	0
29010	Hamilton	ATLANTA TOWN	0	0	0	0	0	0	0	0	0
29011	Hamilton	CICERO TOWN	0	0	0	0	0	0	0	0	0
29012	Hamilton	NOBLESVILLE TWP	9,352	2,244,489	2,253,841	1,914	0	1,914	11,266	2,244,489	2,255,756
29013	Hamilton	NOBLESVILLE CITY	226,284	15,099	241,383	3,311,915	0	3,311,915	3,538,199	15,099	3,553,298
29014	Hamilton	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
29015	Hamilton	WESTFIELD TOWN	0	64,798	64,798	745,948	0	745,948	745,948	64,798	810,746
29016	Hamilton	WAYNE TWP	0	0	0	0	0	0	0	0	0
29017	Hamilton	WHITE RIVER TWP	0	79,925	79,925	0	0	0	0	79,925	79,925
29018	Hamilton	CARMEL CITY	241,006	59,179	300,184	6,644,732	0	6,644,732	6,885,738	59,179	6,944,916
29019	Hamilton	NOBLESVILLE-DELAWARE-HSE	0	0	0	313,585	0	313,585	313,585	0	313,585
29020	Hamilton	FISHERS - FALL CREEK TWP	55,788	0	55,788	71,426	0	71,426	127,214	0	127,214
29021	Hamilton	NOBLESVILLE FALL CREEK	0	0	0	39,896	0	39,896	39,896	0	39,896
29022	Hamilton	NOBLESVILLE WAYNE	0	0	0	131,746	0	131,746	131,746	0	131,746
29023	Hamilton	CARMEL - CNTY TIF	319,453	0	319,453	2,560,137	0	2,560,137	2,879,590	0	2,879,590
29025	Hamilton	WESTFIELD AG ABATEMENT	0	0	0	0	0	0	0	0	0
29026	Hamilton	WESTFIELD ABATEMENT	0	0	0	0	0	0	0	0	0
29027	Hamilton	FALL CREEK ABATEMENT	0	0	0	0	0	0	0	0	0
30001	Hancock	BLUE RIVER TWP	0	0	0	0	0	0	0	0	0
30002	Hancock	BRANDEYWINE TWP	0	0	0	0	0	0	0	0	0
30003	Hancock	BROWN TWP	0	0	0	0	0	0	0	0	0
30004	Hancock	SHIRLEY TOWN	0	0	0	0	0	0	0	0	0
30005	Hancock	WILKINSON TOWN	0	0	0	0	0	0	0	0	0
30006	Hancock	BUCK CREEK TWP	135,138	0	135,138	0	0	0	135,138	0	135,138
30007	Hancock	CUMBERLAND TOWN-BUCK CREEK TWP	0	0	0	0	0	0	0	0	0
30008	Hancock	CENTER TWP	191,750	12,202	203,952	0	0	0	191,750	12,202	203,952
30009	Hancock	GREENFIELD CITY	224,861	8,948	233,808	727,780	870,344	1,598,124	952,641	879,292	1,831,933
30010	Hancock	GREEN TWP	0	0	0	0	0	0	0	0	0
30011	Hancock	JACKSON TWP	0	0	0	0	0	0	0	0	0
30012	Hancock	SUGAR CREEK TWP	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
30013	Hancock	NEW PALESTINE TOWN	0	0	0	0	0	0	0	0	0
30014	Hancock	SPRING LAKE TOWN	0	0	0	0	0	0	0	0	0
30015	Hancock	CUMBERLAND TOWN-SUGAR CREEK TW	0	0	0	0	0	0	0	0	0
30016	Hancock	VERNON TWP	0	0	0	0	0	0	0	0	0
30017	Hancock	FORTVILLE TOWN	0	0	0	27,481	0	27,481	27,481	0	27,481
30018	Hancock	TOWN OF MC CORDSVILLE	0	0	0	0	0	0	0	0	0
30019	Hancock	GREENFIELD-BRANDYWINE	0	0	0	0	0	0	0	0	0
31001	Harrison	BLUE RIVER TWP	672	0	672	0	0	0	672	0	672
31002	Harrison	MILLTOWN TOWN-BLUE RIVER TWP	0	0	0	0	0	0	0	0	0
31003	Harrison	BOONE TWP	0	0	0	0	0	0	0	0	0
31004	Harrison	LACONIA TOWN	0	0	0	0	0	0	0	0	0
31005	Harrison	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
31006	Harrison	LANESVILLE TOWN	0	0	0	0	0	0	0	0	0
31007	Harrison	HARRISON TWP	6,663	439,742	446,405	0	0	0	6,663	439,742	446,405
31008	Harrison	CORYDON TOWN	0	0	0	0	0	0	0	0	0
31009	Harrison	HETH TWP	440	17,097	17,537	0	0	0	440	17,097	17,537
31010	Harrison	MAUCKPORT TOWN	0	0	0	0	0	0	0	0	0
31011	Harrison	JACKSON TWP	0	0	0	0	0	0	0	0	0
31012	Harrison	CRANDALL TOWN	0	0	0	0	0	0	0	0	0
31013	Harrison	MORGAN TWP	0	0	0	0	0	0	0	0	0
31014	Harrison	PALMYRA TOWN	0	0	0	0	0	0	0	0	0
31015	Harrison	POSEY TWP	0	0	0	0	0	0	0	0	0
31016	Harrison	ELIZABETH TOWN	0	0	0	0	0	0	0	0	0
31017	Harrison	SPENCER TWP	0	0	0	0	0	0	0	0	0
31018	Harrison	MILLTOWN TOWN-SPENCER TWP	0	0	0	0	0	0	0	0	0
31019	Harrison	TAYLOR TWP	0	0	0	0	0	0	0	0	0
31020	Harrison	WASHINGTON TWP	8,920	0	8,920	0	0	0	8,920	0	8,920
31021	Harrison	NEW AMSTERDAM TOWN	0	0	0	0	0	0	0	0	0
31022	Harrison	WEBSTER TWP	0	0	0	0	0	0	0	0	0
31023	Harrison	NEW MIDDLETOWN TOWN	0	0	0	0	0	0	0	0	0
31024	Harrison	MILLTOWN TOWN-SPENCER TWP	0	0	0	0	0	0	0	0	0
32001	Hendricks	BROWN TWP	0	0	0	0	0	0	0	0	0
32002	Hendricks	CENTER TWP	0	0	0	0	0	0	0	0	0
32003	Hendricks	DANVILLE TOWN	2,269	0	2,269	217,081	0	217,081	219,350	0	219,350
32007	Hendricks	EEL RIVER TWP	0	0	0	0	0	0	0	0	0
32008	Hendricks	NORTH SALEM TOWN	0	0	0	0	0	0	0	0	0
32009	Hendricks	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
32010	Hendricks	STILESVILLE TOWN	0	0	0	0	0	0	0	0	0
32011	Hendricks	GUILFORD TWP	9,554	0	9,554	651,052	0	651,052	660,605	0	660,605
32012	Hendricks	PLAINFIELD TOWN	4,936,204	56,796	4,993,000	4,124,289	0	4,124,289	9,060,493	56,796	9,117,289
32013	Hendricks	LIBERTY TWP	1,106	0	1,106	0	0	0	1,106	0	1,106
32014	Hendricks	CLAYTON TOWN	0	0	0	0	0	0	0	0	0
32015	Hendricks	LINCOLN TWP	0	0	0	0	0	0	0	0	0
32016	Hendricks	BROWNSBURG TOWN	1,327,266	0	1,327,266	299,953	0	299,953	1,627,219	0	1,627,219
32017	Hendricks	MARION TWP	0	0	0	0	0	0	0	0	0
32018	Hendricks	MIDDLE TWP	0	0	0	0	0	0	0	0	0
32019	Hendricks	PITTSBORO TOWN	95,613	483,315	578,928	149,608	641,410	791,018	245,221	1,124,725	1,369,946
32020	Hendricks	UNION TWP	0	0	0	0	0	0	0	0	0
32021	Hendricks	LIZTON TOWN	0	0	0	0	0	0	0	0	0
32022	Hendricks	WASHINGTON TWP	3,926	0	3,926	0	0	0	3,926	0	3,926
32023	Hendricks	CLAY TWP	0	0	0	0	0	0	0	0	0
32024	Hendricks	AMO TOWN	0	0	0	0	0	0	0	0	0
32025	Hendricks	COATSVILLE TOWN	0	0	0	0	0	0	0	0	0
32026	Hendricks	BROWNSBURG - BROWN TWP	53,842	75,658	129,500	842,944	0	842,944	896,786	75,658	972,444

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
32027	Hendricks	PLAINFIELD - WASHINGTON TWP	10,882	0	10,882	0	0	0	10,882	0	10,882
32028	Hendricks	BROWNSBURG - MIDDLE TWP	0	0	0	0	0	0	0	0	0
32029	Hendricks	PLAINFIELD - LIBERTY	0	0	0	0	0	0	0	0	0
32030	Hendricks	EEL RIVER - JAMESTOWN	0	0	0	0	0	0	0	0	0
32031	Hendricks	AVON	32,741	67,506	100,247	776,024	0	776,024	808,765	67,506	876,271
33001	Henry	BLUE RIVER TWP	0	0	0	0	0	0	0	0	0
33002	Henry	MOORELAND TOWN	0	0	0	0	0	0	0	0	0
33003	Henry	DUDLEY TWP	0	0	0	0	0	0	0	0	0
33004	Henry	STRAUGHN TOWN	0	0	0	0	0	0	0	0	0
33005	Henry	FALL CREEK TWP	0	0	0	0	0	0	0	0	0
33006	Henry	MIDDLETOWN TOWN	460	0	460	1,194	0	1,194	1,654	0	1,654
33007	Henry	FRANKLIN TWP	0	0	0	8,924	0	8,924	8,924	0	8,924
33008	Henry	LEWISVILLE TOWN	0	0	0	0	0	0	0	0	0
33009	Henry	GREENSBORO TWP	0	0	0	0	0	0	0	0	0
33010	Henry	SHIRLEY TOWN	0	0	0	0	0	0	0	0	0
33011	Henry	GREENSBORO TOWN	0	0	0	0	0	0	0	0	0
33012	Henry	KENNARD TOWN	0	0	0	0	0	0	0	0	0
33013	Henry	HARRISON TWP	0	0	0	0	0	0	0	0	0
33014	Henry	CADIZ TOWN	0	0	0	0	0	0	0	0	0
33015	Henry	HENRY TWP	64,096	182,744	246,839	233,426	57,296	290,722	297,522	240,039	537,561
33016	Henry	NEW CASTLE CITY	265,462	441,664	707,127	101,597	378,791	480,388	367,060	820,455	1,187,515
33017	Henry	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
33018	Henry	SULPHER SPRINGS TOWN	0	0	0	0	0	0	0	0	0
33019	Henry	WEST LIBERTY TWP	0	0	0	0	0	0	0	0	0
33020	Henry	EAST LIBERTY TWP	0	0	0	0	0	0	0	0	0
33021	Henry	PRAIRIE TWP	0	0	0	0	0	0	0	0	0
33022	Henry	MOUNT SUMMIT TOWN	0	0	0	0	0	0	0	0	0
33023	Henry	SPRINGPORT TOWN	0	0	0	0	0	0	0	0	0
33024	Henry	SPICELAND TWP	0	0	0	109,882	23,779	133,661	109,882	23,779	133,661
33025	Henry	DUNREITH TOWN	0	0	0	0	0	0	0	0	0
33026	Henry	SPICELAND TOWN	0	0	0	0	0	0	0	0	0
33027	Henry	STONEY CREEK TWP	0	0	0	0	0	0	0	0	0
33028	Henry	BLOUNTSVILLE TOWN	0	0	0	0	0	0	0	0	0
33029	Henry	WAYNE TWP	41,783	0	41,783	0	0	0	41,783	0	41,783
33030	Henry	KNIGHTSTOWN TOWN	0	0	0	0	0	0	0	0	0
34001	Howard	CENTER TWP	0	0	0	0	0	0	0	0	0
34002	Howard	KOKOMO CITY - CENTER TWP	81,495	5,428,033	5,509,528	0	0	0	81,495	5,428,033	5,509,528
34003	Howard	KOKOMO CITY - CLAY TWP	0	0	0	0	0	0	0	0	0
34006	Howard	KOKOMO CITY - HARRISON TWP	0	0	0	0	0	0	0	0	0
34007	Howard	KOKOMO CITY - HOWARD TWP	911,445	7,399,842	8,311,287	0	0	0	911,445	7,399,842	8,311,287
34010	Howard	JACKSON TWP	0	0	0	0	0	0	0	0	0
34011	Howard	LIBERTY TWP	0	0	0	0	0	0	0	0	0
34012	Howard	GREENTOWN TOWN	0	0	0	0	0	0	0	0	0
34015	Howard	KOKOMO CITY - TAYLOR TWP	0	0	0	0	0	0	0	0	0
34016	Howard	UNION TWP	0	0	0	0	0	0	0	0	0
34017	Howard	CLAY TWP	0	0	0	0	0	0	0	0	0
34018	Howard	ERVIN TWP	0	0	0	0	0	0	0	0	0
34019	Howard	HARRISON TWP	0	0	0	0	0	0	0	0	0
34020	Howard	HONEY CREEK TWP	0	0	0	0	0	0	0	0	0
34021	Howard	RUSSIAVILLE TOWN	0	0	0	0	0	0	0	0	0
34022	Howard	HOWARD TWP	0	0	0	0	0	0	0	0	0
34023	Howard	MONROE TWP	0	0	0	0	0	0	0	0	0
34024	Howard	TAYLOR TWP	0	0	0	0	0	0	0	0	0
35001	Huntington	CLEAR CREEK TWP	587	734	1,321	0	0	0	587	734	1,321

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
35002	Huntington	DALLAS TWP	0	0	0	0	0	0	0	0	0
35003	Huntington	ANDREWS TOWN	282	0	282	0	0	0	282	0	282
35004	Huntington	HUNTINGTON TWP	833	7,962	8,795	0	0	0	833	7,962	8,795
35005	Huntington	HUNTINGTON CITY	247,979	391,814	639,794	1,097,409	0	1,097,409	1,345,388	391,814	1,737,202
35006	Huntington	JACKSON TWP	1,176	0	1,176	0	0	0	1,176	0	1,176
35007	Huntington	ROANOKE TOWN	0	51	51	0	0	0	0	51	51
35008	Huntington	JEFFERSON TWP	1,486	0	1,486	0	0	0	1,486	0	1,486
35009	Huntington	MOUNT ETNA TOWN-JEFFERSON TOWN	0	0	0	0	0	0	0	0	0
35010	Huntington	LANCASTER TWP	137	0	137	0	0	0	137	0	137
35011	Huntington	MOUNT ETNA TOWN-LANCASTER TOWN	0	0	0	0	0	0	0	0	0
35012	Huntington	POLK TWP	150	0	150	0	0	0	150	0	150
35013	Huntington	MOUNT ETNA TOWN-POLK TWP	0	0	0	0	0	0	0	0	0
35014	Huntington	ROCK CREEK TWP	541	0	541	0	0	0	541	0	541
35015	Huntington	MARKLE TOWN	59,983	0	59,983	0	0	0	59,983	0	59,983
35016	Huntington	SALAMONIE TWP	5,839	0	5,839	82,901	0	82,901	88,740	0	88,740
35017	Huntington	WARREN TOWN	61	0	61	0	0	0	61	0	61
35018	Huntington	UNION TWP	3,102	10,096	13,198	0	0	0	3,102	10,096	13,198
35019	Huntington	WARREN TWP	114	0	114	0	0	0	114	0	114
35020	Huntington	WAYNE TWP	0	0	0	0	0	0	0	0	0
35021	Huntington	MOUNT ETNA TOWN-WAYNE TWP	0	0	0	0	0	0	0	0	0
36001	Jackson	BROWNSTOWN TWP	0	1,291	1,291	0	0	0	0	1,291	1,291
36002	Jackson	BROWNSTOWN TOWN	8,109	0	8,109	0	0	0	8,109	0	8,109
36003	Jackson	CARR TWP	0	0	0	0	0	0	0	0	0
36004	Jackson	MEDORA TOWN	0	0	0	0	0	0	0	0	0
36005	Jackson	DRIFTWOOD TWP	0	0	0	0	0	0	0	0	0
36006	Jackson	GRASSY FORK TWP	0	0	0	0	0	0	0	0	0
36007	Jackson	HAMILTON TWP	0	0	0	0	0	0	0	0	0
36008	Jackson	JACKSON TWP	0	0	0	0	0	0	0	0	0
36009	Jackson	SEYMOUR CITY-JACKSON TWP	142,881	1,002,602	1,145,483	0	0	0	142,881	1,002,602	1,145,483
36010	Jackson	OWEN TWP	0	0	0	0	0	0	0	0	0
36011	Jackson	PERSHING TWP	0	0	0	0	0	0	0	0	0
36012	Jackson	REDDING TWP	0	1,914	1,914	0	0	0	0	1,914	1,914
36013	Jackson	SEYMOUR CITY-REDDING TWP	4,449	67,428	71,877	0	0	0	4,449	67,428	71,877
36014	Jackson	SALT CREEK TWP	0	0	0	0	0	0	0	0	0
36015	Jackson	VERNON TWP	0	0	0	0	0	0	0	0	0
36016	Jackson	CROTHERSVILLE TOWN	132,376	160,495	292,871	0	0	0	132,376	160,495	292,871
36017	Jackson	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
37002	Jasper	Carpenter TWP	87,434	4,062	91,496	127,461	0	127,461	214,895	4,062	218,957
37003	Jasper	Remington Corp (Carpenter)	5,591	45,204	50,794	61,818	0	61,818	67,409	45,204	112,612
37019	Jasper	Barkley TWP	0	0	0	0	0	0	0	0	0
37020	Jasper	Gillam TWP	0	0	0	0	0	0	0	0	0
37021	Jasper	Hanging Grove TWP	0	0	0	0	0	0	0	0	0
37022	Jasper	Jordan TWP	0	0	0	0	0	0	0	0	0
37023	Jasper	Kankakee TWP	61,105	180,960	242,065	0	0	0	61,105	180,960	242,065
37024	Jasper	Keener TWP	0	0	0	0	0	0	0	0	0
37025	Jasper	DeMotte Corp (Keener)	0	0	0	0	0	0	0	0	0
37026	Jasper	Marion TWP	0	0	0	0	0	0	0	0	0
37027	Jasper	Rensselaer Corp (Marion)	67,153	180,544	247,698	348,158	0	348,158	415,312	180,544	595,856
37028	Jasper	Milroy TWP	0	0	0	0	0	0	0	0	0
37029	Jasper	Newton TWP	0	0	0	0	0	0	0	0	0
37030	Jasper	Union TWP North	0	0	0	0	0	0	0	0	0
37031	Jasper	Union TWP South	28,887	8,793	37,681	0	0	0	28,887	8,793	37,681
37032	Jasper	Walker TWP	0	0	0	0	0	0	0	0	0
37033	Jasper	Wheatfield TWP	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
37034	Jasper	Wheatfield Corp (Wheatfield)	0	0	0	0	0	0	0	0	0
38010	Jay	PENN TWP	0	0	0	0	0	0	0	0	0
38011	Jay	PENNVILLE TOWN	0	201	201	0	0	0	0	201	201
38014	Jay	DUNKIRK CITY	9,671	557,349	567,019	0	0	0	9,671	557,349	567,019
38020	Jay	BEARCREEK TWP	0	0	0	0	0	0	0	0	0
38021	Jay	BRYANT TOWN	0	0	0	0	0	0	0	0	0
38022	Jay	GREENE TWP	0	0	0	0	0	0	0	0	0
38023	Jay	JACKSON TWP	0	0	0	0	0	0	0	0	0
38024	Jay	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
38025	Jay	KNOX TWP	0	0	0	0	0	0	0	0	0
38026	Jay	MADISON TWP	5,467	1,328	6,795	0	0	0	5,467	1,328	6,795
38027	Jay	SALAMONIA TOWN	0	0	0	0	0	0	0	0	0
38028	Jay	NOBLE TWP	10,190	0	10,190	0	0	0	10,190	0	10,190
38029	Jay	PIKE TWP	1,383	0	1,383	0	0	0	1,383	0	1,383
38030	Jay	RICHLAND TWP	1,959	0	1,959	0	0	0	1,959	0	1,959
38031	Jay	REDKEY TOWN	0	0	0	0	0	0	0	0	0
38032	Jay	WABASH TWP	0	0	0	0	0	0	0	0	0
38033	Jay	WAYNE TWP	0	26,923	26,923	0	0	0	0	26,923	26,923
38034	Jay	PORTLAND CITY	24,425	153,153	177,578	0	0	0	24,425	153,153	177,578
39001	Jefferson	GRAHAM TWP	0	0	0	0	0	0	0	0	0
39002	Jefferson	HANOVER TWP	0	0	0	0	0	0	0	0	0
39003	Jefferson	HANOVER TOWN	0	0	0	0	0	0	0	0	0
39004	Jefferson	LANCASTER TWP	0	0	0	0	0	0	0	0	0
39005	Jefferson	DUPONT TOWN	0	0	0	0	0	0	0	0	0
39006	Jefferson	MADISON TWP	64,103	74,554	138,657	0	0	0	64,103	74,554	138,657
39007	Jefferson	MADISON CITY	56,924	308,931	365,856	985,616	0	985,616	1,042,540	308,931	1,351,472
39008	Jefferson	MILTON TWP	0	0	0	0	0	0	0	0	0
39009	Jefferson	BROOKSBURG TOWN	0	0	0	0	0	0	0	0	0
39010	Jefferson	MONROE TWP	0	0	0	0	0	0	0	0	0
39011	Jefferson	REPUBLICAN TWP	0	0	0	0	0	0	0	0	0
39012	Jefferson	SALUDA TWP	24,318	3,027	27,345	0	0	0	24,318	3,027	27,345
39013	Jefferson	SHELBY TWP	0	0	0	0	0	0	0	0	0
39014	Jefferson	SMYRNA TWP	0	0	0	0	0	0	0	0	0
40001	Jennings	BIGGER TWP	0	0	0	0	0	0	0	0	0
40002	Jennings	CAMPBELL TWP	0	0	0	0	0	0	0	0	0
40003	Jennings	CENTER TWP	0	0	0	0	0	0	0	0	0
40004	Jennings	NORTH VERNON CITY	243,982	320,846	564,828	787,198	487,362	1,274,560	1,031,180	808,208	1,839,388
40005	Jennings	COLUMBIA TWP	0	0	0	0	0	0	0	0	0
40006	Jennings	GENEVA TWP	4,460	7,463	11,923	0	0	0	4,460	7,463	11,923
40007	Jennings	LOVETT TWP	0	0	0	0	0	0	0	0	0
40008	Jennings	MARION TWP	0	0	0	0	0	0	0	0	0
40009	Jennings	MONTGOMERY TWP	0	0	0	0	0	0	0	0	0
40010	Jennings	SAND CREEK TWP	0	0	0	0	0	0	0	0	0
40011	Jennings	SPENCER TWP	0	0	0	0	0	0	0	0	0
40012	Jennings	VERNON TWP	0	0	0	0	0	0	0	0	0
40013	Jennings	VERNON TOWN	0	0	0	0	0	0	0	0	0
40014	Jennings	HIDDEN VALLEY	0	0	0	0	0	0	0	0	0
41001	Johnson	BLUE RIVER TWP	261	0	261	0	0	0	261	0	261
41002	Johnson	EDINBURG TOWN-EDINBURG LIB	355	105,158	105,513	0	0	0	355	105,158	105,513
41004	Johnson	BLUE RIVER TWP-AMITY FPD	0	0	0	0	0	0	0	0	0
41005	Johnson	CLARK TWP	0	0	0	0	0	0	0	0	0
41006	Johnson	CLARK TWP-NEEDHAM FPD	0	0	0	0	0	0	0	0	0
41007	Johnson	CLARK TWP-WHITELAND FPD	0	0	0	0	0	0	0	0	0
41008	Johnson	FRANKLIN TWP	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
41009	Johnson	FRANKLIN CITY-FRANKLIN TWP	93,537	323,292	416,828	790,640	741,817	1,532,457	884,177	1,065,109	1,949,286
41010	Johnson	WHITELAND TOWN-FRANKLIN TWP-WF	0	0	0	0	0	0	0	0	0
41011	Johnson	FRANKLIN TWP-AMITY FPD	0	0	0	0	0	0	0	0	0
41012	Johnson	FRANKLIN TWP-NEEDHAM FPD	0	0	0	0	0	0	0	0	0
41013	Johnson	FRANKLIN TWP-BARGERSVILLE FPD	369	0	369	0	0	0	369	0	369
41014	Johnson	FRANKLIN TWP-WHITELAND FPD	0	0	0	0	0	0	0	0	0
41015	Johnson	HENSLEY TWP	0	0	0	0	0	0	0	0	0
41016	Johnson	TRAFALGAR TOWN-HENSLEY TWP	0	0	0	0	0	0	0	0	0
41017	Johnson	NEEDHAM TWP-NEEDHAM FPD	0	0	0	0	0	0	0	0	0
41018	Johnson	FRANKLIN CITY-NEEDHAM TWP	125,973	158,270	284,243	219,552	322,537	542,089	345,526	480,807	826,332
41019	Johnson	NEEDHAM TWP-AMITY FPD	0	0	0	0	0	0	0	0	0
41020	Johnson	NINEVEH TWP-NINEVEH FPD	0	0	0	0	0	0	0	0	0
41021	Johnson	PRINCES LAKES TOWN-NINEVEH FPD	0	0	0	0	0	0	0	0	0
41022	Johnson	TRAFALGAR TOWN-NINEVEH TWP	0	0	0	0	0	0	0	0	0
41023	Johnson	PLEASANT TWP-CP SCHOOL	0	0	0	0	0	0	0	0	0
41024	Johnson	PLEASANT TWP-GREENWOOD SCHOOL	0	0	0	0	0	0	0	0	0
41025	Johnson	GRNWD CITY-PLEAS TWP-CP SCHOOL	18,323	1,607	19,930	540,140	0	540,140	558,463	1,607	560,070
41026	Johnson	GRNWD CITY-PLEAS TWP-GRNWD SCH	83,986	0	83,986	388,732	0	388,732	472,718	0	472,718
41027	Johnson	NEW WHITELAND TOWN	0	0	0	0	0	0	0	0	0
41028	Johnson	WHITELAND TOWN-PLEAS TWP-WHITE	0	0	0	0	0	0	0	0	0
41029	Johnson	FRANKLIN CITY-PLEASANT TWP	0	0	0	0	0	0	0	0	0
41030	Johnson	GRNWD CITY-PLEAS TWP-CP SCHOOL	774,792	42,021	816,813	769,008	0	769,008	1,543,799	42,021	1,585,820
41031	Johnson	PLEASANT TWP-CP SCHOOL-GRNWD L	0	0	0	0	0	0	0	0	0
41032	Johnson	PLEASANT TWP-GRNWD SCHOOL-GRNW	0	0	0	0	0	0	0	0	0
41033	Johnson	PLEASANT TWP-WHITELAND FPD	0	0	0	0	0	0	0	0	0
41034	Johnson	UNION TWP	0	0	0	0	0	0	0	0	0
41035	Johnson	BARGERSVILLE TOWN-UNION TWP-BF	0	0	0	0	0	0	0	0	0
41036	Johnson	UNION TWP-BFPD	0	0	0	0	0	0	0	0	0
41037	Johnson	WHITE RIVER TWP-BFPD	0	0	0	0	0	0	0	0	0
41038	Johnson	WHITE RIVER TWP-WHITE RIVER FP	0	0	0	0	0	0	0	0	0
41039	Johnson	BARGERSVILLE TOWN-WHITE RIVER	0	0	0	0	0	0	0	0	0
41040	Johnson	GRNWD CITY-WHITE RIVER TWP-CNT	0	0	0	0	0	0	0	0	0
41041	Johnson	GRNWD CITY-WR TWP-CG SCH-CNTY	66,701	0	66,701	0	0	0	66,701	0	66,701
41042	Johnson	GWD CITY-PLEAS TWP-GWD SCH-CO	0	0	0	0	0	0	0	0	0
41043	Johnson	GRNWD CITY-WR TWP-GRNWD SCH-CO	0	0	0	0	0	0	0	0	0
41044	Johnson	HENSLEY FPD-FRANKLIN TWP	0	0	0	0	0	0	0	0	0
41046	Johnson	EDINBURG TOWN-BLUE RIVER TWP-CNTY LIB	0	0	0	0	0	0	0	0	0
41047	Johnson	GWD CITY-CP-CLARK TWP-CO LIB	0	0	0	0	0	0	0	0	0
42001	Knox	BUSSERON TWP	0	0	0	0	0	0	0	0	0
42002	Knox	OAKTOWN TOWN	0	0	0	0	0	0	0	0	0
42003	Knox	DECKER TWP	0	0	0	0	0	0	0	0	0
42004	Knox	HARRISON TWP	0	0	0	0	0	0	0	0	0
42005	Knox	MONROE CITY TOWN	0	0	0	0	0	0	0	0	0
42006	Knox	JOHNSON TWP	0	35,174	35,174	0	0	0	0	35,174	35,174
42007	Knox	DECKER TOWN	0	0	0	0	0	0	0	0	0
42008	Knox	PALMYRA TWP	0	0	0	0	0	0	0	0	0
42009	Knox	STEEN TWP	2,165	2,080,263	2,082,429	0	0	0	2,165	2,080,263	2,082,429
42010	Knox	WHEATLAND TOWN	0	0	0	0	0	0	0	0	0
42011	Knox	VIGO-SOUTH TWP	0	0	0	0	0	0	0	0	0
42012	Knox	BICKNELL CITY-VIGO TWP	0	0	0	0	0	0	0	0	0
42013	Knox	EDWARDSPORT TOWN	0	0	0	0	0	0	0	0	0
42014	Knox	SANDBORN TOWN	0	0	0	0	0	0	0	0	0
42018	Knox	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
42019	Knox	BICKNELL CITY-WASHINGTON TWP	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
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42020	Knox	BRUCEVILLE CIVIL TOWN	0	0	0	0	0	0	0	0	0
42021	Knox	WIDNER TWP	0	0	0	0	0	0	0	0	0
42022	Knox	VINCENNES CITY I	76,279	56,167	132,445	555,299	0	555,299	631,578	56,167	687,745
42023	Knox	VINCENNES TWP-VINCENNES S	81,677	136,092	217,769	0	0	0	81,677	136,092	217,769
42024	Knox	VINCENNES TWP-SOUTH KNOX	0	0	0	0	0	0	0	0	0
42025	Knox	VIGO-NORTH TWP	0	0	0	0	0	0	0	0	0
42026	Knox	VIGO-CENTRAL TWP	0	0	0	0	0	0	0	0	0
42027	Knox	VINCENNES CITY II	0	0	0	146,217	0	146,217	146,217	0	146,217
43001	Kosciusko	CLAY TWP	0	0	0	0	0	0	0	0	0
43002	Kosciusko	CLAYPOOL TOWN	0	0	0	24,842	0	24,842	24,842	0	24,842
43003	Kosciusko	ETNA TWP	0	0	0	0	0	0	0	0	0
43004	Kosciusko	ETNA GREEN TOWN	0	0	0	0	0	0	0	0	0
43005	Kosciusko	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
43009	Kosciusko	JACKSON TWP	0	0	0	0	0	0	0	0	0
43010	Kosciusko	SIDNEY TOWN	0	0	0	0	0	0	0	0	0
43011	Kosciusko	JEFFERSON TWP,WEST	0	0	0	0	0	0	0	0	0
43012	Kosciusko	JEFFERSON TWP,EAST	0	0	0	0	0	0	0	0	0
43013	Kosciusko	LAKE TWP	5,830	0	5,830	0	0	0	5,830	0	5,830
43014	Kosciusko	SILVER LAKE TOWN	0	0	0	0	0	0	0	0	0
43015	Kosciusko	MONROE TWP	0	0	0	0	0	0	0	0	0
43016	Kosciusko	PLAIN TWP	17,051	11,510	28,560	0	0	0	17,051	11,510	28,560
43017	Kosciusko	WARSAW CITY-PLAIN TWP	0	0	0	668,787	233,810	902,597	668,787	233,810	902,597
43018	Kosciusko	LEESBURG TOWN	0	0	0	0	0	0	0	0	0
43019	Kosciusko	PRAIRIE TWP	0	0	0	0	0	0	0	0	0
43020	Kosciusko	SCOTT TWP	0	0	0	0	0	0	0	0	0
43021	Kosciusko	SEWARD TWP	0	0	0	0	0	0	0	0	0
43022	Kosciusko	BURKET TOWN	0	0	0	0	0	0	0	0	0
43023	Kosciusko	TIPPECANOE TWP	0	0	0	0	0	0	0	0	0
43024	Kosciusko	NORTH WEBSTER TOWN	0	0	0	0	0	0	0	0	0
43025	Kosciusko	TURKEY CREEK TWP	0	0	0	0	0	0	0	0	0
43026	Kosciusko	SYRACUSE TOWN	0	0	0	0	0	0	0	0	0
43027	Kosciusko	VAN BUREN TWP	0	0	0	26,228	19,964	46,192	26,228	19,964	46,192
43028	Kosciusko	MILFORD TOWN	12,671	43,326	55,997	44,883	0	44,883	57,554	43,326	100,880
43029	Kosciusko	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
43030	Kosciusko	PIERCETON TOWN	41,825	189,863	231,688	194,824	0	194,824	236,649	189,863	426,512
43031	Kosciusko	WAYNE TWP	0	0	0	0	0	0	0	0	0
43032	Kosciusko	WARSAW CITY-WAYNE TWP	49,551	87,496	137,047	225,305	0	225,305	274,856	87,496	362,351
43033	Kosciusko	WINONA LAKE TOWN	0	0	0	81,159	0	81,159	81,159	0	81,159
43034	Kosciusko	HARRISON TWP	0	0	0	0	0	0	0	0	0
43035	Kosciusko	MENTONE TOWN-HARRISON TWP	11,154	4,392	15,545	0	0	0	11,154	4,392	15,545
43036	Kosciusko	MENTONE TOWN-FRANKLIN TWP	0	0	0	0	0	0	0	0	0
43038	Kosciusko	NAPPANEE CITY-JEFFERSON TWP	0	0	0	0	0	0	0	0	0
44001	LaGrange	BLOOMFIELD TWP	4,472	893	5,365	22,263	0	22,263	26,735	893	27,628
44002	LaGrange	LAGRANGE TOWN	7,056	1,715	8,772	168,402	0	168,402	175,459	1,715	177,174
44003	LaGrange	CLAY TWP-WEST	0	0	0	0	0	0	0	0	0
44004	LaGrange	CLAY TWP-EAST	0	0	0	0	0	0	0	0	0
44005	LaGrange	CLEARSPRING TWP	0	0	0	0	0	0	0	0	0
44006	LaGrange	TOPEKA TOWN-CLEARSPRING TWP	0	0	0	0	0	0	0	0	0
44007	LaGrange	EDEN TWP	0	0	0	0	0	0	0	0	0
44008	LaGrange	TOPEKA TOWN-EDEN TWP	38,756	84,405	123,161	738,104	0	738,104	776,860	84,405	861,265
44009	LaGrange	GREENFIELD TWP	0	0	0	0	0	0	0	0	0
44010	LaGrange	JOHNSON TWP	62	0	62	0	0	0	62	0	62
44011	LaGrange	WOLCOTTVILLE TOWN	0	0	0	0	0	0	0	0	0
44012	LaGrange	LIMA TWP	13,435	17,295	30,731	126,577	0	126,577	140,013	17,295	157,308

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44013	LaGrange	MILFORD TWP	0	0	0	0	0	0	0	0	0
44014	LaGrange	NEWBURY TWP	0	0	0	40,247	0	40,247	40,247	0	40,247
44015	LaGrange	SHIPSHEWANA TOWN	0	0	0	494,767	0	494,767	494,767	0	494,767
44016	LaGrange	SPRINGFIELD TWP	0	0	0	0	0	0	0	0	0
44017	LaGrange	VAN BUREN TWP	0	0	0	0	0	0	0	0	0
44018	LaGrange	LAGRANGE-CLAY	0	0	0	0	0	0	0	0	0
45001	Lake	Calumet TWP	310	0	310	0	0	0	310	0	310
45002	Lake	Calumet TWP Gary SANIT	0	0	0	0	0	0	0	0	0
45003	Lake	Gary Corp Calumet Twp Lake Ridge Sch	32,656	0	32,656	651,691	0	651,691	684,347	0	684,347
45004	Lake	Gary Corp Calumet Twp Gary Sch	1,531,436	1,046,143	2,577,578	3,518,267	0	3,518,267	5,049,702	1,046,143	6,095,845
45005	Lake	Lake Station Corp Calumet Twp	0	0	0	0	0	0	0	0	0
45006	Lake	Griffith Corp Calumet Twp	0	0	0	0	0	0	0	0	0
45007	Lake	Cedar Creek TWP	4,236	7,860	12,096	0	0	0	4,236	7,860	12,096
45008	Lake	Lowell Corp Cedar Creek Twp	52,461	22,511	74,972	0	0	0	52,461	22,511	74,972
45012	Lake	Eagle Creek TWP	0	0	0	0	0	0	0	0	0
45013	Lake	Hanover TWP	0	0	0	0	0	0	0	0	0
45014	Lake	Cedar Lake Corp Hanover Twp	1,463	0	1,463	140,439	0	140,439	141,902	0	141,902
45015	Lake	Saint John Corp Hanover Twp	34,967	0	34,967	33,039	0	33,039	68,006	0	68,006
45016	Lake	Hobart TWP	0	0	0	0	0	0	0	0	0
45017	Lake	Gary Corp Hobart Twp River Forest Sch	0	0	0	0	0	0	0	0	0
45018	Lake	Hobart Corp Hobart Twp Hobart City Sch	1,686,898	0	1,686,898	165,972	0	165,972	1,852,870	0	1,852,870
45019	Lake	Hobart Corp Hobart Hobart City Sch Gary SANIT	0	0	0	0	0	0	0	0	0
45020	Lake	Lake Station Corp Hobart Twp River Forest Sch	9,596	0	9,596	0	0	0	9,596	0	9,596
45021	Lake	Lake Station Corp Hobart Twp Lake Station Sch	84,678	0	84,678	0	0	0	84,678	0	84,678
45022	Lake	New Chicago Corp (Hobart)	6,097	0	6,097	0	0	0	6,097	0	6,097
45023	Lake	Hammond Corp (North)	1,867,189	1,282,560	3,149,749	2,755,276	4,458,109	7,213,384	4,622,465	5,740,668	10,363,133
45024	Lake	East Chicago Corp (North)	2,054,829	11,548,879	13,603,708	208,231	489,849	698,080	2,263,060	12,038,728	14,301,788
45025	Lake	Whiting Corp (North)	246,842	2,866,718	3,113,560	40,571	665,049	705,620	287,413	3,531,767	3,819,180
45026	Lake	Highland Corp (North)	0	0	0	0	0	0	0	0	0
45027	Lake	Munster Corp (North)	353,858	270,796	624,654	0	0	0	353,858	270,796	624,654
45028	Lake	Ross TWP	0	0	0	0	0	0	0	0	0
45029	Lake	Crown Point Corp Ross Twp	1,398	0	1,398	101,362	0	101,362	102,760	0	102,760
45030	Lake	Merrillville Corp Ross Twp	134,878	18,947	153,825	1,602,911	0	1,602,911	1,737,789	18,947	1,756,736
45031	Lake	Merrillville Corp Ross Twp Gary SANIT	0	0	0	0	0	0	0	0	0
45032	Lake	Saint John TWP	0	0	0	0	0	0	0	0	0
45033	Lake	Griffith Corp Saint John Twp	0	0	0	0	0	0	0	0	0
45034	Lake	Dyer Corp (Saint John)	101,628	15,303	116,930	1,932,153	0	1,932,153	2,033,780	15,303	2,049,083
45035	Lake	Saint John Corp Saint John Twp	32,525	0	32,525	16,058	0	16,058	48,584	0	48,584
45036	Lake	Schererville Corp (Saint John)	27,031	47,012	74,042	1,802,582	0	1,802,582	1,829,612	47,012	1,876,624
45037	Lake	West Creek TWP	66,864	75,919	142,784	0	0	0	66,864	75,919	142,784
45038	Lake	Lowell Corp West Creek Twp	0	0	0	0	0	0	0	0	0
45039	Lake	Schneider Corp (West Creek)	0	0	0	0	0	0	0	0	0
45041	Lake	Center TWP	0	0	0	0	0	0	0	0	0
45042	Lake	Crown Point Corp Center Twp	301,025	0	301,025	624,126	0	624,126	925,151	0	925,151
45043	Lake	Cedar Lake Corp Center Twp	0	0	0	0	0	0	0	0	0
45044	Lake	Winfield TWP	0	0	0	0	0	0	0	0	0
45045	Lake	Hobart Corp Hobart Twp River Forest Sch	48,140	32,658	80,798	0	0	0	48,140	32,658	80,798
45046	Lake	Hobart Corp Ross Twp	512,252	27,022	539,274	2,622,847	0	2,622,847	3,135,100	27,022	3,162,122
45047	Lake	Winfield Corp (Winfield)	0	0	0	0	0	0	0	0	0
45048	Lake	Hobart Corp Ross (TIF Only)	0	0	0	0	0	0	0	0	0
45050	Lake	Saint John TWP Schererville Water	0	0	0	0	0	0	0	0	0
45054	Lake	Winfield Corp Winfield Water District	0	0	0	0	0	0	0	0	0
45055	Lake	SAINT JOHN TWP SAINT JOHN WATER	0	0	0	0	0	0	0	0	0
46001	LaPorte	Cass TWP	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
46002	LaPorte	Wanatah Corp - Cass Twp	0	0	0	0	0	0	0	0	0
46009	LaPorte	Michigan City Corp - Coolspring Twp	21,665	0	21,665	753,791	0	753,791	775,456	0	775,456
46010	LaPorte	Trail Creek Corp - Coolspring Twp	0	0	0	0	0	0	0	0	0
46011	LaPorte	Dewey TWP	0	0	0	0	0	0	0	0	0
46012	LaPorte	LaCrosse Corp (Dewey)	0	0	0	0	0	0	0	0	0
46021	LaPorte	Michigan TWP	0	0	0	0	0	0	0	0	0
46022	LaPorte	Michigan City Corp - Michigan Twp	93,664	0	93,664	1,638,458	46,006	1,684,464	1,732,122	46,006	1,778,129
46023	LaPorte	Long Beach Corp (Michigan)	0	0	0	0	0	0	0	0	0
46024	LaPorte	Michiana Shores Corp - Michigan Twp	0	0	0	0	0	0	0	0	0
46025	LaPorte	Pottawattamie Park Corp (Michigan)	0	0	0	0	0	0	0	0	0
46026	LaPorte	Trail Creek Corp - Michigan Twp	285	0	285	0	0	0	285	0	285
46027	LaPorte	New Durham TWP	0	0	0	0	0	0	0	0	0
46028	LaPorte	Westville Corp (New Durham)	0	0	0	0	0	0	0	0	0
46042	LaPorte	Center TWP	7,136	0	7,136	0	0	0	7,136	0	7,136
46043	LaPorte	LaPorte Corp - Center Twp	75,793	0	75,793	734,400	0	734,400	810,194	0	810,194
46044	LaPorte	Clinton TWP	0	0	0	0	0	0	0	0	0
46045	LaPorte	Wanatah Corp - Clinton Twp	0	0	0	0	0	0	0	0	0
46046	LaPorte	Coolspring TWP 1	0	0	0	0	0	0	0	0	0
46047	LaPorte	Coolspring TWP 2	0	0	0	0	0	0	0	0	0
46048	LaPorte	Galena TWP	206	0	206	0	0	0	206	0	206
46049	LaPorte	Hanna TWP	0	0	0	0	0	0	0	0	0
46050	LaPorte	Hudson TWP	0	0	0	0	0	0	0	0	0
46051	LaPorte	Johnson TWP	0	0	0	0	0	0	0	0	0
46052	LaPorte	Kankakee TWP	0	0	0	0	0	0	0	0	0
46053	LaPorte	LaPorte Corp - Kankakee Twp 1	2,759	0	2,759	0	0	0	2,759	0	2,759
46054	LaPorte	LaPorte Corp - Kankakee Twp 2	1,682	0	1,682	0	0	0	1,682	0	1,682
46055	LaPorte	Lincoln TWP	0	0	0	0	0	0	0	0	0
46056	LaPorte	Noble TWP	0	0	0	0	0	0	0	0	0
46057	LaPorte	Pleasant TWP	0	0	0	0	0	0	0	0	0
46058	LaPorte	LaPorte Corp - Pleasant Twp	0	0	0	0	0	0	0	0	0
46059	LaPorte	Prairie TWP	0	0	0	0	0	0	0	0	0
46060	LaPorte	Scipio TWP	0	0	0	0	0	0	0	0	0
46061	LaPorte	LaPorte Corp - Scipio Twp	0	0	0	0	0	0	0	0	0
46062	LaPorte	Springfield TWP	5,289	0	5,289	0	0	0	5,289	0	5,289
46063	LaPorte	Michiana Shores Corp - Springfield Twp	0	0	0	0	0	0	0	0	0
46064	LaPorte	Union TWP	0	0	0	0	0	0	0	0	0
46065	LaPorte	Kingsford Heights Corp (Union)	0	0	0	0	0	0	0	0	0
46066	LaPorte	Washington TWP	0	0	0	0	0	0	0	0	0
46067	LaPorte	Kingsbury Corp (Washington)	0	0	0	0	0	0	0	0	0
46068	LaPorte	Wills TWP	0	0	0	0	0	0	0	0	0
46069	LaPorte	Pottawattamie Park Corp (Michigan) MC SANIT	0	0	0	0	0	0	0	0	0
46070	LaPorte	Long Beach Corp (Michigan) MC SANIT	0	0	0	0	0	0	0	0	0
46071	LaPorte	Trail Creek Corp - Coolspring Twp MC SANIT	0	0	0	0	0	0	0	0	0
46072	LaPorte	Trail Creek Corp - Michigan Twp MC SANIT	0	0	0	0	0	0	0	0	0
46073	LaPorte	Coolspring TWP 1 MC SANIT	0	0	0	0	0	0	0	0	0
47001	Lawrence	BONO TWP	0	0	0	0	0	0	0	0	0
47002	Lawrence	GUTHRIE TWP	0	0	0	0	0	0	0	0	0
47003	Lawrence	INDIAN CREEK TWP	0	0	0	0	0	0	0	0	0
47004	Lawrence	MARION TWP	0	0	0	0	0	0	0	0	0
47005	Lawrence	MITCHELL CITY	26,242	0	26,242	0	0	0	26,242	0	26,242
47006	Lawrence	MARSHALL TWP	674	25,584	26,259	23,193	53,878	77,071	23,867	79,462	103,329
47007	Lawrence	PERRY TWP	0	0	0	0	0	0	0	0	0
47008	Lawrence	PLEASANT RUN TWP	0	0	0	0	0	0	0	0	0
47009	Lawrence	SHAWSWICK TWP	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
47010	Lawrence	BEDFORD CITY	334,608	456,304	790,911	0	0	0	334,608	456,304	790,911
47011	Lawrence	OOLITIC TOWN	0	0	0	0	0	0	0	0	0
47012	Lawrence	SPICE VALLEY TWP-NORTH	0	0	0	0	0	0	0	0	0
47013	Lawrence	SPICE VALLEY TWP-SOUTH	0	0	0	0	0	0	0	0	0
48001	Madison	ADAMS TWP	0	0	0	0	0	0	0	0	0
48002	Madison	MARKLEVILLE TOWN	0	0	0	0	0	0	0	0	0
48003	Madison	ANDERSON CITY - ANDERSON TWP	1,653,850	390,840	2,044,690	2,591,107	0	2,591,107	4,244,957	390,840	4,635,797
48004	Madison	COUNTRY CLUB HEIGHTS	0	0	0	0	0	0	0	0	0
48005	Madison	EDGEWOOD TOWN	0	0	0	0	0	0	0	0	0
48006	Madison	RIVER FOREST TOWN	0	0	0	0	0	0	0	0	0
48007	Madison	WOODLAWN HEIGHTS TOWN	0	0	0	0	0	0	0	0	0
48008	Madison	BOONE TWP	0	0	0	0	0	0	0	0	0
48009	Madison	DUCK CREEK TWP - MADISON	0	0	0	0	0	0	0	0	0
48010	Madison	DUCK CREK TWP - ELWOOD SCH	0	0	0	0	0	0	0	0	0
48011	Madison	ELWOOD CITY - DUCK CREEK TWP	0	0	0	0	0	0	0	0	0
48012	Madison	FALL CREEK TWP	0	0	0	0	0	0	0	0	0
48013	Madison	PENDLETON TOWN	266,176	0	266,176	392,898	0	392,898	659,074	0	659,074
48014	Madison	GREEN TWP	3,476	0	3,476	0	0	0	3,476	0	3,476
48015	Madison	INGALLS TOWN	0	0	0	0	0	0	0	0	0
48016	Madison	JACKSON TWP	0	0	0	0	0	0	0	0	0
48017	Madison	LAFAYETTE TWP-W CENTRAL SCH	0	0	0	0	0	0	0	0	0
48018	Madison	LAFAYETTE TWP - ANDERSON SCH	0	0	0	0	0	0	0	0	0
48019	Madison	ANDERSON CITY-LAFAYETTE TWP	870	0	870	0	0	0	870	0	870
48020	Madison	FRANKTON TOWN - LAFAYETTE TWP	0	0	0	0	0	0	0	0	0
48021	Madison	MONROE TWP	0	0	0	0	0	0	0	0	0
48022	Madison	ALEXANDRIA CITY	46,700	33,089	79,788	0	0	0	46,700	33,089	79,788
48024	Madison	ORESTES TOWN	53,507	89,533	143,041	0	0	0	53,507	89,533	143,041
48025	Madison	PIPE CR.TWP.-W.CENT.SCH.	0	0	0	0	0	0	0	0	0
48026	Madison	PIPE CR.TWP.-ELWOOD SCH.	0	0	0	0	0	0	0	0	0
48027	Madison	ELWOOD CITY-PIPE CR.TWP.	552,550	1,011,260	1,563,810	0	0	0	552,550	1,011,260	1,563,810
48028	Madison	FRANKTON TOWN-PIPE CR.TWP.	0	0	0	0	0	0	0	0	0
48029	Madison	RICHLAND TWP	0	0	0	0	0	0	0	0	0
48030	Madison	ANDERSON CITY-RICHLAND TWP	57,436	0	57,436	0	0	0	57,436	0	57,436
48031	Madison	STONY CREEK TWP	0	0	0	0	0	0	0	0	0
48032	Madison	LAPEL TOWN	0	0	0	0	0	0	0	0	0
48033	Madison	UNION TWP	0	0	0	0	0	0	0	0	0
48034	Madison	ANDERSON CITY-UNION TWP	0	0	0	0	0	0	0	0	0
48035	Madison	CHESTERFIELD TOWN	0	0	0	0	0	0	0	0	0
48036	Madison	VAN BUREN TWP	0	0	0	0	0	0	0	0	0
48037	Madison	SUMMITVILLE TOWN	4,389	0	4,389	0	0	0	4,389	0	4,389
48038	Madison	ANDERSON-ADAMS	16,763	0	16,763	0	0	0	16,763	0	16,763
48039	Madison	ANDERSON-FALL CREEK	156,713	28,471	185,184	358,203	0	358,203	514,916	28,471	543,386
48040	Madison	ANDERSON LAF.W.C.	0	0	0	0	0	0	0	0	0
49101	Marion	INDPLS CITY - CENTER TWP	3,898,631	6,188,085	10,086,716	31,539,539	4,336,883	35,876,422	35,438,171	10,524,968	45,963,138
49102	Marion	BEECH GROVE CITY - CENTER TWP	0	0	0	0	0	0	0	0	0
49200	Marion	DECATUR TWP - SANIT	369,797	449,755	819,551	3,572,288	0	3,572,288	3,942,084	449,755	4,391,839
49201	Marion	INDPLS CITY - DECATUR TWP	0	0	0	0	0	0	0	0	0
49270	Marion	INDPLS-DECATUR TWP-POLICE-OUTS	0	0	0	0	0	0	0	0	0
49274	Marion	INDPLS-DECATUR TWP-POLICE & FI	0	0	0	0	0	0	0	0	0
49300	Marion	FRANKLIN TWP-SANIT	76,585	0	76,585	0	0	0	76,585	0	76,585
49302	Marion	BEECH GROVE CITY-FRANKLIN TWP	0	46,058	46,058	18,004	0	18,004	18,004	46,058	64,062
49320	Marion	BEECH GROVE-FRANKLIN TWP-FRANK	0	0	0	0	0	0	0	0	0
49376	Marion	INDPLS-FRANKLIN TWP-FIRE-OUTSI	0	0	0	0	0	0	0	0	0
49382	Marion	FRANKLIN TWP-CONS CNTY	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
49400	Marion	LAWRENCE TWP-SANIT	53,078	209,738	262,815	0	0	0	53,078	209,738	262,815
49401	Marion	INDPLS-LAWRENCE TWP	0	0	0	0	0	0	0	0	0
49407	Marion	LAWRENCE CITY	0	0	0	3,285,136	0	3,285,136	3,285,136	0	3,285,136
49474	Marion	INDPLS-LAWRENCE TWP-POLICE & F	0	0	0	0	0	0	0	0	0
49476	Marion	INDPLS-LAWRENCE TWP-FIRE-SAN	0	0	0	0	0	0	0	0	0
49500	Marion	PERRY TWP-SANIT	20,950	0	20,950	0	0	0	20,950	0	20,950
49501	Marion	INDPLS-PERRY TWP	0	0	0	0	0	0	0	0	0
49502	Marion	BEECH GROVE - PERRY TWP	0	0	0	285,060	0	285,060	285,060	0	285,060
49513	Marion	SOUTHPORT-PERRY TWP	0	0	0	0	0	0	0	0	0
49520	Marion	BEECH GROVE - PERRY SCH	0	0	0	0	0	0	0	0	0
49523	Marion	HOMECROFT - PERRY TWP	0	0	0	0	0	0	0	0	0
49570	Marion	INDPLS-PERRY TWP-POLICE-SANITA	0	0	0	0	0	0	0	0	0
49574	Marion	INDPLS-PERRY TWP-POLICE & FIRE	0	0	0	0	0	0	0	0	0
49576	Marion	INDPLS-PERRY TWP-FIRE-SAN	0	0	0	0	0	0	0	0	0
49600	Marion	PIKE TWP-OUTSIDE SANIT	831,604	418,803	1,250,407	0	0	0	831,604	418,803	1,250,407
49601	Marion	INDPLS-PIKE TWP	0	0	0	0	0	0	0	0	0
49604	Marion	CLERMONT - PIKE TWP	0	0	0	0	0	0	0	0	0
49674	Marion	INDPLS-PIKE TWP-POLICE & FIRE-	0	0	0	0	0	0	0	0	0
49676	Marion	INDPLS-FIRE-SAN	0	0	0	0	0	0	0	0	0
49682	Marion	PIKE TWP-CONS CNTY	0	0	0	0	0	0	0	0	0
49700	Marion	WARREN TWP-SAN	120,273	0	120,273	0	0	0	120,273	0	120,273
49701	Marion	INDPLS-WARREN TWP	502,666	3,685,033	4,187,699	479,408	796,630	1,276,038	982,074	4,481,663	5,463,736
49702	Marion	BEECH GROVE - WARREN TWP	0	0	0	12,262	0	12,262	12,262	0	12,262
49716	Marion	WARREN PARK-WARREN TWP	0	0	0	0	0	0	0	0	0
49724	Marion	CUMBERLAND TOWN-WARREN TWP	0	11,879	11,879	0	0	0	0	11,879	11,879
49770	Marion	INDPLS-WARREN TWP-POLICE-SANIT	55,946	146,343	202,289	0	0	0	55,946	146,343	202,289
49774	Marion	INDPLS-WARREN TWP-POLICE & FIR	0	0	0	0	0	0	0	0	0
49776	Marion	INDPLS - FIRE	0	0	0	0	0	0	0	0	0
49800	Marion	WASHINGTON TWP-SAN	161	0	161	0	0	0	161	0	161
49801	Marion	INDPLS-WASHINGTON TWP	9,353	0	9,353	442,631	0	442,631	451,985	0	451,985
49805	Marion	CROWS NEST-WASHINGTON TWP	0	0	0	0	0	0	0	0	0
49806	Marion	HIGHWOODS - WASHINGTON TWP	0	0	0	0	0	0	0	0	0
49809	Marion	NORTH CROWS NEST - WASHINGTON	0	0	0	0	0	0	0	0	0
49811	Marion	ROCKY RIPPLE - WASHINGTON TWP	0	0	0	0	0	0	0	0	0
49815	Marion	SPRING HILL - WASHINGTON TWP	0	0	0	0	0	0	0	0	0
49817	Marion	WILLIAMS CREEK - WASHINGTON TW	1,146	0	1,146	0	0	0	1,146	0	1,146
49820	Marion	MERIDIAN HILLS - WASHINGTON TW	627	0	627	0	0	0	627	0	627
49822	Marion	WYNNEDALE - WASHINGTON TWP	0	0	0	0	0	0	0	0	0
49874	Marion	INDPLS-WASHINGTON TWP-POLICE &	0	0	0	17,181	0	17,181	17,181	0	17,181
49876	Marion	INDPLS-WASHINGTON TWP-FIRE	0	0	0	0	0	0	0	0	0
49900	Marion	WAYNE TWP - SAN	503,512	34,149	537,660	5,212,072	0	5,212,072	5,715,583	34,149	5,749,732
49901	Marion	INDPLS - WAYNE TWP	9,159	1,178,754	1,187,913	189,858	0	189,858	199,017	1,178,754	1,377,771
49904	Marion	CLERMONT - WAYNE TWP	0	0	0	0	0	0	0	0	0
49914	Marion	SPEEDWAY - WAYNE TWP	600	3,755,076	3,755,676	0	0	0	600	3,755,076	3,755,676
49930	Marion	WAYNE TWP - BEN DAVIS CONSERVA	0	0	0	39,752	0	39,752	39,752	0	39,752
49970	Marion	INDPLS - WAYNE TWP - POLICE -	5,455	306,148	311,602	0	0	0	5,455	306,148	311,602
49974	Marion	INDPLS - WAYNE TWP - POLICE &	0	0	0	0	0	0	0	0	0
49976	Marion	INDPLS-WAYNE TWP-FIRE	0	0	0	0	0	0	0	0	0
49979	Marion	INDPLS-WAYNE TWP-BEN DAVIS CON	0	0	0	0	0	0	0	0	0
49982	Marion	WAYNE TWP-CONS CNTY	0	0	0	0	0	0	0	0	0
50001	Marshall	BOURBON TWP	0	0	0	0	0	0	0	0	0
50002	Marshall	BOURBON (BOURBON)	5,204	42,221	47,425	0	0	0	5,204	42,221	47,425
50005	Marshall	GERMAN TWP	0	0	0	0	0	0	0	0	0
50006	Marshall	BREMEN (GERMAN)	200,834	231,969	432,804	307,645	0	307,645	508,480	231,969	740,449

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
50007	Marshall	GREEN TWP	0	1,663	1,663	0	0	0	0	1,663	1,663
50008	Marshall	ARGOS-GREEN	0	0	0	0	0	0	0	0	0
50009	Marshall	NORTH TWP	2,701	379	3,080	0	0	0	2,701	379	3,080
50010	Marshall	LAPAZ (NORTH)	0	0	0	0	0	0	0	0	0
50011	Marshall	POLK TWP	0	0	0	0	0	0	0	0	0
50012	Marshall	TIPPECANOE TWP	0	0	0	0	0	0	0	0	0
50013	Marshall	UNION TWP	0	0	0	0	0	0	0	0	0
50014	Marshall	CULVER (UNION)	0	0	0	29,958	0	29,958	29,958	0	29,958
50015	Marshall	WALNUT TWP	0	0	0	0	0	0	0	0	0
50016	Marshall	ARGOS-WALNUT	2,278	0	2,278	0	0	0	2,278	0	2,278
50017	Marshall	WEST TWP	0	0	0	0	0	0	0	0	0
50018	Marshall	CENTER TWP	0	0	0	0	0	0	0	0	0
50019	Marshall	PLYMOUTH (CENTER)	99,602	68,263	167,865	809,564	0	809,564	909,166	68,263	977,429
50020	Marshall	PLY-WEST	103,159	8,448	111,607	36,924	0	36,924	140,083	8,448	148,531
51001	Martin	CENTER TWP	0	0	0	0	0	0	0	0	0
51002	Martin	SHOALS TOWN/CENTER TWP	0	0	0	0	0	0	0	0	0
51003	Martin	HALBERT TWP	0	0	0	0	0	0	0	0	0
51004	Martin	SHOALS TOWN/HALBERT TWP	0	0	0	0	0	0	0	0	0
51005	Martin	LOST RIVER TWP	0	0	0	0	0	0	0	0	0
51006	Martin	MITCHELTREE TWP	0	0	0	0	0	0	0	0	0
51007	Martin	PERRY TWP	0	0	0	0	0	0	0	0	0
51008	Martin	LOOGOOTEE CITY	11,462	0	11,462	0	0	0	11,462	0	11,462
51009	Martin	CRANE TOWN	0	0	0	0	0	0	0	0	0
51010	Martin	RUTHERFORD TWP	0	0	0	0	0	0	0	0	0
52001	Miami	ALLEN TWP	0	0	0	0	0	0	0	0	0
52002	Miami	MACY TOWN	0	0	0	0	0	0	0	0	0
52003	Miami	BUTLER TWP	0	0	0	0	0	0	0	0	0
52004	Miami	CLAY TWP	0	0	0	0	0	0	0	0	0
52005	Miami	DEER CREEK TWP	0	0	0	0	0	0	0	0	0
52006	Miami	ERIE TWP	0	0	0	0	0	0	0	0	0
52007	Miami	HARRISON TWP	0	0	0	0	0	0	0	0	0
52009	Miami	JACKSON TWP	0	0	0	0	0	0	0	0	0
52010	Miami	AMBOY TOWN	0	0	0	0	0	0	0	0	0
52011	Miami	CONVERSE TOWN	0	25,830	25,830	28,818	48,333	77,151	28,818	74,163	102,981
52012	Miami	JEFFERSON TWP	4,940	0	4,940	0	0	0	4,940	0	4,940
52013	Miami	DENVER TOWN	0	0	0	0	0	0	0	0	0
52014	Miami	PERRY TWP	0	0	0	0	0	0	0	0	0
52015	Miami	PERU TWP	0	7,181	7,181	0	0	0	0	7,181	7,181
52016	Miami	PERU CITY-PERU TWP	31,576	105,401	136,977	0	0	0	31,576	105,401	136,977
52017	Miami	PIPE CREEK TWP	0	367	367	146,225	0	146,225	146,225	367	146,592
52018	Miami	BUNKER HILL TOWN	0	0	0	0	0	0	0	0	0
52019	Miami	RICHLAND TWP	0	0	0	0	0	0	0	0	0
52020	Miami	UNION TWP	0	0	0	0	0	0	0	0	0
52021	Miami	WASHINGTON TWP	43,739	59,144	102,883	0	0	0	43,739	59,144	102,883
52022	Miami	PERU CITY-ANNEX-WASHINGTON TOW	0	0	0	0	0	0	0	0	0
52023	Miami	PERU CITY SOUTH-WASHINGTON TOW	0	10,883	10,883	0	0	0	0	10,883	10,883
53001	Monroe	BEAN BLOSSOM TWP	0	0	0	0	0	0	0	0	0
53002	Monroe	STINESVILLE TOWN	0	0	0	0	0	0	0	0	0
53003	Monroe	BENTON TWP	1,395	0	1,395	0	0	0	1,395	0	1,395
53004	Monroe	BLOOMINGTON TWP	6,340	566	6,907	17,875	0	17,875	24,215	566	24,782
53005	Monroe	BLOOMINGTON CITY-BLOOMINGTON T	269,607	722	270,330	1,989,377	0	1,989,377	2,258,984	722	2,259,707
53006	Monroe	CLEAR CREEK TWP	0	0	0	0	0	0	0	0	0
53007	Monroe	INDIAN CREEK TWP	0	0	0	0	0	0	0	0	0
53008	Monroe	PERRY TWP	3,385	11,315	14,700	0	0	0	3,385	11,315	14,700

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
53009	Monroe	BLOOMINGTON CITY-PERRY TWP	164,757	0	164,757	1,679,942	0	1,679,942	1,844,699	0	1,844,699
53010	Monroe	POLK TWP	0	0	0	0	0	0	0	0	0
53011	Monroe	RICHLAND TWP	461,327	114,176	575,503	799,495	300,881	1,100,377	1,260,823	415,057	1,675,880
53012	Monroe	BLOOMINGTON CITY-RICHLAND TWP.	0	0	0	628,946	0	628,946	628,946	0	628,946
53013	Monroe	ELLETSVILLE TOWN	13,847	0	13,847	0	0	0	13,847	0	13,847
53014	Monroe	SALT CREEK TWP	0	0	0	0	0	0	0	0	0
53015	Monroe	VAN BUREN TWP	90,294	421,421	511,715	0	0	0	90,294	421,421	511,715
53016	Monroe	BLOOMINGTON CITY-VAN BUREN TWP	24,560	0	24,560	0	0	0	24,560	0	24,560
53017	Monroe	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
54001	Montgomery	BROWN TWP	0	0	0	0	0	0	0	0	0
54003	Montgomery	BROWN TWP-LR CONSERVANCY	0	0	0	0	0	0	0	0	0
54004	Montgomery	NEW MARKET TOWN-BROWN TWP	0	0	0	0	0	0	0	0	0
54005	Montgomery	WAVELAND TOWN	0	0	0	0	0	0	0	0	0
54006	Montgomery	WAVELAND TOWN-LR CONSERVANCY	0	0	0	0	0	0	0	0	0
54007	Montgomery	CLARK TWP	0	0	0	0	0	0	0	0	0
54009	Montgomery	LADOGA TOWN	0	0	0	0	0	0	0	0	0
54011	Montgomery	COAL CREEK TWP	0	0	0	0	0	0	0	0	0
54012	Montgomery	WINGATE TOWN	0	0	0	0	0	0	0	0	0
54013	Montgomery	NEW RICHMOND TOWN	0	0	0	0	0	0	0	0	0
54014	Montgomery	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
54015	Montgomery	DARLINGTON TOWN	0	0	0	0	0	0	0	0	0
54016	Montgomery	MADISON TWP	0	0	0	0	0	0	0	0	0
54017	Montgomery	LINDEN TOWN	132	0	132	0	0	0	132	0	132
54018	Montgomery	RIPLEY TWP	0	0	0	0	0	0	0	0	0
54019	Montgomery	ALAMO TOWN	0	0	0	0	0	0	0	0	0
54020	Montgomery	SCOTT TWP	0	0	0	0	0	0	0	0	0
54022	Montgomery	NEW MARKET TOWN-SCOTT TWP	0	0	0	0	0	0	0	0	0
54023	Montgomery	SUGAR CREEK TWP	0	0	0	0	0	0	0	0	0
54024	Montgomery	UNION TWP-N. MONTGOMERY S	6,706	0	6,706	0	0	0	6,706	0	6,706
54025	Montgomery	UNION TWP-S. MONTGOMERY S	104,309	873,608	977,917	0	0	0	104,309	873,608	977,917
54027	Montgomery	UNION TWP-CRAWFORDSVILLE	0	0	0	0	0	0	0	0	0
54028	Montgomery	CRAWFORDSVILLE CITY-N. MONTGOM	133,842	132,283	266,126	19,964	0	19,964	153,807	132,283	286,090
54029	Montgomery	CRAWFORDSVILLE CITY-S. MONTGOM	0	0	0	0	0	0	0	0	0
54030	Montgomery	CRAWFORDSVILLE CITY-CRAWFORDSV	33,958	165,494	199,452	552,140	0	552,140	586,099	165,494	751,592
54031	Montgomery	NEW MARKET-UNION TWP	0	0	0	0	0	0	0	0	0
54032	Montgomery	WALNUT TWP	0	0	0	0	0	0	0	0	0
54034	Montgomery	NEW ROSS TOWN	0	0	0	0	0	0	0	0	0
54036	Montgomery	WAYNE TWP	0	0	0	0	0	0	0	0	0
54037	Montgomery	WAYNETOWN TOWN	0	0	0	0	0	0	0	0	0
55001	Morgan	ADAMS TWP	0	0	0	0	0	0	0	0	0
55002	Morgan	ASHLAND TWP	0	0	0	0	0	0	0	0	0
55003	Morgan	BAKER TWP	0	0	0	0	0	0	0	0	0
55004	Morgan	BROWN TWP	0	0	0	0	0	0	0	0	0
55005	Morgan	MOORESVILLE TOWN	401,839	866,049	1,267,888	1,144,199	0	1,144,199	1,546,038	866,049	2,412,086
55006	Morgan	CLAY TWP	0	0	0	0	0	0	0	0	0
55007	Morgan	BETHANY TOWN	0	0	0	0	0	0	0	0	0
55008	Morgan	BROOKLYN TOWN	0	0	0	0	0	0	0	0	0
55009	Morgan	GREEN TWP	0	0	0	0	0	0	0	0	0
55010	Morgan	GREGG TWP	0	0	0	0	0	0	0	0	0
55011	Morgan	HARRISON TWP	0	0	0	0	0	0	0	0	0
55012	Morgan	JACKSON TWP	0	0	0	0	0	0	0	0	0
55013	Morgan	MORGANTOWN TOWN	0	0	0	0	0	0	0	0	0
55014	Morgan	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
55015	Morgan	MADISON TWP	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
55016	Morgan	MONROE TWP	0	0	0	0	0	0	0	0	0
55018	Morgan	RAY TWP	0	0	0	0	0	0	0	0	0
55019	Morgan	PARAGON TOWN	0	0	0	0	0	0	0	0	0
55020	Morgan	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
55021	Morgan	MARTINSVILLE CITY	2,216	1,126	3,342	0	0	0	2,216	1,126	3,342
55022	Morgan	MONROVIA TOWN	0	0	0	0	0	0	0	0	0
56001	Newton	Beaver TWP	2,966	1,285	4,251	0	0	0	2,966	1,285	4,251
56002	Newton	Morocco Corp (Beaver)	4,379	21,473	25,852	0	0	0	4,379	21,473	25,852
56003	Newton	Colfax TWP	290,256	15,623	305,879	0	0	0	290,256	15,623	305,879
56004	Newton	Grant TWP	0	0	0	0	0	0	0	0	0
56005	Newton	Goodland Corp (Grant)	5,211	62,089	67,300	0	0	0	5,211	62,089	67,300
56006	Newton	Iroquois TWP	0	0	0	0	0	0	0	0	0
56007	Newton	Brook Corp (Iroquois)	305	0	305	0	0	0	305	0	305
56008	Newton	Jackson TWP	0	0	0	0	0	0	0	0	0
56009	Newton	Mount Ayr Corp (Jackson)	0	0	0	0	0	0	0	0	0
56010	Newton	Jefferson TWP	12,720	3,546	16,266	0	0	0	12,720	3,546	16,266
56011	Newton	Kentland Corp (Jefferson)	46,774	10,898	57,672	0	0	0	46,774	10,898	57,672
56012	Newton	Lake TWP	0	0	0	0	0	0	0	0	0
56013	Newton	Lincoln TWP	1,481	0	1,481	0	0	0	1,481	0	1,481
56014	Newton	McClellan TWP	0	0	0	0	0	0	0	0	0
56015	Newton	Washington TWP	0	0	0	0	0	0	0	0	0
57001	Noble	ALBION TWP	163	0	163	0	0	0	163	0	163
57002	Noble	ALBION-ALBION	52,798	16,295	69,093	24,883	0	24,883	77,681	16,295	93,976
57003	Noble	ALLEN TWP	7,999	578	8,576	0	0	0	7,999	578	8,576
57004	Noble	KENDALLVILLE CITY-ALLEN TWP	5,652	105,488	111,140	0	0	0	5,652	105,488	111,140
57005	Noble	AVILLA TOWN	81,274	43,657	124,931	312,533	0	312,533	393,807	43,657	437,464
57006	Noble	ELKHART TWP	3,491	0	3,491	0	0	0	3,491	0	3,491
57007	Noble	GREEN TWP	0	0	0	0	0	0	0	0	0
57008	Noble	JEFFERSON TWP	8,782	101,235	110,017	0	0	0	8,782	101,235	110,017
57009	Noble	NOBLE TWP	0	397	397	0	0	0	0	397	397
57010	Noble	ORANGE TWP	3,766	6,168	9,934	0	0	0	3,766	6,168	9,934
57011	Noble	ROME CITY TOWN	0	0	0	0	0	0	0	0	0
57012	Noble	WOLCOTTVILLE TOWN	0	0	0	0	0	0	0	0	0
57013	Noble	PERRY TWP	6,534	0	6,534	0	0	0	6,534	0	6,534
57014	Noble	LIGONIER CITY	56,014	338,841	394,855	766,923	195,966	962,889	822,937	534,807	1,357,744
57015	Noble	SPARTA TWP	3,329	0	3,329	0	0	0	3,329	0	3,329
57016	Noble	CROMWELL TOWN	3,445	0	3,445	0	0	0	3,445	0	3,445
57017	Noble	SWAN TWP	0	0	0	0	0	0	0	0	0
57018	Noble	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
57019	Noble	WAYNE TWP	587	0	587	0	0	0	587	0	587
57020	Noble	KENDALLVILLE CITY-WAYNE TWP	196,897	205,895	402,792	238,404	0	238,404	435,301	205,895	641,195
57021	Noble	YORK TWP	3,341	0	3,341	0	0	0	3,341	0	3,341
57022	Noble	ALBION-JEFFERSON	23,630	84,166	107,796	49,491	127,098	176,590	73,121	211,264	284,386
58001	Ohio	CASS TWP	0	0	0	0	0	0	0	0	0
58002	Ohio	PIKE TWP	0	0	0	0	0	0	0	0	0
58003	Ohio	RANDOLPH TWP	0	0	0	0	0	0	0	0	0
58004	Ohio	RISING SUN CITY	0	0	0	0	0	0	0	0	0
58005	Ohio	UNION TWP	0	0	0	0	0	0	0	0	0
59001	Orange	FRENCH LICK TWP	0	0	0	0	0	0	0	0	0
59002	Orange	FRENCH LICK TOWN	531	1,462	1,992	3,677	0	3,677	4,208	1,462	5,669
59003	Orange	WEST BADEN TOWN	6,413	0	6,413	0	0	0	6,413	0	6,413
59004	Orange	GREENFIELD TWP	0	0	0	0	0	0	0	0	0
59005	Orange	JACKSON TWP	0	0	0	0	0	0	0	0	0
59006	Orange	NORTHEAST TWP	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
59007	Orange	NORTHWEST TWP	0	0	0	0	0	0	0	0	0
59008	Orange	ORANGEVILLE TWP	0	0	0	0	0	0	0	0	0
59009	Orange	ORLEANS TWP	0	0	0	0	0	0	0	0	0
59010	Orange	ORLEANS TOWN	10,691	6,028	16,718	0	0	0	10,691	6,028	16,718
59011	Orange	PAOLI TWP	0	0	0	0	0	0	0	0	0
59012	Orange	PAOLI TOWN	2,192	1,664	3,856	0	0	0	2,192	1,664	3,856
59013	Orange	SOUTHEAST TWP	0	0	0	0	0	0	0	0	0
59014	Orange	STAMPERSCREEK TWP	0	0	0	0	0	0	0	0	0
60016	Owen	CLAY TWP	0	0	0	0	0	0	0	0	0
60017	Owen	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
60018	Owen	HARRISON TWP	0	0	0	0	0	0	0	0	0
60019	Owen	JACKSON TWP	0	0	0	0	0	0	0	0	0
60020	Owen	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
60021	Owen	JENNINGS TWP	0	0	0	0	0	0	0	0	0
60022	Owen	LAFAYETTE TWP	0	0	0	0	0	0	0	0	0
60023	Owen	MARION TWP	0	0	0	0	0	0	0	0	0
60024	Owen	MONTGOMERY TWP	0	0	0	0	0	0	0	0	0
60025	Owen	MORGAN TWP	0	0	0	0	0	0	0	0	0
60026	Owen	TAYLOR TWP	0	0	0	0	0	0	0	0	0
60027	Owen	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
60028	Owen	SPENCER TOWN	0	0	0	0	0	0	0	0	0
60029	Owen	WAYNE TWP	0	0	0	0	0	0	0	0	0
60030	Owen	GOSPORT TOWN	0	0	0	0	0	0	0	0	0
61001	Parke	ADAMS TWP	0	0	0	0	0	0	0	0	0
61002	Parke	ROCKVILLE TOWN	607	0	607	0	0	0	607	0	607
61003	Parke	FLORIDA TWP	0	0	0	0	0	0	0	0	0
61004	Parke	ROSEDALE TOWN	0	0	0	0	0	0	0	0	0
61005	Parke	GREENE TWP	0	0	0	0	0	0	0	0	0
61006	Parke	HOWARD TWP	0	0	0	0	0	0	0	0	0
61007	Parke	JACKSON TWP	0	0	0	0	0	0	0	0	0
61008	Parke	LIBERTY TWP	0	0	0	0	0	0	0	0	0
61009	Parke	PENN TWP	0	0	0	0	0	0	0	0	0
61010	Parke	BLOOMINGDALE TOWN	0	0	0	0	0	0	0	0	0
61011	Parke	RACCOON TWP	0	0	0	0	0	0	0	0	0
61012	Parke	RESERVE TWP	3,519	19,735	23,254	0	0	0	3,519	19,735	23,254
61013	Parke	MONTEZUMA TOWN-RESERVE TWP	0	0	0	0	0	0	0	0	0
61014	Parke	SUGAR CREEK TWP	0	0	0	0	0	0	0	0	0
61015	Parke	UNION TWP	0	0	0	0	0	0	0	0	0
61016	Parke	WABASH TWP	13,386	36,099	49,485	0	0	0	13,386	36,099	49,485
61017	Parke	MONTEZUMA TOWN-WABASH TWP	0	0	0	0	0	0	0	0	0
61018	Parke	MECCA TOWN	0	0	0	0	0	0	0	0	0
61019	Parke	WASHINGTON TWP	3,532	0	3,532	0	0	0	3,532	0	3,532
61021	Parke	MARSHALL TOWN	0	0	0	0	0	0	0	0	0
62001	Perry	ANDERSON TWP	0	0	0	0	0	0	0	0	0
62002	Perry	CLARK TWP	0	0	0	0	0	0	0	0	0
62003	Perry	LEOPOLD TWP	0	0	0	0	0	0	0	0	0
62004	Perry	OIL TWP	0	0	0	0	0	0	0	0	0
62005	Perry	TOBIN TWP	0	0	0	0	0	0	0	0	0
62006	Perry	TROY TWP	0	517,293	517,293	546,606	973,226	1,519,831	546,606	1,490,518	2,037,124
62007	Perry	TELL CITY CITY	2,434	3,579	6,013	129,329	0	129,329	131,763	3,579	135,343
62008	Perry	CANNELTON CITY	24,859	0	24,859	0	0	0	24,859	0	24,859
62009	Perry	TROY TOWN	0	0	0	0	0	0	0	0	0
62010	Perry	UNION TWP	0	0	0	0	0	0	0	0	0
63001	Pike	CLAY TWP	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
63002	Pike	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
63003	Pike	LOCKHART TWP	0	0	0	0	0	0	0	0	0
63004	Pike	LOGAN TWP	0	0	0	0	0	0	0	0	0
63005	Pike	MADISON TWP	0	0	0	0	0	0	0	0	0
63006	Pike	MARION TWP	0	0	0	0	0	0	0	0	0
63007	Pike	MONROE TWP	0	0	0	0	0	0	0	0	0
63008	Pike	SPURGEON TOWN	0	0	0	0	0	0	0	0	0
63009	Pike	PATOKA TWP	0	0	0	0	0	0	0	0	0
63010	Pike	WINSLOW TOWN	0	0	0	0	0	0	0	0	0
63011	Pike	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
63012	Pike	PETERSBURG CITY	280	0	280	0	0	0	280	0	280
64001	Porter	BOONE TWP	0	0	0	0	0	0	0	0	0
64002	Porter	HEBRON (BOONE)	0	0	0	0	0	0	0	0	0
64003	Porter	CENTER TWP	0	0	0	0	0	0	0	0	0
64004	Porter	VALPARAISO (CENTER)	13,866	18,859	32,725	2,198,646	0	2,198,646	2,212,512	18,859	2,231,371
64005	Porter	JACKSON TWP	0	0	0	0	0	0	0	0	0
64006	Porter	LIBERTY TWP	0	0	0	0	0	0	0	0	0
64007	Porter	CHESTERTON-LIBERTY TWP	26,598	0	26,598	83,257	0	83,257	109,856	0	109,856
64008	Porter	MORGAN TWP	0	7,267	7,267	0	0	0	0	7,267	7,267
64009	Porter	PINE TWP-MICH CITY SCH.	0	0	0	0	0	0	0	0	0
64010	Porter	PINE TWP-DUNELAND SCH.	0	0	0	0	0	0	0	0	0
64011	Porter	BEVERLY SHORES (PINES)	0	0	0	0	0	0	0	0	0
64012	Porter	PINES TOWN (PINES TWP)	0	0	0	0	0	0	0	0	0
64013	Porter	PLEASANT TWP	0	0	0	0	0	0	0	0	0
64014	Porter	KOUTS (PLEASANT)	6,078	0	6,078	0	0	0	6,078	0	6,078
64015	Porter	PORTAGE TWP	0	0	0	0	0	0	0	0	0
64016	Porter	PORTAGE CITY-PORTAGE TWP	576,585	369,140	945,724	2,929,048	0	2,929,048	3,505,632	369,140	3,874,772
64017	Porter	OGDEN DUNES (PORTAGE)	0	0	0	0	0	0	0	0	0
64018	Porter	PORTER TWP	0	0	0	0	0	0	0	0	0
64019	Porter	UNION TWP	0	0	0	0	0	0	0	0	0
64020	Porter	WASHINGTON TWP	17,228	27,453	44,681	0	0	0	17,228	27,453	44,681
64021	Porter	WESTCHESTER TWP	0	0	0	0	0	0	0	0	0
64022	Porter	PORTAGE CITY-WESTCHESTER TWP	0	0	0	683	0	683	683	0	683
64023	Porter	CHESTERTON-WESTCHESTER TWP	0	0	0	17,687	0	17,687	17,687	0	17,687
64024	Porter	BURNS HARBOR (WESTCHESTER)	0	554,732	554,732	342,904	25,322	368,226	342,904	580,054	922,959
64025	Porter	DUNE ARCES (WESTCHESTER)	0	0	0	0	0	0	0	0	0
64026	Porter	PORTER TOWN (WESTCHESTER)	31,467	0	31,467	640,401	0	640,401	671,868	0	671,868
64027	Porter	CHESTERTON-JACKSON TWP	0	0	0	0	0	0	0	0	0
64028	Porter	PORTER TWP-W PORTER FIRE	0	0	0	0	0	0	0	0	0
64029	Porter	VALPARAISO-WASHINGTON TWP	336,159	387,900	724,059	859,352	174,568	1,033,920	1,195,511	562,468	1,757,979
65005	Posey	CENTER TWP	0	0	0	0	0	0	0	0	0
65006	Posey	HARMONY TWP	0	0	0	0	0	0	0	0	0
65007	Posey	NEW HARMONY TOWN	0	0	0	0	0	0	0	0	0
65008	Posey	LYNN TWP	0	0	0	0	0	0	0	0	0
65010	Posey	POINT TWP	0	0	0	0	0	0	0	0	0
65011	Posey	ROBB TWP	0	0	0	0	0	0	0	0	0
65012	Posey	POSEYVILLE TOWN	0	0	0	0	0	0	0	0	0
65014	Posey	SMITH TWP	2,684	0	2,684	0	0	0	2,684	0	2,684
65015	Posey	CYNTHIANA TOWN	0	0	0	0	0	0	0	0	0
65016	Posey	ROBINSON TWP	0	0	0	0	0	0	0	0	0
65017	Posey	BLACK TWP	25,353	134,018	159,371	0	0	0	25,353	134,018	159,371
65018	Posey	MOUNT VERNON CITY	54	3,206	3,261	0	0	0	54	3,206	3,261
65019	Posey	MARRS TWP	0	0	0	0	0	0	0	0	0
65020	Posey	BETHEL TWP	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
65021	Posey	GRIFFIN TOWN	0	0	0	0	0	0	0	0	0
66001	Pulaski	Beaver TWP II	0	0	0	0	0	0	0	0	0
66002	Pulaski	Beaver TWP I	2,413	1,263	3,676	0	0	0	2,413	1,263	3,676
66003	Pulaski	Cass TWP	0	0	0	0	0	0	0	0	0
66004	Pulaski	Cass TWP - North	0	0	0	0	0	0	0	0	0
66005	Pulaski	Franklin TWP	0	0	0	0	0	0	0	0	0
66006	Pulaski	Harrison TWP	0	0	0	0	0	0	0	0	0
66007	Pulaski	Indian Creek TWP	0	0	0	0	0	0	0	0	0
66008	Pulaski	Jefferson TWP - East	0	0	0	0	0	0	0	0	0
66009	Pulaski	Jefferson TWP	0	0	0	0	0	0	0	0	0
66010	Pulaski	Monroe TWP	7,068	20,362	27,430	0	0	0	7,068	20,362	27,430
66011	Pulaski	Winamac Corp (Monroe)	6,346	0	6,346	0	0	0	6,346	0	6,346
66012	Pulaski	Rich Grove TWP	0	0	0	0	0	0	0	0	0
66013	Pulaski	Salem TWP	12,328	11,620	23,949	0	0	0	12,328	11,620	23,949
66014	Pulaski	Francesville Corp (Salem)	0	0	0	0	0	0	0	0	0
66015	Pulaski	Tippecanoe TWP	0	0	0	0	0	0	0	0	0
66016	Pulaski	Monterey Corp (Tippecanoe)	0	0	0	0	0	0	0	0	0
66017	Pulaski	Van Buren TWP	164	2,368	2,532	0	0	0	164	2,368	2,532
66018	Pulaski	White Post TWP	1,094	1,961	3,055	0	0	0	1,094	1,961	3,055
66019	Pulaski	Medaryville Corp (White Post)	0	0	0	0	0	0	0	0	0
67001	Putnam	CLINTON TWP	0	0	0	0	0	0	0	0	0
67002	Putnam	CLOVERDALE TWP	0	2,141	2,141	0	0	0	0	2,141	2,141
67003	Putnam	CLOVERDALE TOWN-CLOVERDALE TOW	0	0	0	0	0	0	0	0	0
67004	Putnam	FLOYD TWP	0	0	0	0	0	0	0	0	0
67005	Putnam	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
67006	Putnam	ROACHDALE TOWN	0	0	0	0	0	0	0	0	0
67007	Putnam	GREENCASTLE TWP	1,779	396,150	397,929	0	0	0	1,779	396,150	397,929
67008	Putnam	GREENCASTLE CITY	112,646	179,599	292,245	646,635	0	646,635	759,282	179,599	938,880
67009	Putnam	JACKSON TWP	0	0	0	0	0	0	0	0	0
67010	Putnam	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
67011	Putnam	MADISON TWP	0	0	0	0	0	0	0	0	0
67012	Putnam	MARION TWP	10,888	7,763	18,652	0	0	0	10,888	7,763	18,652
67013	Putnam	MONROE TWP	0	0	0	0	0	0	0	0	0
67014	Putnam	BAINBRIDGE TOWN	0	0	0	0	0	0	0	0	0
67015	Putnam	RUSSELL TWP	0	0	0	0	0	0	0	0	0
67016	Putnam	RUSSELLVILLE TOWN	0	0	0	0	0	0	0	0	0
67017	Putnam	WARREN TWP	0	0	0	0	0	0	0	0	0
67018	Putnam	CLOVERDALE TOWN-WARREN TWP	0	0	0	0	0	0	0	0	0
67019	Putnam	WASHINGTON TWP	9,298	6,725	16,024	0	0	0	9,298	6,725	16,024
67020	Putnam	FILLMORE TOWN	13,112	899	14,011	0	0	0	13,112	899	14,011
68001	Randolph	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
68002	Randolph	RIDGEVILLE TOWN	0	0	0	0	0	0	0	0	0
68003	Randolph	GREEN TWP	978	0	978	0	0	0	978	0	978
68004	Randolph	ALBANY TOWN	0	0	0	0	0	0	0	0	0
68005	Randolph	GREENSFORK TWP	0	0	0	0	0	0	0	0	0
68006	Randolph	JACKSON TWP	0	0	0	0	0	0	0	0	0
68007	Randolph	MONROE TWP	0	0	0	0	0	0	0	0	0
68008	Randolph	FARMLAND TOWN	0	0	0	0	0	0	0	0	0
68009	Randolph	PARKER CITY TOWN	0	0	0	0	0	0	0	0	0
68010	Randolph	STONEY CREEK TWP	0	0	0	0	0	0	0	0	0
68011	Randolph	UNION TWP	0	535	535	0	0	0	0	535	535
68012	Randolph	LOSANTVILLE TOWN	0	0	0	0	0	0	0	0	0
68013	Randolph	MODOC TOWN	0	0	0	0	0	0	0	0	0
68014	Randolph	WARD TWP	0	0	0	0	0	0	0	0	0

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
68015	Randolph	SARATOGA TOWN	0	0	0	0	0	0	0	0	0
68016	Randolph	WASHINGTON TWP	27,826	29,624	57,450	0	0	0	27,826	29,624	57,450
68017	Randolph	LYNN TOWN	0	0	0	0	0	0	0	0	0
68018	Randolph	WAYNE TWP	56,040	119,452	175,492	0	0	0	56,040	119,452	175,492
68019	Randolph	UNION CITY	4,359	2,708	7,067	0	0	0	4,359	2,708	7,067
68020	Randolph	WHITE RIVER TWP	0	0	0	0	0	0	0	0	0
68021	Randolph	WINCHESTER CITY	2,575	1,184	3,759	162,527	0	162,527	165,102	1,184	166,286
69001	Ripley	ADAMS TWP-SUNMAN DEARBORN	0	0	0	0	0	0	0	0	0
69002	Ripley	ADAMS TWP-BATESVILLE SCHO	58,941	0	58,941	0	0	0	58,941	0	58,941
69003	Ripley	BATESVILLE CITY-ADAMS TWP	3,343	3,508	6,850	0	0	0	3,343	3,508	6,850
69004	Ripley	SUNMAN TOWN	63,786	58,256	122,042	0	0	0	63,786	58,256	122,042
69005	Ripley	BROWN TWP	0	0	0	0	0	0	0	0	0
69006	Ripley	CENTER TWP	0	0	0	0	0	0	0	0	0
69007	Ripley	OSGOOD TOWN	21,178	19,139	40,317	0	0	0	21,178	19,139	40,317
69008	Ripley	DELAWARE TWP	0	0	0	0	0	0	0	0	0
69009	Ripley	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
69010	Ripley	MILAN TOWN-FRANKLIN TWP	0	0	0	0	0	0	0	0	0
69011	Ripley	JACKSON TWP	2,297	0	2,297	0	0	0	2,297	0	2,297
69012	Ripley	NAPOLEON TOWN	0	0	0	0	0	0	0	0	0
69013	Ripley	JOHNSON TWP	0	0	0	0	0	0	0	0	0
69014	Ripley	VERSAILLES TOWN	28,507	0	28,507	0	0	0	28,507	0	28,507
69015	Ripley	LAUGHERY TWP-BATESVILLE S	0	0	0	0	0	0	0	0	0
69016	Ripley	LAUGHERY TWP JAC CEN DEL	0	0	0	0	0	0	0	0	0
69017	Ripley	BATESVILLE CITY-LAUGHERY SCHOO	11,820	37,137	48,957	0	0	0	11,820	37,137	48,957
69018	Ripley	OTTER CREEK TWP	0	0	0	0	0	0	0	0	0
69019	Ripley	HOLTON TOWN	0	0	0	0	0	0	0	0	0
69020	Ripley	SHELBY TWP	0	0	0	0	0	0	0	0	0
69021	Ripley	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
69022	Ripley	MILAN TOWN-WASHINGTON TWP	0	0	0	0	0	0	0	0	0
70001	Rush	ANDERSON TWP	164	0	164	0	0	0	164	0	164
70002	Rush	CENTER TWP	0	0	0	0	0	0	0	0	0
70003	Rush	JACKSON TWP	0	0	0	0	0	0	0	0	0
70004	Rush	NOBLE TWP	0	0	0	0	0	0	0	0	0
70005	Rush	ORANGE TWP	0	0	0	0	0	0	0	0	0
70006	Rush	POSEY TWP	0	0	0	0	0	0	0	0	0
70007	Rush	RICHLAND TWP	0	0	0	0	0	0	0	0	0
70008	Rush	RIPLEY TWP	0	0	0	0	0	0	0	0	0
70009	Rush	CARTHAGE	0	0	0	0	0	0	0	0	0
70010	Rush	RUSHVILLE TWP	0	0	0	0	0	0	0	0	0
70011	Rush	RUSHVILLE CITY	70,463	130,204	200,667	0	0	0	70,463	130,204	200,667
70012	Rush	UNION TWP	0	0	0	0	0	0	0	0	0
70013	Rush	GLENWOOD CITY	0	0	0	0	0	0	0	0	0
70014	Rush	WALKER TWP	0	0	0	0	0	0	0	0	0
70015	Rush	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
70016	Rush	RUSHVILLE CITY-JACKSON	45,182	673,823	719,005	92,329	35,992	128,321	137,510	709,815	847,325
71001	St. Joseph	CENTRE TWP	53,804	7,509	61,312	0	0	0	53,804	7,509	61,312
71002	St. Joseph	SOUTH BEND-CENTRE	627,895	21,252	649,147	323,680	0	323,680	951,574	21,252	972,826
71003	St. Joseph	CLAY TWP	22,416	0	22,416	0	0	0	22,416	0	22,416
71004	St. Joseph	SOUTH BEND-CLAY	0	0	0	0	0	0	0	0	0
71005	St. Joseph	MISHAWAKA-CLAY	0	0	0	8,315,568	0	8,315,568	8,315,568	0	8,315,568
71006	St. Joseph	INDIAN VILLAGE (CLAY)	0	0	0	0	0	0	0	0	0
71007	St. Joseph	ROSELAND (CLAY)	0	0	0	0	0	0	0	0	0
71008	St. Joseph	GERMAN TWP	1,950	0	1,950	0	0	0	1,950	0	1,950
71009	St. Joseph	SOUTH BEND-GERMAN	1,788,516	493,800	2,282,316	6,909,945	0	6,909,945	8,698,461	493,800	9,192,261

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Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
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71010	St. Joseph	GREENE TWP	0	0	0	0	0	0	0	0	0
71011	St. Joseph	HARRIS TWP	0	154,681	154,681	0	0	0	0	154,681	154,681
71014	St. Joseph	LINCOLN TWP	0	0	0	0	0	0	0	0	0
71015	St. Joseph	WALKERTON (LINCOLN)	21,420	2,595	24,015	0	0	0	21,420	2,595	24,015
71016	St. Joseph	MADISON TWP	1,404	0	1,404	0	0	0	1,404	0	1,404
71017	St. Joseph	OLIVE TWP	108,023	54,636	162,659	440,540	259,795	700,335	548,563	314,431	862,994
71018	St. Joseph	NEW CARLISLE (OLIVE)	0	0	0	0	0	0	0	0	0
71022	St. Joseph	MISHAWAKA(PENN)-PHM SCHOOL	8,530	21,764	30,295	3,348,409	0	3,348,409	3,356,940	21,764	3,378,704
71023	St. Joseph	MISHAWAKA-PENN	111,640	104,780	216,420	183,388	0	183,388	295,028	104,780	399,808
71025	St. Joseph	PORTAGE TWP	0	0	0	0	0	0	0	0	0
71026	St. Joseph	SOUTH BEND (PORTAGE)	1,702,190	351,424	2,053,615	3,715,652	580,333	4,295,985	5,417,842	931,757	6,349,599
71027	St. Joseph	UNION TWP	0	0	0	0	0	0	0	0	0
71028	St. Joseph	LAKEVILLE (UNION)	0	0	0	0	0	0	0	0	0
71029	St. Joseph	WARREN TWP	2,947	0	2,947	0	0	0	2,947	0	2,947
71030	St. Joseph	OSCEOLA (PENN)	10,801	0	10,801	0	0	0	10,801	0	10,801
71031	St. Joseph	PENN TWP-PHM SCHOOL	485,781	1,528,327	2,014,108	312,913	392,196	705,109	798,694	1,920,524	2,719,217
71032	St. Joseph	PENN-MISHAWAKA SCHOOL	0	0	0	0	0	0	0	0	0
71033	St. Joseph	SOUTH BEND-PENN	95,809	0	95,809	0	0	0	95,809	0	95,809
71034	St. Joseph	LIBERTY TWP	0	0	0	0	0	0	0	0	0
71035	St. Joseph	NORTH LIBERTY (LIBERTY)	50,598	0	50,598	0	0	0	50,598	0	50,598
71036	St. Joseph	MISHAWAKA-HARRIS	0	0	0	1,621,222	0	1,621,222	1,621,222	0	1,621,222
71037	St. Joseph	SOUTH BEND (WARREN)	526,665	0	526,665	256,171	0	256,171	782,836	0	782,836
71041	St. Joseph	S. BEND CENTRE ANNEX #3	0	0	0	0	0	0	0	0	0
71042	St. Joseph	S. BEND PENN PHM ANNEX #1	3,196	0	3,196	0	0	0	3,196	0	3,196
72001	Scott	FINLEY TWP	0	0	0	0	0	0	0	0	0
72002	Scott	JENNINGS TWP	63,123	349,803	412,926	74,608	66,500	141,109	137,731	416,303	554,034
72003	Scott	AUSTIN TOWN	71,700	92,618	164,318	59,655	0	59,655	131,355	92,618	223,973
72004	Scott	JOHNSON TWP	0	0	0	0	0	0	0	0	0
72005	Scott	LEXINGTON TWP	0	0	0	0	0	0	0	0	0
72007	Scott	VIENNA TWP	2,429	0	2,429	0	0	0	2,429	0	2,429
72008	Scott	SCOTTSBURG CITY	73,470	208,452	281,923	759,742	0	759,742	833,213	208,452	1,041,665
73001	Shelby	ADDISON TWP	0	4,992	4,992	0	0	0	0	4,992	4,992
73002	Shelby	SHELBYVILLE CITY-ADDISON TWP	168,186	974,817	1,143,003	453,961	0	453,961	622,146	974,817	1,596,964
73004	Shelby	BRANDYWINE TWP	9,563	16,144	25,707	0	0	0	9,563	16,144	25,707
73005	Shelby	SHELBYVILLE CITY-BRANDYWINE TO	140,404	0	140,404	0	0	0	140,404	0	140,404
73007	Shelby	HANOVER TWP	0	0	0	0	0	0	0	0	0
73008	Shelby	MORRISTOWN TOWN	12,703	261,658	274,362	161,838	457,243	619,081	174,541	718,902	893,442
73009	Shelby	HENDRICKS TWP	0	0	0	0	0	0	0	0	0
73010	Shelby	JACKSON TWP	0	0	0	0	0	0	0	0	0
73011	Shelby	LIBERTY TWP	0	0	0	0	0	0	0	0	0
73012	Shelby	MARION TWP	0	0	0	0	0	0	0	0	0
73013	Shelby	MORAL TWP	0	0	0	0	0	0	0	0	0
73014	Shelby	NOBLE TWP	0	0	0	0	0	0	0	0	0
73015	Shelby	ST. PAUL TOWN-DECATUR CO. SCHO	0	0	0	0	0	0	0	0	0
73016	Shelby	SHELBY TWP-EAST	0	0	0	0	0	0	0	0	0
73017	Shelby	SHELBY TWP-WEST	0	0	0	0	0	0	0	0	0
73018	Shelby	SUGAR CREEK TWP	0	0	0	0	0	0	0	0	0
73019	Shelby	UNION TWP	0	0	0	0	0	0	0	0	0
73020	Shelby	VAN BUREN TWP	0	0	0	0	0	0	0	0	0
73021	Shelby	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
73022	Shelby	ST. PAUL TOWN-SHELBY EASTERN S	0	0	0	0	0	0	0	0	0
73023	Shelby	SHELBYVILLE SHELBY WEST	0	0	0	0	0	0	0	0	0
73024	Shelby	SHELBYVILLE CITY-MARION TWP	0	0	0	0	0	0	0	0	0
73025	Shelby	EDINBURG TOWN-JACKSON TWP	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
73026	Shelby	SHELBYVILLE SHELBY EAST	0	0	0	0	0	0	0	0	0
74001	Spencer	CARTER TWP	0	0	0	0	0	0	0	0	0
74002	Spencer	DALE TOWN	11,140	0	11,140	0	0	0	11,140	0	11,140
74003	Spencer	SANTA CLAUS TOWN-CARTER TWP	0	0	0	0	0	0	0	0	0
74004	Spencer	CLAY TWP	0	0	0	0	0	0	0	0	0
74005	Spencer	SANTA CLAUS TOWN-CLAY TWP	0	0	0	0	0	0	0	0	0
74006	Spencer	GRASS TWP	328,269	3,100,534	3,428,803	1,001,130	92,243	1,093,373	1,329,398	3,192,777	4,522,176
74007	Spencer	CHRISNEY TOWN	0	0	0	0	0	0	0	0	0
74008	Spencer	HAMMOND TWP-NORTH	0	0	0	0	0	0	0	0	0
74009	Spencer	HAMMOND TWP-SOUTH	0	0	0	0	0	0	0	0	0
74010	Spencer	GRANDVIEW TOWN	0	0	0	0	0	0	0	0	0
74011	Spencer	HARRISON TWP	0	0	0	0	0	0	0	0	0
74012	Spencer	SANTA CLAUS TOWN-HARRISON TOWN	0	0	0	0	0	0	0	0	0
74013	Spencer	HUFF TWP	0	0	0	0	0	0	0	0	0
74014	Spencer	JACKSON TWP	0	0	0	0	0	0	0	0	0
74015	Spencer	GENTRYVILLE TOWN	0	0	0	0	0	0	0	0	0
74016	Spencer	LUCE TWP	0	0	0	0	0	0	0	0	0
74017	Spencer	OHIO TWP	0	0	0	0	0	0	0	0	0
74018	Spencer	ROCKPORT CITY	0	0	0	0	0	0	0	0	0
75001	Starke	CALIFORNIA TWP-NJSP SCH	0	0	0	0	0	0	0	0	0
75002	Starke	CALIFORNIA TWP-KNOX SCH	0	0	0	0	0	0	0	0	0
75003	Starke	CENTER TWP	0	0	0	0	0	0	0	0	0
75004	Starke	KNOX CITY (CENTER)	3,173	0	3,173	0	0	0	3,173	0	3,173
75007	Starke	JACKSON TWP	0	0	0	0	0	0	0	0	0
75008	Starke	NORTH BEND TWP	0	0	0	0	0	0	0	0	0
75009	Starke	OREGON TWP	0	0	0	0	0	0	0	0	0
75011	Starke	RAILROAD TWP	0	0	0	0	0	0	0	0	0
75012	Starke	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
75013	Starke	WAYNE TWP	0	0	0	0	0	0	0	0	0
75014	Starke	NORTH JUDSON TOWN (WAYNE)	0	0	0	0	0	0	0	0	0
75015	Starke	DAVIS TWP	0	0	0	0	0	0	0	0	0
75016	Starke	HAMLET TOWN-DAVIS TWP	0	0	0	0	0	0	0	0	0
75017	Starke	HAMLET TOWN-OREGON TWP	0	0	0	0	0	0	0	0	0
76001	Steuben	CLEAR LAKE TWP	0	0	0	0	0	0	0	0	0
76002	Steuben	CLEAR LAKE TOWN	0	0	0	0	0	0	0	0	0
76004	Steuben	FREMONT TOWN	82,178	155,255	237,434	61,446	0	61,446	143,624	155,255	298,879
76005	Steuben	JACKSON TWP	6,844	0	6,844	0	0	0	6,844	0	6,844
76006	Steuben	JAMESTOWN TWP	0	0	0	0	0	0	0	0	0
76007	Steuben	MILLGROVE TWP	0	0	0	0	0	0	0	0	0
76008	Steuben	ORLAND TOWN	0	0	0	0	0	0	0	0	0
76009	Steuben	OTSEGO TWP	0	0	0	0	0	0	0	0	0
76010	Steuben	HAMILTON TOWN	6,415	20,594	27,009	0	0	0	6,415	20,594	27,009
76011	Steuben	PLEASANT TWP	907	1,466	2,373	0	0	0	907	1,466	2,373
76012	Steuben	ANGOLA CITY	57,544	37,579	95,123	0	0	0	57,544	37,579	95,123
76013	Steuben	RICHLAND TWP	0	0	0	0	0	0	0	0	0
76014	Steuben	SALEM TWP	0	0	0	0	0	0	0	0	0
76015	Steuben	HUDSON TOWN-SALEM TWP	0	12,907	12,907	46,183	0	46,183	46,183	12,907	59,089
76016	Steuben	SCOTT TWP	0	0	0	0	0	0	0	0	0
76017	Steuben	STEUBEN TWP	0	0	0	0	0	0	0	0	0
76018	Steuben	ASHLEY TOWN	0	0	0	0	0	0	0	0	0
76019	Steuben	HUDSON TOWN-STEUBEN TWP	0	1,154	1,154	4,501	0	4,501	4,501	1,154	5,655
76021	Steuben	YORK TWP	0	0	0	0	0	0	0	0	0
76022	Steuben	FREMONT TWP	0	0	0	0	0	0	0	0	0
77001	Sullivan	CASS TWP	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
77002	Sullivan	DUGGER TOWN	0	0	0	0	0	0	0	0	0
77003	Sullivan	CURRY TWP	0	0	0	0	0	0	0	0	0
77004	Sullivan	FARMERSBURG TOWN	0	0	0	0	0	0	0	0	0
77005	Sullivan	SHELBURN TOWN	0	0	0	0	0	0	0	0	0
77006	Sullivan	FAIRBANKS TWP	0	0	0	0	0	0	0	0	0
77007	Sullivan	GILL TWP	0	0	0	0	0	0	0	0	0
77008	Sullivan	MEROM TOWN	0	0	0	0	0	0	0	0	0
77009	Sullivan	HADDON TWP	0	0	0	0	0	0	0	0	0
77010	Sullivan	CARLISLE TOWN	0	0	0	0	0	0	0	0	0
77011	Sullivan	HAMILTON TWP	0	0	0	0	0	0	0	0	0
77012	Sullivan	SULLIVAN CITY	0	0	0	14,670	0	14,670	14,670	0	14,670
77013	Sullivan	JACKSON TWP	0	0	0	0	0	0	0	0	0
77014	Sullivan	HYMERA TOWN	0	0	0	0	0	0	0	0	0
77015	Sullivan	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
77016	Sullivan	TURMAN TWP	0	0	0	0	0	0	0	0	0
78001	Switzerland	COTTON TWP	0	0	0	0	0	0	0	0	0
78002	Switzerland	CRAIG TWP	0	0	0	0	0	0	0	0	0
78003	Switzerland	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
78004	Switzerland	VEVAY TOWN	0	0	0	0	0	0	0	0	0
78005	Switzerland	PLEASANT TWP	0	0	0	0	0	0	0	0	0
78006	Switzerland	POSEY TWP	0	0	0	0	0	0	0	0	0
78007	Switzerland	PATRIOT TOWN	0	0	0	0	0	0	0	0	0
78008	Switzerland	YORK TWP	0	0	0	0	0	0	0	0	0
79001	Tippecanoe	FAIRFIELD TWP-LSC-B	0	0	0	0	0	0	0	0	0
79002	Tippecanoe	FAIRFIELD TWP-TSC	0	0	0	0	0	0	0	0	0
79003	Tippecanoe	FAIRFIELD TWP-TSC-B	0	0	0	68	0	68	68	0	68
79004	Tippecanoe	LAFAYETTE-FAIRFIELD TWP-LSC-B	101,814	127,393	229,207	3,819,897	0	3,819,897	3,921,711	127,393	4,049,104
79005	Tippecanoe	LAFAYETTE-FAIRFIELD TWP-TSC-B	56,362	15,270	71,632	1,262,594	0	1,262,594	1,318,956	15,270	1,334,226
79006	Tippecanoe	JACKSON TWP-TSC	0	0	0	0	0	0	0	0	0
79007	Tippecanoe	LAURAMIE TWP	0	0	0	0	0	0	0	0	0
79008	Tippecanoe	CLARKS HILL TOWN	0	0	0	0	0	0	0	0	0
79009	Tippecanoe	PERRY TWP-TSC	23,405	0	23,405	39,264	16,723	55,986	62,668	16,723	79,391
79010	Tippecanoe	PERRY TWP-TSC-B	0	0	0	0	0	0	0	0	0
79011	Tippecanoe	RANDOLPH TWP-TSC	0	0	0	0	0	0	0	0	0
79012	Tippecanoe	SHEFFIELD TWP-TSC	0	0	0	12,914	0	12,914	12,914	0	12,914
79013	Tippecanoe	DAYTON TOWN-TSC	0	0	0	0	0	0	0	0	0
79014	Tippecanoe	SHELBY TWP-BSC	0	0	0	0	0	0	0	0	0
79015	Tippecanoe	SHELBY TWP-TSC	0	0	0	0	0	0	0	0	0
79016	Tippecanoe	OTTERBEIN TOWN-BSC	443	1,128	1,572	0	0	0	443	1,128	1,572
79017	Tippecanoe	TIPPECANOE TWP-TSC	6,169	1,459	7,628	0	0	0	6,169	1,459	7,628
79018	Tippecanoe	TIPPECANOE TWP-TSC-B	0	0	0	0	0	0	0	0	0
79019	Tippecanoe	BATTLE GROUND TOWN-TSC	0	0	0	0	0	0	0	0	0
79020	Tippecanoe	SHADELAND TOWN-TSC	0	0	0	1,318	0	1,318	1,318	0	1,318
79021	Tippecanoe	SHADELAND-TSC-B	10,047	654,694	664,741	149,083	0	149,083	159,130	654,694	813,824
79022	Tippecanoe	WABASH TWP-TSC	0	0	0	0	0	0	0	0	0
79023	Tippecanoe	WABASH TWP-TSC-B	0	2,576	2,576	0	0	0	0	2,576	2,576
79024	Tippecanoe	WABASH TWP-WLCS-B	0	0	0	0	0	0	0	0	0
79025	Tippecanoe	WEST LAFAYETTE CITY-TSC-B	0	0	0	0	0	0	0	0	0
79026	Tippecanoe	WEST LAFAYETTE CITY-WLSC-B	0	0	0	1,806,580	0	1,806,580	1,806,580	0	1,806,580
79027	Tippecanoe	WASHINGTON TWP-TSC	8,393	1,064	9,457	0	0	0	8,393	1,064	9,457
79028	Tippecanoe	WAYNE TWP	0	0	0	0	0	0	0	0	0
79030	Tippecanoe	WEA TWP-TSC	0	0	0	271	0	271	271	0	271
79031	Tippecanoe	WEA TWP-TSC-B	46,322	37,658	83,979	66,563	9,931	76,494	112,884	47,589	160,473
79032	Tippecanoe	LAFAYETTE CITY-WEA TWP-LS	0	0	0	1,182,224	0	1,182,224	1,182,224	0	1,182,224

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
79033	Tippecanoe	LAFAYETTE CITY-WEA TWP-TS	36,893	52,580	89,473	598,826	0	598,826	635,718	52,580	688,299
79034	Tippecanoe	WEST LAFAYETTE CITY-TSC-B-C	0	0	0	1,235,206	0	1,235,206	1,235,206	0	1,235,206
79035	Tippecanoe	WEST LAFAYETTE-WLSC-B-C	150,349	11,248	161,598	692,825	0	692,825	843,174	11,248	854,422
79036	Tippecanoe	LAFAYETTE SHEFFIELD TSCB	115,650	1,711,173	1,826,823	0	0	0	115,650	1,711,173	1,826,823
79037	Tippecanoe	LAF WEA TSC-B ANNEX	0	0	0	43,013	8,046	51,059	43,013	8,046	51,059
80001	Tipton	CICERO TWP	22,651	6,946	29,597	0	0	0	22,651	6,946	29,597
80002	Tipton	TIPTON CITY	33,897	121,817	155,714	0	0	0	33,897	121,817	155,714
80003	Tipton	JEFFERSON TWP	507	0	507	0	0	0	507	0	507
80004	Tipton	KEMPTON TOWN	0	0	0	0	0	0	0	0	0
80005	Tipton	LIBERTY TWP	2,438	0	2,438	0	0	0	2,438	0	2,438
80006	Tipton	SHARPSVILLE TOWN	0	0	0	0	0	0	0	0	0
80007	Tipton	MADISON TWP	0	0	0	0	0	0	0	0	0
80008	Tipton	ELWOOD CITY	0	0	0	0	0	0	0	0	0
80009	Tipton	PRAIRIE TWP	0	0	0	0	0	0	0	0	0
80010	Tipton	WILDCAT TWP	0	0	0	0	0	0	0	0	0
80011	Tipton	WINDFALL TOWN	0	0	0	0	0	0	0	0	0
81001	Union	BROWNSVILLE TWP	0	0	0	0	0	0	0	0	0
81002	Union	CENTER TWP	15,907	79,282	95,189	0	0	0	15,907	79,282	95,189
81003	Union	LIBERTY TOWN	0	0	0	0	0	0	0	0	0
81004	Union	HARMONY TWP	0	0	0	0	0	0	0	0	0
81005	Union	HARRISON TWP	0	0	0	0	0	0	0	0	0
81006	Union	LIBERTY TWP	0	0	0	0	0	0	0	0	0
81007	Union	UNION TWP	0	0	0	0	0	0	0	0	0
81008	Union	WEST COLLEGE CORNER TOWN	0	0	0	0	0	0	0	0	0
82017	Vanderburgh	ARMSTRONG TWP	0	0	0	0	0	0	0	0	0
82018	Vanderburgh	DARMSTADT TOWN-ARMSTRONG TWP	0	0	0	0	0	0	0	0	0
82019	Vanderburgh	CENTER TWP	40,438	26,133	66,571	0	0	0	40,438	26,133	66,571
82020	Vanderburgh	EVANSVILLE CITY-CENTER TWP	135,962	184,491	320,453	0	0	0	135,962	184,491	320,453
82021	Vanderburgh	DARMSTADT TOWN CENTER TWP	0	0	0	0	0	0	0	0	0
82022	Vanderburgh	GERMAN TWP	0	0	0	0	0	0	0	0	0
82023	Vanderburgh	DARMSTADT TOWN-GERMAN TWP	0	0	0	0	0	0	0	0	0
82024	Vanderburgh	PERRY TWP	0	0	0	0	0	0	0	0	0
82025	Vanderburgh	EVANSVILLE CITY-PERRY TWP	2,312	0	2,312	0	0	0	2,312	0	2,312
82026	Vanderburgh	KNIGHT TWP	65,623	0	65,623	3,545,079	0	3,545,079	3,610,703	0	3,610,703
82027	Vanderburgh	EVANSVILLE CITY-KNIGHT TWP	35,107	10,686	45,792	0	0	0	35,107	10,686	45,792
82028	Vanderburgh	PIGEON TWP	0	0	0	0	0	0	0	0	0
82029	Vanderburgh	EVANSVILLE CITY-PIGEON TWP	1,773,187	1,098,442	2,871,629	3,000,000	0	3,000,000	4,773,187	1,098,442	5,871,629
82030	Vanderburgh	SCOTT TWP	166,743	227,041	393,784	370,251	125,731	495,982	536,994	352,772	889,766
82031	Vanderburgh	DARMSTADT TOWN-SCOTT TWP	0	0	0	0	0	0	0	0	0
82032	Vanderburgh	UNION TWP	21	0	21	0	0	0	21	0	21
83001	Vermillion	CLINTON TWP	0	0	0	0	0	0	0	0	0
83002	Vermillion	CLINTON CIVIL CITY	42,285	0	42,285	0	0	0	42,285	0	42,285
83003	Vermillion	FAIRVIEW PARK CIVIL TOWN	0	0	0	0	0	0	0	0	0
83004	Vermillion	UNIVERSAL CIVIL TOWN	0	0	0	0	0	0	0	0	0
83005	Vermillion	EUGENE TWP	3,505	1,861,623	1,865,128	0	0	0	3,505	1,861,623	1,865,128
83006	Vermillion	CAYUGA CIVIL TOWN	0	0	0	0	0	0	0	0	0
83007	Vermillion	HELT TWP	5,379	0	5,379	0	0	0	5,379	0	5,379
83008	Vermillion	DANA CIVIL TOWN	0	0	0	0	0	0	0	0	0
83009	Vermillion	HIGHLAND TWP	2,134	0	2,134	0	0	0	2,134	0	2,134
83010	Vermillion	PERRYSVILLE CIVIL TOWN	0	0	0	0	0	0	0	0	0
83011	Vermillion	VERMILLION TWP	4,437	55,990	60,427	0	0	0	4,437	55,990	60,427
83012	Vermillion	NEWPORT CIVIL TOWN	0	0	0	0	0	0	0	0	0
84001	Vigo	FAYETTE TWP	0	0	0	0	0	0	0	0	0
84002	Vigo	TERRE HAUTE CITY-HARRISON TOWN	444,436	2,851,655	3,296,091	810,544	0	810,544	1,254,979	2,851,655	4,106,635

Prepared by Legislative Services Agency, August 13, 2007.

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
84003	Vigo	HONEY CREEK TWP	91,638	0	91,638	0	0	0	91,638	0	91,638
84004	Vigo	HONEY CREEK TWP-SANIT	3,638	0	3,638	0	0	0	3,638	0	3,638
84005	Vigo	TERRE HAUTE CITY-HONEY CREEK T	20,300	0	20,300	0	0	0	20,300	0	20,300
84006	Vigo	LINTON TWP	0	0	0	0	0	0	0	0	0
84007	Vigo	LOST CREEK TWP	0	0	0	7,123	0	7,123	7,123	0	7,123
84008	Vigo	LOST CREEK TWP-SANIT	0	0	0	8,208	0	8,208	8,208	0	8,208
84009	Vigo	TERRE HAUTE CITY-LOST CREEK TO	2,136	12,270	14,405	42,805	0	42,805	44,940	12,270	57,210
84010	Vigo	SEELYVILLE TOWN	652	32,922	33,574	0	0	0	652	32,922	33,574
84011	Vigo	NEVINS TWP	568	0	568	0	0	0	568	0	568
84012	Vigo	OTTER CREEK TWP	28,131	53,630	81,761	0	0	0	28,131	53,630	81,761
84013	Vigo	OTTER CREEK TWP-SANIT	0	181,462	181,462	0	0	0	0	181,462	181,462
84014	Vigo	TERRE HAUTE CITY-OTTER CREEK T	0	0	0	0	0	0	0	0	0
84015	Vigo	PIERSON TWP	0	0	0	0	0	0	0	0	0
84016	Vigo	PRAIRIE CREEK TWP	0	0	0	0	0	0	0	0	0
84017	Vigo	PRAIRIETON TWP	0	0	0	0	0	0	0	0	0
84018	Vigo	RILEY TWP	0	0	0	91,705	0	91,705	91,705	0	91,705
84019	Vigo	RILEY TWP-SANIT	0	0	0	4,491	0	4,491	4,491	0	4,491
84020	Vigo	RILEY TOWN	0	0	0	0	0	0	0	0	0
84021	Vigo	SUGAR CREEK TWP	0	3,616,133	3,616,133	0	0	0	0	3,616,133	3,616,133
84022	Vigo	WEST TERRE HAUTE TOWN	7,401	0	7,401	0	0	0	7,401	0	7,401
84023	Vigo	TERRE HAUTE CITY -- RILEY TOWN	43,971	0	43,971	5,547	0	5,547	49,518	0	49,518
84024	Vigo	LINTON TWP - SANIT	292,800	222,649	515,449	688,212	520,857	1,209,069	981,012	743,506	1,724,519
84025	Vigo	FAYETTE NEW GOSHEN FIRE	0	584,394	584,394	0	0	0	0	584,394	584,394
85001	Wabash	CHESTER TWP	0	5,347	5,347	0	0	0	0	5,347	5,347
85002	Wabash	NORTH MANCHESTER TOWN	30,500	9,464	39,964	0	0	0	30,500	9,464	39,964
85003	Wabash	LAGRO TWP	0	0	0	0	0	0	0	0	0
85004	Wabash	LAGRO TOWN	0	0	0	0	0	0	0	0	0
85005	Wabash	LIBERTY TWP	0	0	0	0	0	0	0	0	0
85006	Wabash	LAFONTAINE TOWN	0	0	0	0	0	0	0	0	0
85007	Wabash	NOBLE TWP	0	0	0	0	0	0	0	0	0
85008	Wabash	WABASH CITY-WABASH CNTY SCHO	59,228	13,173	72,401	0	0	0	59,228	13,173	72,401
85009	Wabash	WABASH CITY-WABASH CITY SCHOOL	36,705	76,620	113,324	0	0	0	36,705	76,620	113,324
85010	Wabash	PAW PAW TWP	0	0	0	0	0	0	0	0	0
85011	Wabash	ROANN TOWN	0	0	0	0	0	0	0	0	0
85012	Wabash	PLEASANT TWP	0	0	0	0	0	0	0	0	0
85013	Wabash	WALTZ TWP	26,203	0	26,203	0	0	0	26,203	0	26,203
86001	Warren	ADAMS TWP	0	0	0	0	0	0	0	0	0
86002	Warren	PINE VILLAGE (ADAMS)	0	0	0	0	0	0	0	0	0
86003	Warren	JORDAN TWP	0	0	0	0	0	0	0	0	0
86004	Warren	KENT TWP	0	0	0	0	0	0	0	0	0
86005	Warren	STATE LINE (KENT)	0	0	0	0	0	0	0	0	0
86006	Warren	LIBERTY TWP	20,025	47,671	67,695	0	0	0	20,025	47,671	67,695
86007	Warren	MEDINA TWP	0	0	0	0	0	0	0	0	0
86008	Warren	MOUND TWP	0	0	0	0	0	0	0	0	0
86009	Warren	PIKE TWP	0	0	0	0	0	0	0	0	0
86010	Warren	WEST LEBANON (PIKE)	2,425	0	2,425	0	0	0	2,425	0	2,425
86011	Warren	PINE TWP	0	0	0	0	0	0	0	0	0
86012	Warren	PRAIRIE TWP	0	0	0	0	0	0	0	0	0
86013	Warren	STEUBEN TWP	0	0	0	0	0	0	0	0	0
86014	Warren	WARREN TWP	0	0	0	0	0	0	0	0	0
86015	Warren	WASHINGTON TWP	8,562	0	8,562	0	0	0	8,562	0	8,562
86016	Warren	WILLIAMSPORT	42,432	57,847	100,279	0	0	0	42,432	57,847	100,279
87001	Warrick	ANDERSON TWP	0	95,971	95,971	0	0	0	0	95,971	95,971
87002	Warrick	BOON TWP	4,274	0	4,274	126,244	0	126,244	130,519	0	130,519

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
87003	Warrick	BOONVILLE CITY	16,457	0	16,457	0	0	0	16,457	0	16,457
87005	Warrick	CHANDLER TOWN-BOON TWP	0	0	0	0	0	0	0	0	0
87006	Warrick	CAMPBELL TWP	0	0	0	0	0	0	0	0	0
87007	Warrick	GREER TWP	6,956	0	6,956	0	0	0	6,956	0	6,956
87008	Warrick	ELBERFELD TOWN	0	0	0	0	0	0	0	0	0
87009	Warrick	HART TWP	0	0	0	0	0	0	0	0	0
87010	Warrick	LYNNVILLE TOWN	0	0	0	0	0	0	0	0	0
87011	Warrick	LANE TWP	0	0	0	0	0	0	0	0	0
87014	Warrick	NEWBURGH TOWN	0	0	0	0	0	0	0	0	0
87015	Warrick	OWEN TWP	0	0	0	0	0	0	0	0	0
87016	Warrick	PIGEON TWP	0	0	0	0	0	0	0	0	0
87017	Warrick	SKELTON TWP	0	0	0	0	0	0	0	0	0
87018	Warrick	TENNYSON TOWN	0	0	0	0	0	0	0	0	0
87019	Warrick	OHIO TWP	22,826	4,961	27,786	194,606	0	194,606	217,431	4,961	222,392
87020	Warrick	CHANDLER TOWN-OHIO TWP	38,651	5,092	43,743	0	0	0	38,651	5,092	43,743
88001	Washington	BROWN TWP	0	0	0	0	0	0	0	0	0
88002	Washington	CAMPBELLSBURG TOWN	1,012	0	1,012	0	0	0	1,012	0	1,012
88003	Washington	SALTILLO TOWN	0	0	0	0	0	0	0	0	0
88004	Washington	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
88005	Washington	GIBSON TWP	0	0	0	0	0	0	0	0	0
88006	Washington	LITTLE YORK TOWN	0	0	0	0	0	0	0	0	0
88007	Washington	HOWARD TWP	0	1,456	1,456	0	0	0	0	1,456	1,456
88008	Washington	JACKSON TWP	0	0	0	0	0	0	0	0	0
88009	Washington	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
88010	Washington	MADISON TWP	0	0	0	0	0	0	0	0	0
88011	Washington	LIVONIA TOWN	0	0	0	0	0	0	0	0	0
88012	Washington	MONROE TWP	0	0	0	0	0	0	0	0	0
88013	Washington	PIERCE TWP	0	0	0	0	0	0	0	0	0
88014	Washington	NEW PEKIN TOWN-PIERCE TWP	0	0	0	0	0	0	0	0	0
88015	Washington	POLK TWP	2,324	0	2,324	0	0	0	2,324	0	2,324
88016	Washington	NEW PEKIN TOWN-POLK TWP	0	13,615	13,615	0	0	0	0	13,615	13,615
88017	Washington	POSEY TWP	0	0	0	0	0	0	0	0	0
88018	Washington	FREDERICKSBURG TOWN	0	0	0	0	0	0	0	0	0
88019	Washington	HARDINSBURG TOWN	0	0	0	0	0	0	0	0	0
88020	Washington	VERNON TWP	0	0	0	0	0	0	0	0	0
88021	Washington	WASHINGTON TWP	0	10,380	10,380	0	0	0	0	10,380	10,380
88022	Washington	SALEM CITY	43,516	678,534	722,049	0	0	0	43,516	678,534	722,049
89001	Wayne	ABINGTON TWP	0	0	0	0	0	0	0	0	0
89002	Wayne	BOSTON TWP	0	0	0	0	0	0	0	0	0
89003	Wayne	BOSTON TOWN	0	0	0	0	0	0	0	0	0
89004	Wayne	CENTER TWP	188	8,159	8,348	0	0	0	188	8,159	8,348
89005	Wayne	CENTER TWP - SANIT	0	0	0	0	0	0	0	0	0
89006	Wayne	RICHMOND CITY -CENTER TWP	0	277,103	277,103	0	0	0	0	277,103	277,103
89007	Wayne	CENTERVILLE TOWN	0	0	0	0	0	0	0	0	0
89008	Wayne	CLAY TWP	0	0	0	0	0	0	0	0	0
89009	Wayne	GREENS FORK TOWN	0	0	0	0	0	0	0	0	0
89010	Wayne	DALTON TWP	0	0	0	0	0	0	0	0	0
89011	Wayne	FRANKLIN TWP	0	0	0	0	0	0	0	0	0
89012	Wayne	WHITEWATER TOWN	0	0	0	0	0	0	0	0	0
89013	Wayne	GREENE TWP	0	0	0	0	0	0	0	0	0
89014	Wayne	HARRISON TWP	0	0	0	0	0	0	0	0	0
89015	Wayne	JACKSON TWP	21,443	0	21,443	0	0	0	21,443	0	21,443
89016	Wayne	CAMBRIDGE CITY TOWN	0	29,368	29,368	0	0	0	0	29,368	29,368
89017	Wayne	DUBLIN TOWN	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
89018	Wayne	EAST GERMANTOWN TOWN	0	0	0	0	0	0	0	0	0
89019	Wayne	MOUNT AUBURN TOWN	0	0	0	0	0	0	0	0	0
89020	Wayne	JEFFERSON TWP	330	0	330	0	0	0	330	0	330
89021	Wayne	HAGERSTOWN TOWN	23,861	5,557	29,418	0	0	0	23,861	5,557	29,418
89022	Wayne	NEW GARDEN TWP	0	0	0	0	0	0	0	0	0
89023	Wayne	FOUNTAIN CITY TOWN	0	0	0	0	0	0	0	0	0
89024	Wayne	PERRY TWP	0	0	0	0	0	0	0	0	0
89025	Wayne	ECONOMY TOWN	0	0	0	0	0	0	0	0	0
89026	Wayne	WASHINGTON TWP	1,849	0	1,849	0	0	0	1,849	0	1,849
89027	Wayne	MILTON TOWN	2	0	2	0	0	0	2	0	2
89028	Wayne	WAYNE TWP	0	0	0	0	0	0	0	0	0
89029	Wayne	WAYNE TWP - SANIT	0	0	0	0	0	0	0	0	0
89030	Wayne	RICHMOND CITY -WAYNE TWP	527,844	927,240	1,455,084	1,333,399	0	1,333,399	1,861,243	927,240	2,788,482
89031	Wayne	SPRING GROVE TOWN	0	0	0	0	0	0	0	0	0
89032	Wayne	WEBSTER TWP	0	0	0	0	0	0	0	0	0
89033	Wayne	RICHMOND BOSTON TWP AIRPORT	0	0	0	0	0	0	0	0	0
89034	Wayne	RICHMOND CITY-WEBSTER TWP	0	0	0	0	0	0	0	0	0
90001	Wells	CHESTER TWP	658	739,490	740,148	0	0	0	658	739,490	740,148
90002	Wells	PONETO TOWN-CHESTER TWP	0	0	0	0	0	0	0	0	0
90003	Wells	HARRISON TWP	0	0	0	0	0	0	0	0	0
90004	Wells	BLUFFTON CITY-HARRISON TWP	50,701	357,149	407,850	0	0	0	50,701	357,149	407,850
90005	Wells	PONETO TOWN-HARRISON TWP	0	0	0	0	0	0	0	0	0
90006	Wells	VERRA CRUZ TOWN	0	0	0	0	0	0	0	0	0
90007	Wells	JACKSON TWP	0	0	0	0	0	0	0	0	0
90008	Wells	JEFFERSON TWP	0	0	0	0	0	0	0	0	0
90009	Wells	OSSIAN TOWN	38,939	141,622	180,561	0	0	0	38,939	141,622	180,561
90010	Wells	LANCASTER TWP	36,606	0	36,606	0	0	0	36,606	0	36,606
90011	Wells	BLUFFTON CITY-LANCASTER TWP-N	11,974	22,696	34,670	0	0	0	11,974	22,696	34,670
90012	Wells	BLUFFTON CITY-LANCASTER TWP-BL	0	36,913	36,913	0	0	0	0	36,913	36,913
90013	Wells	LIBERTY TWP	0	0	0	0	0	0	0	0	0
90014	Wells	PONETO TOWN-LIBERTY TWP	0	1,406	1,406	0	0	0	0	1,406	1,406
90015	Wells	NOTTINGHAM TWP	0	0	0	0	0	0	0	0	0
90016	Wells	ROCKCREEK TWP	4,671	3,607	8,279	0	0	0	4,671	3,607	8,279
90017	Wells	MARKLE TOWN-ROCKCREEK TWP	13,347	6,319	19,667	0	0	0	13,347	6,319	19,667
90018	Wells	UNIONDALE TOWN-ROCKCREEK TWP	0	0	0	0	0	0	0	0	0
90019	Wells	UNION TWP	432	0	432	0	0	0	432	0	432
90020	Wells	MARKLE TOWN-UNION TWP	0	0	0	0	0	0	0	0	0
90021	Wells	UNIONDALE TOWN-UNION TWP	0	0	0	0	0	0	0	0	0
90022	Wells	ZANESVILLE TOWN-UNION TWP	0	0	0	0	0	0	0	0	0
90024	Wells	BLUFF-LAN/NW/ANNEX	0	0	0	0	0	0	0	0	0
91001	White	BIG CREEK TWP	0	0	0	0	0	0	0	0	0
91002	White	CHALMERS TOWN	0	0	0	0	0	0	0	0	0
91003	White	CASS TWP-Pioneer Regional	0	0	0	0	0	0	0	0	0
91004	White	CASS TWP-Twin Lakes Schoo	0	0	0	0	0	0	0	0	0
91005	White	HONEY CREEK TWP-North Whi	0	0	0	0	0	0	0	0	0
91006	White	HONEY CREEK TWP-Twin Lake	0	0	0	0	0	0	0	0	0
91007	White	REYNOLDS TOWN	0	0	0	0	0	0	0	0	0
91008	White	JACKSON TWP	0	0	0	0	0	0	0	0	0
91009	White	BURNETTSVILLE TOWN	0	0	0	0	0	0	0	0	0
91010	White	LIBERTY TWP-North White S	0	0	0	0	0	0	0	0	0
91011	White	LIBERTY TWP-Twin Lakes Sc	0	0	0	0	0	0	0	0	0
91012	White	LINCOLN TWP	0	0	0	0	0	0	0	0	0
91013	White	MONON TWP	0	12,405	12,405	0	0	0	0	12,405	12,405
91014	White	MONON TOWN	0	0	0	0	0	0	0	0	0

Abated Net Tax and Net TIF Proceeds for 2005 Pay 2006

Dist #	County	District	Net Tax - Abatements			Net Tax - TIF			Total Net Tax: Abatements & TIF		
			Real	Pers	Total	Real	Pers	Total	Real	Pers	Total
91015	White	PRAIRIE TWP	0	0	0	0	0	0	0	0	0
91016	White	BROOKSTON TOWN	0	0	0	0	0	0	0	0	0
91017	White	PRINCETON TWP	8,554	4,101	12,655	0	0	0	8,554	4,101	12,655
91018	White	WOLCOTT TOWN	6,342	0	6,342	0	0	0	6,342	0	6,342
91019	White	ROUND GROVE TWP	0	0	0	0	0	0	0	0	0
91020	White	UNION TWP	11,849	4,380	16,229	0	0	0	11,849	4,380	16,229
91021	White	MONTICELLO CITY	7,882	1,896	9,778	293,889	0	293,889	301,771	1,896	303,667
91022	White	WEST POINT TWP-Frontier S	0	0	0	0	0	0	0	0	0
91023	White	WEST POINT TWP-Tri CNTY	0	0	0	0	0	0	0	0	0
92001	Whitley	CLEVELAND TWP	0	0	0	0	0	0	0	0	0
92002	Whitley	SOUTH WHITLEY TOWN	1,489	1,134	2,623	0	0	0	1,489	1,134	2,623
92003	Whitley	COLUMBIA TWP	0	0	0	0	0	0	0	0	0
92004	Whitley	COLUMBIA CITY	15,919	23,010	38,929	31,289	0	31,289	47,208	23,010	70,218
92005	Whitley	ETNA TROY TWP	0	0	0	0	0	0	0	0	0
92006	Whitley	JEFFERSON TWP	474	10,908	11,382	0	0	0	474	10,908	11,382
92007	Whitley	RICHLAND TWP	0	1,431	1,431	0	0	0	0	1,431	1,431
92008	Whitley	LARWILL TOWN	0	0	0	0	0	0	0	0	0
92009	Whitley	SMITH TWP	21,367	6,774	28,141	0	0	0	21,367	6,774	28,141
92010	Whitley	CHURUBUSCO TOWN	0	0	0	0	0	0	0	0	0
92011	Whitley	THORNCREEK TWP	0	0	0	0	0	0	0	0	0
92012	Whitley	UNION TWP	479,794	2,175,302	2,655,096	803,949	305,858	1,109,807	1,283,743	2,481,161	3,764,903
92013	Whitley	WASHINGTON TWP	0	0	0	0	0	0	0	0	0
92014	Whitley	COLUMBIA CITY/UNION TWP	0	0	0	0	0	0	0	0	0

History of Abatements and TIF Property

Year	Gross AV	AV-Abatements			AV-TIF			AV-Abatements & TIF	
		Real	Pers	Total	Real	Pers	Total	Total	% GAV
1985	22,001,918,263	78,527,833	24,268,352	102,796,185	0	0	0	102,796,185	0.5%
1986	22,391,713,755	103,801,333	72,787,278	176,588,611	0	0	0	176,588,611	0.8%
1987	22,960,583,097	139,467,913	171,580,635	311,048,548	0	0	0	311,048,548	1.4%
1988	23,409,704,830	166,411,203	257,978,373	424,389,576	0	0	0	424,389,576	1.8%
1989	23,984,529,424	254,251,056	311,821,095	566,072,151	41,366,540	28,245,895	69,612,435	635,684,586	2.7%
1990	36,597,736,484	433,945,040	350,027,935	783,972,975	149,422,595	35,593,854	185,016,449	968,989,424	2.6%
1991	37,093,643,144	461,202,124	467,008,699	928,210,823	180,589,047	94,819,240	275,408,287	1,203,619,110	3.2%
1992	38,152,128,482	490,246,877	684,500,115	1,174,746,992	258,538,760	102,812,120	361,350,880	1,536,097,872	4.0%
1993	38,935,851,944	441,354,320	691,450,562	1,132,804,882	266,639,867	73,272,520	339,912,387	1,472,717,269	3.8%
1994	39,994,047,831	454,813,287	643,277,144	1,098,090,431	337,941,660	113,127,920	451,069,580	1,549,160,011	3.9%
1995	41,034,103,151	452,337,707	516,833,664	969,171,371	413,594,952	88,785,981	502,380,933	1,471,552,304	3.6%
1996	46,748,925,379	431,001,923	648,075,160	1,079,077,083	588,789,442	157,051,432	745,840,874	1,824,917,957	3.9%
1997	47,864,198,741	447,954,022	580,118,361	1,028,072,383	719,847,715	168,715,606	888,563,321	1,916,635,704	4.0%
1998	49,852,815,927	476,188,490	536,362,429	1,012,550,919	782,613,609	176,896,810	959,510,419	1,972,061,338	4.0%
1999	51,004,324,786	536,930,391	633,814,998	1,170,745,389	889,289,774	202,201,908	1,091,491,682	2,262,237,071	4.4%
2000	53,117,516,306	567,882,706	866,194,465	1,434,077,171	997,442,903	186,268,843	1,183,711,746	2,617,788,917	4.9%
2001	55,409,040,418	622,705,466	1,087,923,070	1,710,628,536	1,105,295,998	237,620,978	1,342,916,976	3,053,545,512	5.5%
2002	171,846,449,545	2,016,884,769	3,526,835,012	5,543,719,781	3,657,540,905	734,660,039	4,392,200,944	9,935,920,725	5.8%
2003	376,796,030,899	2,749,345,044	6,233,443,587	8,982,788,631	7,569,509,316	1,192,348,696	8,761,858,012	17,744,646,643	4.7%
2004	372,555,859,748	2,495,289,024	4,365,130,805	6,860,419,829	7,893,394,231	753,653,768	8,647,047,999	15,507,467,828	4.2%
2005	377,851,501,375	2,480,675,320	4,331,300,073	6,811,975,393	8,231,529,715	889,877,900	9,121,407,615	15,933,383,008	4.2%
2006	382,851,913,950	2,425,535,768	4,328,669,237	6,754,205,005	8,450,202,910	935,565,069	9,385,767,979	16,139,972,984	4.2%

Abatement and TIF Property Summary

Year	Net Tax-Abatements			Net Tax-TIF			Net Tax-Abatements & TIF
	Real	Pers	Total	Real	Pers	Total	Total
1985	7,512,643	2,096,922	9,609,565	0	0	0	9,609,565
1986	9,886,364	6,177,549	16,063,913	0	0	0	16,063,913
1987	13,189,295	14,213,119	27,402,414	0	0	0	27,402,414
1988	15,736,216	22,178,655	37,914,871	0	0	0	37,914,871
1989	23,952,713	27,846,543	51,799,255	4,707,964	2,360,138	7,068,102	58,867,357
1990	31,998,132	26,386,031	58,384,164	13,359,269	2,239,196	15,598,465	73,982,629
1991	36,536,547	35,472,041	72,008,587	16,817,421	6,102,529	22,919,950	94,928,538
1992	42,940,068	61,099,897	104,039,966	26,056,425	8,497,114	34,553,539	138,593,505
1993	40,247,882	65,881,140	106,129,022	26,942,477	6,044,831	32,987,308	139,116,330
1994	41,790,975	54,579,109	96,370,085	34,490,853	9,491,523	43,982,375	140,352,460
1995	42,660,544	44,913,061	87,573,605	42,452,161	7,079,939	49,532,100	137,105,705
1996	39,409,092	66,760,681	106,169,772	57,561,441	12,394,350	69,955,791	176,125,563
1997	41,483,134	49,280,601	90,763,735	70,742,703	13,960,906	84,703,609	175,467,344
1998	43,312,527	43,532,906	86,845,433	76,467,808	15,537,608	92,005,416	178,850,849
1999	47,739,446	49,989,013	97,728,459	87,635,458	16,160,834	103,796,292	201,524,751
2000	50,877,703	70,955,197	121,832,900	98,731,685	13,665,209	112,396,893	234,229,793
2001	57,247,336	94,062,035	151,309,370	110,538,946	19,123,910	129,662,856	280,972,227
2002	65,621,529	102,594,325	168,215,854	122,369,574	20,745,934	143,115,508	311,331,362
2003	59,113,642	154,181,896	213,295,539	163,099,254	26,085,220	189,184,474	402,480,013
2004	56,226,568	108,660,301	164,886,868	177,477,703	16,846,445	194,324,148	359,211,016
2005	59,227,884	111,319,940	170,547,824	189,370,905	21,623,525	210,994,430	381,542,254
2006	61,181,187	116,473,077	177,654,264	203,890,520	25,919,034	229,809,555	407,463,819

Note: Assessed Values were tripled and Tax Rates reduced by two-thirds in 2002.

Prepared by Legislative Services Agency, August 13, 2007.

Exhibit G
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

LEGISLATIVE SERVICES AGENCY

Office of Fiscal and Management Analysis

200 W. Washington Street, Suite 302
Indianapolis, Indiana 46204-2789
(317) 233-0696
(317) 232-2554 (FAX)

MEMORANDUM

To: Senator Luke Kenley

From: Bob Sigalow
David Lusan

Re: Property Tax Exemptions

Date: August 13, 2007

Please find attached a report that summarizes the amount of property tax exemptions reported to the state in 2006.

The report details the exempt assessed value of real and personal property exemptions by taxing district. The report also includes the total gross assessed value of all real and personal property and it shows the exempt AV as a percentage of gross AV. A County summary appears at the top of the report.

Exempt AV is reported by each county auditor on the auditor's abstract. While government-owned property is not assessable, some counties do include these assessments and offsetting exemptions on the abstract. So, for any given county, the information in the report may or may not include government-owned property.

2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
County Totals							
01	Adams		1,728,879,050	88,087,210	1,949,250	90,036,460	5.2%
02	Allen		19,032,102,510	663,454,740	92,685,365	756,140,105	4.0%
03	Bartholomew		5,054,515,654	401,596,410	3,606,970	405,203,380	8.0%
04	Benton		682,536,382	41,512,300	0	41,512,300	6.1%
05	Blackford		588,814,745	22,739,000	1,740,340	24,479,340	4.2%
06	Boone		4,118,818,247	200,768,250	5,757,960	206,526,210	5.0%
07	Brown		1,305,940,464	33,565,210	1,082,658	34,647,868	2.7%
08	Carroll		1,307,774,665	74,176,740	798,290	74,975,030	5.7%
09	Cass		1,736,103,390	76,082,570	2,214,920	78,297,490	4.5%
10	Clark		5,123,170,730	135,237,280	6,824,410	142,061,690	2.8%
11	Clay		1,224,673,180	47,471,520	4,764,360	52,235,880	4.3%
12	Clinton		1,803,203,724	90,335,280	8,118,820	98,454,100	5.5%
13	Crawford		363,972,165	15,697,100	62,720	15,759,820	4.3%
14	Daviess		1,281,578,500	38,623,430	1,019,030	39,642,460	3.1%
15	Dearborn		3,497,411,310	173,891,520	1,119,580	175,011,100	5.0%
16	Decatur		1,600,633,048	112,267,290	4,679,460	116,946,750	7.3%
17	DeKalb		2,939,967,235	164,756,480	5,236,660	169,993,140	5.8%
18	Delaware		5,269,352,400	155,795,195	36,529,160	192,324,355	3.6%
19	Dubois		2,640,738,830	98,696,380	20,760,760	119,457,140	4.5%
20	Elkhart		11,296,223,200	417,704,200	75,812,360	493,516,560	4.4%
21	Fayette		1,194,233,020	57,030,740	8,697,850	65,728,590	5.5%
22	Floyd		4,046,347,481	222,847,210	3,786,780	226,633,990	5.6%
23	Fountain		844,377,660	22,478,570	251,360	22,729,930	2.7%
24	Franklin		1,260,660,394	92,746,650	0	92,746,650	7.4%
25	Fulton		1,121,685,691	74,289,000	882,924	75,171,924	6.7%
26	Gibson		2,684,366,170	140,007,700	5,015,480	145,023,180	5.4%
27	Grant		3,393,720,570	307,617,700	32,289,080	339,906,780	10.0%
28	Greene		1,228,126,241	58,037,014	172,270	58,209,284	4.7%
29	Hamilton		23,310,316,241	1,740,453,400	51,371,451	1,791,824,851	7.7%
30	Hancock		4,237,686,860	171,712,280	2,001,150	173,713,430	4.1%

Note: Exemptions are reported by county auditors. While government-owned property is not assessable, some counties include these assessments and offsetting exemptions. Prepared by Legislative Services Agency, August, 13, 2007.

2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
County Totals							
31	Harrison		1,959,475,830	126,567,930	807,230	127,375,160	6.5%
32	Hendricks		8,742,887,140	196,047,414	23,188,678	219,236,092	2.5%
33	Henry		2,477,468,690	80,597,890	9,469,950	90,067,840	3.6%
34	Howard		6,297,262,620	536,035,720	35,476,255	571,511,975	9.1%
35	Huntington		2,067,345,305	200,000,120	14,638,170	214,638,290	10.4%
36	Jackson		2,466,025,120	135,830,520	8,528,620	144,359,140	5.9%
37	Jasper		2,725,030,930	57,089,210	1,039,860	58,129,070	2.1%
38	Jay		1,122,982,670	30,066,560	1,388,990	31,455,550	2.8%
39	Jefferson		1,746,321,196	135,460,060	1,165,086	136,625,146	7.8%
40	Jennings		1,284,274,224	42,449,380	2,402,030	44,851,410	3.5%
41	Johnson		8,116,368,290	278,284,410	10,694,670	288,979,080	3.6%
42	Knox		2,428,740,790	366,111,150	5,234,200	371,345,350	15.3%
43	Kosciusko		5,694,865,445	217,789,720	10,477,354	228,267,074	4.0%
44	LaGrange		2,141,437,260	130,391,250	1,225,520	131,616,770	6.1%
45	Lake		28,873,573,245	2,897,252,435	181,720,676	3,078,973,111	10.7%
46	LaPorte		6,806,150,170	405,322,680	126,655,340	531,978,020	7.8%
47	Lawrence		1,980,634,300	130,332,400	6,269,760	136,602,160	6.9%
48	Madison		6,015,056,856	328,973,628	48,420,920	377,394,548	6.3%
49	Marion		54,748,950,130	2,698,659,300	683,318,500	3,381,977,800	6.2%
50	Marshall		3,159,300,353	302,977,600	24,117,600	327,095,200	10.4%
51	Martin		438,601,876	25,263,030	669,910	25,932,940	5.9%
52	Miami		1,573,060,878	156,839,870	335,740	157,175,610	10.0%
53	Monroe		6,883,266,270	289,075,551	43,677,380	332,752,931	4.8%
54	Montgomery		2,537,058,380	122,881,580	11,006,340	133,887,920	5.3%
55	Morgan		3,879,262,200	132,771,080	1,889,160	134,660,240	3.5%
56	Newton		890,117,750	9,950,560	1,363,820	11,314,380	1.3%
57	Noble		2,618,469,669	79,433,584	6,295,977	85,729,561	3.3%
58	Ohio		332,002,460	19,959,800	0	19,959,800	6.0%
59	Orange		837,766,350	44,635,850	2,755,830	47,391,680	5.7%
60	Owen		918,900,420	70,165,530	461,270	70,626,800	7.7%

Note: Exemptions are reported by county auditors. While government-owned property is not assessable, some counties include these assessments and offsetting exemptions. Prepared by Legislative Services Agency, August, 13, 2007.

2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
County Totals							
61	Parke		773,178,953	43,014,430	0	43,014,430	5.6%
62	Perry		869,877,455	36,839,525	1,237,845	38,077,370	4.4%
63	Pike		985,015,690	39,487,480	750,910	40,238,390	4.1%
64	Porter		11,140,291,175	359,310,800	24,079,170	383,389,970	3.4%
65	Posey		2,170,627,093	35,880,600	1,156,500	37,037,100	1.7%
66	Pulaski		799,879,856	17,352,850	969,340	18,322,190	2.3%
67	Putnam		2,215,237,935	264,474,454	12,008,330	276,482,784	12.5%
68	Randolph		1,387,239,147	142,115,800	5,010,590	147,126,390	10.6%
69	Ripley		1,427,253,450	43,044,350	426,650	43,471,000	3.0%
70	Rush		1,039,934,934	52,277,420	1,866,160	54,143,580	5.2%
71	St. Joseph		13,943,237,448	904,695,443	149,881,406	1,054,576,849	7.6%
72	Scott		1,030,203,840	31,616,400	31,610	31,648,010	3.1%
73	Shelby		2,757,569,090	145,767,552	1,674,830	147,442,382	5.3%
74	Spencer		2,226,283,645	111,502,000	8,765,360	120,267,360	5.4%
75	Starke		1,207,212,660	99,588,900	495,700	100,084,600	8.3%
76	Steuben		3,129,126,472	84,463,680	5,590,790	90,054,470	2.9%
77	Sullivan		1,135,235,329	15,371,700	244,290	15,615,990	1.4%
78	Switzerland		502,364,546	25,474,100	76,790	25,550,890	5.1%
79	Tippecanoe		10,135,019,140	654,506,340	54,841,150	709,347,490	7.0%
80	Tipton		1,004,970,120	36,113,955	870,450	36,984,405	3.7%
81	Union		389,620,150	8,833,200	216,860	9,050,060	2.3%
82	Vanderburgh		10,561,807,127	707,879,530	156,551,240	864,430,770	8.2%
83	Vermillion		1,180,215,730	26,565,540	1,768,900	28,334,440	2.4%
84	Vigo		6,172,157,150	834,426,640	30,351,450	864,778,090	14.0%
85	Wabash		1,801,078,710	146,636,570	0	146,636,570	8.1%
86	Warren		560,213,244	10,978,300	1,409,450	12,387,750	2.2%
87	Warrick		3,795,338,760	96,405,470	4,920,390	101,325,860	2.7%
88	Washington		1,110,833,640	47,403,190	127,390	47,530,580	4.3%
89	Wayne		3,980,148,900	564,960,057	31,164,433	596,124,490	15.0%
90	Wells		1,753,439,286	138,913,000	2,959,360	141,872,360	8.1%
91	White		1,882,833,761	55,770,315	1,050,600	56,820,915	3.0%
92	Whitley		2,103,882,940	106,680,300	4,814,250	111,494,550	5.3%
	State Total		**382,851,913,950**	**22,075,244,072**	**2,149,238,448**	**24,224,482,520**	**6.3%**

Note: Exemptions are reported by county auditors. While government-owned property is not assessable, some counties include these assessments and offsetting exemptions. Prepared by Legislative Services Agency, August, 13, 2007.

2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
01001	Adams	NORTH BLUE CREEK TWP	43,651,060	1,177,400	24,170	1,201,570	2.8%
01002	Adams	SOUTH BLUE CREEK TWP	7,433,630	249,400	1,500	250,900	3.4%
01003	Adams	NORTH FRENCH TWP	46,324,850	30,100	0	30,100	0.1%
01004	Adams	SOUTH FRENCH TWP	11,112,750	1,733,000	39,690	1,772,690	16.0%
01005	Adams	HARTFORD TWP	43,866,380	178,400	1,200	179,600	0.4%
01006	Adams	JEFFERSON TWP	39,371,100	722,400	22,650	745,050	1.9%
01007	Adams	KIRKLAND TWP	57,475,700	2,288,500	10,800	2,299,300	4.0%
01008	Adams	NORTH MONROE TWP	78,541,890	1,732,660	33,340	1,766,000	2.2%
01009	Adams	SOUTH MONROE TWP	28,033,030	154,200	1,740	155,940	0.6%
01010	Adams	BERNE CITY-MONROE TWP	105,145,300	6,521,620	143,820	6,665,440	6.3%
01011	Adams	MONROE TOWN-MONROE TWP	25,674,720	1,270,600	33,150	1,303,750	5.1%
01012	Adams	PREBLE TWP	71,288,190	5,005,200	76,200	5,081,400	7.1%
01013	Adams	ROOT TWP	157,360,770	2,882,480	39,650	2,922,130	1.9%
01014	Adams	DECATUR CITY-ROOT TWP	200,441,480	5,693,500	248,250	5,941,750	3.0%
01015	Adams	ST. MARYS TWP	62,717,320	829,440	7,390	836,830	1.3%
01016	Adams	UNION TWP	58,294,580	2,286,200	50,400	2,336,600	4.0%
01017	Adams	WABASH TWP	77,524,900	2,351,210	23,600	2,374,810	3.1%
01018	Adams	BERNE CITY-WABASH TWP	107,680,010	20,243,400	851,010	21,094,410	19.6%
01019	Adams	GENEVA TOWN	61,428,860	1,394,960	30,370	1,425,330	2.3%
01020	Adams	SOUTH WASHINGTON TWP	67,866,320	700,400	0	700,400	1.0%
01021	Adams	NORTH WASHINGTON TWP	48,953,950	13,106,920	14,480	13,121,400	26.8%
01022	Adams	DECATUR CITY-WASHINGTON TWP	317,222,640	17,456,020	295,840	17,751,860	5.6%
01023	Adams	MONROE TOWN-WASHINGTON TWP	11,469,620	79,200	0	79,200	0.7%
02038	Allen	ABOITE TWP (11)	2,841,675,650	55,692,700	1,952,050	57,644,750	2.0%
02039	Allen	ADAMS TWP (12)	86,790,050	2,588,900	37,550	2,626,450	3.0%
02040	Allen	ADAMS TWP-TRANSPORTATION	43,852,660	1,346,500	27,750	1,374,250	3.1%
02041	Allen	NEW HAVEN CITY ADAMS TWP TRANS	558,223,600	9,566,950	492,275	10,059,225	1.8%
02042	Allen	CEDAR CREEK TWP (13)	457,439,690	9,671,350	549,150	10,220,500	2.2%
02043	Allen	GRABILL TOWN (40)	51,876,090	2,429,300	95,100	2,524,400	4.9%
02044	Allen	EEL RIVER TWP (14)	175,939,910	647,600	86,850	734,450	0.4%
02045	Allen	JACKSON TWP (15)	48,820,290	741,100	1,020	742,120	1.5%
02046	Allen	JEFFERSON TWP (16)	126,895,880	1,636,980	27,610	1,664,590	1.3%
02047	Allen	NEW HAVEN JEFFERSON TWP TRANS	43,045,980	1,243,300	5,760	1,249,060	2.9%
02048	Allen	LAFAYETTE TWP (17)	405,511,140	451,400	0	451,400	0.1%
02049	Allen	LAKE TWP (18)	120,036,310	1,164,000	7,800	1,171,800	1.0%
02050	Allen	MADISON TWP (19)	105,649,440	1,478,000	0	1,478,000	1.4%
02051	Allen	MARION TWP (20)	182,043,050	1,714,500	30,250	1,744,750	1.0%

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2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
02052	Allen	MAUMEE TWP (21)	66,684,600	1,191,800	0	1,191,800	1.8%
02053	Allen	WOODBURN CITY (55)	48,176,200	3,347,300	7,500	3,354,800	7.0%
02054	Allen	MILAN TWP (22)	252,168,030	1,126,320	20,520	1,146,840	0.5%
02055	Allen	MONROE TWP (23)	47,966,370	92,100	1,040	93,140	0.2%
02056	Allen	MONROEVILLE TOWN (45)	48,564,350	1,318,300	22,600	1,340,900	2.8%
02057	Allen	PERRY TWP (24)	1,142,992,080	18,150,810	7,403,670	25,554,480	2.2%
02058	Allen	HUNTERTOWN TOWN (42)	172,037,250	3,096,400	161,860	3,258,260	1.9%
02059	Allen	PLEASANT TWP (25)	177,280,520	2,030,600	40,630	2,071,230	1.2%
02060	Allen	PLEASANT TWP-TRANS (47)	5,983,620	0	0	0	0.0%
02061	Allen	SCIPIO TWP (26)	27,335,770	407,400	12,740	420,140	1.5%
02062	Allen	SPRINGFIELD TWP (27)	190,834,370	3,289,400	114,650	3,404,050	1.8%
02063	Allen	ST. JOSEPH TWP (28)	215,170,350	11,187,900	194,670	11,382,570	5.3%
02064	Allen	ST. JOSEPH TWP-TRANS (77)	14,104,100	3,617,600	122,400	3,740,000	26.5%
02065	Allen	WASHINGTON TWP (29)	170,704,720	5,313,700	205,720	5,519,420	3.2%
02066	Allen	WASHINGTON TWP-TRANS (87)	68,510,150	1,652,400	131,910	1,784,310	2.6%
02067	Allen	WAYNE TWP (31)	37,075,670	283,300	6,000	289,300	0.8%
02068	Allen	WAYNE TWP-TRANS (30)	123,542,350	2,930,300	19,880	2,950,180	2.4%
02069	Allen	FORT WAYNE ADAMS TWP FT WAYNE	29,474,520	119,300	0	119,300	0.4%
02070	Allen	FORT WAYNE ADAMS TWP EACS (65)	412,509,650	35,442,400	2,128,950	37,571,350	9.1%
02071	Allen	FORT WAYNE PLEASANT TWP (70)	45,438,680	0	90,880	90,880	0.2%
02072	Allen	FORT WAYNE ST. JOSEPH TWP (75)	3,033,082,560	115,284,414	8,790,750	124,075,164	4.1%
02073	Allen	FT WAYNE WASHINGTON TWP (80)	2,525,174,570	59,567,440	10,018,325	69,585,765	2.8%
02074	Allen	FORT WAYNE WAYNE TWP (91-95)	3,844,578,850	286,893,121	56,132,795	343,025,916	8.9%
02075	Allen	FORT WAYNE ABOITE TWP (59)	28,341,040	0	0	0	0.0%
02076	Allen	FORT WAYNE WAYNE FIRE DIST (96	108,400,270	1,188,100	32,690	1,220,790	1.1%
02077	Allen	FT WAYNE ADAMS TWP NH-PARK-EAC	150,695,860	309,900	1,770	311,670	0.2%
02079	Allen	ZANESVILLE TOWN (44)	4,512,780	0	0	0	0.0%
02080	Allen	FT WAYNE PLEASANT - FIRE (71)	70,746,370	117,900	109,070	226,970	0.3%
02082	Allen	LEO-CEDARVILLE-CEDAR CREEK TWP	160,125,900	4,612,555	162,680	4,775,235	3.0%
02085	Allen	NEW HAVEN ST.JOE	31,809,630	100,000	6,720	106,720	0.3%
02087	Allen	EEL RIVER HUNTERTOWN	34,133,350	55,500	0	55,500	0.2%
02088	Allen	N.H. ST. JOE ANNEX	0	0	0	0	#DIV/0!
02091	Allen	FT.WAYNE PERRY	424,638,920	7,902,950	3,243,220	11,146,170	2.6%
02092	Allen	N.H. ADAMS ASHFORD	9,126,400	0	0	0	0.0%
02093	Allen	N.H. JEFFERSON EASTBRK	6,135,170	0	0	0	0.0%
02094	Allen	N.H. ADAMS WOODFLD	5,533,370	0	0	0	0.0%
02095	Allen	FW WASHINGTON ANNEX	49,913,080	2,452,950	188,560	2,641,510	5.3%

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2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
02096	Allen	N,H,ADAMS WOODFLD II	801,300	0	0	0	0.0%
03001	Bartholomew	CLAY TWP	124,338,320	4,394,300	2,520	4,396,820	3.5%
03002	Bartholomew	COLUMBUS CITY-CLAY TWP	36,364,100	3,914,530	0	3,914,530	10.8%
03003	Bartholomew	CLIFTY TWP	58,047,640	881,500	4,810	886,310	1.5%
03004	Bartholomew	COLUMBUS TWP	213,657,845	8,426,700	0	8,426,700	3.9%
03005	Bartholomew	COLUMBUS CITY-COLUMBUS TWP	2,830,310,379	326,355,680	3,249,130	329,604,810	11.6%
03006	Bartholomew	FLATROCK TWP	78,879,480	2,449,700	9,080	2,458,780	3.1%
03007	Bartholomew	COLUMBUS CITY-FLATROCK TWP	9,900,810	8,357,700	0	8,357,700	84.4%
03008	Bartholomew	CLIFFORD TOWN	5,938,220	266,600	0	266,600	4.5%
03009	Bartholomew	GERMAN TWP	263,146,850	7,567,200	0	7,567,200	2.9%
03010	Bartholomew	EDINBURGH TOWN	12,153,570	1,788,600	0	1,788,600	14.7%
03011	Bartholomew	HARRISON TWP	231,820,180	2,877,500	131,810	3,009,310	1.3%
03012	Bartholomew	HAWCREEK TWP	85,959,340	1,079,200	0	1,079,200	1.3%
03013	Bartholomew	HARTSVILLE TOWN	11,091,770	1,225,900	0	1,225,900	11.1%
03014	Bartholomew	HOPE TOWN	75,119,560	11,221,300	22,100	11,243,400	15.0%
03015	Bartholomew	JACKSON TWP	55,712,270	6,346,300	0	6,346,300	11.4%
03016	Bartholomew	OHIO TWP	119,977,270	1,073,300	109,160	1,182,460	1.0%
03017	Bartholomew	ROCKCREEK TWP	79,074,100	2,035,500	32,450	2,067,950	2.6%
03018	Bartholomew	SANDCREEK TWP	84,277,800	1,125,600	38,470	1,164,070	1.4%
03019	Bartholomew	ELIZABETHTOWN TOWN	8,759,470	549,000	3,780	552,780	6.3%
03020	Bartholomew	WAYNE TWP	147,799,790	2,314,200	0	2,314,200	1.6%
03021	Bartholomew	COLUMBUS CITY-WAYNE TWP	426,069,480	5,459,500	0	5,459,500	1.3%
03022	Bartholomew	JONESVILLE TOWN	6,614,230	687,100	3,660	690,760	10.4%
03023	Bartholomew	EDINBURGH TOWN-BARTHOLOMEW SCH	35,385,060	1,101,500	0	1,101,500	3.1%
03024	Bartholomew	COLUMBUS CITY-HARRISON TWP	54,118,120	98,000	0	98,000	0.2%
04001	Benton	Bolivar TWP	49,064,170	373,200	0	373,200	0.8%
04002	Benton	Otterbein (Bolivar)	37,350,642	3,663,300	0	3,663,300	9.8%
04003	Benton	Center TWP	72,820,460	12,664,000	0	12,664,000	17.4%
04004	Benton	Fowler (Center)	102,169,450	10,331,700	0	10,331,700	10.1%
04005	Benton	Gilboa TWP	37,931,290	141,100	0	141,100	0.4%
04006	Benton	Grant TWP	38,457,770	1,003,700	0	1,003,700	2.6%
04007	Benton	Boswell (Grant)	30,330,230	4,563,400	0	4,563,400	15.0%
04008	Benton	Hickory Grove TWP	28,650,290	287,600	0	287,600	1.0%
04009	Benton	Ambia (Hickory Grove)	3,946,820	600,800	0	600,800	15.2%
04010	Benton	Oak Grove TWP	49,072,990	696,100	0	696,100	1.4%
04011	Benton	Oxford (Oak Grove)	43,059,980	3,080,600	0	3,080,600	7.2%
04012	Benton	Parish Grove TWP	45,046,060	439,700	0	439,700	1.0%

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				Real	Pers	Total	% GAV
04013	Benton	Pine TWP	37,598,460	846,700	0	846,700	2.3%
04014	Benton	Richland TWP	32,392,300	152,800	0	152,800	0.5%
04015	Benton	Earl Park (Richland)	12,423,280	2,220,500	0	2,220,500	17.9%
04016	Benton	Union TWP	35,812,970	127,000	0	127,000	0.4%
04017	Benton	York TWP	26,409,220	320,100	0	320,100	1.2%
05001	Blackford	HARRISON TWP	57,318,330	741,100	23,300	764,400	1.3%
05002	Blackford	MONTPELIER CITY	65,392,000	1,390,500	69,040	1,459,540	2.2%
05003	Blackford	JACKSON TWP	70,876,460	3,688,700	54,730	3,743,430	5.3%
05004	Blackford	DUNKIRK CITY (SHADYSIDE)	2,709,610	17,200	0	17,200	0.6%
05005	Blackford	LICKING TWP	80,269,065	719,800	12,210	732,010	0.9%
05006	Blackford	HARTFORD CITY	248,066,250	15,006,000	1,559,460	16,565,460	6.7%
05007	Blackford	SHAMROCK LAKES TOWN	9,773,760	0	0	0	0.0%
05008	Blackford	WASHINGTON TWP	54,409,270	1,175,700	21,600	1,197,300	2.2%
06001	Boone	CENTER TWP	220,433,660	12,462,800	134,960	12,597,760	5.7%
06002	Boone	LEBANON CITY	930,238,830	52,624,620	164,390	52,789,010	5.7%
06003	Boone	ULEN TOWN	12,484,230	0	0	0	0.0%
06004	Boone	CLINTON TWP	64,475,445	243,400	0	243,400	0.4%
06005	Boone	EAGLE TWP	736,891,956	46,170,600	1,774,840	47,945,440	6.5%
06006	Boone	ZIONSVILLE TOWN	1,079,686,556	52,182,170	3,662,320	55,844,490	5.2%
06007	Boone	HARRISON TWP	57,204,810	1,007,500	0	1,007,500	1.8%
06008	Boone	JACKSON TWP	95,173,245	2,478,900	0	2,478,900	2.6%
06009	Boone	ADVANCE TOWN	14,922,800	367,260	0	367,260	2.5%
06010	Boone	JAMESTOWN TOWN	36,052,060	1,820,100	0	1,820,100	5.0%
06011	Boone	JEFFERSON TWP	113,097,355	11,513,000	21,270	11,534,270	10.2%
06012	Boone	MARION TWP	100,674,410	609,100	0	609,100	0.6%
06013	Boone	PERRY TWP	123,655,230	2,928,400	0	2,928,400	2.4%
06014	Boone	SUGAR CREEK TWP	63,883,905	866,200	0	866,200	1.4%
06015	Boone	THORNTOWN TOWN	55,752,400	6,364,200	0	6,364,200	11.4%
06016	Boone	UNION TWP	188,631,665	4,705,600	0	4,705,600	2.5%
06017	Boone	WASHINGTON TWP	99,669,770	2,658,730	0	2,658,730	2.7%
06018	Boone	WORTH TWP	61,916,170	672,300	0	672,300	1.1%
06019	Boone	WHITESTOWN TOWN	59,026,590	1,091,270	180	1,091,450	1.8%
06020	Boone	WHITESTOWN - PERRY	4,947,160	2,100	0	2,100	0.0%
07001	Brown	HAMBLEN TWP	194,587,969	25,700	183,810	209,510	0.1%
07002	Brown	JACKSON TWP	315,197,072	10,342,970	252,258	10,595,228	3.4%
07003	Brown	VAN BUREN TWP	147,345,940	2,307,810	44,660	2,352,470	1.6%
07004	Brown	WASHINGTON TWP	301,098,940	4,091,950	246,160	4,338,110	1.4%

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07005	Brown	NASHVILLE TOWN	134,709,256	13,710,420	246,750	13,957,170	10.4%
07006	Brown	HAMBLEN FIRE DISTRICT	213,001,287	3,086,360	109,020	3,195,380	1.5%
08001	Carroll	ADAMS TWP	29,546,205	263,200	14,330	277,530	0.9%
08002	Carroll	BURLINGTON TWP	79,357,710	245,800	320	246,120	0.3%
08003	Carroll	BURLINGTON (BURLINGTON)	29,315,170	2,907,800	31,390	2,939,190	10.0%
08004	Carroll	CARROLLTON TWP	44,455,650	115,500	2,530	118,030	0.3%
08005	Carroll	CLAY TWP	62,808,300	1,122,800	16,090	1,138,890	1.8%
08006	Carroll	DEER CREEK TWP	156,722,620	3,612,900	15,530	3,628,430	2.3%
08007	Carroll	DELPHI (DEER CREEK)	139,329,290	26,891,740	202,650	27,094,390	19.4%
08008	Carroll	DEMOCRAT TWP	56,050,310	451,600	1,800	453,400	0.8%
08009	Carroll	JACKSON TWP	61,251,570	1,148,900	2,450	1,151,350	1.9%
08010	Carroll	CAMDEN (JACKSON)	23,158,170	4,645,300	11,310	4,656,610	20.1%
08011	Carroll	JEFFERSON TWP	194,624,240	3,852,300	7,840	3,860,140	2.0%
08012	Carroll	YEOMAN (JEFFERSON)	4,742,060	230,500	0	230,500	4.9%
08013	Carroll	LIBERTY TWP	29,680,850	207,900	460	208,360	0.7%
08014	Carroll	MADISON TWP	39,963,270	237,000	4,690	241,690	0.6%
08015	Carroll	MONROE TWP	72,455,670	9,484,200	31,550	9,515,750	13.1%
08016	Carroll	FLORA (MONROE)	89,322,660	7,752,700	43,900	7,796,600	8.7%
08017	Carroll	ROCK CREEK TWP	23,038,920	819,900	3,600	823,500	3.6%
08018	Carroll	TIPPECANOE TWP	125,193,110	9,280,300	383,170	9,663,470	7.7%
08019	Carroll	WASHINGTON TWP	46,758,890	906,400	24,680	931,080	2.0%
09001	Cass	ADAMS TWP	49,312,940	1,812,800	0	1,812,800	3.7%
09002	Cass	BETHLEHEM TWP	45,458,880	1,395,400	0	1,395,400	3.1%
09003	Cass	BOONE TWP	60,287,700	0	0	0	0.0%
09004	Cass	ROYAL CENTER TOWN	25,129,880	1,746,700	0	1,746,700	7.0%
09005	Cass	CLAY TWP	118,699,500	720,000	0	720,000	0.6%
09006	Cass	LOGANSPORT CITY-Clay Twp.	22,852,480	9,374,600	419,550	9,794,150	42.9%
09007	Cass	CLINTON TWP	54,178,680	108,400	0	108,400	0.2%
09008	Cass	DEER CREEK TWP	57,043,850	1,506,500	0	1,506,500	2.6%
09009	Cass	EEL TWP	65,702,390	1,681,700	63,450	1,745,150	2.7%
09010	Cass	LOGANSPORT CITY-Eel Twp.	570,889,560	43,129,570	1,638,660	44,768,230	7.8%
09011	Cass	HARRISON TWP	48,282,150	486,100	0	486,100	1.0%
09012	Cass	JACKSON TWP	89,397,870	1,302,600	0	1,302,600	1.5%
09013	Cass	GALVESTON TOWN	47,243,460	1,705,800	0	1,705,800	3.6%
09014	Cass	JEFFERSON TWP	57,296,960	1,641,200	19,690	1,660,890	2.9%
09015	Cass	MIAMI TWP-Southeastern Sc	34,745,860	1,812,300	0	1,812,300	5.2%
09016	Cass	MIAMI TWP-Logansport Comm	29,779,090	147,500	0	147,500	0.5%

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09017	Cass	NOBLE TWP-Pioneer Regiona	57,201,330	646,300	0	646,300	1.1%
09018	Cass	NOBLE TWP-Logansport Comm	25,216,020	1,433,100	0	1,433,100	5.7%
09019	Cass	LOGANSPORT CITY-Noble Twp.	10,264,140	122,600	0	122,600	1.2%
09020	Cass	TIPTON TWP	81,604,630	692,900	49,540	742,440	0.9%
09021	Cass	ONWARD TOWN	2,108,230	263,700	3,000	266,700	12.7%
09022	Cass	WALTON TOWN	31,309,960	1,852,000	2,840	1,854,840	5.9%
09023	Cass	WASHINGTON TWP-Southeaste	68,879,000	853,900	6,060	859,960	1.2%
09024	Cass	WASHINGTON TWP-Logansport	13,465,820	720,900	12,130	733,030	5.4%
09025	Cass	LOGANSPORT CITY-Washington Twp	25,847,340	0	0	0	0.0%
09026	Cass	LOGANSPORT CITY-Clinton Twp.	12,773,670	0	0	0	0.0%
09027	Cass	LOGANSPORT CITY-WASH TWP-SE SC	31,132,000	926,000	0	926,000	3.0%
10003	Clark	CHARLESTOWN TWP	233,298,750	1,716,660	26,180	1,742,840	0.7%
10004	Clark	CHARLESTOWN CITY	334,898,980	7,241,300	114,030	7,355,330	2.2%
10005	Clark	JEFFERSONVILLE TWP-OFW	432,042,450	3,310,800	78,820	3,389,620	0.8%
10006	Clark	JEFFERSONVILLE TWP-IFW	11,961,760	0	0	0	0.0%
10007	Clark	JEFF TWP-CLARK PARK-OFW	28,233,710	3,018,200	25,530	3,043,730	10.8%
10008	Clark	JEFF TWP-CLARK PARK-IFW	5,110,380	0	0	0	0.0%
10009	Clark	JEFFERSONVILLE CITY-OFW	715,479,860	21,897,300	1,517,540	23,414,840	3.3%
10010	Clark	JEFFERSONVILLE CITY-IFW	590,289,280	28,462,100	3,014,320	31,476,420	5.3%
10011	Clark	CLARKSVILLE TOWN-OFW	145,632,990	1,399,000	0	1,399,000	1.0%
10012	Clark	CLARKSVILLE TOWN-IFW	381,539,040	4,991,900	252,230	5,244,130	1.4%
10013	Clark	CLARKSVILLE TOWN-GCS-OFW	328,272,910	18,511,420	342,780	18,854,200	5.7%
10014	Clark	CLARKSVILLE TOWN-GCS-IFW	50,753,090	4,766,800	183,210	4,950,010	9.8%
10025	Clark	BETHLEHEM TWP	25,177,930	175,600	0	175,600	0.7%
10026	Clark	CARR TWP	177,264,230	594,000	0	594,000	0.3%
10027	Clark	MONROE TWP	203,260,470	7,789,900	27,830	7,817,730	3.8%
10028	Clark	OREGON TWP - NWFPD	41,909,960	431,300	0	431,300	1.0%
10029	Clark	OWEN TWP	43,056,680	662,000	0	662,000	1.5%
10030	Clark	SILVER CREEK TWP	160,938,530	7,072,400	339,140	7,411,540	4.6%
10031	Clark	SELLERSBURG TOWN	271,540,440	9,314,500	799,730	10,114,230	3.7%
10032	Clark	UNION TWP	124,675,870	5,050,800	43,580	5,094,380	4.1%
10033	Clark	UTICA TWP	232,723,360	3,487,700	40,780	3,528,480	1.5%
10034	Clark	WASHINGTON TWP	76,197,770	1,463,400	11,500	1,474,900	1.9%
10035	Clark	WOOD TWP	112,751,330	853,300	0	853,300	0.8%
10036	Clark	NEW PROVIDENCE TOWN	33,736,900	1,254,400	0	1,254,400	3.7%
10037	Clark	UTICA TOWN	31,474,590	546,900	0	546,900	1.7%
10038	Clark	OREGON TWP-CFPD	32,186,190	251,700	0	251,700	0.8%

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10039	Clark	JEFF CITY-UTICA TWP-OFW	127,661,650	857,900	0	857,900	0.7%
10040	Clark	CLARKSVILLE TOWN-SCT-TFPD	156,045,410	96,000	7,210	103,210	0.1%
10041	Clark	CHAS CITY-UTICA TWP	15,056,220	20,000	0	20,000	0.1%
11001	Clay	BRAZIL TWP	54,354,210	1,248,100	44,350	1,292,450	2.4%
11002	Clay	BRAZIL CITY - BRAZIL TWP	264,052,670	22,131,400	4,276,640	26,408,040	10.0%
11003	Clay	CASS TWP	18,988,580	1,060,500	0	1,060,500	5.6%
11004	Clay	DICK JOHNSON TWP	59,813,230	822,900	1,130	824,030	1.4%
11005	Clay	HARRISON TWP	91,839,040	4,456,900	21,380	4,478,280	4.9%
11006	Clay	CLAY CITY TOWN	33,056,800	3,320,000	35,580	3,355,580	10.2%
11007	Clay	JACKSON TWP	114,094,410	1,363,200	3,930	1,367,130	1.2%
11008	Clay	BRAZIL CITY - JACKSON TWP	20,073,850	104,500	0	104,500	0.5%
11009	Clay	LEWIS TWP	64,580,730	1,310,700	199,870	1,510,570	2.3%
11010	Clay	PERRY TWP	60,655,200	882,700	900	883,600	1.5%
11011	Clay	POSEY TWP	163,141,660	4,552,500	33,280	4,585,780	2.8%
11012	Clay	BRAZIL CITY - POSEY TWP	741,550	0	0	0	0.0%
11013	Clay	STAUNTON TOWN	13,224,310	851,900	4,000	855,900	6.5%
11014	Clay	SUGAR RIDGE TWP	49,678,260	452,100	52,710	504,810	1.0%
11015	Clay	CENTER POINT TOWN	10,867,950	666,900	0	666,900	6.1%
11016	Clay	VAN BUREN TWP	113,772,080	2,521,920	20,860	2,542,780	2.2%
11017	Clay	CARBON TOWN	6,557,260	271,100	50,680	321,780	4.9%
11018	Clay	KNIGHTSVILLE TOWN	21,667,380	622,700	8,300	631,000	2.9%
11019	Clay	HARMONY TOWN	20,274,770	341,300	10,750	352,050	1.7%
11020	Clay	WASHINGTON TWP	43,239,240	490,200	0	490,200	1.1%
12001	Clinton	CENTER TWP	221,557,470	9,964,670	858,790	10,823,460	4.9%
12003	Clinton	FOREST TWP	50,029,190	1,063,800	15,290	1,079,090	2.2%
12004	Clinton	JACKSON TWP	90,048,142	1,137,200	56,600	1,193,800	1.3%
12005	Clinton	JOHNSON TWP	44,209,158	714,600	0	714,600	1.6%
12006	Clinton	KIRKLIN TWP	52,184,265	276,400	0	276,400	0.5%
12007	Clinton	KIRLIN TOWN	23,473,120	1,727,600	18,000	1,745,600	7.4%
12008	Clinton	MADISON TWP	58,194,250	787,100	28,800	815,900	1.4%
12009	Clinton	MULBERRY TOWN	43,014,250	1,802,100	21,140	1,823,240	4.2%
12010	Clinton	MICHIGAN TWP	75,874,180	1,126,000	1,500	1,127,500	1.5%
12011	Clinton	MICHIGANTOWN TOWN	15,672,158	962,100	4,800	966,900	6.2%
12012	Clinton	OWEN TWP	53,151,813	80,600	0	80,600	0.2%
12013	Clinton	PERRY TWP	61,712,600	954,600	37,310	991,910	1.6%
12014	Clinton	COLFAX TOWN	22,875,710	1,622,700	18,840	1,641,540	7.2%
12015	Clinton	ROSS TWP	81,317,870	3,133,500	70,420	3,203,920	3.9%

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12016	Clinton	ROSSVILLE TOWN	60,415,570	1,660,600	887,150	2,547,750	4.2%
12017	Clinton	SUGAR CREEK TWP	35,222,260	415,300	14,000	429,300	1.2%
12018	Clinton	UNION TWP	64,600,550	788,100	6,900	795,000	1.2%
12019	Clinton	WARREN TWP	55,776,720	407,100	0	407,100	0.7%
12020	Clinton	WASHINGTON TWP	139,325,120	926,600	6,620	933,220	0.7%
12021	Clinton	FRANKFORT CITY	547,587,928	60,784,610	6,072,660	66,857,270	12.2%
12022	Clinton	FRANKFORT ANNEX	6,961,400	0	0	0	0.0%
13001	Crawford	BOONE TWP	4,110,100	86,600	0	86,600	2.1%
13002	Crawford	ALTON TOWN	1,640,950	245,000	0	245,000	14.9%
13003	Crawford	JENNINGS TWP	50,263,970	1,182,800	0	1,182,800	2.4%
13004	Crawford	LEAVENWORTH TOWN	8,862,760	632,300	0	632,300	7.1%
13005	Crawford	JOHNSON TWP	4,665,150	32,000	0	32,000	0.7%
13006	Crawford	LIBERTY TWP	36,945,405	3,299,900	31,250	3,331,150	9.0%
13007	Crawford	MARENGO TOWN	18,884,210	2,910,000	13,430	2,923,430	15.5%
13008	Crawford	OHIO TWP	29,782,590	111,300	0	111,300	0.4%
13009	Crawford	PATOKA TWP	59,203,770	911,500	0	911,500	1.5%
13010	Crawford	STERLING TWP	40,740,380	820,400	0	820,400	2.0%
13011	Crawford	ENGLISH TOWN	21,034,410	3,842,600	0	3,842,600	18.3%
13012	Crawford	UNION TWP	23,279,070	454,700	0	454,700	2.0%
13013	Crawford	WHISKEY RUN TWP	41,864,340	595,600	9,790	605,390	1.4%
13014	Crawford	MILLTOWN TOWN	8,925,430	309,400	8,250	317,650	3.6%
13015	Crawford	CAREFREE TOWN	3,657,400	0	0	0	0.0%
13016	Crawford	JOHNSON TWP-ENGLISH FIRE	10,112,230	263,000	0	263,000	2.6%
14001	Daviess	BARR TWP	202,347,060	2,779,540	14,280	2,793,820	1.4%
14002	Daviess	CANNELBURG TOWN	5,186,700	612,300	22,440	634,740	12.2%
14003	Daviess	MONTGOMERY TOWN	13,623,210	1,084,400	129,570	1,213,970	8.9%
14004	Daviess	BOGARD TWP	54,452,810	372,620	3,690	376,310	0.7%
14005	Daviess	ELMORE TWP	40,896,290	35,290	0	35,290	0.1%
14006	Daviess	ELNORA TOWN	15,806,630	1,150,290	0	1,150,290	7.3%
14007	Daviess	HARRISON TWP	35,988,020	361,300	3,300	364,600	1.0%
14008	Daviess	MADISON TWP	66,044,420	720,740	0	720,740	1.1%
14009	Daviess	ODON TOWN	44,590,790	3,762,440	180,830	3,943,270	8.8%
14010	Daviess	REEVE TWP	32,624,640	442,590	5,010	447,600	1.4%
14011	Daviess	ALFORDSVILLE TOWN	2,159,770	205,800	0	205,800	9.5%
14012	Daviess	STEELE TWP	38,330,310	139,320	0	139,320	0.4%
14013	Daviess	PLAINVILLE TOWN	12,012,100	864,280	30,940	895,220	7.5%
14014	Daviess	VAN BUREN TWP	88,746,600	1,924,140	0	1,924,140	2.2%

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14015	Daviess	VEALE TWP	56,264,950	1,631,300	0	1,631,300	2.9%
14016	Daviess	WASHINGTON TWP	239,445,020	6,780,700	43,670	6,824,370	2.9%
14017	Daviess	WASHINGTON CITY	333,059,180	15,756,380	585,300	16,341,680	4.9%
15001	Dearborn	CAESAR CREEK TWP	14,252,120	1,110,500	3,240	1,113,740	7.8%
15002	Dearborn	CENTER TWP	78,040,300	1,673,200	790	1,673,990	2.1%
15003	Dearborn	AURORA CITY-CENTER TWP	168,639,040	15,386,900	84,970	15,471,870	9.2%
15004	Dearborn	CLAY TWP	90,481,170	1,304,200	0	1,304,200	1.4%
15005	Dearborn	DILLSBORO TOWN	50,840,460	5,230,500	0	5,230,500	10.3%
15006	Dearborn	HARRISON TWP	188,277,120	6,878,200	0	6,878,200	3.7%
15007	Dearborn	WEST HARRISON TOWN	12,993,310	462,100	0	462,100	3.6%
15008	Dearborn	HOGAN TWP	78,978,040	19,551,700	0	19,551,700	24.8%
15009	Dearborn	JACKSON TWP	95,445,660	717,600	0	717,600	0.8%
15010	Dearborn	KELSO TWP	95,342,670	8,777,000	101,450	8,878,450	9.3%
15011	Dearborn	ST. LEON TOWN	32,480,230	2,946,300	63,250	3,009,550	9.3%
15012	Dearborn	LAWRENCEBURG TWP	111,743,260	10,735,200	0	10,735,200	9.6%
15013	Dearborn	LAWRENCEBURG CITY-A	837,889,210	16,230,300	300,430	16,530,730	2.0%
15015	Dearborn	AURORA CITY-LAWRENCEBURG TWP	18,740,130	27,500	0	27,500	0.1%
15016	Dearborn	GREENDALE TOWN-A	286,658,910	8,630,000	290,910	8,920,910	3.1%
15018	Dearborn	LOAGAN TWP	172,681,680	8,996,500	0	8,996,500	5.2%
15019	Dearborn	MANCHESTER TWP	163,798,060	8,531,600	19,680	8,551,280	5.2%
15020	Dearborn	MILLER TWP	556,438,500	8,006,600	30,320	8,036,920	1.4%
15021	Dearborn	SPARTA TWP	102,230,080	822,900	0	822,900	0.8%
15022	Dearborn	MOORES HILL TOWN	17,285,170	2,389,000	0	2,389,000	13.8%
15023	Dearborn	WASHINGTON TWP	86,618,880	1,522,200	0	1,522,200	1.8%
15024	Dearborn	YORK TWP	57,128,870	666,800	46,100	712,900	1.2%
15025	Dearborn	GREENDALE TOWN-B	17,310,730	10,200	0	10,200	0.1%
15026	Dearborn	LAWRENCEBURG CITY-B	163,117,710	43,284,520	178,440	43,462,960	26.6%
16001	Decatur	ADAMS TWP	69,925,310	1,487,700	90,470	1,578,170	2.3%
16002	Decatur	ST. PAUL TOWN-ADAMS TWP	16,641,550	515,000	0	515,000	3.1%
16003	Decatur	CLAY TWP	81,391,670	557,060	0	557,060	0.7%
16004	Decatur	MILFORD TOWN	2,746,600	164,100	0	164,100	6.0%
16005	Decatur	CLINTON TWP	43,873,390	6,485,700	0	6,485,700	14.8%
16006	Decatur	FUGIT TWP	133,119,300	2,280,100	85,690	2,365,790	1.8%
16007	Decatur	JACKSON TWP	69,748,100	1,157,600	21,490	1,179,090	1.7%
16008	Decatur	MARION TWP-SOUTH	45,153,740	220,500	0	220,500	0.5%
16009	Decatur	MARION TWP NORTH	48,056,420	489,900	0	489,900	1.0%
16010	Decatur	MILLHOUSEN TOWN-MARION TWP	6,092,330	838,400	77,470	915,870	15.0%

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				Real	Pers	Total	% GAV
16011	Decatur	SALTCREEK TWP	63,263,750	899,900	39,800	939,700	1.5%
16012	Decatur	NEW POINT TOWN	7,497,690	333,600	0	333,600	4.4%
16013	Decatur	SANDCREEK TWP	93,177,840	10,363,200	0	10,363,200	11.1%
16014	Decatur	WESTPORT TOWN	48,652,980	2,236,700	0	2,236,700	4.6%
16015	Decatur	WASHINGTON TWP	204,401,704	6,918,800	29,700	6,948,500	3.4%
16016	Decatur	GREENSBURG CITY	666,890,674	77,319,030	4,334,840	81,653,870	12.2%
17001	DeKalb	BULTER TWP	110,709,310	1,500,100	13,490	1,513,590	1.4%
17002	DeKalb	CONCORD TWP	47,782,510	201,400	0	201,400	0.4%
17003	DeKalb	ST. JOE TOWN	13,402,200	380,400	0	380,400	2.8%
17004	DeKalb	FAIRFIELD TWP	79,083,820	1,147,000	14,170	1,161,170	1.5%
17005	DeKalb	FRANKLIN TWP	59,808,950	326,600	0	326,600	0.5%
17006	DeKalb	HAMILTON TOWN	13,465,510	4,461,300	10,830	4,472,130	33.2%
17007	DeKalb	GRANT TWP	96,115,100	25,620,000	0	25,620,000	26.7%
17008	DeKalb	WATERLOO TOWN-GRANT TWP	89,847,190	8,208,300	86,750	8,295,050	9.2%
17009	DeKalb	JACKSON TWP	173,050,220	5,168,300	93,970	5,262,270	3.0%
17010	DeKalb	AUBURN CITY-JACKSON TWP	63,012,520	1,705,700	0	1,705,700	2.7%
17011	DeKalb	KEYSER TWP	71,473,480	7,970,700	136,700	8,107,400	11.3%
17012	DeKalb	AUBURN CITY-KEYSER TWP	51,765,600	0	0	0	0.0%
17013	DeKalb	GARRETT CITY	298,678,600	23,463,100	161,730	23,624,830	7.9%
17014	DeKalb	ALTONA TOWN	5,766,970	62,000	0	62,000	1.1%
17015	DeKalb	NEWVILLE TWP	27,051,810	353,400	0	353,400	1.3%
17016	DeKalb	RICHLAND TWP	59,411,620	495,900	39,250	535,150	0.9%
17017	DeKalb	CORUNNA TOWN	6,746,130	285,100	0	285,100	4.2%
17018	DeKalb	SMITHFIELD TWP	72,487,950	3,589,500	0	3,589,500	5.0%
17019	DeKalb	ASHLEY TOWN	54,702,360	839,400	950	840,350	1.5%
17020	DeKalb	WATERLOO TOWN-SMITHFIELD TWP	1,165,400	0	0	0	0.0%
17021	DeKalb	SPENCER TWP	98,841,110	2,631,000	0	2,631,000	2.7%
17022	DeKalb	STAFFORD TWP	22,703,960	412,600	0	412,600	1.8%
17023	DeKalb	TROY TWP	19,989,530	144,000	0	144,000	0.7%
17024	DeKalb	UNION TWP	61,600,480	1,091,600	6,900	1,098,500	1.8%
17025	DeKalb	AUBURN CITY-UNION TWP	724,162,965	51,343,680	4,551,290	55,894,970	7.7%
17026	DeKalb	WILMINGTON TWP	451,783,760	335,200	0	335,200	0.1%
17027	DeKalb	BUTLER CITY	165,356,880	23,020,200	120,630	23,140,830	14.0%
17028	DeKalb	AUBURN CITY - GRANT TWP	1,300	0	0	0	0.0%
18001	Delaware	CENTER TWP	75,927,870	9,522,300	198,010	9,720,310	12.8%
18002	Delaware	CENTER TWP - MUNCIE SANIT	176,583,380	3,868,160	54,360	3,922,520	2.2%
18003	Delaware	MUNCIE CITY - CENTER TWP	2,402,013,010	100,242,760	33,822,480	134,065,240	5.6%

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18004	Delaware	DELAWARE TWP	105,132,180	330,900	0	330,900	0.3%
18005	Delaware	ALBANY TOWN - DELAWARE TWP	63,178,870	557,700	40,330	598,030	0.9%
18006	Delaware	HAMILTON TWP	236,296,160	5,512,600	117,010	5,629,610	2.4%
18007	Delaware	HAMILTON TWP - MUNCIE SANIT	110,520,740	762,700	39,590	802,290	0.7%
18008	Delaware	HARRISON TWP	151,783,530	889,600	50,690	940,290	0.6%
18009	Delaware	HARRISON TWP - MUNCIE SANIT	75,850,550	11,807,200	557,110	12,364,310	16.3%
18010	Delaware	LIBERTY TWP	170,508,200	5,925,500	504,940	6,430,440	3.8%
18011	Delaware	SELMA TOWN	24,140,810	441,500	28,220	469,720	1.9%
18012	Delaware	MONROE TWP	163,030,340	1,893,300	27,620	1,920,920	1.2%
18013	Delaware	MONROE TWP - MUNCIE SANIT	12,120,120	0	0	0	0.0%
18014	Delaware	MT PLEASANT TWP	142,901,220	250,800	214,140	464,940	0.3%
18015	Delaware	MT PLEASANT TWP - MUNCIE SANIT	183,417,750	3,915,100	259,500	4,174,600	2.3%
18016	Delaware	MUNCIE CITY - MT PLEASANT TWP	87,989,490	174,400	4,710	179,110	0.2%
18017	Delaware	YORKTOWN TOWN	272,747,580	1,582,800	350,590	1,933,390	0.7%
18018	Delaware	NILES TWP	65,914,830	275,200	1,060	276,260	0.4%
18019	Delaware	ALBANY TOWN - NILES TWP	11,562,580	0	0	0	0.0%
18020	Delaware	PERRY TWP	90,426,150	1,809,300	19,600	1,828,900	2.0%
18021	Delaware	SALEM TWP	133,752,970	0	0	0	0.0%
18022	Delaware	UNION TWP	68,625,320	403,000	0	403,000	0.6%
18023	Delaware	EATON TOWN	46,993,510	1,259,500	59,070	1,318,570	2.8%
18024	Delaware	WASHINGTON TWP	70,878,870	455,200	0	455,200	0.6%
18025	Delaware	GASTON TOWN	21,950,930	490,500	2,540	493,040	2.2%
18026	Delaware	DALEVILLE TOWN	88,567,170	802,100	177,590	979,690	1.1%
18027	Delaware	CHESTERFIELD TOWN	7,589,230	0	0	0	0.0%
18028	Delaware	HAMILTON SANIT MUNCIE	19,028,780	8,700	0	8,700	0.0%
18029	Delaware	LIBERTY MUNCIE	1,378,460	290,900	0	290,900	21.1%
18030	Delaware	MUNCIE ANNEX	62,403,290	242,400	0	242,400	0.4%
18031	Delaware	MT. PLEASANT-MUNCIE-CNTY TIF	5,628,610	967,100	0	967,100	17.2%
18032	Delaware	YORKTOWN ANNEX	120,509,900	1,113,975	0	1,113,975	0.9%
19001	Dubois	BAINBRIDGE TWP	119,282,150	2,723,700	179,630	2,903,330	2.4%
19002	Dubois	JASPER CITY	1,104,973,680	46,542,980	15,206,390	61,749,370	5.6%
19003	Dubois	BOONE TWP	56,937,160	852,200	16,540	868,740	1.5%
19004	Dubois	CASS TWP	86,961,870	1,706,600	42,120	1,748,720	2.0%
19005	Dubois	HOLLAND TOWN	20,893,630	1,464,200	35,670	1,499,870	7.2%
19006	Dubois	COLUMBIA TWP	50,294,550	1,371,200	34,590	1,405,790	2.8%
19007	Dubois	FERDINAND TWP	88,007,280	3,703,400	0	3,703,400	4.2%
19008	Dubois	FERDINAND TOWN	140,804,850	14,111,490	506,670	14,618,160	10.4%

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19009	Dubois	HALL TWP	60,519,380	1,783,200	38,510	1,821,710	3.0%
19010	Dubois	HALL TWP II	12,860,240	11,800	39,520	51,320	0.4%
19011	Dubois	HARBISON TWP	56,144,080	2,180,200	122,320	2,302,520	4.1%
19012	Dubois	HARBISON TWP II	53,136,030	957,900	33,710	991,610	1.9%
19013	Dubois	JACKSON TWP	120,827,986	1,809,700	179,080	1,988,780	1.6%
19014	Dubois	JEFFERSON TWP	52,616,920	777,600	191,350	968,950	1.8%
19015	Dubois	BIRDSEYE TOWN	10,856,890	960,500	32,370	992,870	9.1%
19016	Dubois	MADISON TWP	133,127,200	973,900	106,410	1,080,310	0.8%
19017	Dubois	MARION TWP	48,815,810	2,000	3,830	5,830	0.0%
19018	Dubois	MARION TWP II	39,466,390	753,400	3,318,840	4,072,240	10.3%
19019	Dubois	PATOKA TWP	89,425,510	510,800	20,320	531,120	0.6%
19020	Dubois	HUNTINGBURG CITY	277,416,044	15,498,310	652,890	16,151,200	5.8%
19021	Dubois	JASPER MADISON	17,371,180	1,300	0	1,300	0.0%
20001	Elkhart	BAUGO TWP	565,793,330	17,471,200	381,910	17,853,110	3.2%
20002	Elkhart	ELKHART CITY-BAUGO TWP	5,588,080	0	0	0	0.0%
20003	Elkhart	BENTON TWP	131,245,010	1,873,700	62,770	1,936,470	1.5%
20004	Elkhart	MILLERSBURG TOWN-BENTON TWP	7,584,160	0	0	0	0.0%
20005	Elkhart	CLEVELAND TWP	403,081,610	13,524,700	886,660	14,411,360	3.6%
20006	Elkhart	ELKHART CITY-CLEVELAND TWP	178,643,860	2,029,200	1,039,010	3,068,210	1.7%
20007	Elkhart	CLINTON TWP	202,522,260	9,412,700	194,610	9,607,310	4.7%
20008	Elkhart	MILLERSBURG TOWN-CLINTON TWP	32,223,230	644,700	22,720	667,420	2.1%
20009	Elkhart	CONCORD TWP	865,637,880	16,578,900	697,310	17,276,210	2.0%
20011	Elkhart	ELKHART CITY-CONCORD TWP-	523,096,490	9,335,500	867,490	10,202,990	2.0%
20012	Elkhart	ELKHART CITY-CONCORD TWP-	1,299,407,340	74,364,400	33,629,820	107,994,220	8.3%
20013	Elkhart	GOSHEN CITY-CONCORD TWP	140,283,200	2,097,600	3,960	2,101,560	1.5%
20014	Elkhart	ELKHART TWP	353,372,800	12,850,800	371,910	13,222,710	3.7%
20015	Elkhart	GOSHEN CITY-ELKHART TWP	1,569,008,500	154,632,300	23,699,310	178,331,610	11.4%
20016	Elkhart	HARRISON TWP	198,223,500	11,613,200	250,320	11,863,520	6.0%
20017	Elkhart	WAKARUSA TOWN-HARRISON TWP	35,293,290	0	0	0	0.0%
20018	Elkhart	JACKSON TWP	269,310,940	4,844,300	373,130	5,217,430	1.9%
20019	Elkhart	JEFFERSON TWP	462,850,130	5,923,700	183,670	6,107,370	1.3%
20020	Elkhart	LOCKE TWP	78,896,180	4,602,600	481,330	5,083,930	6.4%
20021	Elkhart	NAPPANEE CITY-LOCKE TWP	137,899,910	2,292,000	71,990	2,363,990	1.7%
20024	Elkhart	OLIVE TWP	95,165,490	905,800	17,310	923,110	1.0%
20025	Elkhart	WAKARUSA TOWN-OLIVE TWP	131,895,160	5,247,500	159,050	5,406,550	4.1%
20026	Elkhart	OSOLO TWP	935,356,630	7,992,100	418,890	8,410,990	0.9%
20027	Elkhart	ELKHART CITY-OSOLO TWP	857,496,610	18,568,500	9,139,910	27,708,410	3.2%

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20028	Elkhart	UNION TWP	157,421,050	4,976,500	62,050	5,038,550	3.2%
20029	Elkhart	NAPPANEE CITY-UNION TWP	234,144,730	5,455,600	1,046,070	6,501,670	2.8%
20030	Elkhart	WASHINGTON TWP	350,204,400	4,901,900	462,770	5,364,670	1.5%
20031	Elkhart	BRISTOL TOWN	175,731,100	6,721,300	467,650	7,188,950	4.1%
20032	Elkhart	YORK TWP	275,489,610	4,529,200	311,170	4,840,370	1.8%
20034	Elkhart	MIDDLEBURY TWP	271,797,650	3,815,000	112,410	3,927,410	1.4%
20035	Elkhart	MIDDLEBURY TOWN	351,154,350	10,499,300	397,160	10,896,460	3.1%
20036	Elkhart	GOSHEN CITY-HARRISON TWP	404,720	0	0	0	0.0%
21001	Fayette	COLUMBIA TWP	37,850,820	485,300	9,690	494,990	1.3%
21002	Fayette	CONNERSVILLE TWP	179,634,750	8,638,000	242,320	8,880,320	4.9%
21003	Fayette	CONNERSVILLE CITY-CONNERSVILLE	333,450,880	26,287,700	7,524,020	33,811,720	10.1%
21005	Fayette	FAIRVIEW TWP	24,206,890	97,800	0	97,800	0.4%
21006	Fayette	GLENWOOD TOWN-FAIVIEW TWP	792,670	0	0	0	0.0%
21007	Fayette	HARRISON TWP	73,063,370	3,924,600	23,660	3,948,260	5.4%
21008	Fayette	CONNERSVILLE CITY-HARRISON TOW	324,092,890	12,020,230	780,170	12,800,400	3.9%
21010	Fayette	JACKSON TWP	71,449,150	3,755,510	12,360	3,767,870	5.3%
21011	Fayette	JENNINGS TWP	46,569,230	666,500	6,120	672,620	1.4%
21012	Fayette	ORANGE TWP	32,250,450	298,700	12,000	310,700	1.0%
21013	Fayette	GLENWOOD TOWN-ORANGE TWP	1,421,470	93,200	2,100	95,300	6.7%
21014	Fayette	POSEY TWP	37,890,530	522,700	84,060	606,760	1.6%
21015	Fayette	WATERLOO TWP	31,559,920	240,500	1,350	241,850	0.8%
22001	Floyd	FRANKLIN TWP	70,709,440	1,835,400	0	1,835,400	2.6%
22002	Floyd	GEORGETOWN TWP	364,781,520	8,401,100	121,020	8,522,120	2.3%
22003	Floyd	GEORGETOWN TOWN	110,846,400	8,791,300	10,500	8,801,800	7.9%
22004	Floyd	GREENVILLE TWP	317,003,100	8,474,100	32,960	8,507,060	2.7%
22005	Floyd	GREENVILLE TOWN	27,502,880	967,800	0	967,800	3.5%
22006	Floyd	LAFAYETTE TWP	499,124,891	16,940,500	371,490	17,311,990	3.5%
22007	Floyd	NEW ALBANY TWP	778,737,510	36,904,800	1,050,210	37,955,010	4.9%
22008	Floyd	NEW ALBANY CITY	1,877,641,740	140,532,210	2,200,600	142,732,810	7.6%
23001	Fountain	CAIN TWP	45,923,010	2,634,060	0	2,634,060	5.7%
23002	Fountain	HILLSBORO TOWN	16,184,880	363,900	0	363,900	2.2%
23003	Fountain	DAVIS TWP	32,773,840	87,600	0	87,600	0.3%
23004	Fountain	FULTON TWP	30,404,340	211,900	0	211,900	0.7%
23005	Fountain	JACKSON TWP	36,959,480	201,000	0	201,000	0.5%
23006	Fountain	WALLACE TOWN	2,482,570	192,900	0	192,900	7.8%
23007	Fountain	LOGAN TWP	29,173,340	49,400	0	49,400	0.2%
23008	Fountain	ATTICA CITY	137,438,370	4,389,490	44,400	4,433,890	3.2%

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2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
23011	Fountain	RICHLAND TWP	51,552,420	57,890	0	57,890	0.1%
23012	Fountain	MELLOTT TOWN	5,362,990	280,500	0	280,500	5.2%
23013	Fountain	NEWTOWN TOWN	7,226,430	256,600	0	256,600	3.6%
23014	Fountain	SHAWNEE TWP	42,939,120	439,300	106,900	546,200	1.3%
23015	Fountain	TROY TWP	60,929,250	168,630	0	168,630	0.3%
23016	Fountain	COVINGTON CITY	95,776,510	5,622,600	73,620	5,696,220	5.9%
23017	Fountain	VAN BUREN TWP	49,662,870	1,300,900	26,440	1,327,340	2.7%
23018	Fountain	VEEDERSBURG TOWN	92,667,850	2,518,100	0	2,518,100	2.7%
23019	Fountain	WABASH TWP	36,972,910	1,722,700	0	1,722,700	4.7%
23020	Fountain	MILLCREEK TWP	55,286,510	377,400	0	377,400	0.7%
23021	Fountain	KINGMAN TOWN	14,660,970	1,603,700	0	1,603,700	10.9%
24001	Franklin	BATH TWP	28,483,990	589,900	0	589,900	2.1%
24002	Franklin	BLOOMING GROVE TWP	54,251,150	703,300	0	703,300	1.3%
24003	Franklin	BROOKVILLE TWP	203,536,450	31,653,000	0	31,653,000	15.6%
24004	Franklin	BROOKVILLE TOWN	128,061,412	12,026,550	0	12,026,550	9.4%
24005	Franklin	BUTLER TWP-EAST	22,678,920	137,400	0	137,400	0.6%
24006	Franklin	BUTLER TWP-WEST	14,728,940	200	0	200	0.0%
24007	Franklin	FAIRFIELD TWP	45,070,130	9,341,400	0	9,341,400	20.7%
24008	Franklin	HIGHLAND TWP	66,295,470	1,424,500	0	1,424,500	2.1%
24009	Franklin	CEDAR GROVE TOWN	6,200,890	296,000	0	296,000	4.8%
24010	Franklin	LAUREL TWP	48,920,360	4,711,600	0	4,711,600	9.6%
24011	Franklin	LAUREL TOWN	13,945,050	1,959,600	0	1,959,600	14.1%
24012	Franklin	METAMORA TWP	48,489,320	3,729,900	0	3,729,900	7.7%
24013	Franklin	POSEY TWP	37,228,170	1,438,800	0	1,438,800	3.9%
24014	Franklin	RAY TWP	38,366,562	410,100	0	410,100	1.1%
24015	Franklin	BATESVILLE CITY	120,701,940	8,297,600	0	8,297,600	6.9%
24016	Franklin	OLDENBURG TOWN	33,091,790	8,668,900	0	8,668,900	26.2%
24017	Franklin	SALT CREEK TWP-NORTH	17,503,540	272,700	0	272,700	1.6%
24018	Franklin	SALT CREEK TWP-SOUTH	6,488,960	0	0	0	0.0%
24019	Franklin	SPRINGFIELD TWP	63,436,780	250,500	0	250,500	0.4%
24020	Franklin	MT. CARMEL TOWN	2,106,900	228,700	0	228,700	10.9%
24021	Franklin	WHITEWATER TWP	139,430,980	3,586,100	0	3,586,100	2.6%
24022	Franklin	RAY TWP FIRE TERR.	72,462,290	2,054,000	0	2,054,000	2.8%
24023	Franklin	SALT CREEK SOUTH FIRE TERR.	21,958,740	623,200	0	623,200	2.8%
24024	Franklin	BUTLER WEST FIRE TERR	24,234,630	342,600	0	342,600	1.4%
24025	Franklin	BUTLER EAST FIRE TERR	1,966,700	100	0	100	0.0%
24026	Franklin	SALT CREEK NORTH FIRE TERR	1,020,330	0	0	0	0.0%

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Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
25001	Fulton	AUBBEENAUBBEE TWP	60,408,800	1,577,600	0	1,577,600	2.6%
25002	Fulton	HENRY TWP	85,505,090	603,500	0	603,500	0.7%
25003	Fulton	AKRON TOWN	35,744,740	3,943,400	0	3,943,400	11.0%
25004	Fulton	LIBERTY TWP	88,627,020	8,011,900	10,000	8,021,900	9.1%
25005	Fulton	FULTON TOWN	6,981,920	671,000	23,000	694,000	9.9%
25006	Fulton	NEWCASTLE TWP	54,619,290	473,200	180	473,380	0.9%
25007	Fulton	RICHLAND TWP	68,425,690	2,716,500	186,420	2,902,920	4.2%
25008	Fulton	ROCHESTER TWP	206,581,136	6,247,400	114,324	6,361,724	3.1%
25009	Fulton	ROCHESTER CITY	369,376,083	47,899,400	516,150	48,415,550	13.1%
25011	Fulton	KEWANNA TOWN	18,844,560	1,235,100	19,810	1,254,910	6.7%
25012	Fulton	WAYNE TWP	69,918,832	239,800	13,040	252,840	0.4%
25013	Fulton	UNION TWP - ROCHESTER SCHOOLS	23,404,284	0	0	0	0.0%
25014	Fulton	UNION TWP - EASTERN PULASKI SCHOOLS	21,970,664	55,200	0	55,200	0.3%
25015	Fulton	UNION TWP - CASTON SCHOOLS	11,277,582	615,000	0	615,000	5.5%
26001	Gibson	BARTON TWP	88,544,300	3,274,280	10,810	3,285,090	3.7%
26002	Gibson	MACKEY TOWN	6,455,260	3,452,700	16,010	3,468,710	53.7%
26003	Gibson	SOMERVILLE TOWN	5,975,690	328,300	0	328,300	5.5%
26004	Gibson	CENTER TWP	69,169,300	528,480	1,670	530,150	0.8%
26005	Gibson	FRANCISCO TOWN	14,543,870	2,419,700	8,610	2,428,310	16.7%
26006	Gibson	COLUMBIA TWP	78,469,730	4,856,330	57,540	4,913,870	6.3%
26007	Gibson	OAKLAND CITY	83,635,415	27,516,300	1,254,270	28,770,570	34.4%
26009	Gibson	HAUBSTADT TOWN	67,612,830	2,102,400	95,230	2,197,630	3.3%
26017	Gibson	WASHINGTON TWP	48,879,220	457,940	4,890	462,830	0.9%
26018	Gibson	WHITE RIVER TWP	43,869,560	1,132,880	79,930	1,212,810	2.8%
26019	Gibson	HAZELTON TOWN	6,928,330	640,900	14,440	655,340	9.5%
26020	Gibson	PATOKA TOWN	19,423,990	906,200	19,310	925,510	4.8%
26021	Gibson	MONTGOMERY TWP	468,225,730	12,157,400	44,680	12,202,080	2.6%
26022	Gibson	OWENSVILLE TOWN	32,998,490	2,683,900	26,570	2,710,470	8.2%
26023	Gibson	WABASH TWP	19,317,740	161,730	0	161,730	0.8%
26024	Gibson	JOHNSON TWP	169,120,745	10,351,000	73,190	10,424,190	6.2%
26025	Gibson	UNION TWP	134,952,120	14,161,880	67,600	14,229,480	10.5%
26026	Gibson	FORT BRANCH TOWN	81,845,250	3,713,500	193,820	3,907,320	4.8%
26027	Gibson	PATOKA TWP	928,130,410	10,205,480	342,200	10,547,680	1.1%
26028	Gibson	PRINCETON CITY	316,268,190	38,956,400	2,704,710	41,661,110	13.2%
27001	Grant	CENTER TWP	161,570,420	17,997,010	2,419,710	20,416,720	12.6%
27002	Grant	MARION CITY-CENTER TWP	788,813,590	159,954,640	24,289,050	184,243,690	23.4%
27004	Grant	FAIRMONT TOWN	91,694,670	2,771,750	53,730	2,825,480	3.1%

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Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
27006	Grant	FRANKLIN TWP-MARION SCHOO	57,605,340	13,012,260	193,800	13,206,060	22.9%
27007	Grant	FRANKLIN TWP-OAK HILL SCH	38,434,750	1,391,000	16,010	1,407,010	3.7%
27008	Grant	MARION CITY-FRANKLIN TWP	456,378,370	13,549,910	335,610	13,885,520	3.0%
27009	Grant	SWEETSER TOWN-FRANKLIN TWP	10,825,350	0	0	0	0.0%
27010	Grant	GREEN TWP	43,728,510	667,400	6,920	674,320	1.5%
27011	Grant	JEFFERSON TWP	78,040,040	1,044,800	29,950	1,074,750	1.4%
27012	Grant	MATTHEWS TOWN	18,054,760	850,530	0	850,530	4.7%
27013	Grant	UPLAND TOWN	124,371,800	43,059,630	3,634,660	46,694,290	37.5%
27015	Grant	LIBERTY TWP	67,237,080	591,400	2,600	594,000	0.9%
27016	Grant	MILL TWP	126,990,490	8,684,900	114,200	8,799,100	6.9%
27017	Grant	MARION CITY-MILL TWP	5,519,540	400	0	400	0.0%
27018	Grant	GAS CITY-MILL TWP	222,308,420	9,531,730	88,970	9,620,700	4.3%
27019	Grant	JONESBORO TOWN	46,519,740	1,438,730	20,350	1,459,080	3.1%
27020	Grant	MONROE TWP	83,308,570	1,499,570	600	1,500,170	1.8%
27021	Grant	PLEASANT TWP-MARION SCHOO	91,130,120	3,211,700	77,730	3,289,430	3.6%
27022	Grant	PLEASANT TWP-OAK HILL SCH	85,762,890	2,087,520	27,150	2,114,670	2.5%
27023	Grant	MARION CITY-PLEASANT TWP	211,515,050	10,272,630	613,270	10,885,900	5.1%
27024	Grant	SWEETSER TOWN-PLEASANT TWP	37,568,690	1,553,960	37,760	1,591,720	4.2%
27025	Grant	RICHLAND TWP	41,860,530	1,656,510	0	1,656,510	4.0%
27026	Grant	CONVERSE TOWN	8,522,250	1,258,070	0	1,258,070	14.8%
27027	Grant	SIMS TWP	45,968,990	1,067,300	0	1,067,300	2.3%
27028	Grant	SWAYZEE TOWN	34,971,820	495,400	18,800	514,200	1.5%
27029	Grant	VAN BUREN TWP	58,578,400	401,650	29,370	431,020	0.7%
27030	Grant	VAN BUREN TOWN	50,903,050	1,399,500	0	1,399,500	2.7%
27031	Grant	WASHINGTON TWP-EASTBROOK	61,481,130	898,950	33,710	932,660	1.5%
27032	Grant	WASHINGTON TWP-MARION SCH	76,873,800	50,000	76,200	126,200	0.2%
27033	Grant	MARION CITY-WASHINGTON TWP	47,781,900	4,390,150	153,500	4,543,650	9.5%
27034	Grant	FAIRMONT TWP	62,395,970	1,793,900	13,620	1,807,520	2.9%
27035	Grant	FOWLERTON TOWN	5,368,590	185,700	1,810	187,510	3.5%
27036	Grant	GAS CITY-JEFFERSON TWP	6,329,260	849,000	0	849,000	13.4%
27037	Grant	GAS CITY-MONROE TWP	32,900,590	100	0	100	0.0%
27038	Grant	GAS CITY-CENTER TWP	2,203,150	0	0	0	0.0%
27040	Grant	MARION CITY-MONROE TWP	10,202,950	0	0	0	0.0%
28001	Greene	BEECH CREEK TWP	68,652,950	1,011,400	0	1,011,400	1.5%
28002	Greene	CASS TWP	18,122,140	40,500	0	40,500	0.2%
28003	Greene	NEWBERRY TOWN	4,023,110	301,700	0	301,700	7.5%
28004	Greene	CENTER TWP	96,179,330	1,300,200	0	1,300,200	1.4%

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28005	Greene	FAIRPLAY TWP	90,934,170	3,371,700	0	3,371,700	3.7%
28006	Greene	SWITZ CITY-FAIRPLAY TWP	2,648,690	46,300	0	46,300	1.7%
28007	Greene	GRANT TWP	42,664,412	3,668,100	75,600	3,743,700	8.8%
28008	Greene	SWITZ CITY-GRANT TWP	4,865,190	353,100	0	353,100	7.3%
28009	Greene	HIGHLAND TWP	29,066,980	563,500	0	563,500	1.9%
28010	Greene	JACKSON TWP	49,698,390	2,357,458	0	2,357,458	4.7%
28011	Greene	JEFFERSON TWP	43,221,290	304,000	0	304,000	0.7%
28012	Greene	WORTHINGTON TOWN	38,051,760	4,013,000	36,560	4,049,560	10.6%
28015	Greene	SMITH TWP	25,892,587	210,300	0	210,300	0.8%
28016	Greene	STAFFORD TWP	28,896,810	1,229,000	0	1,229,000	4.3%
28017	Greene	STOCKTON TWP	114,710,510	5,736,100	0	5,736,100	5.0%
28018	Greene	LINTON CITY	169,770,157	9,647,940	30,290	9,678,230	5.7%
28019	Greene	TAYLOR TWP	50,931,470	1,089,166	0	1,089,166	2.1%
28020	Greene	WASHINGTON TWP	41,157,660	2,181,800	0	2,181,800	5.3%
28021	Greene	LYONS TOWN	16,315,980	1,264,800	29,820	1,294,620	7.9%
28022	Greene	WRIGHT TWP	61,435,620	2,069,100	0	2,069,100	3.4%
28023	Greene	JASONVILLE CITY	45,976,610	5,476,900	0	5,476,900	11.9%
28024	Greene	RICHLAND TWP	93,856,585	2,081,600	0	2,081,600	2.2%
28025	Greene	BLOOMFIELD TOWN	91,053,840	9,719,350	0	9,719,350	10.7%
29001	Hamilton	ADAMS TWP	163,204,800	2,852,300	9,610	2,861,910	1.8%
29002	Hamilton	SHERIDAN TOWN	98,610,990	14,172,500	68,730	14,241,230	14.4%
29003	Hamilton	CLAY TWP	1,757,712,960	43,410,000	454,380	43,864,380	2.5%
29005	Hamilton	DELAWARE TWP	168,418,500	1,505,000	210,290	1,715,290	1.0%
29006	Hamilton	FISHERS TOWN - DELAWARE TWP	2,800,082,710	299,793,500	4,329,140	304,122,640	10.9%
29007	Hamilton	FALL CREEK TWP	1,074,025,150	23,812,200	150,150	23,962,350	2.2%
29008	Hamilton	JACKSON TWP	328,829,890	47,198,400	290,650	47,489,050	14.4%
29009	Hamilton	ARCADIA TOWN	58,441,660	2,257,400	630,500	2,887,900	4.9%
29010	Hamilton	ATLANTA TOWN	23,850,310	1,180,900	14,640	1,195,540	5.0%
29011	Hamilton	CICERO TOWN	286,048,230	12,091,700	2,000,940	14,092,640	4.9%
29012	Hamilton	NOBLESVILLE TWP	738,091,230	14,832,800	1,355,760	16,188,560	2.2%
29013	Hamilton	NOBLESVILLE CITY	2,846,461,060	291,022,140	17,378,880	308,401,020	10.8%
29014	Hamilton	WASHINGTON TWP	933,297,130	39,547,200	1,185,990	40,733,190	4.4%
29015	Hamilton	WESTFIELD TOWN	1,380,984,880	246,818,360	275,040	247,093,400	17.9%
29016	Hamilton	WAYNE TWP	171,980,740	6,038,800	621,230	6,660,030	3.9%
29017	Hamilton	WHITE RIVER TWP	192,063,394	3,741,100	77,810	3,818,910	2.0%
29018	Hamilton	CARMEL CITY	7,195,050,977	361,101,100	19,956,221	381,057,321	5.3%
29019	Hamilton	NOBLESVILLE-DELAWARE-HSE	31,897,030	0	0	0	0.0%

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29020	Hamilton	FISHERS - FALL CREEK TWP	2,670,206,150	326,339,900	2,327,620	328,667,520	12.3%
29021	Hamilton	NOBLESVILLE FALL CREEK	17,840,640	50,000	0	50,000	0.3%
29022	Hamilton	NOBLESVILLE WAYNE	149,505,830	7,400	0	7,400	0.0%
29023	Hamilton	CARMEL - CNTY TIF	186,178,000	1,803,600	0	1,803,600	1.0%
29025	Hamilton	WESTFIELD AG ABATEMENT	13,439,300	800,400	15,220	815,620	6.1%
29026	Hamilton	WESTFIELD ABATEMENT	23,657,980	76,700	18,650	95,350	0.4%
29027	Hamilton	FALL CREEK ABATEMENT	436,700	0	0	0	0.0%
30001	Hancock	BLUE RIVER TWP	94,910,040	785,500	2,900	788,400	0.8%
30002	Hancock	BRANDEYWINE TWP	142,744,360	4,270,300	5,500	4,275,800	3.0%
30003	Hancock	BROWN TWP	96,518,390	2,189,600	53,420	2,243,020	2.3%
30004	Hancock	SHIRLEY TOWN	20,271,130	1,102,950	13,300	1,116,250	5.5%
30005	Hancock	WILKINSON TOWN	16,807,510	323,400	0	323,400	1.9%
30006	Hancock	BUCK CREEK TWP	471,146,830	18,541,350	26,350	18,567,700	3.9%
30007	Hancock	CUMBERLAND TOWN-BUCK CREEK TWP	128,535,600	49,400	0	49,400	0.0%
30008	Hancock	CENTER TWP	419,925,560	7,564,700	112,380	7,677,080	1.8%
30009	Hancock	GREENFIELD CITY	1,193,260,590	89,150,150	1,231,320	90,381,470	7.6%
30010	Hancock	GREEN TWP	106,764,920	2,902,100	1,670	2,903,770	2.7%
30011	Hancock	JACKSON TWP	121,677,520	11,929,400	17,720	11,947,120	9.8%
30012	Hancock	SUGAR CREEK TWP	715,572,000	10,511,400	307,240	10,818,640	1.5%
30013	Hancock	NEW PALESTINE TOWN	114,102,490	5,286,400	7,050	5,293,450	4.6%
30014	Hancock	SPRING LAKE TOWN	9,414,860	73,400	0	73,400	0.8%
30015	Hancock	CUMBERLAND TOWN-SUGAR CREEK TW	45,751,770	236,700	0	236,700	0.5%
30016	Hancock	VERNON TWP	163,465,320	5,899,900	92,190	5,992,090	3.7%
30017	Hancock	FORTVILLE TOWN	160,803,700	7,523,430	101,410	7,624,840	4.7%
30018	Hancock	TOWN OF MC CORDSVILLE	215,944,470	3,372,200	28,700	3,400,900	1.6%
30019	Hancock	GREENFIELD-BRANDYWINE	69,800	0	0	0	0.0%
31001	Harrison	BLUE RIVER TWP	66,803,740	677,200	0	677,200	1.0%
31002	Harrison	MILLTOWN TOWN-BLUE RIVER TWP	9,915,870	2,166,300	0	2,166,300	21.8%
31003	Harrison	BOONE TWP	65,541,500	1,510,250	0	1,510,250	2.3%
31004	Harrison	LACONIA TOWN	1,242,420	65,300	0	65,300	5.3%
31005	Harrison	FRANKLIN TWP	173,533,310	6,809,895	18,290	6,828,185	3.9%
31006	Harrison	LANESVILLE TOWN	23,384,940	1,110,800	0	1,110,800	4.8%
31007	Harrison	HARRISON TWP	530,518,045	23,835,490	274,850	24,110,340	4.5%
31008	Harrison	CORYDON TOWN	172,668,690	47,226,070	273,380	47,499,450	27.5%
31009	Harrison	HETH TWP	52,206,900	573,500	0	573,500	1.1%
31010	Harrison	MAUCKPORT TOWN	1,943,770	175,100	900	176,000	9.1%
31011	Harrison	JACKSON TWP	237,767,390	21,798,200	138,300	21,936,500	9.2%

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2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
31012	Harrison	CRANDALL TOWN	3,203,390	251,700	0	251,700	7.9%
31013	Harrison	MORGAN TWP	122,008,470	3,705,400	41,210	3,746,610	3.1%
31014	Harrison	PALMYRA TOWN	30,517,250	2,250,300	0	2,250,300	7.4%
31015	Harrison	POSEY TWP	251,018,655	1,554,100	60,000	1,614,100	0.6%
31016	Harrison	ELIZABETH TOWN	6,805,120	1,878,400	0	1,878,400	27.6%
31017	Harrison	SPENCER TWP	78,917,600	656,600	0	656,600	0.8%
31018	Harrison	MILLTOWN TOWN-SPENCER TWP	191,400	0	0	0	0.0%
31019	Harrison	TAYLOR TWP	37,076,080	6,866,325	0	6,866,325	18.5%
31020	Harrison	WASHINGTON TWP	18,819,180	125,400	300	125,700	0.7%
31021	Harrison	NEW AMSTERDAM TOWN	523,780	67,600	0	67,600	12.9%
31022	Harrison	WEBSTER TWP	71,978,610	2,964,600	0	2,964,600	4.1%
31023	Harrison	NEW MIDDLETOWN TOWN	2,512,740	299,300	0	299,300	11.9%
31024	Harrison	MILLTOWN TOWN-SPENCER TWP	376,980	100	0	100	0.0%
32001	Hendricks	BROWN TWP	533,075,040	10,629,540	218,550	10,848,090	2.0%
32002	Hendricks	CENTER TWP	239,649,050	4,808,830	38,050	4,846,880	2.0%
32003	Hendricks	DANVILLE TOWN	433,995,830	14,298,125	186,940	14,485,065	3.3%
32007	Hendricks	EEL RIVER TWP	95,317,270	928,790	16,410	945,200	1.0%
32008	Hendricks	NORTH SALEM TOWN	19,400,780	1,298,780	200	1,298,980	6.7%
32009	Hendricks	FRANKLIN TWP	70,383,200	766,400	0	766,400	1.1%
32010	Hendricks	STILESVILLE TOWN	11,766,790	596,230	2,120	598,350	5.1%
32011	Hendricks	GUILFORD TWP	362,695,060	6,179,520	147,560	6,327,080	1.7%
32012	Hendricks	PLAINFIELD TOWN	1,595,095,570	30,473,610	671,900	31,145,510	2.0%
32013	Hendricks	LIBERTY TWP	274,694,370	5,790,930	341,800	6,132,730	2.2%
32014	Hendricks	CLAYTON TOWN	38,700,260	1,412,540	22,770	1,435,310	3.7%
32015	Hendricks	LINCOLN TWP	582,242,740	10,689,920	239,030	10,928,950	1.9%
32016	Hendricks	BROWNSBURG TOWN	932,836,540	13,124,720	369,410	13,494,130	1.4%
32017	Hendricks	MARION TWP	105,503,460	924,740	12,200	936,940	0.9%
32018	Hendricks	MIDDLE TWP	189,223,380	572,380	0	572,380	0.3%
32019	Hendricks	PITTSBORO TOWN	223,670,240	2,069,740	0	2,069,740	0.9%
32020	Hendricks	UNION TWP	85,769,000	378,660	0	378,660	0.4%
32021	Hendricks	LIZTON TOWN	18,877,610	942,210	6,320	948,530	5.0%
32022	Hendricks	WASHINGTON TWP	1,570,955,360	11,697,890	70,230	11,768,120	0.7%
32023	Hendricks	CLAY TWP	80,294,040	190,010	0	190,010	0.2%
32024	Hendricks	AMO TOWN	13,172,660	578,210	2,760	580,970	4.4%
32025	Hendricks	COATSVILLE TOWN	20,784,600	669,420	13,940	683,360	3.3%
32026	Hendricks	BROWNSBURG - BROWN TWP	217,215,470	8,318,940	0	8,318,940	3.8%
32027	Hendricks	PLAINFIELD - WASHINGTON TWP	163,920,220	9,580,340	249,390	9,829,730	6.0%

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Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
32028	Hendricks	BROWNSBURG - MIDDLE TWP	23,071,810	0	0	0	0.0%
32029	Hendricks	PLAINFIELD - LIBERTY	10,061,760	0	0	0	0.0%
32030	Hendricks	EEL RIVER - JAMESTOWN	562,540	0	0	0	0.0%
32031	Hendricks	AVON	829,952,490	59,126,939	20,579,098	79,706,037	9.6%
33001	Henry	BLUE RIVER TWP	52,156,650	263,700	2,330	266,030	0.5%
33002	Henry	MOORELAND TOWN	11,080,120	332,800	25,070	357,870	3.2%
33003	Henry	DUDLEY TWP	67,396,940	1,037,900	30,270	1,068,170	1.6%
33004	Henry	STRAUGHN TOWN	8,131,500	57,000	6,620	63,620	0.8%
33005	Henry	FALL CREEK TWP	136,578,620	4,531,840	23,320	4,555,160	3.3%
33006	Henry	MIDDLETOWN TOWN	76,470,150	2,210,180	63,660	2,273,840	3.0%
33007	Henry	FRANKLIN TWP	54,934,930	411,290	29,020	440,310	0.8%
33008	Henry	LEWISVILLE TOWN	11,518,550	572,700	5,010	577,710	5.0%
33009	Henry	GREENSBORO TWP	57,551,960	480,420	200	480,620	0.8%
33010	Henry	SHIRLEY TOWN	5,401,960	215,300	0	215,300	4.0%
33011	Henry	GREENSBORO TOWN	4,715,900	527,600	200	527,800	11.2%
33012	Henry	KENNARD TOWN	11,595,770	333,280	0	333,280	2.9%
33013	Henry	HARRISON TWP	159,417,430	1,824,000	36,560	1,860,560	1.2%
33014	Henry	CADIZ TOWN	4,008,750	165,300	70	165,370	4.1%
33015	Henry	HENRY TWP	342,074,500	11,518,100	6,550,490	18,068,590	5.3%
33016	Henry	NEW CASTLE CITY	776,656,580	43,432,200	2,323,760	45,755,960	5.9%
33017	Henry	JEFFERSON TWP	76,026,000	409,050	12,300	421,350	0.6%
33018	Henry	SULPHER SPRINGS TOWN	13,838,360	60,700	390	61,090	0.4%
33019	Henry	WEST LIBERTY TWP	45,504,330	47,100	0	47,100	0.1%
33020	Henry	EAST LIBERTY TWP	38,633,270	1,517,300	31,920	1,549,220	4.0%
33021	Henry	PRAIRIE TWP	142,012,750	3,154,510	115,590	3,270,100	2.3%
33022	Henry	MOUNT SUMMIT TOWN	12,767,080	164,000	0	164,000	1.3%
33023	Henry	SPRINGPORT TOWN	5,539,710	216,500	12,150	228,650	4.1%
33024	Henry	SPICELAND TWP	77,685,960	1,331,450	19,970	1,351,420	1.7%
33025	Henry	DUNREITH TOWN	7,016,880	272,400	0	272,400	3.9%
33026	Henry	SPICELAND TOWN	29,252,790	601,500	43,340	644,840	2.2%
33027	Henry	STONEY CREEK TWP	37,908,870	488,470	18,600	507,070	1.3%
33028	Henry	BLOUNTSVILLE TOWN	3,591,840	133,200	9,000	142,200	4.0%
33029	Henry	WAYNE TWP	129,660,640	1,672,550	48,000	1,720,550	1.3%
33030	Henry	KNIGHTSTOWN TOWN	78,339,900	2,615,550	62,110	2,677,660	3.4%
34001	Howard	CENTER TWP	281,891,390	32,686,300	70,800	32,757,100	11.6%
34002	Howard	KOKOMO CITY - CENTER TWP	3,308,129,860	334,050,250	34,902,205	368,952,455	11.2%
34003	Howard	KOKOMO CITY - CLAY TWP	5,464,680	716,500	0	716,500	13.1%

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				Real	Pers	Total	% GAV
34006	Howard	KOKOMO CITY - HARRISON TWP	135,385,770	8,256,600	135,800	8,392,400	6.2%
34007	Howard	KOKOMO CITY - HOWARD TWP	452,013,190	200	0	200	0.0%
34010	Howard	JACKSON TWP	42,358,300	667,900	2,830	670,730	1.6%
34011	Howard	LIBERTY TWP	156,217,660	3,193,550	0	3,193,550	2.0%
34012	Howard	GREENTOWN TOWN	102,645,460	16,438,660	30,300	16,468,960	16.0%
34015	Howard	KOKOMO CITY - TAYLOR TWP	139,519,040	6,204,400	0	6,204,400	4.4%
34016	Howard	UNION TWP	80,846,570	2,366,000	4,570	2,370,570	2.9%
34017	Howard	CLAY TWP	235,499,910	15,646,000	1,970	15,647,970	6.6%
34018	Howard	ERVIN TWP	150,286,750	1,328,300	300	1,328,600	0.9%
34019	Howard	HARRISON TWP	476,533,940	60,050,000	205,760	60,255,760	12.6%
34020	Howard	HONEY CREEK TWP	59,652,690	264,300	0	264,300	0.4%
34021	Howard	RUSSIAVILLE TOWN	48,600,200	4,325,800	2,050	4,327,850	8.9%
34022	Howard	HOWARD TWP	164,969,370	10,970,900	19,830	10,990,730	6.7%
34023	Howard	MONROE TWP	88,475,800	6,222,000	27,190	6,249,190	7.1%
34024	Howard	TAYLOR TWP	368,772,040	32,648,060	72,650	32,720,710	8.9%
35001	Huntington	CLEAR CREEK TWP	124,051,680	1,044,700	20,400	1,065,100	0.9%
35002	Huntington	DALLAS TWP	58,665,290	924,100	0	924,100	1.6%
35003	Huntington	ANDREWS TOWN	25,359,630	1,305,700	122,700	1,428,400	5.6%
35004	Huntington	HUNTINGTON TWP	281,965,140	74,874,450	2,703,520	77,577,970	27.5%
35005	Huntington	HUNTINGTON CITY	813,436,165	89,544,470	8,731,890	98,276,360	12.1%
35006	Huntington	JACKSON TWP	156,270,660	2,752,400	250,500	3,002,900	1.9%
35007	Huntington	ROANOKE TOWN	69,186,050	3,438,200	713,330	4,151,530	6.0%
35008	Huntington	JEFFERSON TWP	50,683,020	101,200	68,980	170,180	0.3%
35009	Huntington	MOUNT ETNA TOWN-JEFFERSON TOWN	1,402,140	334,300	33,920	368,220	26.3%
35010	Huntington	LANCASTER TWP	65,813,870	1,828,300	79,600	1,907,900	2.9%
35011	Huntington	MOUNT ETNA TOWN-LANCASTER TOWN	1,685,430	151,200	11,000	162,200	9.6%
35012	Huntington	POLK TWP	26,207,080	204,900	0	204,900	0.8%
35013	Huntington	MOUNT ETNA TOWN-POLK TWP	337,900	0	0	0	0.0%
35014	Huntington	ROCK CREEK TWP	51,545,360	211,600	15,000	226,600	0.4%
35015	Huntington	MARKLE TOWN	30,273,670	1,299,600	366,080	1,665,680	5.5%
35016	Huntington	SALAMONIE TWP	75,488,180	14,091,600	1,067,800	15,159,400	20.1%
35017	Huntington	WARREN TOWN	50,897,560	5,411,900	225,000	5,636,900	11.1%
35018	Huntington	UNION TWP	97,948,780	374,900	40,000	414,900	0.4%
35019	Huntington	WARREN TWP	45,478,060	491,800	73,500	565,300	1.2%
35020	Huntington	WAYNE TWP	40,420,960	1,614,700	114,950	1,729,650	4.3%
35021	Huntington	MOUNT ETNA TOWN-WAYNE TWP	228,680	100	0	100	0.0%
36001	Jackson	BROWNSTOWN TWP	146,139,960	6,475,800	0	6,475,800	4.4%

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36002	Jackson	BROWNSTOWN TOWN	111,410,850	6,705,800	45,560	6,751,360	6.1%
36003	Jackson	CARR TWP	32,804,580	164,500	0	164,500	0.5%
36004	Jackson	MEDORA TOWN	15,479,470	1,917,500	0	1,917,500	12.4%
36005	Jackson	DRIFTWOOD TWP	46,977,360	2,506,000	0	2,506,000	5.3%
36006	Jackson	GRASSY FORK TWP	43,235,990	493,700	0	493,700	1.1%
36007	Jackson	HAMILTON TWP	124,802,900	1,075,600	0	1,075,600	0.9%
36008	Jackson	JACKSON TWP	185,464,950	5,089,900	40,970	5,130,870	2.8%
36009	Jackson	SEYMOUR CITY-JACKSON TWP	1,099,315,790	92,320,820	8,321,260	100,642,080	9.2%
36010	Jackson	OWEN TWP	65,824,290	1,535,400	0	1,535,400	2.3%
36011	Jackson	PERSHING TWP	52,871,650	1,515,600	0	1,515,600	2.9%
36012	Jackson	REDDING TWP	186,937,170	4,719,800	67,760	4,787,560	2.6%
36013	Jackson	SEYMOUR CITY-REDDING TWP	93,628,380	6,563,500	0	6,563,500	7.0%
36014	Jackson	SALT CREEK TWP	14,326,710	457,200	29,030	486,230	3.4%
36015	Jackson	VERNON TWP	85,434,080	579,800	4,050	583,850	0.7%
36016	Jackson	CROTHERSVILLE TOWN	91,628,450	2,935,500	19,990	2,955,490	3.2%
36017	Jackson	WASHINGTON TWP	69,742,540	774,100	0	774,100	1.1%
37002	Jasper	Carpenter TWP	120,867,360	1,286,800	0	1,286,800	1.1%
37003	Jasper	Remington Corp (Carpenter)	69,814,980	2,762,800	34,110	2,796,910	4.0%
37019	Jasper	Barkley TWP	76,557,910	26,700	0	26,700	0.0%
37020	Jasper	Gillam TWP	46,260,810	189,300	0	189,300	0.4%
37021	Jasper	Hanging Grove TWP	30,333,310	0	0	0	0.0%
37022	Jasper	Jordan TWP	36,906,980	1,249,800	13,670	1,263,470	3.4%
37023	Jasper	Kankakee TWP	849,962,280	3,149,800	264,500	3,414,300	0.4%
37024	Jasper	Keener TWP	309,612,150	2,133,800	0	2,133,800	0.7%
37025	Jasper	DeMotte Corp (Keener)	195,429,360	15,534,900	368,340	15,903,240	8.1%
37026	Jasper	Marion TWP	112,711,990	17,558,110	32,500	17,590,610	15.6%
37027	Jasper	Rensselaer Corp (Marion)	294,604,000	8,652,800	263,460	8,916,260	3.0%
37028	Jasper	Milroy TWP	25,386,620	59,900	0	59,900	0.2%
37029	Jasper	Newton TWP	69,630,080	227,300	27,070	254,370	0.4%
37030	Jasper	Union TWP North	70,455,180	116,300	0	116,300	0.2%
37031	Jasper	Union TWP South	59,675,010	837,100	0	837,100	1.4%
37032	Jasper	Walker TWP	161,287,730	344,300	0	344,300	0.2%
37033	Jasper	Wheatfield TWP	166,390,850	1,407,800	100	1,407,900	0.8%
37034	Jasper	Wheatfield Corp (Wheatfield)	29,144,330	1,551,700	36,110	1,587,810	5.4%
38010	Jay	PENN TWP	34,917,710	239,100	2,430	241,530	0.7%
38011	Jay	PENNVILLE TOWN	15,153,590	486,200	12,350	498,550	3.3%
38014	Jay	DUNKIRK CITY	125,756,380	2,704,600	106,900	2,811,500	2.2%

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38020	Jay	BEARCREEK TWP	56,529,280	896,160	5,880	902,040	1.6%
38021	Jay	BRYANT TOWN	7,637,320	600,300	7,540	607,840	8.0%
38022	Jay	GREENE TWP	67,622,500	323,700	8,650	332,350	0.5%
38023	Jay	JACKSON TWP	43,100,760	1,157,600	42,690	1,200,290	2.8%
38024	Jay	JEFFERSON TWP	47,407,220	166,000	2,030	168,030	0.4%
38025	Jay	KNOX TWP	31,265,800	1,297,500	40,780	1,338,280	4.3%
38026	Jay	MADISON TWP	33,750,260	268,300	0	268,300	0.8%
38027	Jay	SALAMONIA TOWN	4,418,370	241,200	136,500	377,700	8.5%
38028	Jay	NOBLE TWP	46,197,540	193,300	0	193,300	0.4%
38029	Jay	PIKE TWP	46,401,070	579,200	18,070	597,270	1.3%
38030	Jay	RICHLAND TWP	61,399,180	358,600	14,850	373,450	0.6%
38031	Jay	REDKEY TOWN	30,559,760	1,706,100	35,440	1,741,540	5.7%
38032	Jay	WABASH TWP	32,455,900	499,000	10,580	509,580	1.6%
38033	Jay	WAYNE TWP	114,093,870	1,842,200	76,750	1,918,950	1.7%
38034	Jay	PORTLAND CITY	324,316,160	16,507,500	867,550	17,375,050	5.4%
39001	Jefferson	GRAHAM TWP	60,758,300	851,900	0	851,900	1.4%
39002	Jefferson	HANOVER TWP	88,720,990	4,610,600	65,070	4,675,670	5.3%
39003	Jefferson	HANOVER TOWN	129,070,770	43,089,000	691,890	43,780,890	33.9%
39004	Jefferson	LANCASTER TWP	47,734,020	525,500	0	525,500	1.1%
39005	Jefferson	DUPONT TOWN	8,625,960	446,100	0	446,100	5.2%
39006	Jefferson	MADISON TWP	257,494,250	8,299,880	94,070	8,393,950	3.3%
39007	Jefferson	MADISON CITY	899,429,776	68,569,070	149,146	68,718,216	7.6%
39008	Jefferson	MILTON TWP	33,487,890	559,500	0	559,500	1.7%
39009	Jefferson	BROOKSBURG TOWN	1,475,200	160,000	0	160,000	10.8%
39010	Jefferson	MONROE TWP	18,140,010	3,653,710	0	3,653,710	20.1%
39011	Jefferson	REPUBLICAN TWP	61,082,550	734,900	57,500	792,400	1.3%
39012	Jefferson	SALUDA TWP	58,355,910	2,416,800	78,800	2,495,600	4.3%
39013	Jefferson	SHELBY TWP	41,815,480	911,500	28,610	940,110	2.2%
39014	Jefferson	SMYRNA TWP	40,130,090	631,600	0	631,600	1.6%
40001	Jennings	BIGGER TWP	29,242,920	245,500	0	245,500	0.8%
40002	Jennings	CAMPBELL TWP	44,461,520	1,307,000	7,280	1,314,280	3.0%
40003	Jennings	CENTER TWP	117,691,990	4,151,100	19,600	4,170,700	3.5%
40004	Jennings	NORTH VERNON CITY	399,927,948	26,887,000	2,320,270	29,207,270	7.3%
40005	Jennings	COLUMBIA TWP	43,205,915	355,300	0	355,300	0.8%
40006	Jennings	GENEVA TWP	184,528,206	3,873,300	35,050	3,908,350	2.1%
40007	Jennings	LOVETT TWP	46,540,140	949,900	0	949,900	2.0%
40008	Jennings	MARION TWP	46,123,560	667,100	0	667,100	1.4%

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40009	Jennings	MONTGOMERY TWP	38,137,590	803,300	0	803,300	2.1%
40010	Jennings	SAND CREEK TWP	43,694,420	317,840	0	317,840	0.7%
40011	Jennings	SPENCER TWP	104,369,960	1,082,250	18,390	1,100,640	1.1%
40012	Jennings	VERNON TWP	101,118,020	767,000	0	767,000	0.8%
40013	Jennings	VERNON TOWN	10,519,795	640,890	1,440	642,330	6.1%
40014	Jennings	HIDDEN VALLEY	74,712,240	401,900	0	401,900	0.5%
41001	Johnson	BLUE RIVER TWP	25,982,330	229,700	5,100	234,800	0.9%
41002	Johnson	EDINBURG TOWN-EDINBURG LIB	140,722,000	5,129,800	218,310	5,348,110	3.8%
41004	Johnson	BLUE RIVER TWP-AMITY FPD	54,839,390	390,400	80,590	470,990	0.9%
41005	Johnson	CLARK TWP	125,282,210	1,631,200	0	1,631,200	1.3%
41006	Johnson	CLARK TWP-NEEDHAM FPD	22,499,120	130,200	0	130,200	0.6%
41007	Johnson	CLARK TWP-WHITELAND FPD	13,159,440	309,100	0	309,100	2.3%
41008	Johnson	FRANKLIN TWP	115,801,170	39,378,100	96,710	39,474,810	34.1%
41009	Johnson	FRANKLIN CITY-FRANKLIN TWP	1,051,490,100	128,312,800	5,123,000	133,435,800	12.7%
41010	Johnson	WHITELAND TOWN-FRANKLIN TWP-WF	2,586,080	0	0	0	0.0%
41011	Johnson	FRANKLIN TWP-AMITY FPD	7,825,520	0	0	0	0.0%
41012	Johnson	FRANKLIN TWP-NEEDHAM FPD	6,219,230	0	0	0	0.0%
41013	Johnson	FRANKLIN TWP-BARGERSVILLE FPD	42,744,580	1,038,600	16,250	1,054,850	2.5%
41014	Johnson	FRANKLIN TWP-WHITELAND FPD	1,952,700	0	0	0	0.0%
41015	Johnson	HENSLEY TWP	187,144,240	1,645,200	0	1,645,200	0.9%
41016	Johnson	TRAFALGAR TOWN-HENSLEY TWP	54,152,930	1,363,100	0	1,363,100	2.5%
41017	Johnson	NEEDHAM TWP-NEEDHAM FPD	86,263,100	808,600	0	808,600	0.9%
41018	Johnson	FRANKLIN CITY-NEEDHAM TWP	232,127,960	7,094,000	160,510	7,254,510	3.1%
41019	Johnson	NEEDHAM TWP-AMITY FPD	58,494,730	439,300	0	439,300	0.8%
41020	Johnson	NINEVEH TWP-NINEVEH FPD	136,259,530	3,990,100	343,750	4,333,850	3.2%
41021	Johnson	PRINCES LAKES TOWN-NINEVEH FPD	63,010,630	207,100	0	207,100	0.3%
41022	Johnson	TRAFALGAR TOWN-NINEVEH TWP	418,560	0	0	0	0.0%
41023	Johnson	PLEASANT TWP-CP SCHOOL	32,181,230	0	0	0	0.0%
41024	Johnson	PLEASANT TWP-GREENWOOD SCHOOL	8,379,990	100	0	100	0.0%
41025	Johnson	GRNWD CITY-PLEAS TWP-CP SCHOOL	495,989,220	17,438,500	1,656,090	19,094,590	3.8%
41026	Johnson	GRNWD CITY-PLEAS TWP-GRNWD SCH	1,198,157,500	24,191,200	616,880	24,808,080	2.1%
41027	Johnson	NEW WHITELAND TOWN	185,090,440	3,268,610	0	3,268,610	1.8%
41028	Johnson	WHITELAND TOWN-PLEAS TWP-WHITE	197,745,630	2,396,800	4,340	2,401,140	1.2%
41029	Johnson	FRANKLIN CITY-PLEASANT TWP	42,073,290	13,400	0	13,400	0.0%
41030	Johnson	GRNWD CITY-PLEAS TWP-CP SCHOOL	256,156,730	4,096,100	962,950	5,059,050	2.0%
41031	Johnson	PLEASANT TWP-CP SCHOOL-GRNWD L	8,124,250	18,000	0	18,000	0.2%
41032	Johnson	PLEASANT TWP-GRNWD SCHOOL-GRNW	6,355,010	842,000	0	842,000	13.2%

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				Real	Pers	Total	% GAV
41033	Johnson	PLEASANT TWP-WHITELAND FPD	76,141,220	133,600	0	133,600	0.2%
41034	Johnson	UNION TWP	27,542,290	180,800	11,690	192,490	0.7%
41035	Johnson	BARGERSVILLE TOWN-UNION TWP-BF	25,709,030	300	0	300	0.0%
41036	Johnson	UNION TWP-BFPD	101,547,670	503,900	0	503,900	0.5%
41037	Johnson	WHITE RIVER TWP-BFPD	575,962,270	4,031,300	35,030	4,066,330	0.7%
41038	Johnson	WHITE RIVER TWP-WHITE RIVER FP	1,666,454,700	16,602,400	836,510	17,438,910	1.0%
41039	Johnson	BARGERSVILLE TOWN-WHITE RIVER	72,689,550	1,061,400	331,590	1,392,990	1.9%
41040	Johnson	GRNWD CITY-WHITE RIVER TWP-CNT	182,661,930	3,010,800	22,850	3,033,650	1.7%
41041	Johnson	GRNWD CITY-WR TWP-CG SCH-CNTY	292,500,670	7,395,200	140,620	7,535,820	2.6%
41042	Johnson	GWD CITY-PLEAS TWP-GWD SCH-CO	169,853,540	982,700	31,900	1,014,600	0.6%
41043	Johnson	GRNWD CITY-WR TWP-GRNWD SCH-CO	48,193,960	0	0	0	0.0%
41044	Johnson	HENSLEY FPD-FRANKLIN TWP	17,493,300	20,000	0	20,000	0.1%
41046	Johnson	EDINBURG TOWN-BLUE RIVER TWP-CNTY LIB	335,020	0	0	0	0.0%
41047	Johnson	GWD CITY-CP-CLARK TWP-CO LIB	54,300	0	0	0	0.0%
42001	Knox	BUSSERON TWP	61,615,270	406,300	12,040	418,340	0.7%
42002	Knox	OAKTOWN TOWN	15,516,730	3,495,200	110,800	3,606,000	23.2%
42003	Knox	DECKER TWP	30,698,090	375,590	0	375,590	1.2%
42004	Knox	HARRISON TWP	137,830,890	2,482,200	0	2,482,200	1.8%
42005	Knox	MONROE CITY TOWN	15,918,800	2,352,400	10,160	2,362,560	14.8%
42006	Knox	JOHNSON TWP	93,720,650	877,990	0	877,990	0.9%
42007	Knox	DECKER TOWN	2,919,130	171,500	0	171,500	5.9%
42008	Knox	PALMYRA TWP	94,638,830	1,119,500	0	1,119,500	1.2%
42009	Knox	STEEN TWP	357,664,470	219,000	0	219,000	0.1%
42010	Knox	WHEATLAND TOWN	9,615,150	771,100	0	771,100	8.0%
42011	Knox	VIGO-SOUTH TWP	20,558,510	861,700	10,200	871,900	4.2%
42012	Knox	BICKNELL CITY-VIGO TWP	52,434,700	7,940,000	497,620	8,437,620	16.1%
42013	Knox	EDWARDSPORT TOWN	12,008,730	6,648,700	107,790	6,756,490	56.3%
42014	Knox	SANDBORN TOWN	10,149,470	855,800	125,370	981,170	9.7%
42018	Knox	WASHINGTON TWP	72,980,660	1,836,800	216,150	2,052,950	2.8%
42019	Knox	BICKNELL CITY-WASHINGTON TWP	16,157,830	3,523,800	1,950	3,525,750	21.8%
42020	Knox	BRUCEVILLE CIVIL TOWN	11,077,630	662,100	5,940	668,040	6.0%
42021	Knox	WIDNER TWP	74,312,260	9,020,800	245,560	9,266,360	12.5%
42022	Knox	VINCENNES CITY I	901,629,270	299,418,400	3,731,700	303,150,100	33.6%
42023	Knox	VINCENNES TWP-VINCENNES S	309,747,030	19,635,600	145,650	19,781,250	6.4%
42024	Knox	VINCENNES TWP-SOUTH KNOX	27,025,660	160,670	1,530	162,200	0.6%
42025	Knox	VIGO-NORTH TWP	31,202,800	528,200	11,740	539,940	1.7%
42026	Knox	VIGO-CENTRAL TWP	29,274,070	11,800	0	11,800	0.0%

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42027	Knox	VINCENNES CITY II	40,044,160	2,736,000	0	2,736,000	6.8%
43001	Kosciusko	CLAY TWP	74,366,390	800,200	60,000	860,200	1.2%
43002	Kosciusko	CLAYPOOL TOWN	14,526,510	552,900	30,970	583,870	4.0%
43003	Kosciusko	ETNA TWP	55,872,270	582,500	130,700	713,200	1.3%
43004	Kosciusko	ETNA GREEN TOWN	20,930,590	425,300	84,000	509,300	2.4%
43005	Kosciusko	FRANKLIN TWP	63,616,380	1,169,000	0	1,169,000	1.8%
43009	Kosciusko	JACKSON TWP	57,437,130	829,200	13,920	843,120	1.5%
43010	Kosciusko	SIDNEY TOWN	4,439,350	103,100	0	103,100	2.3%
43011	Kosciusko	JEFFERSON TWP,WEST	46,906,760	331,200	1,440	332,640	0.7%
43012	Kosciusko	JEFFERSON TWP,EAST	35,379,410	251,600	8,840	260,440	0.7%
43013	Kosciusko	LAKE TWP	54,816,760	1,367,200	16,290	1,383,490	2.5%
43014	Kosciusko	SILVER LAKE TOWN	28,578,870	702,800	22,280	725,080	2.5%
43015	Kosciusko	MONROE TWP	57,333,840	2,048,600	125,870	2,174,470	3.8%
43016	Kosciusko	PLAIN TWP	458,987,780	2,483,440	102,850	2,586,290	0.6%
43017	Kosciusko	WARSAW CITY-PLAIN TWP	92,090,200	4,789,000	9,480	4,798,480	5.2%
43018	Kosciusko	LEESBURG TOWN	25,737,730	389,400	16,200	405,600	1.6%
43019	Kosciusko	PRAIRIE TWP	115,385,450	1,783,400	24,380	1,807,780	1.6%
43020	Kosciusko	SCOTT TWP	76,162,480	1,638,400	26,910	1,665,310	2.2%
43021	Kosciusko	SEWARD TWP	116,773,755	1,769,900	500	1,770,400	1.5%
43022	Kosciusko	BURKET TOWN	5,832,980	193,900	150,000	343,900	5.9%
43023	Kosciusko	TIPPECANOE TWP	562,271,840	11,373,600	517,950	11,891,550	2.1%
43024	Kosciusko	NORTH WEBSTER TOWN	84,144,740	9,908,920	415,044	10,323,964	12.3%
43025	Kosciusko	TURKEY CREEK TWP	1,045,845,220	41,765,900	906,240	42,672,140	4.1%
43026	Kosciusko	SYRACUSE TOWN	218,473,750	4,755,600	130,090	4,885,690	2.2%
43027	Kosciusko	VAN BUREN TWP	180,215,640	4,471,400	280,860	4,752,260	2.6%
43028	Kosciusko	MILFORD TOWN	86,998,120	3,480,700	127,920	3,608,620	4.1%
43029	Kosciusko	WASHINGTON TWP	106,716,750	562,000	17,470	579,470	0.5%
43030	Kosciusko	PIERCETON TOWN	67,299,000	2,064,500	79,520	2,144,020	3.2%
43031	Kosciusko	WAYNE TWP	558,615,820	16,921,000	440,080	17,361,080	3.1%
43032	Kosciusko	WARSAW CITY-WAYNE TWP	961,267,920	48,837,960	3,317,190	52,155,150	5.4%
43033	Kosciusko	WINONA LAKE TOWN	237,952,560	48,229,600	3,367,630	51,597,230	21.7%
43034	Kosciusko	HARRISON TWP	125,625,170	706,500	17,330	723,830	0.6%
43035	Kosciusko	MENTONE TOWN-HARRISON TWP	27,193,360	362,900	0	362,900	1.3%
43036	Kosciusko	MENTONE TOWN-FRANKLIN TWP	10,749,040	1,000,300	35,100	1,035,400	9.6%
43038	Kosciusko	NAPPANEE CITY-JEFFERSON TWP	16,321,880	1,137,800	300	1,138,100	7.0%
44001	LaGrange	BLOOMFIELD TWP	162,650,600	23,354,300	16,510	23,370,810	14.4%
44002	LaGrange	LAGRANGE TOWN	133,689,580	17,130,750	193,800	17,324,550	13.0%

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44003	LaGrange	CLAY TWP-WEST	78,089,070	8,686,290	6,440	8,692,730	11.1%
44004	LaGrange	CLAY TWP-EAST	69,028,990	3,312,300	100,900	3,413,200	4.9%
44005	LaGrange	CLEARSPRING TWP	155,423,690	2,032,800	0	2,032,800	1.3%
44006	LaGrange	TOPEKA TOWN-CLEARSPRING TWP	21,632,860	2,091,500	0	2,091,500	9.7%
44007	LaGrange	EDEN TWP	166,245,980	3,370,200	29,980	3,400,180	2.0%
44008	LaGrange	TOPEKA TOWN-EDEN TWP	71,524,860	1,876,700	24,600	1,901,300	2.7%
44009	LaGrange	GREENFIELD TWP	81,474,560	2,584,500	93,180	2,677,680	3.3%
44010	LaGrange	JOHNSON TWP	238,521,545	3,213,800	168,580	3,382,380	1.4%
44011	LaGrange	WOLCOTTVILLE TOWN	20,372,370	4,048,070	2,400	4,050,470	19.9%
44012	LaGrange	LIMA TWP	174,075,910	13,942,440	270	13,942,710	8.0%
44013	LaGrange	MILFORD TWP	219,748,120	6,696,100	89,860	6,785,960	3.1%
44014	LaGrange	NEWBURY TWP	248,730,030	15,275,000	187,710	15,462,710	6.2%
44015	LaGrange	SHIPSHEWANA TOWN	82,957,910	4,064,600	100,890	4,165,490	5.0%
44016	LaGrange	SPRINGFIELD TWP	69,917,780	16,293,100	47,100	16,340,200	23.4%
44017	LaGrange	VAN BUREN TWP	140,468,330	2,081,300	163,300	2,244,600	1.6%
44018	LaGrange	LAGRANGE-CLAY	6,885,075	337,500	0	337,500	4.9%
45001	Lake	Calumet TWP	252,519,350	27,197,300	263,100	27,460,400	10.9%
45002	Lake	Calumet TWP Gary SANIT	27,290,700	27,700	0	27,700	0.1%
45003	Lake	Gary Corp Calumet Twp Lake Ridge Sch	161,508,622	42,234,100	248,080	42,482,180	26.3%
45004	Lake	Gary Corp Calumet Twp Gary Sch	3,179,356,155	555,396,190	38,534,652	593,930,842	18.7%
45005	Lake	Lake Station Corp Calumet Twp	2,423,810	53,100	0	53,100	2.2%
45006	Lake	Griffith Corp Calumet Twp	845,903,598	73,525,200	291,870	73,817,070	8.7%
45007	Lake	Cedar Creek TWP	349,746,912	4,756,200	10,370	4,766,570	1.4%
45008	Lake	Lowell Corp Cedar Creek Twp	334,812,960	40,119,600	83,240	40,202,840	12.0%
45012	Lake	Eagle Creek TWP	119,839,850	2,525,800	0	2,525,800	2.1%
45013	Lake	Hanover TWP	180,175,800	2,365,500	11,640	2,377,140	1.3%
45014	Lake	Cedar Lake Corp Hanover Twp	273,831,130	15,686,500	394,590	16,081,090	5.9%
45015	Lake	Saint John Corp Hanover Twp	139,960,750	3,069,200	0	3,069,200	2.2%
45016	Lake	Hobart TWP	26,348,650	2,852,200	5,000	2,857,200	10.8%
45017	Lake	Gary Corp Hobart Twp River Forest Sch	12,859,050	6,177,300	300	6,177,600	48.0%
45018	Lake	Hobart Corp Hobart Twp Hobart City Sch	1,126,073,330	93,971,700	10,807,330	104,779,030	9.3%
45019	Lake	Hobart Corp Hobart Hobart City Sch Gary SANIT	19,232,980	0	0	0	0.0%
45020	Lake	Lake Station Corp Hobart Twp River Forest Sch	119,726,640	17,094,800	12,540	17,107,340	14.3%
45021	Lake	Lake Station Corp Hobart Twp Lake Station Sch	304,445,150	34,512,100	238,510	34,750,610	11.4%
45022	Lake	New Chicago Corp (Hobart)	61,314,030	3,416,600	156,620	3,573,220	5.8%
45023	Lake	Hammond Corp (North)	3,777,751,699	421,485,450	28,602,420	450,087,870	11.9%
45024	Lake	East Chicago Corp (North)	2,034,738,749	280,921,210	8,958,410	289,879,620	14.2%

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45025	Lake	Whiting Corp (North)	450,879,588	20,113,421	120,790	20,234,211	4.5%
45026	Lake	Highland Corp (North)	1,601,135,580	90,543,000	1,016,608	91,559,608	5.7%
45027	Lake	Munster Corp (North)	2,187,814,070	222,503,240	31,632,810	254,136,050	11.6%
45028	Lake	Ross TWP	37,755,520	5,045,100	14,480	5,059,580	13.4%
45029	Lake	Crown Point Corp Ross Twp	424,462,730	78,199,300	24,230	78,223,530	18.4%
45030	Lake	Merrillville Corp Ross Twp	2,310,305,713	251,910,114	23,935,643	275,845,757	11.9%
45031	Lake	Merrillville Corp Ross Twp Gary SANIT	142,993,790	1,703,200	91,270	1,794,470	1.3%
45032	Lake	Saint John TWP	239,122,750	2,807,600	1,737,890	4,545,490	1.9%
45033	Lake	Griffith Corp Saint John Twp	25,567,000	3,989,310	0	3,989,310	15.6%
45034	Lake	Dyer Corp (Saint John)	1,184,622,299	94,910,700	9,844,520	104,755,220	8.8%
45035	Lake	Saint John Corp Saint John Twp	715,495,320	60,743,400	226,050	60,969,450	8.5%
45036	Lake	Schererville Corp (Saint John)	2,174,795,343	83,732,800	3,911,090	87,643,890	4.0%
45037	Lake	West Creek TWP	280,151,785	5,830,200	0	5,830,200	2.1%
45038	Lake	Lowell Corp West Creek Twp	106,374,679	1,558,800	0	1,558,800	1.5%
45039	Lake	Schneider Corp (West Creek)	14,315,400	488,200	0	488,200	3.4%
45041	Lake	Center TWP	464,070,190	10,224,200	214,720	10,438,920	2.2%
45042	Lake	Crown Point Corp Center Twp	1,410,200,853	259,643,700	19,550,513	279,194,213	19.8%
45043	Lake	Cedar Lake Corp Center Twp	214,183,190	8,815,200	35,640	8,850,840	4.1%
45044	Lake	Winfield TWP	333,706,030	11,034,600	0	11,034,600	3.3%
45045	Lake	Hobart Corp Hobart Twp River Forest Sch	63,501,580	2,312,800	60,290	2,373,090	3.7%
45046	Lake	Hobart Corp Ross Twp	572,793,410	11,668,800	620,720	12,289,520	2.1%
45047	Lake	Winfield Corp (Winfield)	251,239,210	19,776,200	64,740	19,840,940	7.9%
45048	Lake	Hobart Corp Ross (TIF Only)	0	0	0	0	#DIV/0!
45050	Lake	Saint John TWP Schererville Water	242,525,000	17,658,700	0	17,658,700	7.3%
45054	Lake	Winfield Corp Winfield Water District	45,818,200	6,000	0	6,000	0.0%
45055	Lake	SAINT JOHN TWP SAINT JOHN WATER	29,884,100	4,646,100	0	4,646,100	15.5%
46001	LaPorte	Cass TWP	76,160,650	480,800	15,510	496,310	0.7%
46002	LaPorte	Wanatah Corp - Cass Twp	39,347,300	1,759,800	148,800	1,908,600	4.9%
46009	LaPorte	Michigan City Corp - Coolspring Twp	443,423,960	32,825,600	1,181,210	34,006,810	7.7%
46010	LaPorte	Trail Creek Corp - Coolspring Twp	36,870,290	947,500	48,210	995,710	2.7%
46011	LaPorte	Dewey TWP	40,328,970	534,900	0	534,900	1.3%
46012	LaPorte	LaCrosse Corp (Dewey)	21,820,840	316,900	77,170	394,070	1.8%
46021	LaPorte	Michigan TWP	68,998,860	0	0	0	0.0%
46022	LaPorte	Michigan City Corp - Michigan Twp	1,551,966,970	139,558,960	50,978,610	190,537,570	12.3%
46023	LaPorte	Long Beach Corp (Michigan)	325,627,280	6,117,000	0	6,117,000	1.9%
46024	LaPorte	Michiana Shores Corp - Michigan Twp	35,119,660	315,200	0	315,200	0.9%
46025	LaPorte	Pottawattamie Park Corp (Michigan)	13,185,450	481,400	2,000	483,400	3.7%

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46026	LaPorte	Trail Creek Corp - Michigan Twp	62,885,190	760,300	64,490	824,790	1.3%
46027	LaPorte	New Durham TWP	181,331,960	21,802,500	4,680	21,807,180	12.0%
46028	LaPorte	Westville Corp (New Durham)	81,280,120	34,159,200	307,890	34,467,090	42.4%
46042	LaPorte	Center TWP	478,722,870	5,855,500	1,060,700	6,916,200	1.4%
46043	LaPorte	LaPorte Corp - Center Twp	943,680,870	95,986,690	49,107,140	145,093,830	15.4%
46044	LaPorte	Clinton TWP	93,573,470	3,588,900	7,780	3,596,680	3.8%
46045	LaPorte	Wanatah Corp - Clinton Twp	17,478,020	3,600	0	3,600	0.0%
46046	LaPorte	Coolspring TWP 1	394,873,800	15,253,920	757,690	16,011,610	4.1%
46047	LaPorte	Coolspring TWP 2	5,240,800	167,300	0	167,300	3.2%
46048	LaPorte	Galena TWP	120,923,380	2,569,400	84,660	2,654,060	2.2%
46049	LaPorte	Hanna TWP	50,955,870	679,000	9,230	688,230	1.4%
46050	LaPorte	Hudson TWP	102,814,420	5,363,600	20,000	5,383,600	5.2%
46051	LaPorte	Johnson TWP	19,571,310	1,818,800	0	1,818,800	9.3%
46052	LaPorte	Kankakee TWP	201,716,960	4,094,300	2,144,420	6,238,720	3.1%
46053	LaPorte	LaPorte Corp - Kankakee Twp 1	134,548,990	2,764,200	3,757,080	6,521,280	4.8%
46054	LaPorte	LaPorte Corp - Kankakee Twp 2	39,389,780	1,700	13,037,790	13,039,490	33.1%
46055	LaPorte	Lincoln TWP	101,812,750	1,466,500	738,490	2,204,990	2.2%
46056	LaPorte	Noble TWP	89,037,810	626,210	60,920	687,130	0.8%
46057	LaPorte	Pleasant TWP	104,869,990	2,714,400	817,000	3,531,400	3.4%
46058	LaPorte	LaPorte Corp - Pleasant Twp	58,135,100	2,400,700	81,310	2,482,010	4.3%
46059	LaPorte	Prairie TWP	22,808,860	1,361,800	0	1,361,800	6.0%
46060	LaPorte	Scipio TWP	178,305,800	2,548,600	39,990	2,588,590	1.5%
46061	LaPorte	LaPorte Corp - Scipio Twp	65,152,510	5,414,780	46,320	5,461,100	8.4%
46062	LaPorte	Springfield TWP	197,298,770	5,309,070	1,910,180	7,219,250	3.7%
46063	LaPorte	Michiana Shores Corp - Springfield Twp	10,907,240	435,300	46,350	481,650	4.4%
46064	LaPorte	Union TWP	42,954,700	1,503,300	19,640	1,522,940	3.5%
46065	LaPorte	Kingsford Heights Corp (Union)	35,077,100	863,800	72,210	936,010	2.7%
46066	LaPorte	Washington TWP	117,326,930	1,867,350	0	1,867,350	1.6%
46067	LaPorte	Kingsbury Corp (Washington)	9,694,550	245,800	6,990	252,790	2.6%
46068	LaPorte	Wills TWP	146,514,480	233,600	880	234,480	0.2%
46069	LaPorte	Pottawattamie Park Corp (Michigan) MC SANIT	2,966,010	0	0	0	0.0%
46070	LaPorte	Long Beach Corp (Michigan) MC SANIT	23,444,800	0	0	0	0.0%
46071	LaPorte	Trail Creek Corp - Coolspring Twp MC SANIT	9,375,840	124,500	0	124,500	1.3%
46072	LaPorte	Trail Creek Corp - Michigan Twp MC SANIT	703,400	0	0	0	0.0%
46073	LaPorte	Coolspring TWP 1 MC SANIT	7,925,490	0	0	0	0.0%
47001	Lawrence	BONO TWP	30,354,190	1,661,400	14,590	1,675,990	5.5%
47002	Lawrence	GUTHRIE TWP	51,070,880	6,882,300	102,230	6,984,530	13.7%

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				Real	Pers	Total	% GAV
47003	Lawrence	INDIAN CREEK TWP	85,425,900	4,041,200	246,260	4,287,460	5.0%
47004	Lawrence	MARION TWP	279,066,720	8,182,300	684,480	8,866,780	3.2%
47005	Lawrence	MITCHELL CITY	168,058,160	25,605,300	582,130	26,187,430	15.6%
47006	Lawrence	MARSHALL TWP	178,067,850	9,333,400	37,180	9,370,580	5.3%
47007	Lawrence	PERRY TWP	70,802,690	4,079,800	31,460	4,111,260	5.8%
47008	Lawrence	PLEASANT RUN TWP	71,393,590	2,850,600	14,300	2,864,900	4.0%
47009	Lawrence	SHAWSWICK TWP	212,426,380	5,282,200	73,490	5,355,690	2.5%
47010	Lawrence	BEDFORD CITY	720,014,970	55,283,700	4,400,570	59,684,270	8.3%
47011	Lawrence	OOLITIC TOWN	36,646,110	2,902,000	21,900	2,923,900	8.0%
47012	Lawrence	SPICE VALLEY TWP-NORTH	25,616,650	863,500	14,100	877,600	3.4%
47013	Lawrence	SPICE VALLEY TWP-SOUTH	51,690,210	3,364,700	47,070	3,411,770	6.6%
48001	Madison	ADAMS TWP	175,753,610	1,545,500	4,250	1,549,750	0.9%
48002	Madison	MARKLEVILLE TOWN	20,035,790	433,500	6,720	440,220	2.2%
48003	Madison	ANDERSON CITY - ANDERSON TWP	2,462,061,212	245,126,361	45,332,490	290,458,851	11.8%
48004	Madison	COUNTRY CLUB HEIGHTS	12,633,870	0	0	0	0.0%
48005	Madison	EDGEWOOD TOWN	101,847,200	1,632,000	31,780	1,663,780	1.6%
48006	Madison	RIVER FOREST TOWN	2,168,700	0	0	0	0.0%
48007	Madison	WOODLAWN HEIGHTS TOWN	8,146,200	0	0	0	0.0%
48008	Madison	BOONE TWP	50,417,330	58,800	0	58,800	0.1%
48009	Madison	DUCK CREEK TWP - MADISON	30,358,850	275,800	0	275,800	0.9%
48010	Madison	DUCK CREK TWP - ELWOOD SCH	10,042,180	0	0	0	0.0%
48011	Madison	ELWOOD CITY - DUCK CREEK TWP	2,490,710	0	0	0	0.0%
48012	Madison	FALL CREEK TWP	374,955,560	3,576,000	73,960	3,649,960	1.0%
48013	Madison	PENDLETON TOWN	210,536,110	3,591,925	566,930	4,158,855	2.0%
48014	Madison	GREEN TWP	208,581,380	153,900	15,000	168,900	0.1%
48015	Madison	INGALLS TOWN	41,582,760	1,999,600	265,000	2,264,600	5.4%
48016	Madison	JACKSON TWP	110,973,910	3,656,700	98,250	3,754,950	3.4%
48017	Madison	LAFAYETTE TWP-W CENTRAL SCH	184,968,160	6,813,100	379,620	7,192,720	3.9%
48018	Madison	LAFAYETTE TWP - ANDERSON SCH	3,472,340	0	0	0	0.0%
48019	Madison	ANDERSON CITY-LAFAYETTE TWP	48,157,570	1,209,100	3,000	1,212,100	2.5%
48020	Madison	FRANKTON TOWN - LAFAYETTE TWP	16,279,730	564,400	50,000	614,400	3.8%
48021	Madison	MONROE TWP	174,202,900	1,902,400	21,600	1,924,000	1.1%
48022	Madison	ALEXANDRIA CITY	190,773,890	7,822,600	381,710	8,204,310	4.3%
48024	Madison	ORESTES TOWN	40,727,790	294,000	0	294,000	0.7%
48025	Madison	PIPE CR.TWP.-W.CENT.SCH.	82,861,760	1,366,600	50,770	1,417,370	1.7%
48026	Madison	PIPE CR.TWP.-ELWOOD SCH.	75,013,880	3,732,100	61,060	3,793,160	5.1%
48027	Madison	ELWOOD CITY-PIPE CR.TWP.	340,567,230	15,699,800	450,300	16,150,100	4.7%

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48028	Madison	FRANKTON TOWN-PIPE CR.TWP.	40,826,960	1,465,700	78,180	1,543,880	3.8%
48029	Madison	RICHLAND TWP	237,636,430	4,296,400	200,960	4,497,360	1.9%
48030	Madison	ANDERSON CITY-RICHLAND TWP	22,758,780	1,671,200	20,400	1,691,600	7.4%
48031	Madison	STONY CREEK TWP	119,692,269	1,397,000	30,000	1,427,000	1.2%
48032	Madison	LAPEL TOWN	66,422,970	1,782,100	47,500	1,829,600	2.8%
48033	Madison	UNION TWP	303,088,630	3,854,000	81,270	3,935,270	1.3%
48034	Madison	ANDERSON CITY-UNION TWP	5,917,320	3,992,300	0	3,992,300	67.5%
48035	Madison	CHESTERFIELD TOWN	80,036,560	4,715,000	0	4,715,000	5.9%
48036	Madison	VAN BUREN TWP	51,169,590	78,800	5,000	83,800	0.2%
48037	Madison	SUMMITVILLE TOWN	33,980,330	1,141,542	87,210	1,228,752	3.6%
48038	Madison	ANDERSON-ADAMS	21,477,410	34,400	0	34,400	0.2%
48039	Madison	ANDERSON-FALL CREEK	44,514,555	1,102,300	74,690	1,176,990	2.6%
48040	Madison	ANDERSON LAF.W.C.	7,924,430	1,988,700	3,270	1,991,970	25.1%
49101	Marion	INDPLS CITY - CENTER TWP	9,094,026,490	653,665,010	262,677,940	916,342,950	10.1%
49102	Marion	BEECH GROVE CITY - CENTER TWP	234,011,390	69,305,040	39,479,150	108,784,190	46.5%
49200	Marion	DECATUR TWP - SANITATION	1,542,806,570	41,056,000	2,198,190	43,254,190	2.8%
49201	Marion	INDPLS CITY - DECATUR TWP	3,296,520	0	0	0	0.0%
49270	Marion	INDPLS-DECATUR TWP-POLICE-OUTS	93,599,940	0	0	0	0.0%
49274	Marion	INDPLS-DECATUR TWP-POLICE & FI	247,670	0	0	0	0.0%
49300	Marion	FRANKLIN TWP-SANITATION	2,504,882,160	20,132,900	12,384,270	32,517,170	1.3%
49302	Marion	BEECH GROVE CITY-FRANKLIN TWP	184,037,650	7,406,500	67,450	7,473,950	4.1%
49320	Marion	BEECH GROVE-FRANKLIN TWP-FRANK	10,627,210	0	0	0	0.0%
49376	Marion	INDPLS-FRANKLIN TWP-FIRE-OUTSI	17,800	0	0	0	0.0%
49382	Marion	FRANKLIN TWP-CONS CNTY	13,513,640	0	0	0	0.0%
49400	Marion	LAWRENCE TWP-SANITATION	4,313,979,690	130,685,980	20,338,940	151,024,920	3.5%
49401	Marion	INDPLS-LAWRENCE TWP	655,936,620	71,514,710	4,407,800	75,922,510	11.6%
49407	Marion	LAWRENCE CITY	2,089,592,070	73,099,500	7,587,850	80,687,350	3.9%
49474	Marion	INDPLS-LAWRENCE TWP-POLICE & F	26,679,350	6,855,100	166,940	7,022,040	26.3%
49476	Marion	INDPLS-LAWRENCE TWP-FIRE-SAN	1,363,880	0	0	0	0.0%
49500	Marion	PERRY TWP-SANITATION	4,170,399,970	195,190,770	15,337,120	210,527,890	5.0%
49501	Marion	INDPLS-PERRY TWP	232,365,130	58,242,700	1,519,040	59,761,740	25.7%
49502	Marion	BEECH GROVE - PERRY TWP	337,077,010	14,493,800	606,150	15,099,950	4.5%
49513	Marion	SOUTHPORT-PERRY TWP	84,257,830	5,485,500	318,270	5,803,770	6.9%
49520	Marion	BEECH GROVE - PERRY SCH	28,131,330	0	0	0	0.0%
49523	Marion	HOMECROFT - PERRY TWP	38,505,550	1,055,800	22,240	1,078,040	2.8%
49570	Marion	INDPLS-PERRY TWP-POLICE-SANITA	152,752,430	10,381,600	2,550	10,384,150	6.8%
49574	Marion	INDPLS-PERRY TWP-POLICE & FIRE	224,970,170	19,148,400	339,240	19,487,640	8.7%

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49576	Marion	INDPLS-PERRY TWP-FIRE-SAN	796,180	0	0	0	0.0%
49600	Marion	PIKE TWP-OUTSIDE SANITATION	6,002,010,770	177,726,650	29,161,730	206,888,380	3.4%
49601	Marion	INDPLS-PIKE TWP	129,565,960	5,476,100	112,960	5,589,060	4.3%
49604	Marion	CLERMONT - PIKE TWP	21,702,750	0	0	0	0.0%
49674	Marion	INDPLS-PIKE TWP-POLICE & FIRE-	240,259,450	882,600	347,820	1,230,420	0.5%
49676	Marion	INDPLS-FIRE-SAN	1,998,390	0	0	0	0.0%
49682	Marion	PIKE TWP-CONS CNTY	7,036,530	86,400	0	86,400	1.2%
49700	Marion	WARREN TWP-SAN	3,189,508,990	138,211,400	9,070,010	147,281,410	4.6%
49701	Marion	INDPLS-WARREN TWP	1,627,723,600	77,451,000	44,384,340	121,835,340	7.5%
49702	Marion	BEECH GROVE - WARREN TWP	2,619,970	0	0	0	0.0%
49716	Marion	WARREN PARK-WARREN TWP	66,588,870	1,533,600	71,450	1,605,050	2.4%
49724	Marion	CUMBERLAND TOWN-WARREN TWP	110,827,170	8,074,600	95,060	8,169,660	7.4%
49770	Marion	INDPLS-WARREN TWP-POLICE-SANIT	722,089,390	96,500	891,080	987,580	0.1%
49774	Marion	INDPLS-WARREN TWP-POLICE & FIR	30,847,640	4,689,100	17,270	4,706,370	15.3%
49776	Marion	INDPLS - FIRE	539,500	0	0	0	0.0%
49800	Marion	WASHINGTON TWP-SAN	6,323,428,540	419,973,360	79,511,100	499,484,460	7.9%
49801	Marion	INDPLS-WASHINGTON TWP	2,830,338,690	204,962,750	125,854,770	330,817,520	11.7%
49805	Marion	CROWS NEST-WASHINGTON TWP	31,535,220	0	0	0	0.0%
49806	Marion	HIGHWOODS - WASHINGTON TWP	2,997,920	413,300	0	413,300	13.8%
49809	Marion	NORTH CROWS NEST - WASHINGTON	7,686,000	0	0	0	0.0%
49811	Marion	ROCKY RIPPLE - WASHINGTON TWP	29,554,800	9,600	6,140	15,740	0.1%
49815	Marion	SPRING HILL - WASHINGTON TWP	13,455,550	0	0	0	0.0%
49817	Marion	WILLIAMS CREEK - WASHINGTON TW	106,825,870	0	0	0	0.0%
49820	Marion	MERIDIAN HILLS - WASHINGTON TW	276,707,060	45,876,400	1,942,580	47,818,980	17.3%
49822	Marion	WYNNEDALE - WASHINGTON TWP	23,208,640	448,800	23,220	472,020	2.0%
49874	Marion	INDPLS-WASHINGTON TWP-POLICE &	11,759,650	130,300	0	130,300	1.1%
49876	Marion	INDPLS-WASHINGTON TWP-FIRE	356,420	0	0	0	0.0%
49900	Marion	WAYNE TWP - SAN	3,159,384,460	75,565,700	4,309,550	79,875,250	2.5%
49901	Marion	INDPLS - WAYNE TWP	1,657,441,100	107,559,300	16,031,360	123,590,660	7.5%
49904	Marion	CLERMONT - WAYNE TWP	61,410,220	3,350,000	19,280	3,369,280	5.5%
49914	Marion	SPEEDWAY - WAYNE TWP	951,441,280	19,565,330	2,405,990	21,971,320	2.3%
49930	Marion	WAYNE TWP - BEN DAVIS CONSERVA	412,361,930	16,899,300	392,480	17,291,780	4.2%
49970	Marion	INDPLS - WAYNE TWP - POLICE -	270,213,920	2,893,500	177,160	3,070,660	1.1%
49974	Marion	INDPLS - WAYNE TWP - POLICE &	1,521,970	0	0	0	0.0%
49976	Marion	INDPLS-WAYNE TWP-FIRE	145,640	0	0	0	0.0%
49979	Marion	INDPLS-WAYNE TWP-BEN DAVIS CON	217,470	0	0	0	0.0%
49982	Marion	WAYNE TWP-CONS CNTY	385,764,550	9,064,400	1,040,010	10,104,410	2.6%

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50001	Marshall	BOURBON TWP	92,073,980	2,155,800	77,490	2,233,290	2.4%
50002	Marshall	BOURBON (BOURBON)	89,973,400	21,078,900	171,540	21,250,440	23.6%
50005	Marshall	GERMAN TWP	262,279,870	5,890,500	127,060	6,017,560	2.3%
50006	Marshall	BREMEN (GERMAN)	317,756,920	34,351,800	1,006,880	35,358,680	11.1%
50007	Marshall	GREEN TWP	58,256,250	1,057,400	19,100	1,076,500	1.8%
50008	Marshall	ARGOS-GREEN	14,013,193	465,700	0	465,700	3.3%
50009	Marshall	NORTH TWP	190,386,832	9,400,800	23,000	9,423,800	4.9%
50010	Marshall	LAPAZ (NORTH)	23,518,175	1,584,000	34,620	1,618,620	6.9%
50011	Marshall	POLK TWP	152,065,720	1,629,700	89,370	1,719,070	1.1%
50012	Marshall	TIPPECANOE TWP	71,379,890	1,590,100	45,130	1,635,230	2.3%
50013	Marshall	UNION TWP	351,642,000	61,766,600	7,151,360	68,917,960	19.6%
50014	Marshall	CULVER (UNION)	134,959,650	14,717,600	89,610	14,807,210	11.0%
50015	Marshall	WALNUT TWP	68,369,576	1,021,400	16,680	1,038,080	1.5%
50016	Marshall	ARGOS-WALNUT	60,019,631	11,729,900	77,730	11,807,630	19.7%
50017	Marshall	WEST TWP	249,206,252	13,669,300	8,316,890	21,986,190	8.8%
50018	Marshall	CENTER TWP	316,173,020	8,013,500	431,860	8,445,360	2.7%
50019	Marshall	PLYMOUTH (CENTER)	688,697,604	111,995,400	6,439,280	118,434,680	17.2%
50020	Marshall	PLY-WEST	18,528,390	859,200	0	859,200	4.6%
51001	Martin	CENTER TWP	40,250,265	1,055,160	9,660	1,064,820	2.6%
51002	Martin	SHOALS TOWN/CENTER TWP	14,282,840	3,465,000	16,320	3,481,320	24.4%
51003	Martin	HALBERT TWP	73,606,390	2,955,170	118,160	3,073,330	4.2%
51004	Martin	SHOALS TOWN/HALBERT TWP	14,640,940	4,532,700	47,120	4,579,820	31.3%
51005	Martin	LOST RIVER TWP	27,547,330	593,400	22,680	616,080	2.2%
51006	Martin	MITCHELTREE TWP	23,581,481	475,700	0	475,700	2.0%
51007	Martin	PERRY TWP	93,166,220	3,396,700	83,860	3,480,560	3.7%
51008	Martin	LOOGOOTEE CITY	100,475,300	7,913,200	368,670	8,281,870	8.2%
51009	Martin	CRANE TOWN	12,929,550	526,600	0	526,600	4.1%
51010	Martin	RUTHERFORD TWP	38,121,560	349,400	3,440	352,840	0.9%
52001	Miami	ALLEN TWP	29,095,420	215,600	0	215,600	0.7%
52002	Miami	MACY TOWN	5,078,170	381,600	0	381,600	7.5%
52003	Miami	BUTLER TWP	48,590,180	1,564,900	0	1,564,900	3.2%
52004	Miami	CLAY TWP	56,681,480	828,900	0	828,900	1.5%
52005	Miami	DEER CREEK TWP	80,525,090	1,241,100	0	1,241,100	1.5%
52006	Miami	ERIE TWP	31,300,988	268,200	0	268,200	0.9%
52007	Miami	HARRISON TWP	41,799,150	977,800	0	977,800	2.3%
52009	Miami	JACKSON TWP	46,955,820	313,500	0	313,500	0.7%
52010	Miami	AMBOY TOWN	14,357,550	1,259,500	0	1,259,500	8.8%

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52011	Miami	CONVERSE TOWN	34,094,960	5,113,700	0	5,113,700	15.0%
52012	Miami	JEFFERSON TWP	102,683,110	5,339,600	0	5,339,600	5.2%
52013	Miami	DENVER TOWN	11,618,790	573,800	0	573,800	4.9%
52014	Miami	PERRY TWP	57,151,690	1,454,100	0	1,454,100	2.5%
52015	Miami	PERU TWP	114,107,298	4,695,300	0	4,695,300	4.1%
52016	Miami	PERU CITY-PERU TWP	389,005,354	72,817,900	335,740	73,153,640	18.8%
52017	Miami	PIPE CREEK TWP	206,998,390	14,470,470	0	14,470,470	7.0%
52018	Miami	BUNKER HILL TOWN	24,487,320	873,900	0	873,900	3.6%
52019	Miami	RICHLAND TWP	66,510,800	10,091,200	0	10,091,200	15.2%
52020	Miami	UNION TWP	40,063,890	654,400	0	654,400	1.6%
52021	Miami	WASHINGTON TWP	119,054,178	27,274,200	0	27,274,200	22.9%
52022	Miami	PERU CITY-ANNEX-WASHINGTON TOW	7,189,400	218,500	0	218,500	3.0%
52023	Miami	PERU CITY SOUTH-WASHINGTON TOW	45,711,850	6,211,700	0	6,211,700	13.6%
53001	Monroe	BEAN BLOSSOM TWP	106,850,270	821,100	0	821,100	0.8%
53002	Monroe	STINESVILLE TOWN	4,812,250	899,900	0	899,900	18.7%
53003	Monroe	BENTON TWP	245,155,080	2,340,300	201,010	2,541,310	1.0%
53004	Monroe	BLOOMINGTON TWP	329,034,345	7,491,530	36,170	7,527,700	2.3%
53005	Monroe	BLOOMINGTON CITY-BLOOMINGTON T	1,192,035,495	81,407,026	8,573,070	89,980,096	7.5%
53006	Monroe	CLEAR CREEK TWP	334,609,515	4,798,135	36,590	4,834,725	1.4%
53007	Monroe	INDIAN CREEK TWP	73,212,100	733,000	2,420	735,420	1.0%
53008	Monroe	PERRY TWP	625,315,800	11,397,700	353,110	11,750,810	1.9%
53009	Monroe	BLOOMINGTON CITY-PERRY TWP	2,159,671,320	131,937,110	31,257,540	163,194,650	7.6%
53010	Monroe	POLK TWP	17,078,300	1,607,100	79,450	1,686,550	9.9%
53011	Monroe	RICHLAND TWP	600,019,430	9,088,000	483,800	9,571,800	1.6%
53012	Monroe	BLOOMINGTON CITY-RICHLAND TWP.	55,575,400	0	0	0	0.0%
53013	Monroe	ELLETSVILLE TOWN	219,295,920	12,547,450	163,080	12,710,530	5.8%
53014	Monroe	SALT CREEK TWP	126,134,830	360,300	346,640	706,940	0.6%
53015	Monroe	VAN BUREN TWP	543,152,645	16,044,300	818,910	16,863,210	3.1%
53016	Monroe	BLOOMINGTON CITY-VAN BUREN TWP	115,533,350	1,834,000	243,270	2,077,270	1.8%
53017	Monroe	WASHINGTON TWP	135,780,220	5,768,600	1,082,320	6,850,920	5.0%
54001	Montgomery	BROWN TWP	39,243,790	219,800	0	219,800	0.6%
54003	Montgomery	BROWN TWP-LR CONSERVANCY	27,590,300	843,300	0	843,300	3.1%
54004	Montgomery	NEW MARKET TOWN-BROWN TWP	4,388,080	38,400	0	38,400	0.9%
54005	Montgomery	WAVELAND TOWN	576,450	0	0	0	0.0%
54006	Montgomery	WAVELAND TOWN-LR CONSERVANCY	12,664,500	656,000	0	656,000	5.2%
54007	Montgomery	CLARK TWP	57,164,910	214,000	0	214,000	0.4%
54009	Montgomery	LADOGA TOWN	29,136,530	1,036,000	0	1,036,000	3.6%

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Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
54011	Montgomery	COAL CREEK TWP	71,673,850	309,900	0	309,900	0.4%
54012	Montgomery	WINGATE TOWN	9,677,420	211,900	0	211,900	2.2%
54013	Montgomery	NEW RICHMOND TOWN	10,950,850	238,000	0	238,000	2.2%
54014	Montgomery	FRANKLIN TWP	73,136,360	187,000	24,850	211,850	0.3%
54015	Montgomery	DARLINGTON TOWN	23,974,870	793,400	6,890	800,290	3.3%
54016	Montgomery	MADISON TWP	52,818,020	36,300	0	36,300	0.1%
54017	Montgomery	LINDEN TOWN	25,223,610	1,183,400	0	1,183,400	4.7%
54018	Montgomery	RIPLEY TWP	48,523,880	714,000	17,420	731,420	1.5%
54019	Montgomery	ALAMO TOWN	2,699,220	369,800	0	369,800	13.7%
54020	Montgomery	SCOTT TWP	48,446,010	274,500	0	274,500	0.6%
54022	Montgomery	NEW MARKET TOWN-SCOTT TWP	5,276,190	589,500	0	589,500	11.2%
54023	Montgomery	SUGAR CREEK TWP	38,484,230	126,600	0	126,600	0.3%
54024	Montgomery	UNION TWP-N. MONTGOMERY S	212,416,420	4,670,900	99,230	4,770,130	2.2%
54025	Montgomery	UNION TWP-S. MONTGOMERY S	537,686,900	5,051,300	695,000	5,746,300	1.1%
54027	Montgomery	UNION TWP-CRAWFORDSVILLE	78,324,690	1,609,600	0	1,609,600	2.1%
54028	Montgomery	CRAWFORDSVILLE CITY-N. MONTGOM	235,845,930	24,771,900	4,883,550	29,655,450	12.6%
54029	Montgomery	CRAWFORDSVILLE CITY-S. MONTGOM	34,776,350	0	3,230	3,230	0.0%
54030	Montgomery	CRAWFORDSVILLE CITY-CRAWFORDSV	687,057,430	76,496,680	5,273,980	81,770,660	11.9%
54031	Montgomery	NEW MARKET-UNION TWP	10,814,460	74,200	0	74,200	0.7%
54032	Montgomery	WALNUT TWP	66,470,500	450,500	1,290	451,790	0.7%
54034	Montgomery	NEW ROSS TOWN	10,176,510	227,300	900	228,200	2.2%
54036	Montgomery	WAYNE TWP	55,116,790	650,600	0	650,600	1.2%
54037	Montgomery	WAYNETOWN TOWN	26,723,330	836,800	0	836,800	3.1%
55001	Morgan	ADAMS TWP	75,513,440	3,282,700	5,100	3,287,800	4.4%
55002	Morgan	ASHLAND TWP	92,932,690	468,200	33,170	501,370	0.5%
55003	Morgan	BAKER TWP	38,037,100	960,100	36,500	996,600	2.6%
55004	Morgan	BROWN TWP	181,935,690	5,093,900	16,050	5,109,950	2.8%
55005	Morgan	MOORESVILLE TOWN	602,281,000	36,451,540	370,180	36,821,720	6.1%
55006	Morgan	CLAY TWP	134,409,460	3,367,630	428,860	3,796,490	2.8%
55007	Morgan	BETHANY TOWN	2,237,580	105,400	0	105,400	4.7%
55008	Morgan	BROOKLYN TOWN	53,291,430	2,202,400	15,000	2,217,400	4.2%
55009	Morgan	GREEN TWP	180,623,860	2,736,680	8,460	2,745,140	1.5%
55010	Morgan	GREGG TWP	172,325,990	2,720,400	0	2,720,400	1.6%
55011	Morgan	HARRISON TWP	90,779,680	2,199,000	35,390	2,234,390	2.5%
55012	Morgan	JACKSON TWP	187,720,110	5,752,400	121,940	5,874,340	3.1%
55013	Morgan	MORGANTOWN TOWN	37,389,670	2,164,000	16,290	2,180,290	5.8%
55014	Morgan	JEFFERSON TWP	181,978,890	590,000	22,970	612,970	0.3%

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Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
55015	Morgan	MADISON TWP	537,799,070	10,378,200	100,760	10,478,960	1.9%
55016	Morgan	MONROE TWP	222,085,450	5,548,600	0	5,548,600	2.5%
55018	Morgan	RAY TWP	58,215,850	877,300	7,500	884,800	1.5%
55019	Morgan	PARAGON TOWN	18,450,130	2,740,900	0	2,740,900	14.9%
55020	Morgan	WASHINGTON TWP	470,445,350	12,664,600	217,200	12,881,800	2.7%
55021	Morgan	MARTINSVILLE CITY	510,443,450	27,787,130	453,790	28,240,920	5.5%
55022	Morgan	MONROVIA TOWN	30,366,310	4,680,000	0	4,680,000	15.4%
56001	Newton	Beaver TWP	42,750,790	0	0	0	0.0%
56002	Newton	Morocco Corp (Beaver)	47,091,880	1,861,580	35,060	1,896,640	4.0%
56003	Newton	Colfax TWP	64,966,240	0	1,152,150	1,152,150	1.8%
56004	Newton	Grant TWP	38,627,310	73,700	0	73,700	0.2%
56005	Newton	Goodland Corp (Grant)	43,397,580	716,920	20,190	737,110	1.7%
56006	Newton	Iroquois TWP	42,453,490	163,400	0	163,400	0.4%
56007	Newton	Brook Corp (Iroquois)	30,970,570	1,117,390	20,100	1,137,490	3.7%
56008	Newton	Jackson TWP	36,319,600	22,000	0	22,000	0.1%
56009	Newton	Mount Ayr Corp (Jackson)	3,781,890	51,970	0	51,970	1.4%
56010	Newton	Jefferson TWP	53,620,830	427,500	14,040	441,540	0.8%
56011	Newton	Kentland Corp (Jefferson)	103,388,740	1,395,980	33,400	1,429,380	1.4%
56012	Newton	Lake TWP	114,028,820	1,844,060	17,420	1,861,480	1.6%
56013	Newton	Lincoln TWP	194,353,320	2,152,960	71,460	2,224,420	1.1%
56014	Newton	McClellan TWP	28,007,750	0	0	0	0.0%
56015	Newton	Washington TWP	46,358,940	123,100	0	123,100	0.3%
57001	Noble	ALBION TWP	9,565,810	681,480	1,350	682,830	7.1%
57002	Noble	ALBION-ALBION	93,912,290	2,683,585	94,670	2,778,255	3.0%
57003	Noble	ALLEN TWP	131,381,720	3,444,300	106,280	3,550,580	2.7%
57004	Noble	KENDALLVILLE CITY-ALLEN TWP	92,024,470	3,258,500	202,050	3,460,550	3.8%
57005	Noble	AVILLA TOWN	141,915,330	7,980,010	1,292,640	9,272,650	6.5%
57006	Noble	ELKHART TWP	105,031,790	812,500	0	812,500	0.8%
57007	Noble	GREEN TWP	102,729,440	541,020	0	541,020	0.5%
57008	Noble	JEFFERSON TWP	100,100,080	510,700	16,000	526,700	0.5%
57009	Noble	NOBLE TWP	150,894,100	7,631,300	184,960	7,816,260	5.2%
57010	Noble	ORANGE TWP	149,762,370	2,339,700	26,200	2,365,900	1.6%
57011	Noble	ROME CITY TOWN	101,330,270	904,950	21,425	926,375	0.9%
57012	Noble	WOLCOTTVILLE TOWN	13,332,180	369,800	2,910	372,710	2.8%
57013	Noble	PERRY TWP	98,946,901	4,065,000	136,440	4,201,440	4.2%
57014	Noble	LIGONIER CITY	245,310,450	6,291,978	183,372	6,475,350	2.6%
57015	Noble	SPARTA TWP	93,776,530	2,596,600	68,450	2,665,050	2.8%

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57016	Noble	CROMWELL TOWN	17,524,440	324,800	0	324,800	1.9%
57017	Noble	SWAN TWP	138,135,930	1,058,600	204,030	1,262,630	0.9%
57018	Noble	WASHINGTON TWP	57,473,270	527,450	0	527,450	0.9%
57019	Noble	WAYNE TWP	177,534,460	2,093,300	5,310	2,098,610	1.2%
57020	Noble	KENDALLVILLE CITY-WAYNE TWP	482,166,948	30,933,911	3,745,030	34,678,941	7.2%
57021	Noble	YORK TWP	82,023,490	308,000	0	308,000	0.4%
57022	Noble	ALBION-JEFFERSON	33,597,400	76,100	4,860	80,960	0.2%
58001	Ohio	CASS TWP	35,507,040	1,157,000	0	1,157,000	3.3%
58002	Ohio	PIKE TWP	28,412,050	540,600	0	540,600	1.9%
58003	Ohio	RANDOLPH TWP	99,927,040	706,600	0	706,600	0.7%
58004	Ohio	RISING SUN CITY	146,650,730	16,798,900	0	16,798,900	11.5%
58005	Ohio	UNION TWP	21,505,600	756,700	0	756,700	3.5%
59001	Orange	FRENCH LICK TWP	83,288,660	2,174,200	71,890	2,246,090	2.7%
59002	Orange	FRENCH LICK TOWN	79,747,040	3,574,800	322,610	3,897,410	4.9%
59003	Orange	WEST BADEN TOWN	26,603,120	3,608,600	33,870	3,642,470	13.7%
59004	Orange	GREENFIELD TWP	27,845,470	479,200	0	479,200	1.7%
59005	Orange	JACKSON TWP	34,181,830	169,600	0	169,600	0.5%
59006	Orange	NORTHEAST TWP	36,753,250	162,600	0	162,600	0.4%
59007	Orange	NORTHWEST TWP	13,867,780	452,400	0	452,400	3.3%
59008	Orange	ORANGEVILLE TWP	27,323,300	664,300	0	664,300	2.4%
59009	Orange	ORLEANS TWP	71,850,380	2,086,700	0	2,086,700	2.9%
59010	Orange	ORLEANS TOWN	107,419,070	2,936,300	0	2,936,300	2.7%
59011	Orange	PAOLI TWP	95,658,780	3,738,700	0	3,738,700	3.9%
59012	Orange	PAOLI TOWN	145,761,300	21,734,750	2,327,460	24,062,210	16.5%
59013	Orange	SOUTHEAST TWP	53,996,050	2,313,000	0	2,313,000	4.3%
59014	Orange	STAMPERSCREEK TWP	33,470,320	540,700	0	540,700	1.6%
60016	Owen	CLAY TWP	91,626,060	1,865,600	37,930	1,903,530	2.1%
60017	Owen	FRANKLIN TWP	50,709,170	508,700	0	508,700	1.0%
60018	Owen	HARRISON TWP	22,463,250	201,700	0	201,700	0.9%
60019	Owen	JACKSON TWP	59,899,330	968,530	0	968,530	1.6%
60020	Owen	JEFFERSON TWP	46,887,660	839,300	0	839,300	1.8%
60021	Owen	JENNINGS TWP	36,333,020	1,420,700	0	1,420,700	3.9%
60022	Owen	LAFAYETTE TWP	44,281,470	629,600	0	629,600	1.4%
60023	Owen	MARION TWP	37,373,370	2,614,400	3,870	2,618,270	7.0%
60024	Owen	MONTGOMERY TWP	48,403,590	223,400	0	223,400	0.5%
60025	Owen	MORGAN TWP	45,183,400	965,900	29,130	995,030	2.2%
60026	Owen	TAYLOR TWP	40,459,600	703,800	0	703,800	1.7%

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60027	Owen	WASHINGTON TWP	179,136,830	24,339,800	116,160	24,455,960	13.7%
60028	Owen	SPENCER TOWN	154,277,980	31,670,900	274,180	31,945,080	20.7%
60029	Owen	WAYNE TWP	40,303,020	1,688,800	0	1,688,800	4.2%
60030	Owen	GOSPORT TOWN	21,562,670	1,524,400	0	1,524,400	7.1%
61001	Parke	ADAMS TWP	94,639,478	10,733,690	0	10,733,690	11.3%
61002	Parke	ROCKVILLE TOWN	98,123,820	4,877,680	0	4,877,680	5.0%
61003	Parke	FLORIDA TWP	75,880,958	862,620	0	862,620	1.1%
61004	Parke	ROSEDALE TOWN	14,645,350	1,385,500	0	1,385,500	9.5%
61005	Parke	GREENE TWP	33,999,035	182,700	0	182,700	0.5%
61006	Parke	HOWARD TWP	23,954,614	3,391,400	0	3,391,400	14.2%
61007	Parke	JACKSON TWP	45,744,649	62,400	0	62,400	0.1%
61008	Parke	LIBERTY TWP	34,109,221	585,610	0	585,610	1.7%
61009	Parke	PENN TWP	27,541,632	773,400	0	773,400	2.8%
61010	Parke	BLOOMINGDALE TOWN	11,180,875	518,200	0	518,200	4.6%
61011	Parke	RACCOON TWP	36,354,101	881,600	0	881,600	2.4%
61012	Parke	RESERVE TWP	29,524,264	418,630	0	418,630	1.4%
61013	Parke	MONTEZUMA TOWN-RESERVE TWP	18,264,160	1,821,900	0	1,821,900	10.0%
61014	Parke	SUGAR CREEK TWP	17,298,774	1,159,800	0	1,159,800	6.7%
61015	Parke	UNION TWP	121,506,716	12,804,730	0	12,804,730	10.5%
61016	Parke	WABASH TWP	29,745,108	1,337,700	0	1,337,700	4.5%
61017	Parke	MONTEZUMA TOWN-WABASH TWP	645,550	0	0	0	0.0%
61018	Parke	MECCA TOWN	4,936,840	416,600	0	416,600	8.4%
61019	Parke	WASHINGTON TWP	46,179,588	382,670	0	382,670	0.8%
61021	Parke	MARSHALL TOWN	8,904,220	417,600	0	417,600	4.7%
62001	Perry	ANDERSON TWP	63,455,900	1,197,700	189,120	1,386,820	2.2%
62002	Perry	CLARK TWP	56,429,700	1,416,200	90,940	1,507,140	2.7%
62003	Perry	LEOPOLD TWP	29,760,180	1,041,600	145,760	1,187,360	4.0%
62004	Perry	OIL TWP	43,323,080	607,600	25,830	633,430	1.5%
62005	Perry	TOBIN TWP	35,917,120	493,700	2,850	496,550	1.4%
62006	Perry	TROY TWP	239,312,470	3,163,800	191,440	3,355,240	1.4%
62007	Perry	TELL CITY CITY	314,229,250	22,034,575	425,430	22,460,005	7.1%
62008	Perry	CANNELTON CITY	48,686,515	5,174,800	105,325	5,280,125	10.8%
62009	Perry	TROY TOWN	12,039,520	1,596,650	59,170	1,655,820	13.8%
62010	Perry	UNION TWP	26,723,720	112,900	1,980	114,880	0.4%
63001	Pike	CLAY TWP	38,226,660	237,700	1,980	239,680	0.6%
63002	Pike	JEFFERSON TWP	92,798,750	7,097,800	25,390	7,123,190	7.7%
63003	Pike	LOCKHART TWP	41,682,830	2,182,200	8,580	2,190,780	5.3%

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63004	Pike	LOGAN TWP	20,735,450	714,900	3,520	718,420	3.5%
63005	Pike	MADISON TWP	22,388,180	204,000	10,400	214,400	1.0%
63006	Pike	MARION TWP	32,116,070	1,095,100	1,170	1,096,270	3.4%
63007	Pike	MONROE TWP	35,915,750	380,400	1,590	381,990	1.1%
63008	Pike	SPURGEON TOWN	4,651,280	401,800	1,050	402,850	8.7%
63009	Pike	PATOKA TWP	78,626,130	2,898,600	33,730	2,932,330	3.7%
63010	Pike	WINSLOW TOWN	23,860,270	5,895,400	30,760	5,926,160	24.8%
63011	Pike	WASHINGTON TWP	504,851,300	7,018,340	435,770	7,454,110	1.5%
63012	Pike	PETERSBURG CITY	89,163,020	11,361,240	196,970	11,558,210	13.0%
64001	Porter	BOONE TWP	154,023,110	4,378,540	100,600	4,479,140	2.9%
64002	Porter	HEBRON (BOONE)	141,731,190	3,022,500	255,060	3,277,560	2.3%
64003	Porter	CENTER TWP	1,007,336,090	12,804,860	62,310	12,867,170	1.3%
64004	Porter	VALPARAISO (CENTER)	1,824,318,895	197,381,800	19,178,570	216,560,370	11.9%
64005	Porter	JACKSON TWP	394,675,380	1,400,800	131,720	1,532,520	0.4%
64006	Porter	LIBERTY TWP	411,258,080	8,258,100	131,470	8,389,570	2.0%
64007	Porter	CHESTERTON-LIBERTY TWP	123,859,220	1,107,400	510	1,107,910	0.9%
64008	Porter	MORGAN TWP	237,410,180	4,288,600	80,630	4,369,230	1.8%
64009	Porter	PINE TWP-MICH CITY SCH.	52,115,230	1,538,200	30,380	1,568,580	3.0%
64010	Porter	PINE TWP-DUNELAND SCH.	42,539,110	100,000	0	100,000	0.2%
64011	Porter	BEVERLY SHORES (PINES)	134,365,280	780,200	0	780,200	0.6%
64012	Porter	PINES TOWN (PINES TWP)	36,908,710	679,500	6,390	685,890	1.9%
64013	Porter	PLEASANT TWP	148,947,420	1,541,900	0	1,541,900	1.0%
64014	Porter	KOUTS (PLEASANT)	97,260,360	1,099,700	37,480	1,137,180	1.2%
64015	Porter	PORTAGE TWP	371,895,150	20,306,500	228,260	20,534,760	5.5%
64016	Porter	PORTAGE CITY-PORTAGE TWP	2,052,663,270	41,213,300	1,555,760	42,769,060	2.1%
64017	Porter	OGDEN DUNES (PORTAGE)	167,040,670	1,167,800	37,270	1,205,070	0.7%
64018	Porter	PORTER TWP	306,203,880	1,275,300	1,760	1,277,060	0.4%
64019	Porter	UNION TWP	594,686,190	4,478,100	338,040	4,816,140	0.8%
64020	Porter	WASHINGTON TWP	279,085,810	8,359,400	940	8,360,340	3.0%
64021	Porter	WESTCHESTER TWP	326,760,740	14,971,700	240,000	15,211,700	4.7%
64022	Porter	PORTAGE CITY-WESTCHESTER TWP	5,557,080	0	0	0	0.0%
64023	Porter	CHESTERTON-WESTCHESTER TWP	735,770,580	19,786,300	1,203,400	20,989,700	2.9%
64024	Porter	BURNS HARBOR (WESTCHESTER)	586,661,200	521,000	5,450	526,450	0.1%
64025	Porter	DUNE ARCES (WESTCHESTER)	80,605,040	138,100	0	138,100	0.2%
64026	Porter	PORTER TOWN (WESTCHESTER)	334,063,340	2,689,500	70,270	2,759,770	0.8%
64027	Porter	CHESTERTON-JACKSON TWP	10,089,170	18,100	0	18,100	0.2%
64028	Porter	PORTER TWP-W PORTER FIRE	267,743,880	549,000	0	549,000	0.2%

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Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
64029	Porter	VALPARAISO-WASHINGTON TWP	214,716,920	5,454,600	382,900	5,837,500	2.7%
65005	Posey	CENTER TWP	66,356,830	879,900	43,210	923,110	1.4%
65006	Posey	HARMONY TWP	40,117,400	5,500	0	5,500	0.0%
65007	Posey	NEW HARMONY TOWN	42,331,240	4,081,700	28,910	4,110,610	9.7%
65008	Posey	LYNN TWP	49,684,910	974,500	0	974,500	2.0%
65010	Posey	POINT TWP	26,259,283	782,100	0	782,100	3.0%
65011	Posey	ROBB TWP	54,389,870	426,700	20,400	447,100	0.8%
65012	Posey	POSEYVILLE TOWN	50,705,180	1,527,300	193,300	1,720,600	3.4%
65014	Posey	SMITH TWP	40,643,500	214,800	0	214,800	0.5%
65015	Posey	CYNTHIANA TOWN	14,556,080	681,400	14,390	695,790	4.8%
65016	Posey	ROBINSON TWP	176,932,130	1,486,400	188,980	1,675,380	0.9%
65017	Posey	BLACK TWP	858,180,460	1,702,300	0	1,702,300	0.2%
65018	Posey	MOUNT VERNON CITY	290,867,700	18,745,100	349,650	19,094,750	6.6%
65019	Posey	MARRS TWP	435,575,360	4,050,200	317,660	4,367,860	1.0%
65020	Posey	BETHEL TWP	21,258,290	272,900	0	272,900	1.3%
65021	Posey	GRIFFIN TOWN	2,768,860	49,800	0	49,800	1.8%
66001	Pulaski	Beaver TWP II	627,860	0	0	0	0.0%
66002	Pulaski	Beaver TWP I	47,127,310	266,600	14,930	281,530	0.6%
66003	Pulaski	Cass TWP	32,771,980	795,500	32,740	828,240	2.5%
66004	Pulaski	Cass TWP - North	7,881,260	0	0	0	0.0%
66005	Pulaski	Franklin TWP	37,987,700	134,100	2,700	136,800	0.4%
66006	Pulaski	Harrison TWP	46,782,510	90,600	0	90,600	0.2%
66007	Pulaski	Indian Creek TWP	46,937,161	560,200	23,530	583,730	1.2%
66008	Pulaski	Jefferson TWP - East	12,448,750	517,200	42,980	560,180	4.5%
66009	Pulaski	Jefferson TWP	23,193,450	402,800	2,400	405,200	1.7%
66010	Pulaski	Monroe TWP	146,390,545	2,033,500	102,660	2,136,160	1.5%
66011	Pulaski	Winamac Corp (Monroe)	87,752,670	4,847,000	477,610	5,324,610	6.1%
66012	Pulaski	Rich Grove TWP	44,573,690	352,600	8,290	360,890	0.8%
66013	Pulaski	Salem TWP	62,503,930	3,671,900	103,110	3,775,010	6.0%
66014	Pulaski	Francesville Corp (Salem)	29,841,920	1,274,000	53,040	1,327,040	4.4%
66015	Pulaski	Tippecanoe TWP	48,743,300	491,600	17,010	508,610	1.0%
66016	Pulaski	Monterey Corp (Tippecanoe)	6,703,820	580,050	42,380	622,430	9.3%
66017	Pulaski	Van Buren TWP	55,528,605	334,100	6,100	340,200	0.6%
66018	Pulaski	White Post TWP	44,215,725	14,200	0	14,200	0.0%
66019	Pulaski	Medaryville Corp (White Post)	17,867,670	986,900	39,860	1,026,760	5.7%
67001	Putnam	CLINTON TWP	72,733,295	2,932,600	0	2,932,600	4.0%
67002	Putnam	CLOVERDALE TWP	113,403,680	15,590,890	11,370	15,602,260	13.8%

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67003	Putnam	CLOVERDALE TOWN-CLOVERDALE TOW	106,290,240	12,114,900	0	12,114,900	11.4%
67004	Putnam	FLOYD TWP	232,440,480	1,274,800	0	1,274,800	0.5%
67005	Putnam	FRANKLIN TWP	74,356,170	16,903,000	0	16,903,000	22.7%
67006	Putnam	ROACHDALE TOWN	36,840,380	3,618,800	0	3,618,800	9.8%
67007	Putnam	GREENCASTLE TWP	237,979,770	20,473,600	56,680	20,530,280	8.6%
67008	Putnam	GREENCASTLE CITY	664,931,970	135,205,800	11,896,860	147,102,660	22.1%
67009	Putnam	JACKSON TWP	51,842,870	1,008,544	0	1,008,544	1.9%
67010	Putnam	JEFFERSON TWP	76,930,210	2,836,600	19,870	2,856,470	3.7%
67011	Putnam	MADISON TWP	58,967,240	590,900	4,310	595,210	1.0%
67012	Putnam	MARION TWP	86,412,060	871,700	0	871,700	1.0%
67013	Putnam	MONROE TWP	63,489,710	496,400	0	496,400	0.8%
67014	Putnam	BAINBRIDGE TOWN	26,478,780	3,906,000	0	3,906,000	14.8%
67015	Putnam	RUSSELL TWP	39,299,850	882,700	0	882,700	2.2%
67016	Putnam	RUSSELLVILLE TOWN	11,789,210	753,500	0	753,500	6.4%
67017	Putnam	WARREN TWP	112,983,140	38,872,300	0	38,872,300	34.4%
67018	Putnam	CLOVERDALE TOWN-WARREN TWP	7,870,960	1,001,920	0	1,001,920	12.7%
67019	Putnam	WASHINGTON TWP	118,978,670	4,044,700	19,240	4,063,940	3.4%
67020	Putnam	FILLMORE TOWN	21,219,250	1,094,800	0	1,094,800	5.2%
68001	Randolph	FRANKLIN TWP	31,122,670	621,300	0	621,300	2.0%
68002	Randolph	RIDGEVILLE TOWN	20,418,420	1,193,500	9,570	1,203,070	5.9%
68003	Randolph	GREEN TWP	50,012,070	2,613,800	0	2,613,800	5.2%
68004	Randolph	ALBANY TOWN	4,322,210	0	0	0	0.0%
68005	Randolph	GREENSFORK TWP	71,603,930	1,010,800	28,920	1,039,720	1.5%
68006	Randolph	JACKSON TWP	41,252,210	1,422,400	0	1,422,400	3.4%
68007	Randolph	MONROE TWP	72,069,990	14,759,500	0	14,759,500	20.5%
68008	Randolph	FARMLAND TOWN	41,612,770	3,027,600	72,250	3,099,850	7.4%
68009	Randolph	PARKER CITY TOWN	40,993,010	2,164,400	117,350	2,281,750	5.6%
68010	Randolph	STONEY CREEK TWP	50,403,950	908,000	21,140	929,140	1.8%
68011	Randolph	UNION TWP	128,157,570	8,244,100	25,600	8,269,700	6.5%
68012	Randolph	LOSANTVILLE TOWN	6,141,440	723,500	2,540	726,040	11.8%
68013	Randolph	MODOC TOWN	4,791,260	324,100	0	324,100	6.8%
68014	Randolph	WARD TWP	52,620,090	2,161,000	7,080	2,168,080	4.1%
68015	Randolph	SARATOGA TOWN	9,423,680	865,200	30,460	895,660	9.5%
68016	Randolph	WASHINGTON TWP	87,541,950	1,273,600	24,600	1,298,200	1.5%
68017	Randolph	LYNN TOWN	51,279,410	13,529,800	214,250	13,744,050	26.8%
68018	Randolph	WAYNE TWP	94,956,030	5,088,300	12,460	5,100,760	5.4%
68019	Randolph	UNION CITY	114,738,680	14,951,700	231,610	15,183,310	13.2%

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68020	Randolph	WHITE RIVER TWP	138,190,627	2,829,800	24,120	2,853,920	2.1%
68021	Randolph	WINCHESTER CITY	275,587,180	64,403,400	4,188,640	68,592,040	24.9%
69001	Ripley	ADAMS TWP-SUNMAN DEARBORN	104,611,120	1,527,490	39,150	1,566,640	1.5%
69002	Ripley	ADAMS TWP-BATESVILLE SCHO	71,316,380	489,180	59,840	549,020	0.8%
69003	Ripley	BATESVILLE CITY-ADAMS TWP	105,409,410	1,229,300	0	1,229,300	1.2%
69004	Ripley	SUNMAN TOWN	52,194,540	1,349,300	0	1,349,300	2.6%
69005	Ripley	BROWN TWP	70,207,160	3,420,660	0	3,420,660	4.9%
69006	Ripley	CENTER TWP	52,135,190	657,680	0	657,680	1.3%
69007	Ripley	OSGOOD TOWN	50,573,490	3,733,180	35,220	3,768,400	7.5%
69008	Ripley	DELAWARE TWP	64,002,880	955,000	0	955,000	1.5%
69009	Ripley	FRANKLIN TWP	99,420,600	1,520,880	14,360	1,535,240	1.5%
69010	Ripley	MILAN TOWN-FRANKLIN TWP	43,458,960	2,833,620	22,630	2,856,250	6.6%
69011	Ripley	JACKSON TWP	47,627,700	33,900	0	33,900	0.1%
69012	Ripley	NAPOLEON TOWN	9,216,860	1,546,100	36,420	1,582,520	17.2%
69013	Ripley	JOHNSON TWP	86,514,700	2,661,000	0	2,661,000	3.1%
69014	Ripley	VERSAILLES TOWN	79,013,920	4,449,220	0	4,449,220	5.6%
69015	Ripley	LAUGHERY TWP-BATESVILLE S	66,443,800	343,310	0	343,310	0.5%
69016	Ripley	LAUGHERY TWP JAC CEN DEL	2,944,630	0	0	0	0.0%
69017	Ripley	BATESVILLE CITY-LAUGHERY SCHOO	234,127,240	13,631,770	211,600	13,843,370	5.9%
69018	Ripley	OTTER CREEK TWP	47,438,200	1,651,810	0	1,651,810	3.5%
69019	Ripley	HOLTON TOWN	9,786,390	419,490	0	419,490	4.3%
69020	Ripley	SHELBY TWP	41,916,150	467,500	7,430	474,930	1.1%
69021	Ripley	WASHINGTON TWP	78,084,510	76,060	0	76,060	0.1%
69022	Ripley	MILAN TOWN-WASHINGTON TWP	10,809,620	47,900	0	47,900	0.4%
70001	Rush	ANDERSON TWP	70,241,590	1,788,900	116,250	1,905,150	2.7%
70002	Rush	CENTER TWP	56,428,520	1,057,500	450,600	1,508,100	2.7%
70003	Rush	JACKSON TWP	32,670,970	75,600	22,800	98,400	0.3%
70004	Rush	NOBLE TWP	49,851,190	468,600	22,110	490,710	1.0%
70005	Rush	ORANGE TWP	54,912,860	729,500	15,000	744,500	1.4%
70006	Rush	POSEY TWP	65,303,140	1,363,700	68,830	1,432,530	2.2%
70007	Rush	RICHLAND TWP	35,484,070	73,100	0	73,100	0.2%
70008	Rush	RIPLEY TWP	76,836,840	882,300	10,440	892,740	1.2%
70009	Rush	CARTHAGE	30,382,710	2,959,000	104,010	3,063,010	10.1%
70010	Rush	RUSHVILLE TWP	109,927,120	3,822,120	97,800	3,919,920	3.6%
70011	Rush	RUSHVILLE CITY	260,579,654	35,759,900	750,410	36,510,310	14.0%
70012	Rush	UNION TWP	52,392,480	1,292,900	32,510	1,325,410	2.5%
70013	Rush	GLENWOOD CITY	6,230,320	351,400	4,200	355,600	5.7%

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70014	Rush	WALKER TWP	49,806,710	1,031,800	14,000	1,045,800	2.1%
70015	Rush	WASHINGTON TWP	41,162,120	621,100	157,200	778,300	1.9%
70016	Rush	RUSHVILLE CITY-JACKSON	47,724,640	0	0	0	0.0%
71001	St. Joseph	CENTRE TWP	367,520,930	27,754,490	271,040	28,025,530	7.6%
71002	St. Joseph	SOUTH BEND-CENTRE	510,079,690	48,306,320	1,734,790	50,041,110	9.8%
71003	St. Joseph	CLAY TWP	1,590,876,890	208,396,554	26,845,440	235,241,994	14.8%
71004	St. Joseph	SOUTH BEND-CLAY	116,755,210	8,048,270	119,030	8,167,300	7.0%
71005	St. Joseph	MISHAWAKA-CLAY	504,393,337	10,950,280	3,807,950	14,758,230	2.9%
71006	St. Joseph	INDIAN VILLAGE (CLAY)	6,247,020	0	0	0	0.0%
71007	St. Joseph	ROSELAND (CLAY)	40,873,830	1,017,300	218,950	1,236,250	3.0%
71008	St. Joseph	GERMAN TWP	237,705,889	3,584,910	159,800	3,744,710	1.6%
71009	St. Joseph	SOUTH BEND-GERMAN	661,360,950	15,935,860	4,586,370	20,522,230	3.1%
71010	St. Joseph	GREENE TWP	194,064,859	2,669,200	111,885	2,781,085	1.4%
71011	St. Joseph	HARRIS TWP	1,360,762,500	17,623,890	637,770	18,261,660	1.3%
71014	St. Joseph	LINCOLN TWP	50,943,260	0	0	0	0.0%
71015	St. Joseph	WALKERTON (LINCOLN)	105,862,542	4,525,930	41,180	4,567,110	4.3%
71016	St. Joseph	MADISON TWP	123,197,070	4,241,240	43,500	4,284,740	3.5%
71017	St. Joseph	OLIVE TWP	241,898,330	13,921,360	1,388,940	15,310,300	6.3%
71018	St. Joseph	NEW CARLISLE (OLIVE)	178,540,280	2,750,970	14,520	2,765,490	1.5%
71022	St. Joseph	MISHAWAKA(PENN)-PHM SCHOOL	621,053,136	29,759,560	2,516,480	32,276,040	5.2%
71023	St. Joseph	MISHAWAKA-PENN	1,192,662,059	40,927,210	9,527,330	50,454,540	4.2%
71025	St. Joseph	PORTAGE TWP	306,976,150	105,380,050	40,092,670	145,472,720	47.4%
71026	St. Joseph	SOUTH BEND (PORTAGE)	3,224,800,772	289,807,059	50,360,030	340,167,089	10.5%
71027	St. Joseph	UNION TWP	163,647,325	4,599,730	20,250	4,619,980	2.8%
71028	St. Joseph	LAKEVILLE (UNION)	28,201,270	3,310,920	567,280	3,878,200	13.8%
71029	St. Joseph	WARREN TWP	412,735,251	6,969,970	422,340	7,392,310	1.8%
71030	St. Joseph	OSCEOLA (PENN)	77,619,070	1,710,480	79,190	1,789,670	2.3%
71031	St. Joseph	PENN TWP-PHM SCHOOL	1,158,376,781	32,047,780	5,054,531	37,102,311	3.2%
71032	St. Joseph	PENN-MISHAWAKA SCHOOL	13,545,160	206,300	0	206,300	1.5%
71033	St. Joseph	SOUTH BEND-PENN	82,576,760	9,790,220	524,720	10,314,940	12.5%
71034	St. Joseph	LIBERTY TWP	131,599,443	2,723,100	16,900	2,740,000	2.1%
71035	St. Joseph	NORTH LIBERTY (LIBERTY)	51,427,085	1,054,520	33,160	1,087,680	2.1%
71036	St. Joseph	MISHAWAKA-HARRIS	141,663,550	6,681,970	685,360	7,367,330	5.2%
71037	St. Joseph	SOUTH BEND (WARREN)	30,667,149	0	0	0	0.0%
71041	St. Joseph	S. BEND CENTRE ANNEX #3	14,004,700	0	0	0	0.0%
71042	St. Joseph	S. BEND PENN PHM ANNEX #1	599,200	0	0	0	0.0%
72001	Scott	FINLEY TWP	64,394,190	738,600	0	738,600	1.1%

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72002	Scott	JENNINGS TWP	132,050,430	865,900	0	865,900	0.7%
72003	Scott	AUSTIN TOWN	118,156,090	5,145,500	0	5,145,500	4.4%
72004	Scott	JOHNSON TWP	86,421,070	1,488,000	0	1,488,000	1.7%
72005	Scott	LEXINGTON TWP	137,883,470	3,082,400	20,670	3,103,070	2.3%
72007	Scott	VIENNA TWP	143,441,110	2,039,500	0	2,039,500	1.4%
72008	Scott	SCOTTSBURG CITY	347,857,480	18,256,500	10,940	18,267,440	5.3%
73001	Shelby	ADDISON TWP	139,251,350	5,757,200	100,350	5,857,550	4.2%
73002	Shelby	SHELBYVILLE CITY-ADDISON TWP	1,081,095,710	83,667,052	1,539,850	85,206,902	7.9%
73004	Shelby	BRANDYWINE TWP	115,869,810	3,182,500	0	3,182,500	2.7%
73005	Shelby	SHELBYVILLE CITY-BRANDYWINE TO	52,682,890	3,307,000	0	3,307,000	6.3%
73007	Shelby	HANOVER TWP	96,972,960	3,649,000	0	3,649,000	3.8%
73008	Shelby	MORRISTOWN TOWN	110,354,350	2,873,400	0	2,873,400	2.6%
73009	Shelby	HENDRICKS TWP	95,087,150	8,085,900	0	8,085,900	8.5%
73010	Shelby	JACKSON TWP	95,642,360	1,466,400	0	1,466,400	1.5%
73011	Shelby	LIBERTY TWP	97,990,110	8,386,800	0	8,386,800	8.6%
73012	Shelby	MARION TWP	90,294,600	529,700	0	529,700	0.6%
73013	Shelby	MORAL TWP	264,495,150	15,753,100	34,630	15,787,730	6.0%
73014	Shelby	NOBLE TWP	71,324,990	749,900	0	749,900	1.1%
73015	Shelby	ST. PAUL TOWN-DECATUR CO. SCHO	5,382,960	0	0	0	0.0%
73016	Shelby	SHELBY TWP-EAST	38,659,080	1,287,500	0	1,287,500	3.3%
73017	Shelby	SHELBY TWP-WEST	55,871,540	428,200	0	428,200	0.8%
73018	Shelby	SUGAR CREEK TWP	73,148,870	358,400	0	358,400	0.5%
73019	Shelby	UNION TWP	65,427,170	1,259,800	0	1,259,800	1.9%
73020	Shelby	VAN BUREN TWP	95,003,220	1,459,300	0	1,459,300	1.5%
73021	Shelby	WASHINGTON TWP	73,002,200	1,568,700	0	1,568,700	2.1%
73022	Shelby	ST. PAUL TOWN-SHELBY EASTERN S	3,004,540	100	0	100	0.0%
73023	Shelby	SHELBYVILLE SHELBY WEST	6,725,740	0	0	0	0.0%
73024	Shelby	SHELBYVILLE CITY-MARION TWP	21,874,040	25,000	0	25,000	0.1%
73025	Shelby	EDINBURG TOWN-JACKSON TWP	8,385,300	1,972,600	0	1,972,600	23.5%
73026	Shelby	SHELBYVILLE SHELBY EAST	23,000	0	0	0	0.0%
74001	Spencer	CARTER TWP	91,955,940	12,429,800	108,700	12,538,500	13.6%
74002	Spencer	DALE TOWN	84,703,490	8,865,900	46,040	8,911,940	10.5%
74003	Spencer	SANTA CLAUS TOWN-CARTER TWP	40,200,840	3,697,400	39,200	3,736,600	9.3%
74004	Spencer	CLAY TWP	40,114,980	5,255,600	2,730	5,258,330	13.1%
74005	Spencer	SANTA CLAUS TOWN-CLAY TWP	154,729,510	2,402,900	2,850	2,405,750	1.6%
74006	Spencer	GRASS TWP	354,827,560	4,447,000	10,640	4,457,640	1.3%
74007	Spencer	CHRISNEY TOWN	16,106,000	3,460,500	12,740	3,473,240	21.6%

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74008	Spencer	HAMMOND TWP-NORTH	30,683,790	718,500	0	718,500	2.3%
74009	Spencer	HAMMOND TWP-SOUTH	19,905,300	149,400	0	149,400	0.8%
74010	Spencer	GRANDVIEW TOWN	23,317,580	1,026,900	150	1,027,050	4.4%
74011	Spencer	HARRISON TWP	142,390,680	37,070,300	7,834,050	44,904,350	31.5%
74012	Spencer	SANTA CLAUS TOWN-HARRISON TOWN	569,340	12,200	0	12,200	2.1%
74013	Spencer	HUFF TWP	75,644,100	1,765,200	14,740	1,779,940	2.4%
74014	Spencer	JACKSON TWP	30,731,420	54,700	13,000	67,700	0.2%
74015	Spencer	GENTRYVILLE TOWN	6,675,750	530,900	0	530,900	8.0%
74016	Spencer	LUCE TWP	116,261,875	3,700,600	74,300	3,774,900	3.2%
74017	Spencer	OHIO TWP	929,638,650	16,393,700	28,510	16,422,210	1.8%
74018	Spencer	ROCKPORT CITY	67,826,840	9,520,500	577,710	10,098,210	14.9%
75001	Starke	CALIFORNIA TWP-NJSP SCH	15,283,390	637,700	2,790	640,490	4.2%
75002	Starke	CALIFORNIA TWP-KNOX SCH	142,442,470	3,078,700	44,430	3,123,130	2.2%
75003	Starke	CENTER TWP	121,649,570	6,007,900	1,800	6,009,700	4.9%
75004	Starke	KNOX CITY (CENTER)	187,004,220	42,250,400	239,690	42,490,090	22.7%
75007	Starke	JACKSON TWP	29,429,090	3,493,900	0	3,493,900	11.9%
75008	Starke	NORTH BEND TWP	104,811,300	2,066,200	0	2,066,200	2.0%
75009	Starke	OREGON TWP	176,716,250	14,587,000	0	14,587,000	8.3%
75011	Starke	RAILROAD TWP	72,454,230	5,583,700	17,240	5,600,940	7.7%
75012	Starke	WASHINGTON TWP	110,319,170	2,024,900	5,090	2,029,990	1.8%
75013	Starke	WAYNE TWP	121,538,480	12,172,600	0	12,172,600	10.0%
75014	Starke	NORTH JUDSON TOWN (WAYNE)	65,050,450	4,940,500	121,610	5,062,110	7.8%
75015	Starke	DAVIS TWP	36,473,030	815,900	0	815,900	2.2%
75016	Starke	HAMLET TOWN-DAVIS TWP	18,408,590	1,904,600	63,050	1,967,650	10.7%
75017	Starke	HAMLET TOWN-OREGON TWP	5,632,420	24,900	0	24,900	0.4%
76001	Steuben	CLEAR LAKE TWP	34,633,330	431,040	0	431,040	1.2%
76002	Steuben	CLEAR LAKE TOWN	197,527,420	602,230	17,620	619,850	0.3%
76004	Steuben	FREMONT TOWN	181,701,200	3,041,970	36,750	3,078,720	1.7%
76005	Steuben	JACKSON TWP	132,522,270	1,257,000	142,940	1,399,940	1.1%
76006	Steuben	JAMESTOWN TWP	557,783,430	7,306,040	451,110	7,757,150	1.4%
76007	Steuben	MILLGROVE TWP	126,877,230	339,000	0	339,000	0.3%
76008	Steuben	ORLAND TOWN	25,726,010	1,473,200	0	1,473,200	5.7%
76009	Steuben	OTSEGO TWP	98,959,910	372,900	0	372,900	0.4%
76010	Steuben	HAMILTON TOWN	181,779,572	1,335,160	10,480	1,345,640	0.7%
76011	Steuben	PLEASANT TWP	566,637,340	15,583,400	227,670	15,811,070	2.8%
76012	Steuben	ANGOLA CITY	555,360,310	44,902,250	4,669,040	49,571,290	8.9%
76013	Steuben	RICHLAND TWP	24,230,780	140,700	0	140,700	0.6%

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76014	Steuben	SALEM TWP	123,840,380	1,862,100	25,850	1,887,950	1.5%
76015	Steuben	HUDSON TOWN-SALEM TWP	22,542,690	267,500	8,730	276,230	1.2%
76016	Steuben	SCOTT TWP	64,689,270	381,630	0	381,630	0.6%
76017	Steuben	STEUBEN TWP	130,944,580	3,881,360	0	3,881,360	3.0%
76018	Steuben	ASHLEY TOWN	12,715,320	170,600	0	170,600	1.3%
76019	Steuben	HUDSON TOWN-STEUBEN TWP	6,043,920	2,900	0	2,900	0.0%
76021	Steuben	YORK TWP	37,351,050	254,800	600	255,400	0.7%
76022	Steuben	FREMONT TWP	47,260,460	857,900	0	857,900	1.8%
77001	Sullivan	CASS TWP	46,829,160	711,930	0	711,930	1.5%
77002	Sullivan	DUGGER TOWN	22,923,310	1,460,400	0	1,460,400	6.4%
77003	Sullivan	CURRY TWP	71,872,396	658,240	0	658,240	0.9%
77004	Sullivan	FARMERSBURG TOWN	35,266,660	1,361,700	0	1,361,700	3.9%
77005	Sullivan	SHELBURN TOWN	24,472,060	206,900	0	206,900	0.8%
77006	Sullivan	FAIRBANKS TWP	71,138,218	619,500	0	619,500	0.9%
77007	Sullivan	GILL TWP	298,904,885	48,770	600	49,370	0.0%
77008	Sullivan	MEROM TOWN	5,223,870	8,300	3,570	11,870	0.2%
77009	Sullivan	HADDON TWP	85,033,225	317,000	2,070	319,070	0.4%
77010	Sullivan	CARLISLE TOWN	16,847,850	86,000	0	86,000	0.5%
77011	Sullivan	HAMILTON TWP	169,191,845	1,350,240	0	1,350,240	0.8%
77012	Sullivan	SULLIVAN CITY	128,654,620	3,257,570	238,050	3,495,620	2.7%
77013	Sullivan	JACKSON TWP	51,404,095	141,430	0	141,430	0.3%
77014	Sullivan	HYMERA TOWN	16,131,385	1,310,300	0	1,310,300	8.1%
77015	Sullivan	JEFFERSON TWP	29,955,840	1,655,320	0	1,655,320	5.5%
77016	Sullivan	TURMAN TWP	61,385,910	2,178,100	0	2,178,100	3.5%
78001	Switzerland	COTTON TWP	65,607,860	3,711,000	0	3,711,000	5.7%
78002	Switzerland	CRAIG TWP	36,713,420	814,700	0	814,700	2.2%
78003	Switzerland	JEFFERSON TWP	53,361,190	1,115,700	6,240	1,121,940	2.1%
78004	Switzerland	VEVAY TOWN	73,334,226	16,760,500	70,550	16,831,050	23.0%
78005	Switzerland	PLEASANT TWP	57,607,890	1,321,300	0	1,321,300	2.3%
78006	Switzerland	POSEY TWP	59,304,260	657,500	0	657,500	1.1%
78007	Switzerland	PATRIOT TOWN	5,834,250	370,900	0	370,900	6.4%
78008	Switzerland	YORK TWP	150,601,450	722,500	0	722,500	0.5%
79001	Tippecanoe	FAIRFIELD TWP-LSC-B	184,094,900	2,296,200	17,430	2,313,630	1.3%
79002	Tippecanoe	FAIRFIELD TWP-TSC	28,548,350	23,000	0	23,000	0.1%
79003	Tippecanoe	FAIRFIELD TWP-TSC-B	198,109,700	11,095,300	141,400	11,236,700	5.7%
79004	Tippecanoe	LAFAYETTE-FAIRFIELD TWP-LSC-B	2,885,862,640	190,664,570	38,680,550	229,345,120	7.9%
79005	Tippecanoe	LAFAYETTE-FAIRFIELD TWP-TSC-B	464,990,000	54,708,700	271,440	54,980,140	11.8%

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79006	Tippecanoe	JACKSON TWP-TSC	57,633,840	580,300	0	580,300	1.0%
79007	Tippecanoe	LAURAMIE TWP	130,858,140	947,400	0	947,400	0.7%
79008	Tippecanoe	CLARKS HILL TOWN	20,630,960	723,500	11,390	734,890	3.6%
79009	Tippecanoe	PERRY TWP-TSC	334,261,130	13,432,300	663,300	14,095,600	4.2%
79010	Tippecanoe	PERRY TWP-TSC-B	92,362,680	25,300	0	25,300	0.0%
79011	Tippecanoe	RANDOLPH TWP-TSC	69,522,980	2,892,030	1,481,380	4,373,410	6.3%
79012	Tippecanoe	SHEFFIELD TWP-TSC	152,635,050	1,547,100	247,520	1,794,620	1.2%
79013	Tippecanoe	DAYTON TOWN-TSC	69,272,300	4,708,100	89,800	4,797,900	6.9%
79014	Tippecanoe	SHELBY TWP-BSC	133,734,920	3,554,700	1,890	3,556,590	2.7%
79015	Tippecanoe	SHELBY TWP-TSC	31,891,970	31,800	0	31,800	0.1%
79016	Tippecanoe	OTTERBEIN TOWN-BSC	16,758,460	0	0	0	0.0%
79017	Tippecanoe	TIPPECANOE TWP-TSC	264,649,480	8,209,160	95,530	8,304,690	3.1%
79018	Tippecanoe	TIPPECANOE TWP-TSC-B	58,462,110	1,986,630	12,480	1,999,110	3.4%
79019	Tippecanoe	BATTLE GROUND TOWN-TSC	72,908,910	4,886,200	23,910	4,910,110	6.7%
79020	Tippecanoe	SHADELAND TOWN-TSC	80,015,890	659,660	4,060	663,720	0.8%
79021	Tippecanoe	SHADELAND-TSC-B	257,269,340	5,500	0	5,500	0.0%
79022	Tippecanoe	WABASH TWP-TSC	330,561,810	3,052,200	12,150	3,064,350	0.9%
79023	Tippecanoe	WABASH TWP-TSC-B	664,566,010	137,181,370	2,940,110	140,121,480	21.1%
79024	Tippecanoe	WABASH TWP-WLCS-B	7,723,000	0	0	0	0.0%
79025	Tippecanoe	WEST LAFAYETTE CITY-TSC-B	26,262,860	998,500	34,820	1,033,320	3.9%
79026	Tippecanoe	WEST LAFAYETTE CITY-WLSC-B	1,089,553,160	148,480,360	7,641,410	156,121,770	14.3%
79027	Tippecanoe	WASHINGTON TWP-TSC	143,487,920	719,500	14,260	733,760	0.5%
79028	Tippecanoe	WAYNE TWP	96,730,830	375,200	2,520	377,720	0.4%
79030	Tippecanoe	WEA TWP-TSC	206,391,690	3,230,800	61,340	3,292,140	1.6%
79031	Tippecanoe	WEA TWP-TSC-B	229,826,980	1,208,000	20,010	1,228,010	0.5%
79032	Tippecanoe	LAFAYETTE CITY-WEA TWP-LS	413,883,980	5,458,760	48,230	5,506,990	1.3%
79033	Tippecanoe	LAFAYETTE CITY-WEA TWP-TS	599,252,760	11,458,500	419,360	11,877,860	2.0%
79034	Tippecanoe	WEST LAFAYETTE CITY-TSC-B-C	182,135,450	26,906,920	1,532,910	28,439,830	15.6%
79035	Tippecanoe	WEST LAFAYETTE-WLSC-B-C	221,664,060	11,944,080	371,950	12,316,030	5.6%
79036	Tippecanoe	LAFAYETTE SHEFFIELD TSCB	288,996,840	0	0	0	0.0%
79037	Tippecanoe	LAF WEA TSC-B ANNEX	29,508,040	514,700	0	514,700	1.7%
80001	Tipton	CICERO TWP	254,947,640	6,484,500	155,210	6,639,710	2.6%
80002	Tipton	TIPTON CITY	239,674,990	20,540,785	399,570	20,940,355	8.7%
80003	Tipton	JEFFERSON TWP	83,307,460	1,154,800	21,100	1,175,900	1.4%
80004	Tipton	KEMPTON TOWN	11,264,900	772,800	79,530	852,330	7.6%
80005	Tipton	LIBERTY TWP	118,789,240	3,162,300	112,080	3,274,380	2.8%
80006	Tipton	SHARPSVILLE TOWN	20,561,390	633,870	11,300	645,170	3.1%

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80007	Tipton	MADISON TWP	99,840,900	520,300	15,500	535,800	0.5%
80008	Tipton	ELWOOD CITY	992,200	0	0	0	0.0%
80009	Tipton	PRAIRIE TWP	94,650,000	904,500	14,980	919,480	1.0%
80010	Tipton	WILDCAT TWP	57,302,830	236,900	13,350	250,250	0.4%
80011	Tipton	WINDFALL TOWN	23,638,570	1,703,200	47,830	1,751,030	7.4%
81001	Union	BROWNSVILLE TWP	39,096,890	266,000	0	266,000	0.7%
81002	Union	CENTER TWP	69,841,220	358,900	75,960	434,860	0.6%
81003	Union	LIBERTY TOWN	69,525,490	5,842,600	140,900	5,983,500	8.6%
81004	Union	HARMONY TWP	46,843,080	210,700	0	210,700	0.4%
81005	Union	HARRISON TWP	40,975,450	244,100	0	244,100	0.6%
81006	Union	LIBERTY TWP	51,177,340	637,800	0	637,800	1.2%
81007	Union	UNION TWP	55,382,840	336,200	0	336,200	0.6%
81008	Union	WEST COLLEGE CORNER TOWN	16,777,840	936,900	0	936,900	5.6%
82017	Vanderburgh	ARMSTRONG TWP	91,699,980	531,700	191,470	723,170	0.8%
82018	Vanderburgh	DARMSTADT TOWN-ARMSTRONG TWP	3,115,450	0	0	0	0.0%
82019	Vanderburgh	CENTER TWP	1,438,542,070	39,951,880	1,458,620	41,410,500	2.9%
82020	Vanderburgh	EVANSVILLE CITY-CENTER TWP	956,480,890	75,407,370	1,275,220	76,682,590	8.0%
82021	Vanderburgh	DARMSTADT TOWN CENTER TWP	3,110,900	0	0	0	0.0%
82022	Vanderburgh	GERMAN TWP	428,783,250	20,721,390	1,347,890	22,069,280	5.1%
82023	Vanderburgh	DARMSTADT TOWN-GERMAN TWP	1,011,880	0	0	0	0.0%
82024	Vanderburgh	PERRY TWP	789,918,160	149,044,080	1,050,780	150,094,860	19.0%
82025	Vanderburgh	EVANSVILLE CITY-PERRY TWP	397,118,620	12,945,700	501,540	13,447,240	3.4%
82026	Vanderburgh	KNIGHT TWP	686,930,390	22,843,600	1,720,760	24,564,360	3.6%
82027	Vanderburgh	EVANSVILLE CITY-KNIGHT TWP	3,036,905,950	185,613,380	92,314,670	277,928,050	9.2%
82028	Vanderburgh	PIGEON TWP	20,880,740	0	0	0	0.0%
82029	Vanderburgh	EVANSVILLE CITY-PIGEON TWP	1,970,517,637	183,086,740	56,157,180	239,243,920	12.1%
82030	Vanderburgh	SCOTT TWP	622,671,700	13,866,390	445,910	14,312,300	2.3%
82031	Vanderburgh	DARMSTADT TOWN-SCOTT TWP	92,787,180	3,743,400	87,200	3,830,600	4.1%
82032	Vanderburgh	UNION TWP	21,332,330	123,900	0	123,900	0.6%
83001	Vermillion	CLINTON TWP	129,785,190	1,792,890	366,300	2,159,190	1.7%
83002	Vermillion	CLINTON CIVIL CITY	152,400,060	17,332,820	1,363,820	18,696,640	12.3%
83003	Vermillion	FAIRVIEW PARK CIVIL TOWN	45,624,950	857,380	21,820	879,200	1.9%
83004	Vermillion	UNIVERSAL CIVIL TOWN	7,291,430	74,410	5,330	79,740	1.1%
83005	Vermillion	EUGENE TWP	365,422,260	885,870	0	885,870	0.2%
83006	Vermillion	CAYUGA CIVIL TOWN	30,360,470	2,301,470	11,630	2,313,100	7.6%
83007	Vermillion	HELT TWP	271,985,570	876,690	0	876,690	0.3%
83008	Vermillion	DANA CIVIL TOWN	16,755,800	756,710	0	756,710	4.5%

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83009	Vermillion	HIGHLAND TWP	67,337,280	424,950	0	424,950	0.6%
83010	Vermillion	PERRYSVILLE CIVIL TOWN	10,473,720	391,670	0	391,670	3.7%
83011	Vermillion	VERMILLION TWP	71,406,280	378,740	0	378,740	0.5%
83012	Vermillion	NEWPORT CIVIL TOWN	11,372,720	491,940	0	491,940	4.3%
84001	Vigo	FAYETTE TWP	35,818,000	504,300	114,740	619,040	1.7%
84002	Vigo	TERRE HAUTE CITY-HARRISON TOWN	2,386,935,950	487,647,400	26,760,650	514,408,050	21.6%
84003	Vigo	HONEY CREEK TWP	184,153,630	749,700	23,680	773,380	0.4%
84004	Vigo	HONEY CREEK TWP-SANIT	652,499,340	47,781,440	1,680,390	49,461,830	7.6%
84005	Vigo	TERRE HAUTE CITY-HONEY CREEK T	303,165,680	67,663,100	779,560	68,442,660	22.6%
84006	Vigo	LINTON TWP	77,603,980	1,845,300	8,250	1,853,550	2.4%
84007	Vigo	LOST CREEK TWP	107,422,690	4,065,400	48,020	4,113,420	3.8%
84008	Vigo	LOST CREEK TWP-SANIT	116,810,620	30,051,200	348,060	30,399,260	26.0%
84009	Vigo	TERRE HAUTE CITY-LOST CREEK TO	342,216,210	95,882,100	54,190	95,936,290	28.0%
84010	Vigo	SEELYVILLE TOWN	36,699,680	5,169,900	46,550	5,216,450	14.2%
84011	Vigo	NEVINS TWP	95,792,250	1,981,600	21,910	2,003,510	2.1%
84012	Vigo	OTTER CREEK TWP	140,423,780	3,829,900	10,790	3,840,690	2.7%
84013	Vigo	OTTER CREEK TWP-SANIT	281,524,050	9,177,500	107,490	9,284,990	3.3%
84014	Vigo	TERRE HAUTE CITY-OTTER CREEK T	3,003,850	0	0	0	0.0%
84015	Vigo	PIERSON TWP	86,599,900	646,800	3,000	649,800	0.8%
84016	Vigo	PRAIRIE CREEK TWP	49,285,570	626,300	1,180	627,480	1.3%
84017	Vigo	PRAIRIETON TWP	53,072,740	3,087,700	2,440	3,090,140	5.8%
84018	Vigo	RILEY TWP	150,860,140	17,104,400	133,580	17,237,980	11.4%
84019	Vigo	RILEY TWP-SANIT	31,034,290	4,491,400	0	4,491,400	14.5%
84020	Vigo	RILEY TOWN	9,560,830	992,900	5,680	998,580	10.4%
84021	Vigo	SUGAR CREEK TWP	595,142,420	37,073,900	107,290	37,181,190	6.2%
84022	Vigo	WEST TERRE HAUTE TOWN	58,462,990	6,496,800	85,080	6,581,880	11.3%
84023	Vigo	TERRE HAUTE CITY -- RILEY TOWN	8,349,510	46,700	0	46,700	0.6%
84024	Vigo	LINTON TWP - SANIT	133,330,920	5,868,300	0	5,868,300	4.4%
84025	Vigo	FAYETTE NEW GOSHEN FIRE	232,388,130	1,642,600	8,920	1,651,520	0.7%
85001	Wabash	CHESTER TWP	133,409,050	2,343,800	0	2,343,800	1.8%
85002	Wabash	NORTH MANCHESTER TOWN	270,227,650	66,702,800	0	66,702,800	24.7%
85003	Wabash	LAGRO TWP	153,599,550	3,428,000	0	3,428,000	2.2%
85004	Wabash	LAGRO TOWN	11,863,110	1,238,300	0	1,238,300	10.4%
85005	Wabash	LIBERTY TWP	87,021,250	1,143,700	0	1,143,700	1.3%
85006	Wabash	LAFONTAINE TOWN	27,129,120	2,263,000	0	2,263,000	8.3%
85007	Wabash	NOBLE TWP	233,454,290	17,164,400	0	17,164,400	7.4%
85008	Wabash	WABASH CITY-WABASH CNTY SCHO	163,881,300	11,124,400	0	11,124,400	6.8%

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2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
85009	Wabash	WABASH CITY-WABASH CITY SCHOOL	411,016,470	32,233,670	0	32,233,670	7.8%
85010	Wabash	PAW PAW TWP	81,742,320	1,456,300	0	1,456,300	1.8%
85011	Wabash	ROANN TOWN	12,556,070	1,546,200	0	1,546,200	12.3%
85012	Wabash	PLEASANT TWP	135,862,430	5,992,000	0	5,992,000	4.4%
85013	Wabash	WALTZ TWP	79,316,100	0	0	0	0.0%
86001	Warren	ADAMS TWP	32,794,900	152,920	0	152,920	0.5%
86002	Warren	PINE VILLAGE (ADAMS)	7,100,110	323,830	3,900	327,730	4.6%
86003	Warren	JORDAN TWP	38,166,875	166,370	1,050	167,420	0.4%
86004	Warren	KENT TWP	16,685,881	9,500	0	9,500	0.1%
86005	Warren	STATE LINE (KENT)	5,727,940	82,240	0	82,240	1.4%
86006	Warren	LIBERTY TWP	64,832,225	1,156,420	30,090	1,186,510	1.8%
86007	Warren	MEDINA TWP	36,361,990	181,190	0	181,190	0.5%
86008	Warren	MOUND TWP	36,930,870	229,360	30,230	259,590	0.7%
86009	Warren	PIKE TWP	29,737,160	1,891,710	0	1,891,710	6.4%
86010	Warren	WEST LEBANON (PIKE)	23,683,400	640,040	0	640,040	2.7%
86011	Warren	PINE TWP	36,226,000	563,860	0	563,860	1.6%
86012	Warren	PRAIRIE TWP	38,178,123	139,470	0	139,470	0.4%
86013	Warren	STEUBEN TWP	46,146,840	956,740	0	956,740	2.1%
86014	Warren	WARREN TWP	41,009,300	915,440	0	915,440	2.2%
86015	Warren	WASHINGTON TWP	31,397,550	162,560	0	162,560	0.5%
86016	Warren	WILLIAMSPORT	75,234,080	3,406,650	1,344,180	4,750,830	6.3%
87001	Warrick	ANDERSON TWP	698,878,600	2,351,000	0	2,351,000	0.3%
87002	Warrick	BOON TWP	395,623,210	9,774,420	1,106,360	10,880,780	2.8%
87003	Warrick	BOONVILLE CITY	238,994,650	18,824,050	2,278,880	21,102,930	8.8%
87005	Warrick	CHANDLER TOWN-BOON TWP	6,593,780	0	0	0	0.0%
87006	Warrick	CAMPBELL TWP	56,731,740	2,218,900	5,000	2,223,900	3.9%
87007	Warrick	GREER TWP	70,303,600	950,500	0	950,500	1.4%
87008	Warrick	ELBERFELD TOWN	25,262,150	532,200	300	532,500	2.1%
87009	Warrick	HART TWP	48,466,870	933,100	2,370	935,470	1.9%
87010	Warrick	LYNNVILLE TOWN	29,768,790	946,400	48,050	994,450	3.3%
87011	Warrick	LANE TWP	14,123,770	2,016,080	4,450	2,020,530	14.3%
87014	Warrick	NEWBURGH TOWN	193,310,370	3,770,200	123,020	3,893,220	2.0%
87015	Warrick	OWEN TWP	23,382,510	239,800	300	240,100	1.0%
87016	Warrick	PIGEON TWP	52,212,040	430,500	0	430,500	0.8%
87017	Warrick	SKELTON TWP	71,095,040	1,289,800	0	1,289,800	1.8%
87018	Warrick	TENNYSON TOWN	6,910,490	570,900	0	570,900	8.3%
87019	Warrick	OHIO TWP	1,745,268,780	47,896,320	1,299,760	49,196,080	2.8%

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2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
87020	Warrick	CHANDLER TOWN-OHIO TWP	118,412,370	3,661,300	51,900	3,713,200	3.1%
88001	Washington	BROWN TWP	29,437,460	175,200	0	175,200	0.6%
88002	Washington	CAMPBELLSBURG TOWN	19,020,770	911,400	0	911,400	4.8%
88003	Washington	SALTILLO TOWN	2,653,820	50,500	0	50,500	1.9%
88004	Washington	FRANKLIN TWP	68,567,100	703,700	0	703,700	1.0%
88005	Washington	GIBSON TWP	48,048,360	2,104,500	0	2,104,500	4.4%
88006	Washington	LITTLE YORK TOWN	6,034,300	429,200	0	429,200	7.1%
88007	Washington	HOWARD TWP	50,303,690	327,800	0	327,800	0.7%
88008	Washington	JACKSON TWP	73,448,140	556,900	0	556,900	0.8%
88009	Washington	JEFFERSON TWP	33,008,450	1,138,300	0	1,138,300	3.4%
88010	Washington	MADISON TWP	22,580,820	152,700	31,500	184,200	0.8%
88011	Washington	LIVONIA TOWN	3,933,270	308,200	50,000	358,200	9.1%
88012	Washington	MONROE TWP	26,366,440	2,627,250	0	2,627,250	10.0%
88013	Washington	PIERCE TWP	68,427,100	672,600	0	672,600	1.0%
88014	Washington	NEW PEKIN TOWN-PIERCE TWP	23,810,650	1,738,300	0	1,738,300	7.3%
88015	Washington	POLK TWP	75,395,540	1,073,200	0	1,073,200	1.4%
88016	Washington	NEW PEKIN TOWN-POLK TWP	9,868,750	35,600	0	35,600	0.4%
88017	Washington	POSEY TWP	53,785,560	991,200	0	991,200	1.8%
88018	Washington	FREDERICKSBURG TOWN	2,702,860	531,500	0	531,500	19.7%
88019	Washington	HARDINSBURG TOWN	6,514,850	598,400	0	598,400	9.2%
88020	Washington	VERNON TWP	38,516,990	1,963,200	0	1,963,200	5.1%
88021	Washington	WASHINGTON TWP	176,930,700	4,792,000	0	4,792,000	2.7%
88022	Washington	SALEM CITY	271,478,020	25,521,540	45,890	25,567,430	9.4%
89001	Wayne	ABINGTON TWP	44,072,500	319,600	9,200	328,800	0.7%
89002	Wayne	BOSTON TWP	56,833,020	2,867,170	12,720	2,879,890	5.1%
89003	Wayne	BOSTON TOWN	4,745,210	300,800	3,900	304,700	6.4%
89004	Wayne	CENTER TWP	149,734,350	5,225,200	41,700	5,266,900	3.5%
89005	Wayne	CENTER TWP - SANIT	105,289,830	3,308,650	90,810	3,399,460	3.2%
89006	Wayne	RICHMOND CITY -CENTER TWP	42,180,450	3,869,600	0	3,869,600	9.2%
89007	Wayne	CENTERVILLE TOWN	92,194,610	4,863,900	197,430	5,061,330	5.5%
89008	Wayne	CLAY TWP	41,428,090	515,000	11,070	526,070	1.3%
89009	Wayne	GREENS FORK TOWN	9,692,220	768,500	14,460	782,960	8.1%
89010	Wayne	DALTON TWP	30,022,940	258,700	1,660	260,360	0.9%
89011	Wayne	FRANKLIN TWP	69,784,720	112,500	1,170	113,670	0.2%
89012	Wayne	WHITEWATER TOWN	2,469,290	387,700	70	387,770	15.7%
89013	Wayne	GREENE TWP	60,783,200	1,464,200	20,480	1,484,680	2.4%
89014	Wayne	HARRISON TWP	24,841,800	513,000	1,460	514,460	2.1%

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2005 Payable 2006 Property Tax Exemptions

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				Real	Pers	Total	% GAV
89015	Wayne	JACKSON TWP	88,612,220	7,742,500	3,610	7,746,110	8.7%
89016	Wayne	CAMBRIDGE CITY TOWN	83,750,710	12,420,175	129,890	12,550,065	15.0%
89017	Wayne	DUBLIN TOWN	21,588,710	1,084,400	5,560	1,089,960	5.0%
89018	Wayne	EAST GERMANTOWN TOWN	7,450,360	120,000	2,810	122,810	1.6%
89019	Wayne	MOUNT AUBURN TOWN	4,607,170	252,700	9,180	261,880	5.7%
89020	Wayne	JEFFERSON TWP	89,655,810	2,922,360	63,680	2,986,040	3.3%
89021	Wayne	HAGERSTOWN TOWN	89,445,290	11,765,710	55,140	11,820,850	13.2%
89022	Wayne	NEW GARDEN TWP	70,501,340	9,090,262	134,270	9,224,532	13.1%
89023	Wayne	FOUNTAIN CITY TOWN	24,480,590	1,237,300	530	1,237,830	5.1%
89024	Wayne	PERRY TWP	34,415,860	271,800	0	271,800	0.8%
89025	Wayne	ECONOMY TOWN	4,665,310	218,800	0	218,800	4.7%
89026	Wayne	WASHINGTON TWP	60,499,430	1,171,200	10,750	1,181,950	2.0%
89027	Wayne	MILTON TOWN	13,444,390	741,900	810	742,710	5.5%
89028	Wayne	WAYNE TWP	189,137,710	19,580,400	300,110	19,880,510	10.5%
89029	Wayne	WAYNE TWP - SANIT	88,513,230	4,863,180	10,430	4,873,610	5.5%
89030	Wayne	RICHMOND CITY -WAYNE TWP	2,285,821,930	457,205,150	29,870,023	487,075,173	21.3%
89031	Wayne	SPRING GROVE TOWN	26,717,350	3,128,200	90,260	3,218,460	12.0%
89032	Wayne	WEBSTER TWP	58,035,360	1,655,700	71,250	1,726,950	3.0%
89033	Wayne	RICHMOND BOSTON TWP AIRPORT	4,723,900	4,713,800	0	4,713,800	99.8%
89034	Wayne	RICHMOND CITY-WEBSTER TWP	10,000	0	0	0	0.0%
90001	Wells	CHESTER TWP	188,471,720	16,039,200	42,000	16,081,200	8.5%
90002	Wells	PONETO TOWN-CHESTER TWP	433,780	0	0	0	0.0%
90003	Wells	HARRISON TWP	137,417,560	9,197,300	584,190	9,781,490	7.1%
90004	Wells	BLUFFTON CITY-HARRISON TWP	359,205,570	46,713,900	1,238,790	47,952,690	13.3%
90005	Wells	PONETO TOWN-HARRISON TWP	1,530,970	175,000	0	175,000	11.4%
90006	Wells	VERRA CRUZ TOWN	2,620,520	460,600	75,000	535,600	20.4%
90007	Wells	JACKSON TWP	54,438,080	444,800	300	445,100	0.8%
90008	Wells	JEFFERSON TWP	138,127,670	2,020,100	16,730	2,036,830	1.5%
90009	Wells	OSSIAN TOWN	173,845,480	6,000,400	57,130	6,057,530	3.5%
90010	Wells	LANCASTER TWP	176,453,250	21,069,200	465,730	21,534,930	12.2%
90011	Wells	BLUFFTON CITY-LANCASTER TWP-N	153,832,116	14,241,100	424,110	14,665,210	9.5%
90012	Wells	BLUFFTON CITY-LANCASTER TWP-BL	8,633,390	86,600	0	86,600	1.0%
90013	Wells	LIBERTY TWP	65,722,840	2,249,600	0	2,249,600	3.4%
90014	Wells	PONETO TOWN-LIBERTY TWP	3,743,420	85,800	0	85,800	2.3%
90015	Wells	NOTTINGHAM TWP	62,942,280	662,000	17,060	679,060	1.1%
90016	Wells	ROCKCREEK TWP	72,557,790	2,056,200	0	2,056,200	2.8%
90017	Wells	MARKLE TOWN-ROCKCREEK TWP	21,427,210	3,720,200	22,770	3,742,970	17.5%

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2005 Payable 2006 Property Tax Exemptions

Dist #	County	District	Gross AV	Exempt AV			
				Real	Pers	Total	% GAV
90018	Wells	UNIONDALE TOWN-ROCKCREEK TWP	6,368,890	537,300	12,810	550,110	8.6%
90019	Wells	UNION TWP	90,957,720	679,600	2,740	682,340	0.8%
90020	Wells	MARKLE TOWN-UNION TWP	4,116,850	0	0	0	0.0%
90021	Wells	UNIONDALE TOWN-UNION TWP	1,725,910	2,400	0	2,400	0.1%
90022	Wells	ZANESVILLE TOWN-UNION TWP	17,537,870	2,665,400	0	2,665,400	15.2%
90024	Wells	BLUFF-LAN/NW/ANNEX	11,328,400	9,806,300	0	9,806,300	86.6%
91001	White	BIG CREEK TWP	45,700,170	2,200	0	2,200	0.0%
91002	White	CHALMERS TOWN	19,380,710	1,056,800	5,990	1,062,790	5.5%
91003	White	CASS TWP-Pioneer Regional	23,871,990	433,350	9,000	442,350	1.9%
91004	White	CASS TWP-Twin Lakes Schoo	15,212,370	0	0	0	0.0%
91005	White	HONEY CREEK TWP-North Whi	68,164,560	389,900	0	389,900	0.6%
91006	White	HONEY CREEK TWP-Twin Lake	1,580,040	0	0	0	0.0%
91007	White	REYNOLDS TOWN	20,494,700	1,598,100	17,930	1,616,030	7.9%
91008	White	JACKSON TWP	19,596,610	0	0	0	0.0%
91009	White	BURNETTSVILLE TOWN	13,690,500	555,600	0	555,600	4.1%
91010	White	LIBERTY TWP-North White S	132,499,400	1,895,520	299,430	2,194,950	1.7%
91011	White	LIBERTY TWP-Twin Lakes Sc	59,593,750	393,800	0	393,800	0.7%
91012	White	LINCOLN TWP	37,277,670	1,053,100	0	1,053,100	2.8%
91013	White	MONON TWP	178,736,680	1,496,700	157,800	1,654,500	0.9%
91014	White	MONON TOWN	43,292,040	1,512,600	52,390	1,564,990	3.6%
91015	White	PRAIRIE TWP	139,403,420	1,246,120	3,230	1,249,350	0.9%
91016	White	BROOKSTON TOWN	66,756,210	1,710,400	0	1,710,400	2.6%
91017	White	PRINCETON TWP	78,832,950	111,600	0	111,600	0.1%
91018	White	WOLCOTT TOWN	44,610,960	2,600,300	42,570	2,642,870	5.9%
91019	White	ROUND GROVE TWP	48,641,230	0	0	0	0.0%
91020	White	UNION TWP	375,894,630	11,063,300	129,570	11,192,870	3.0%
91021	White	MONTICELLO CITY	369,053,780	28,112,625	332,690	28,445,315	7.7%
91022	White	WEST POINT TWP-Frontier S	15,399,310	0	0	0	0.0%
91023	White	WEST POINT TWP-Tri CNTY	65,150,081	538,300	0	538,300	0.8%
92001	Whitley	CLEVELAND TWP	104,345,750	1,715,100	34,290	1,749,390	1.7%
92002	Whitley	SOUTH WHITLEY TOWN	74,179,830	11,177,300	23,410	11,200,710	15.1%
92003	Whitley	COLUMBIA TWP	132,485,950	11,422,500	245,500	11,668,000	8.8%
92004	Whitley	COLUMBIA CITY	401,182,830	36,753,500	4,180,270	40,933,770	10.2%
92005	Whitley	ETNA TROY TWP	104,283,590	1,992,000	0	1,992,000	1.9%
92006	Whitley	JEFFERSON TWP	166,712,940	1,146,600	13,310	1,159,910	0.7%
92007	Whitley	RICHLAND TWP	89,651,910	9,804,500	53,830	9,858,330	11.0%
92008	Whitley	LARWILL TOWN	8,749,010	353,200	0	353,200	4.0%

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2005 Payable 2006 Property Tax Exemptions

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				Real	Pers	Total	% GAV
92009	Whitley	SMITH TWP	192,819,960	1,778,100	49,800	1,827,900	0.9%
92010	Whitley	CHURUBUSCO TOWN	72,704,530	10,967,700	68,930	11,036,630	15.2%
92011	Whitley	THORNCREEK TWP	263,357,760	9,862,800	122,250	9,985,050	3.8%
92012	Whitley	UNION TWP	406,742,250	6,736,800	22,660	6,759,460	1.7%
92013	Whitley	WASHINGTON TWP	80,844,630	2,970,200	0	2,970,200	3.7%
92014	Whitley	COLUMBIA CITY/UNION TWP	5,822,000	0	0	0	0.0%

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TAX INCREMENT FINANCING

Gary Malone CPA
Executive Partner
H. J. Umbaugh & Associates
Certified Public Accountants, LLP

August 13, 2007

1

What is TIF ?

- **Tax increment financing (or "TIF")** is a financing mechanism used to **capture** new property taxes attributable to **increases in assessed value from new development** within a limited designated area.
- New businesses in a TIF Area still pay property taxes on their new private investment. The incremental taxes are captured to repay bonds or to pay directly for projects. The other taxing units forgo some or all of the increase in assessed value during the term of the TIF Area.

2

Purpose of TIF

- TIF is used to **finance INFRASTRUCTURE** improvements or other **INCENTIVES** needed to induce the particular private development or to facilitate additional development in the area
  - Induce private investment that would not have occurred without the use of TIF, or
  - Encourage orderly growth within a specific area that would not have occurred without the use of TIF
  - Encourage job creation/retention

3

Purpose of TIF

- TIF provides a means for new property tax revenues that come from growth to pay for infrastructure costs related to growth.
- TIF reduces the burden on existing state and local taxpayers to pay for costs related to economic development.
- Local governments fund the majority of infrastructure and incentives needed to induce new private investment in our communities.

4

Recent Economic Development Announcements

- Getrag / Chrysler Transmissions (Tipton Co)
  - State Incentives - $ 11,650,000
  - Local Incentives - $ 20,000,000

5

What can TIF be used for?

- Any capital project that is in, serving or benefiting an economic development or redevelopment area
  - Utility improvements
  - Roads, R.O.W., Drainage, Rail
  - Land acquisition / development
  - Buildings / equipment

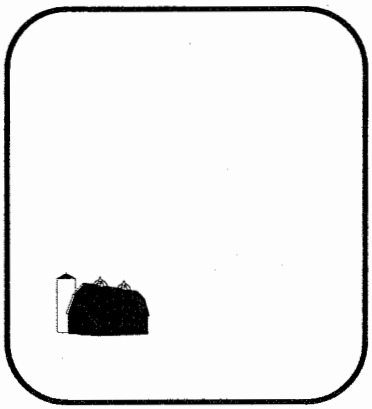
6

What assessment is captured as TIF?

- Can capture increases in real property and, at times, depreciable personal property assessed value (equipment) relating to manufacturers, research or logistics operations.
- Generally cannot capture increased assessed value resulting from residential property improvements.

7

Existing property assessed value is part of tax base for all overlapping taxing units



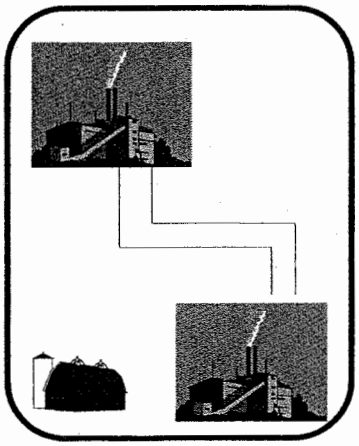
Tax Allocation Area – **Before** New Construction

Base NAV x Tax Rate = Taxes

- County
- School
- Library
- City

8

TIF only captures assessed value growth; existing property assessed value is not captured



Tax Allocation Area –
After New Construction

Incremental Assessed Value	x	Tax Rate	=	TIF Taxes	→	Redevelopment Commission Allocation Fund
Base Assessed Value	x	Tax Rate	=	Taxes	→	County → School → Library → City/Town

9

TIF does not take away funds from other taxing units

- Tax increment may only be used to encourage private investment that would not otherwise occur.
- Growth in property tax levies are limited by statute
  - Limits on the total dollars collected
    - General Funds, Debt Service Funds, etc.
  - Limits on the maximum rate
    - Capital Projects Funds ,etc.

10

TIF does not take away funds from other taxing units

- When TIF Areas capture increases in assessed value, the local taxing unit postpones a reduction in tax rates for funds with controlled levies and postpones an increase in tax revenues for funds with controlled rates.

11

TIF creates new tax revenues for other taxing units

- TIF often results in the creation of new jobs, providing new income, sales and other tax revenues for both state and local governments. The following tables lists a limited number of examples throughout Indiana.

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Location	Company	Investment (millions)	New Jobs Created
Decatur Co	Honda	$500	2,000
Gibson Co	Toyota	$1,200	4,400
Henry Co	TS Tech	$30.7	300
Jeffersonville	Med Venture	$6.3	360
Kosciusko Co	Louis Dreyfus	$120	70
Tipton Co	Getrag/ Chrysler	$455	1,400
Vigo Co	Pfizer	$174	450

13

TIF reduces property tax rates

- New assessed value that is not captured increases the tax base, which reduces property tax rates.
- In most cases, not all newly created assessed values are captured in TIF Areas and instead are passed through as assessed value of the underlying taxing units
- After needed improvements are funded, captured assessed values may be passed through to the underlying taxing units
- Tax increment areas created after 1995 are limited to 30 years, releasing all captured assessments

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Examples of TIF Areas Creating New Assessed Value for Taxing Units

- Indianapolis – released $ 513 million of assessed value from TIF areas after TIF bonds were repaid.
- West Lafayette – will release $ 20,500,000 of excess captured assessed value from its TIF Areas in 2008.
- Gibson County - $54 million of new assessed value from Toyota TIF Area is currently not captured. Remaining TIF bonds will be retired in ten years, at which time $ 592 million of captured assessed value could be released.

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What is tax abatement?

- A "phasing in" of property taxes
  - New buildings, new manufacturing or research equipment and residentially distressed areas
  - Phase in amounts are predetermined by statute and can be up to 10 years
  - Approved by City or County Council

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Real Property Tax Abatement Deductions Schedule

	1 YR.	2 YRS.	3 YRS.	4 YRS.	5 YRS.	6 YRS.	7 YRS.	8 YRS.	9 YRS.	10 YRS.
1ST YR.	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2ND YR		50	66	75	80	85	85	88	88	95
3RD YR			33	50	60	66	71	75	77	80
4TH YR				25	40	50	57	63	66	65
5TH YR					20	34	43	50	55	50
6TH YR						17	29	38	44	40
7TH YR							14	25	33	30
8TH YR								13	22	20
9TH YR									11	10
10TH YR										5

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Personal Property Tax Abatement Deductions Schedule

	1 YR.	2 YRS.	3 YRS.	4 YRS.	5 YRS.	6 YRS.	7 YRS.	8 YRS.	9 YRS.	10 YRS.
1ST YR.	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2ND YR		50	66	75	80	85	85	88	88	90
3RD YR			33	50	60	66	71	75	77	80
4TH YR				25	40	50	57	63	66	70
5TH YR					20	34	43	50	55	60
6TH YR						25	29	38	44	50
7TH YR							14	25	33	40
8TH YR								13	22	30
9TH YR									11	20
10TH YR										10

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Examples of where TIF and tax abatement have been used

- Indianapolis – Circle Center Mall / Lilly
- Evansville – Vectren headquarters
- Princeton / Gibson County – Toyota
- Rockport / Spencer County – AK Steel
- Greensburg / Decatur County - Honda
- Lafayette / Tippecanoe County – SIA
- Rushville / Rush County – INTAT
- Tell City / Perry County – Waupaca Foundry
- Kosciusko County – Louis Dreyfus
- Terre Haute / Vigo County – Pfizer / Certainteed / CSN Steel

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Examples of where TIF and tax abatement have been used

- LaPorte – Value City distribution center
- Jeffersonville – Med Venture
- Madison – Arvin Sango
- Tipton / Tipton County – Getrag/Chryler Transmission Project
- Whitley County – Steel Dynamics
- New Castle / Henry County – industrial park / TS Tech
- West Lafayette – Purdue Research Park
- Marion – Central Indiana Ethanol

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Exhibit I
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

COMMISSION ON STATE TAX AND FINANCING POLICY

Senator Kenley and distinguished members of the Commission. I'm Sheila Pullen the Center Township Assessor is Howard County, Kokomo. I am here to ask that you look at the credits that are being given businesses and how they affect our tax rates. In my township we are losing over 400 million in assessed value in abatements and inventory on just my three largest taxpayers. We are also losing over 300 million in property that is exempt from taxation. All this is a shift to the residential taxpayers.

My county is working on some income tax solutions however I feel that we need to look at credits and exemptions across the board. Maybe some of those exempt entities should be paying for services (Police and Fire). I also feel that the new law allowing abatements to be figured below the 30% floor are an unfair shift to the residential taxpayers.

I'm proud to say that the DLGF has once again looked at our trending and declared that what we did was correct according to their rules and regulations. Some of the Township Assessors are taking a hit because of the trending. I hope that you remember that the final step which is equalization was done by the County Assessors. I would agree that no assessor should be doing real estate if they are not a Level II assessor. I also realize that the way we do thing in my county is not always the norm. We work together to make sure that the job is done correctly. We are servants of the taxpayers. I have over half the real estate parcels in the county and over two thirds of the businesses. Assessors in the larger townships have as much responsibility as the County Assessor does.

I thank you for your time and trust that you will consider all the information provided.

A tax imbalance

THE ISSUE

Gov. Daniels' repeated claims that local government spending caused homeowners' double-digit property tax increases.

OUR VIEW

It's time the governor and state lawmakers acknowledge that new tax credits they gave businesses are mostly to blame.

This week, the Commission on State Tax and Financing Policy – a committee of state lawmakers investigating property tax reform – again will meet.

So far, wrote Mike Smith, Statehouse reporter for The Associated Press, the commission has heard such complaints as:

• New property assessment rules are too complicated and being interpreted differently by assessors.

• Too many assessors need training.

• The state Department of Local Government Finance hasn't been doing its job in overseeing the more than 2,400 taxing units across the state.

Howard County Assessor Jamie Shepherd and local Center Township Assessor Sheila Pullen say gargantuan tax breaks given Indiana businesses for personal property and inventory are mostly to blame for the spike in homeowners' tax bills here and across the state.

It's the same argument they made to state legislators and staff members of Gov. Mitch Daniels back in April. And Pullen has the data to back it up.

Last week, Pullen was reviewing the property assessments of Chrysler Corp., Delphi Corp. and Haynes International facilities within Center Township. She found tax breaks, approved by the Indiana General Assembly, slashed the combined assessed value of the three companies by $403 million this year alone.

Haynes, with a tax value of $59.8 million, had its value trimmed to just $5.7 million, after abatements and investment credits were applied and inventory was removed.

EDITORIAL BOARD

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This editorial reflects the opinion of the Kokomo Tribune's editorial board. Columns, cartoons and letters elsewhere on the Opinion page reflect the opinions of the respective author.

Howard County homeowners' taxes jumped 20 percent to 50 percent this year. In at least nine Hoosier counties, property taxes increased an average 35 percent, the state Office of Management and Budget told the AP last month.

Yet, the governor and others in his administration have pointed to city, county and school spending as the real culprit for the increase in property taxes.

That's just rhetoric.

Last year, Howard County's portion of property tax revenue went up 2.5 percent. Kokomo-Center Schools, 2.2 percent. The city of Kokomo's, 2.6 percent. Increases in local spending don't explain why local homeowners are seeing double-digit increases.

Property taxes are spiking because of the credits given businesses by state lawmakers. Those credits caused a statewide tax imbalance that shifted more of the tax load from businesses to homeowners. They resulted in public protests from Vanderburgh to Elkhart counties.

It's time the governor and the Commission on State Tax and Financing Policy acknowledge that fact so they can begin to do something about it.

DEDUCTION LISTING REPORT

Howard
2006 Pay 2007

Tax Set	Property Number	Property Type	Deeded Owner	Legal Description	Deduction Amt	Deduction OverRide
Deduction Type: Abatement						
002-CITY OF KOKOMO	34-92-00-365-720.000-002	Personal	Daimler Chrysler Corp	Business @ 1001 E Boulevard	203,326,470	No
007-HOWARD-KOKOMO	34-92-00-008-000.000-007	Personal	Daimler Chrysler Corp	BUSINESS @ 3661 N 50 E (CHRYSLER)	278,063,810	No
002-CITY OF KOKOMO	34-92-00-386-003.000-002	Personal	Delphi Automotive Systems LLC (FKA Del	Business @ 700 E Firmin St	76,409,170	No
002-CITY OF KOKOMO	34-92-00-629-000.000-002	Personal	Haynes International Inc	BUSINESS @ 1020 W Park Ave	2,286,190	No
Parcel Count SubTotal	4			Sub Total	560,085,640	
Total Parcel Count	4				Total Deduction Amt 560,085,640	

DEDUCTION LISTING REPORT

Howard
2005 Pay 2006

Tax Set	Property Number	Property Type	Deeded Owner	Legal Description	Deduction Amt	Deduction OverRide
Deduction Type: Abatement						
002-CITY OF KOKOMO		Personal	Daimler Chrysler Corp	Business @ 1001 E Boulevard	163,765,230	No
	34-92-00-365-720.000-002					
007-HOWARD-KOKOMO		Personal	Daimler Chrysler Corp	BUSINESS @ 3661 N 50 E (CHRYSLER)	245,844,620	No
	34-92-00-008-000.000-007					
002-CITY OF KOKOMO		Personal	Haynes International Inc	BUSINESS @ 1020 W Park Ave	55,880	No
	34-92-00-629-000.000-002					
Parcel Count SubTotal	3			Sub Total	409,665,730	
Total Parcel Count	3				Total Deduction Amt	
					409,665,730	

ASSESSOR'S CERTIFICATE OF DEDUCTION CLAIMED ON PERSONAL PROPERTY RETURNS: PPID and ERA

Col. A Taxing District	Col. B Assessed Value of Statewide Investment Deduction
CENTER TOWNSHIP 001	$153,200
TOTAL	**$153,200**

(Signature of Township Assessor or Trustee Assessor)

11-13-06
(Date)

ASSESSOR'S CERTIFICATE OF DEDUCTION CLAIMED ON PERSONAL PROPERTY RETURNS: PPID and ERA

Record Detail

CENTER TOWNSHIP 001

349200001800000001	Adams & Marshall Homes Inc	103	$2,540
349200008000000001	B & D Manufacturing	103	$24,970
349200041460000001	Insight Communications	103	$28,360
349200041750000001	Isley Plumbing Inc/William P Isley	103	$2,030
349200047900000001	Kingsway Sports & Fitness Academy Inc/Robert J Kinsey	103	$770
349200058250000001	MacAllister Rental LLC	103	$33,430
349200066000000001	Noland, William & Son Excavating	103	$490
349200070780000001	Pitney Bowes Inc	103	$250
349200103200000001	Vincent Concrete Contracting/Welby & LaDonna Vincent	103	$58,020
349200108610000001	Wunderlich, Bradley	103	$2,340
			$153,200
TOTAL			**$153,200**

ASSESSOR'S CERTIFICATE OF DEDUCTION CLAIMED ON PERSONAL PROPERTY RETURNS: PPID and ERA

Col. A Taxing District	Col. B Assessed Value of Statewide Investment Deduction
CENTER TOWNSHIP 001	$153,200
TOTAL	**$153,200**

(Signature of Township Assessor or Trustee Assessor)

(Date)

ASSESSOR'S CERTIFICATE OF INVENTORY DEDUCTION CLAIMED ON PERSONAL PROPERTY RETURNS

TO THE Howard COUNTY AUDITOR

FOR Center (Township), Howard (County) COUNTY, INDIANA

Col. A Taxing District	Col. B Assessed Value of Statewide Inventory Deduction claimed on Forms 102 or 103 per IC 6-1.1-12-42
CENTER TOWNSHIP 001	$11,046,330
TOTAL	**$11,046,330**

The assessed value information must be filed with each taxing unit to ensure the adjustments required by IC 6-1.1-18.5-9.9 to the school capital projects fund (IC 21-2-15-11); racial balance fund (IC 6-1.1-19-10); and cumulative funds (IC 6-1.1-18.5-9.8(a)) are estimated for advertisement and adoption purposes.

A copy of this certification should be provided to the County Assessor.

I hereby certify that this comprises the total amount of said deductions and exemptions for the taxing districts within the Township. The figures above include all personal property returns that were filed in the township.

gave to Auditor

(Signature of Township Assessor or Trustee Assessor)

11-13-06
(Date)

ASSESSOR'S CERTIFICATE OF INVENTORY DEDUCTION CLAIMED ON PERSONAL PROPERTY RETURNS

TO THE Howard COUNTY AUDITOR

FOR Center (Township), Howard (County) COUNTY, INDIANA

Col. A Taxing District	Col. B Assessed Value of Statewide Inventory Deduction claimed on Forms 102 or 103 per IC 6-1.1-12-42
CITY OF KOKOMO 002	$110,885,340
TOTAL	**$110,885,340**

The assessed value information must be filed with each taxing unit to ensure the adjustments required by IC 6-1.1-18.5-9.9 to the school capital projects fund (IC 21-2-15-11); racial balance fund (IC 6-1.1-19-10); and cumulative funds (IC 6-1.1-18.5-9.8(a)) are estimated for advertisement and adoption purposes.

A copy of this certification should be provided to the County Assessor.

I hereby certify that this comprises the total amount of said deductions and exemptions for the taxing districts within the Township. The figures above include all personal property returns that were filed in the township.

Close to [illegible]

11/13/06

(Signature of Township Assessor or Trustee Assessor) 11-13-06 (Date)

ASSESSOR'S CERTIFICATE OF DEDUCTION CLAIMED ON PERSONAL PROPERTY RETURNS: PPID and ERA

Col. A Taxing District	Col. B Assessed Value of Statewide Investment Deduction
CITY OF KOKOMO 002	$284,158,920
TOTAL	**$284,158,920**

11/13/06

Gave to Auditor

[signature]
(Signature of Township Assessor or Trustee Assessor)

11-13-06
(Date)

ASSESSOR'S CERTIFICATE OF DEDUCTION CLAIMED ON PERSONAL PROPERTY RETURNS: PPID and ERA

Record Detail

CITY OF KOKOMO 002

349200019690000002	Adams & Marshall Homes Inc	103	$1,120
349200021500000002	Adept Custom Molders Inc/Eikenberry & Associates, Inc	103	$10,020
349200022050000002	Advanced Interventional Pain Center	103	$42,920
349200022100000002	Advanced Nuclear Medicine LLC	103	$550
349200022370000002	Advanced Pain Management of Kokomo/Unity Healthcare LLC	103	$12,010
349200034000000002	Allied Tube & Conduit Corp	103	$10,380
349200053435000002	American Tool Rental LLC	103	$18,710
349200082614000002	B & E Binkeys Cab Service Inc	103	$900
349200094700000002	Bagley Construction Co Inc, Jim	103	$840
349200094800000002	Bahler & Downing Enterprises LLC	103	$50
349200107000000002	Bayliff Harrigan Cord & Maugans PC	103	$1,090
349200123500000002	Benchmark Mechanical Inc	103	$1,940
349200146900000002	Blackburn DDS, Bruce A	103	$1,990
349200087200000002	BMD Contractors Inc	103	$35,390
349200087300000002	BMJ Mold & Engineering Co Inc/Eikenberry & Assoc Inc	103	$57,520
349200168000000002	Borics Family Haircare #75508/Minnesota Regis Corp	103	$490
349200195251000002	Bryant Taylor Inc/BTI Electronics	103	$1,170
349200236100000002	Care Group LLC, The/TCG-Kokomo	103	$11,500
349200258500000002	Chase Equipment Leasing Inc	103	$284,530
349200267735000002	Chopick Agency, Jason	103	$980
349200270065000002	Christine DDS, Raymond L	103	$11,270
349200292500000002	Coan Engineering LLC	103	$1,900
349200317640000002	Community First Bank of Howard County	103	$20,650
349200317800000002	Community Internists & Associates PC	103	$690
349200322100000002	Consolidated Roofing Inc	103	$1,550
349200365720000002	Daimler Chrysler Corp All Abatement	103	$203,326,470
349200383000000002	Decleene Optometry Inc/Frank M DeCleene III OD	103	$37,370
349200386003000002	Delphi Automotive Systems LLC (FKA Delco Electronics Corp) All Abatement	103	$76,409,170
349200421080000002	E & B Paving Inc	103	$61,580
349200433365000002	Education Networks Of America	103	$430
349200440000000002	Electronic Support Service Inc	103	$4,290
349200442100000002	Elkin Attorney at Law, Matthew J	103	$1,860
349200462300000002	Eye Center Group LLC, The	103	$18,530
349200468950000002	Family Practice Dentistry PC/Donald Rogers DDS	103	$8,330
349200478000000002	Feightner Excavating Inc/Jack Feightner	103	$670
349200504100000002	Foresite Inc	103	$22,100
349200517000000002	Freedom Financial Group Inc/Kirk J Daniels	103	$760
349200540450000002	General Motors Corp/NAVO Vendor Tools	103	$15,750
349200540201000002	General Motors Corporation/NAVO Vendor Tools	103	$13,500
349200551300000002	Gerber Plumbing Fixtures LLC/Kokomo Sanitary Pottery	103	$5,850
349200578104000002	Grandmas House Child Care Center	103	$7,550
349200581000000002	Graves Sheet Metal Co Inc	103	$1,800

349200629000000002	Haynes International Inc	2,286,190	99,750	$2,385,940
349200630600000002	Hearing Center Inc		103	$1,600
349200666000000002	Holder Mattress Company Inc		103	$1,250
349200684500000002	Horoho Printing Co Inc		103	$17,020
349200686000000002	Hot Glass Studio Kokomo Opalescent Glass Co Inc		103	$290
349200721800000002	Indiana Heartland FCU		103	$2,450
349200722000000002	Indiana Pest Control Inc		103	$2,100
349200723100000002	Indiana Spine Group PC		103	$1,210
349200729461000002	Infotex Inc		103	$6,900
349200729730000002	Insight Communications		103	$335,260
349200714406000002	ISI Acquisition Corp		103	$85,580
349200749360000002	Jansen Tax Service & Jansen Asphalt Serv.		103	$540
349200751660000002	Jefferson Road Animal Hospital P C		103	$8,360
349200778600000002	Kaushal Jay MD INC		103	$310
349200776750000002	KI Productions/James Gregg		103	$2,210
349200796667000002	King & Scott LLP		103	$3,850
349200812000000002	Kokomo Animal Hospital Inc PC		103	$5,020
349200824205790002	Kokomo Downtown Association Inc (FKA Kokomo Main Street Assoc)		103	$660
349200825200000002	Kokomo Eye Care Associates/MEC PC		103	$470
349200825400000002	Kokomo Family Optometry/MEC PC		103	$32,740
349200845000000002	Kokomo Opalescent Glass Co Inc		103	$810
349200923000000002	Lorentson Mfg Co Inc		103	$44,760
349200951800000002	Mamaril DDS PC, Edward T		103	$4,970
349200968500000002	Markland Mall #1506/Simon Property Group LP		103	$9,790
349200930000000002	McCann LLC, Mark A		103	$3,630
349210003700000002	Medical Surgical Associates PC		103	$23,130
349200929540000002	MFLP Wiggy LLC Joint Venture		103	$7,030
349210013985000002	Midwest Pain Institute		103	$24,380
349210015900000002	Mier Products Inc		103	$28,670
349210026500000002	Mikes Sewer Service/Michael J Wyant		103	$310
349210028000000002	Miles & Finch Inc		103	$55,990
349210042577000002	Minuteman Title & Escrow Inc		103	$3,350
349210061000000002	Moon Fabricating Corporation		103	$47,600
349210062814000002	Moonlight Mold & Machine/Rusty L Ritchie		103	$117,150
349210078500000002	Murphy DDS Inc, Roger L		103	$41,940
349210101518000002	Neurology Indiana LLC		103	$8,620
349210110000000002	Noel & Noel Attorneys At Law/Joesph P Noel		103	$2,820
349210115500000002	North Central Indiana Linen Inc		103	$3,180
349210122000000002	Northeast Animal Clinic Inc		103	$650
49210142000000002	Orthopedic Surgeons of Kokomo LLC		103	$560
49210146700000002	Otolaryngology Associates LLC		103	$3,000
49210163600000002	Park 100 Foods Inc		103	$140,120
49210163900000002	Parry Law Office, Brant		103	$520
49210196000000002	Pitney Bowes Inc		103	$2,580
49210257000000002	Rayls Insurance Agency, Bill		103	$110
49210262400000002	Realtors Association of Central Indiana Inc		103	$2,570

349210270000000002	Regis Salon #1542/Minnesota Regis Corp	103	$800
349210272450000002	Replay Physical Therapy Pc	103	$1,530
349210242400000002	RLI of Kokomo Inc	103	$610
349210302250000002	Russell McIntyre Hilligoss & Welke	103	$1,650
349210311890000002	Salon Junoesque/Phillip M Johnson	103	$440
349210334895000002	Seele Chiropractic Center/Steven J Seele DC PC	103	$2,240
349210354000000002	Shin MD PC, Robert B	103	$400
349210375000000002	Smartstyle #1574/Minnesota Regis Corp	103	$560
349210378000000002	Smith CPA PC, Gloria	103	$1,530
349210309410000002	St Joseph Dialysis Center/RCG Indiana LLC	103	$37,900
349210414580000002	Star Financial Bank	103	$72,430
349210418500000002	State Farm Mutual Auto Insurance Co	103	$550
349210418100000002	State Farm Mutual Auto Insurance Co	103	$1,130
349210418800000002	State Farm Mutual Auto Insurance Co	103	$750
349210418600000002	State Farm Mutual Auto Insurance Co	103	$690
349210418900000002	State Farm Mutual Auto Insurance Co	103	$1,190
349210418105000002	State Farm Mutual Auto Insurance Co	103	$950
349210447640000002	Sunburst Day Spa, Inc	103	$11,460
349210449300000002	Sunflower Beauty Salon/Juanita Louise Buffum	103	$370
349210478215000002	TBI LLC/Michael L Habig	103	$510
349210480030000002	TGR Inc	103	$3,240
349210537100000002	Transit Mix Inc	103	$720
349210538800000002	Trauring Attorney At Law, Thomas J	103	$360
349210545400000002	Trialon Corporation	103	$21,840
349210576500000002	United Parcel Service Inc	103	$3,060
349210605999000002	V-Line Corporation	103	$5,020
349210636900000002	Waterford Place Health Campus/Trilogy Health Services LLC	103	$9,040
349210645000000002	Weight Watchers Of Greater Indiana Inc	103	$1,390
349210645425120002	Wells Fargo Financial Indiana Inc	103	$750
349210645475000002	Wells Fargo Financial Leasing Inc	103	$14,350
349210661420000002	Whitneys Landscaping & Lawncare/Connie Whitney	103	$2,700
349210622300000002	WWKI - FM Citadel Broadcasting Grp LP	103	$14,100
349210689900000002	Wyman Group Inc (The)/Paul Wyman	103	$20
349210690000000002	X Sight Music/Jeffrey L Hodson	103	$6,470
			$284,158,920
TOTAL			**$284,158,920**

ad we not changed
alculations on abatements
ne total would be: $28,906,650

PPID only $2,137,090
Abatements $282,021,830

Difference between
Daimler Chrysler Abatement
Calculator w/ new calculations

26769564 Abatement
203,326,470 Abatement
+176,556,906

KOKOMO EXEMPT BUSINESSES 2006

790		
34-92-00-025-985.000-002	AGAPE GARDEN MONTESSORI	2600
34-92-00-036-750.790-002	AMERICAN CANCER SOCIETY	10130
34-92-00-068-900.790-002	AREA FIVE	0
34-92-00-044-000.000-002	AMERICAN LEGION POST 6	38630
	75% TAXABLE 25% Non TAX	
	AMERICAN LEGION POST 177 TAXABLE	
	($117,980 taxable)	
34-92-00-142-100.790-002	BIG BROTHERS/BIG SISTERS	11210
34-92-00-146-500.790-002	BIRTHRIGHT	3310
34-92-00-165-000.790-002	BONA VISTA	6139760
34-92-00-176-000.790-002	BOY SCOUTS	61510
34-92-00-218-127.790-002	CASA	4070
34-92-00-146-000.790-002	CARVER COMMUNITY CENTER	19230
34-92-00-280-800.790-002	CITY OF FIRSTS Auto Museum	42,010
34-92-00-317-700.790-002	COMMUNITY FOUNDATION	27,360
	CRISIS CENTER INC TAXABLE	
34-92-00-424-100.000-002	EAGLES (50% TAXABLE 50%EXEMPT)	11520
34-92-00-443-000.000-002	ELKS LODGE #190 (65% EXEMPT 35 % TAX)	35840
34-92-00-443-100.790-002	ELKS LODGE #429	5880
34-92-00-469-000.790-002	FAMILY SERVICE	109880
34-92-00-520-000.790-002	FRIENDSHIP HAVEN	86450
34-92-00-520-300.790-002	FRIENDSHIP VILLAGE	2830
34-92-00-554-040.790-002	GILEAD HOUSE	3080
34-92-00-556-500.790-002	GIRL SCOUTS	52600
34-92-00-573-801.790-002	GOODWILL	440
34-92-00-694-000.790-002	HOWARD REGIONAL	17,017,350
34-92-00-715-700.790-002	IMAGING CENTER	4,234,330
34-92-00-721-200.790-002	INDIANA HEALTH CENTER	108910
34-92-00-725-800.790-002	INDIANA WESLEYAN	22260
34-92-00-790-300.790-002	KEYSTONE	300
34-92-00-807-000.790-002	KNIGHTS OF COLUMBUS	36,590
34-92-00-812-300.790-002	KOKOMO ART ASSOCIATION	26,290
34-92-00-818-000.790-002	KOKOMO CIVIC	930
34-92-00-831-100.790-002	KOKOMO HIGH BAND BOOSTERS	910
34-92-00-831-400.790-002	KOKOMO HOW CO DEVELOPMENT	61,730
34-92-00-824-205.790-002	KOKOMO DOWNTOWN ASSOC	500
34-92-00-853-500.790-002	KOKOMO RESCUE MISSION	79870
34-92-00-859-130.790-002	KOKOMO SYMPHONIC	7690
34-92-00-908-815.790-002	LITERACY COALITION	7300
34-92-00-991-200.790-002	MASONIC	3870
34-92-10-008-000.790-002	MENTAL HEALTH ASSOC	48380
34-92-10-099-000.790-002	NEARLY NEW	5000
34-92-10-228-604.790-002	PSI IOTA	90
34-92-10-205-512.790-002	PLANNED PARENTHOOD	2240

gave to Co Auditor
Office 11/8/06

KOKOMO EXEMPT BUSINESSES 2006

34-92-10-292-100.790-002	ROMAN CATHOLIC	196590
34-92-10-307-700.790-002	ST ELIZABETH ANN SETON	340910
34-92-10-309-900.790-002	ST VINCENT/ST JOE	12,460,390
34-92-10-314-000.790-002	SALVATION ARMY	40,850
34-92-10-314-800.790-002	SAMARITAN	4440
34-92-10-537-875.790-002	TRANSITION	11,330
34-92-10-574-080.790-002	CARPENTERS	0
34-92-10-575-080.790-002	INDIANA/KENTUCKY	1050
34-92-10-575-350.790-002	LABORS INTNL.	1180
34-92-10-575-400.790-002	IUOE	7130
34-92-10-575-500.790-002	UAW 685	196.780
34-92-10-575-600.790-002	UAW 1302	6300
34-92-10-575-675.790-002	UNITED STEELWORKERS	25,180
34-92-10-579-000.790-002	UNITED WAY	51,480
34-92-10-608-000.790-002	VFW 1152	13730
34-92-10-619-600.790-002	VILLAGES	13360
34-92-10-621-670.790-002	VOITURE	2020
34-92-10-696-250.790-002	YMCA	138,480
	Howard Reg. Hospice	18,360
	~~Cont~~ Kokomo PAL	8420

Question?
Indiana Blood Center 34-92-00-720-300.790-002

5990

26.307.240

CENTER EXEMPT BUSINESSES 2006

34-92-00-050-500.790-001	KOKOMO POLICE ATHLETIC LEAGUE	8420
34-92-00-100-000.790-001	IBEW	16,630
34-92-00-100-100.790-001	UAW LOCAL 1166	25650
		50,100

2006 Pay 2007 Non-Tax Breakdown

	A	B	C	F	G	H
1	**Non-Taxable**	001-CENTER TOWNSHIP	34-04-19-182-001.790-001	100	No	
2		001-CENTER TOWNSHIP	34-92-00-050-500.790-001	8,420	No	
3		001-CENTER TOWNSHIP	34-10-07-402-007.790-001	100	No	
4		001-CENTER TOWNSHIP	34-03-34-226-024.790-001	100	No	
5		001-CENTER TOWNSHIP	34-03-24-300-028.790-001	100	No	
6		001-CENTER TOWNSHIP	34-03-24-227-007.790-001	100	No	
7		001-CENTER TOWNSHIP	34-04-19-127-007.790-001	322,800	No	
8		001-CENTER TOWNSHIP	34-92-00-100-000.790-001	16,030	No	
9		001-CENTER TOWNSHIP	34-92-00-100-100.790-001	25,650	No	
10		001-CENTER TOWNSHIP	34-10-07-402-008.790-001	100	No	
11		001-CENTER TOWNSHIP	34-04-19-182-002.000-001	194,000	Yes	
12		001-CENTER TOWNSHIP	34-03-23-200-010.790-001	100	No	**567,600**
13		002-CITY OF KOKOMO	34-92-00-317-700.790-002	27,360	No	
14		002-CITY OF KOKOMO	34-03-25-432-020.000-002	3,450	Yes	
15		002-CITY OF KOKOMO	34-04-30-201-020.790-002	100	No	
16		002-CITY OF KOKOMO	34-03-24-300-045.790-002	100	No	
17		002-CITY OF KOKOMO	34-10-18-101-008.790-002	523,500	No	
18		002-CITY OF KOKOMO	34-03-25-432-021.000-002	11,550	Yes	
19		002-CITY OF KOKOMO	34-03-34-226-030.790-002	100	No	
20		002-CITY OF KOKOMO	34-10-06-201-003.790-002	100	No	
21		002-CITY OF KOKOMO	34-04-30-429-001.790-002	100	No	
22		002-CITY OF KOKOMO	34-03-34-201-037.790-002	100	No	
23		002-CITY OF KOKOMO	34-09-01-429-002.790-002	500	No	
24		002-CITY OF KOKOMO	34-92-00-694-000.790-002	17,017,350	No	
25		002-CITY OF KOKOMO	34-03-34-101-030.790-002	100	No	
26		002-CITY OF KOKOMO	34-03-27-476-021.790-002	159,100	No	
27		002-CITY OF KOKOMO	34-03-34-101-038.790-002	100	No	
28		002-CITY OF KOKOMO	34-10-07-351-022.000-002	140,000	Yes	
29		002-CITY OF KOKOMO	34-03-34-201-029.790-002	100	No	
30		002-CITY OF KOKOMO	34-03-34-126-033.790-002	100	No	
31		002-CITY OF KOKOMO	34-03-25-410-015.790-002	125,100	No	
32		002-CITY OF KOKOMO	34-04-31-478-013.790-002	100	No	
33		002-CITY OF KOKOMO	34-04-32-301-007.790-002	100	No	
34		002-CITY OF KOKOMO	34-03-25-478-003.000-002	35,400	Yes	
35		002-CITY OF KOKOMO	34-92-10-575-600.790-002	6,300	No	
36		002-CITY OF KOKOMO	34-03-34-201-039.790-002	100	No	
37		002-CITY OF KOKOMO	34-92-10-537-875.790-002	11,330	No	
38		002-CITY OF KOKOMO	34-03-25-404-014.790-002	92,300	No	
39		002-CITY OF KOKOMO	34-92-10-186-450.000-002	800	Yes	
40		002-CITY OF KOKOMO	34-03-34-101-028.790-002	100	No	
41		002-CITY OF KOKOMO	34-92-10-575-350.790-002	1,180	No	
42		002-CITY OF KOKOMO	34-03-25-452-005.790-002	22,000	No	
43		002-CITY OF KOKOMO	34-92-10-619-600.790-002	13,360	No	
44		002-CITY OF KOKOMO	34-03-36-253-012.792-002	148,400	No	
45		002-CITY OF KOKOMO	34-92-00-859-130.790-002	7,690	No	
46		002-CITY OF KOKOMO	34-10-07-351-022.792-002	497,300	No	
47		002-CITY OF KOKOMO	34-92-10-575-675.790-002	25,180	No	
48		002-CITY OF KOKOMO	34-92-00-818-000.790-002	930	No	
49		002-CITY OF KOKOMO	34-03-36-234-007.790-002	8,300	No	
50		002-CITY OF KOKOMO	34-92-00-520-000.790-002	86,450	No	
51		002-CITY OF KOKOMO	34-03-34-226-036.790-002	100	No	

2006 Pay 2007 Non-Tax Breakdown

	A	B	C	F	G	H
52		002-CITY OF KOKOMO	34-03-34-101-036.790-002	100	No	
53		002-CITY OF KOKOMO	34-03-34-101-040.790-002	100	No	
54		002-CITY OF KOKOMO	34-10-18-101-033.012-002	210,800	Yes	
55		002-CITY OF KOKOMO	34-03-34-201-041.790-002	100	No	
56		002-CITY OF KOKOMO	34-04-19-127-001.790-002	100	No	
57		002-CITY OF KOKOMO	34-92-10-099-000.790-002	5,000	No	
58		002-CITY OF KOKOMO	34-03-34-126-021.790-002	100	No	
59		002-CITY OF KOKOMO	34-04-30-379-033.790-002	8,600	No	
60		002-CITY OF KOKOMO	34-03-25-454-020.790-002	5,000	No	
61		002-CITY OF KOKOMO	34-03-35-452-020.790-002	12,400	No	
62		002-CITY OF KOKOMO	34-03-34-101-026.790-002	100	No	
63		002-CITY OF KOKOMO	34-92-10-575-040.790-002	7,130	No	
64		002-CITY OF KOKOMO	34-03-25-432-001.790-002	7,800	No	
65		002-CITY OF KOKOMO	34-92-00-720-300.790-002	5,990	No	
66		002-CITY OF KOKOMO	34-03-25-482-009.790-002	8,300	No	
67		002-CITY OF KOKOMO	34-92-00-790-300.790-002	300	No	
68		002-CITY OF KOKOMO	34-10-18-101-011.790-002	416,000	No	
69		002-CITY OF KOKOMO	34-03-34-126-031.790-002	100	No	
70		002-CITY OF KOKOMO	34-04-19-405-001.790-002	100	No	
71		002-CITY OF KOKOMO	34-03-25-478-004.000-002	6,150	Yes	
72		002-CITY OF KOKOMO	34-03-25-482-008.790-002	14,500	No	
73		002-CITY OF KOKOMO	34-03-34-126-025.790-002	100	No	
74		002-CITY OF KOKOMO	34-03-34-176-005.790-002	100	No	
75		002-CITY OF KOKOMO	34-92-00-424-100.000-002	11,515	Yes	
76		002-CITY OF KOKOMO	34-04-30-453-005.790-002	13,600	No	
77		002-CITY OF KOKOMO	34-03-35-431-001.790-002	14,400	No	
78		002-CITY OF KOKOMO	34-03-27-427-011.000-002	2,831,900	Yes	
79		002-CITY OF KOKOMO	34-04-30-201-007.790-002	100	No	
80		002-CITY OF KOKOMO	34-09-01-154-014.790-002	200	No	
81		002-CITY OF KOKOMO	34-04-32-100-026.790-002	100	No	
82		002-CITY OF KOKOMO	34-04-31-158-001.790-002	4,500	No	
83		002-CITY OF KOKOMO	34-04-30-378-022.790-002	3,100	No	
84		002-CITY OF KOKOMO	34-03-36-201-003.790-002	62,300	No	
85		002-CITY OF KOKOMO	34-03-25-281-001.790-002	900	No	
86		002-CITY OF KOKOMO	34-03-25-454-019.790-002	4,400	No	
87		002-CITY OF KOKOMO	34-10-06-202-003.790-002	89,600	No	
88		002-CITY OF KOKOMO	34-92-00-166-900.000-002	72,970	No	
89		002-CITY OF KOKOMO	34-92-00-443-000.000-002	35,830	Yes	
90		002-CITY OF KOKOMO	34-03-34-101-034.790-002	100	No	
91		002-CITY OF KOKOMO	34-03-24-227-008.790-002	100	No	
92		002-CITY OF KOKOMO	34-03-36-228-001.790-002	313,000	No	
93		002-CITY OF KOKOMO	34-03-24-227-006.790-002	100	No	
94		002-CITY OF KOKOMO	34-03-25-478-002.000-002	7,950	Yes	
95		002-CITY OF KOKOMO	34-03-34-201-035.790-002	100	No	
96		002-CITY OF KOKOMO	34-92-10-575-080.790-002	1,050	No	
97		002-CITY OF KOKOMO	34-92-10-574-080.790-002	0	No	
98		002-CITY OF KOKOMO	34-03-25-189-012.790-002	185,100	No	
99		002-CITY OF KOKOMO	34-03-34-126-027.790-002	100	No	
100		002-CITY OF KOKOMO	34-10-05-205-001.790-002	100	No	
101		002-CITY OF KOKOMO	34-03-34-201-033.790-002	100	No	
102		002-CITY OF KOKOMO	34-03-36-228-006.790-002	160,800	No	

2006 Pay 2007 Non-Tax Breakdown

	A	B	C	F	G	H
103		002-CITY OF KOKOMO	34-92-00-831-100.790-002	910	No	
104		002-CITY OF KOKOMO	34-10-06-377-004.790-002	90,600	No	
105		002-CITY OF KOKOMO	34-10-07-200-013.790-002	100	No	
106		002-CITY OF KOKOMO	34-04-30-401-001.000-002	943,600	Yes	
107		002-CITY OF KOKOMO	34-92-00-715-700.790-002	4,234,330	No	
108		002-CITY OF KOKOMO	34-03-34-201-031.790-002	100	No	
109		002-CITY OF KOKOMO	34-03-34-101-042.790-002	100	No	
110		002-CITY OF KOKOMO	34-04-30-277-001.790-002	100	No	
111		002-CITY OF KOKOMO	34-10-07-200-009.790-002	100	No	
112		002-CITY OF KOKOMO	34-03-36-228-002.790-002	39,300	No	
113		002-CITY OF KOKOMO	34-03-25-255-009.790-002	32,800	No	
114		002-CITY OF KOKOMO	34-92-00-469-000.790-002	109,880	No	
115		002-CITY OF KOKOMO	34-03-34-201-045.790-002	100	No	
116		002-CITY OF KOKOMO	34-03-35-126-042.000-002	285,300	Yes	
117		002-CITY OF KOKOMO	34-03-25-408-007.000-002	8,600	No	
118		002-CITY OF KOKOMO	34-92-00-824-205.790-002	500	Yes	
119		002-CITY OF KOKOMO	34-04-19-455-010.790-002	100	No	
120		002-CITY OF KOKOMO	34-03-28-400-012.790-002	100	No	
121		002-CITY OF KOKOMO	34-10-18-101-006.000-002	153,000	Yes	
122		002-CITY OF KOKOMO	34-92-00-443-100.790-002	5,880	No	
123		002-CITY OF KOKOMO	34-03-34-201-027.790-002	100	No	
124		002-CITY OF KOKOMO	34-09-12-455-007.790-002	454,100	No	
125		002-CITY OF KOKOMO	34-03-36-228-003.790-002	3,500	No	
126		002-CITY OF KOKOMO	34-10-07-200-005.790-002	100	No	
127		002-CITY OF KOKOMO	34-10-06-230-003.790-002	100	No	
128		002-CITY OF KOKOMO	34-10-07-100-017.000-002	364,130	Yes	
129		002-CITY OF KOKOMO	34-92-00-721-200.790-002	108,910	No	
130		002-CITY OF KOKOMO	34-04-32-351-001.790-002	100	No	
131		002-CITY OF KOKOMO	34-03-34-226-032.790-002	100	No	
132		002-CITY OF KOKOMO	34-03-28-400-008.790-002	100	No	
133		002-CITY OF KOKOMO	34-92-00-218-750.790-002	4,070	No	
134		002-CITY OF KOKOMO	34-10-06-377-008.790-002	1,464,700	No	
135		002-CITY OF KOKOMO	34-04-30-201-006.790-002	100	No	
136		002-CITY OF KOKOMO	34-03-34-226-028.790-002	100	No	
137		002-CITY OF KOKOMO	34-09-01-232-001.790-002	700	No	
138		002-CITY OF KOKOMO	34-10-06-377-003.790-002	121,600	No	
139		002-CITY OF KOKOMO	34-09-11-100-018.790-002	2,133,800	No	
140		002-CITY OF KOKOMO	34-03-25-478-010.790-002	6,500	No	
141		002-CITY OF KOKOMO	34-04-31-281-006.790-002	100	No	
142		002-CITY OF KOKOMO	34-03-25-482-013.790-002	100	No	
143		002-CITY OF KOKOMO	34-04-32-100-028.000-002	431,200	Yes	
144		002-CITY OF KOKOMO	34-03-27-427-018.790-002	100	No	
145		002-CITY OF KOKOMO	34-03-34-126-023.790-002	100	No	
146		002-CITY OF KOKOMO	34-91-00-100-000.790-002	11,700	No	
147		002-CITY OF KOKOMO	34-10-18-101-033.711-002	144,000	No	
148		002-CITY OF KOKOMO	34-03-36-101-003.790-002	9,600	No	
149		002-CITY OF KOKOMO	34-03-34-101-032.790-002	100	No	
150		002-CITY OF KOKOMO	34-10-07-402-002.000-002	482,300	Yes	
151		002-CITY OF KOKOMO	34-04-30-453-003.790-002	180,100	No	
152		002-CITY OF KOKOMO	34-10-18-101-003.000-002	21,240,800	Yes	
153		002-CITY OF KOKOMO	34-03-36-133-032.790-002	258,000	No	

2006 Pay 2007 Non-Tax Breakdown

	A	B	C	F	G	H
154		002-CITY OF KOKOMO	34-04-31-478-010.790-002	100	No	
155		002-CITY OF KOKOMO	34-03-34-226-034.790-002	100	No	
156		002-CITY OF KOKOMO	34-03-34-101-044.790-002	100	No	
157		002-CITY OF KOKOMO	34-03-25-357-007.790-002	3,400	No	
158		002-CITY OF KOKOMO	34-03-34-433-015.790-002	100	No	
159		002-CITY OF KOKOMO	34-10-18-101-007.790-002	100	No	
160		002-CITY OF KOKOMO	34-10-05-101-017.790-002	100	No	
161		002-CITY OF KOKOMO	34-03-35-451-006.790-002	358,700	No	
162		002-CITY OF KOKOMO	34-92-00-812-300.790-002	26,290	No	
163		002-CITY OF KOKOMO	34-09-01-154-016.790-002	300	No	
164		002-CITY OF KOKOMO	34-03-25-453-022.790-002	35,800	No	
165		002-CITY OF KOKOMO	34-10-05-377-008.000-002	138,700	Yes	
166		002-CITY OF KOKOMO	34-10-08-453-002.790-002	100	No	
167		002-CITY OF KOKOMO	34-92-00-520-300.790-002	2,830	No	
168		002-CITY OF KOKOMO	34-92-10-575-500.790-002	196,780	No	
169		002-CITY OF KOKOMO	34-03-34-201-043.790-002	100	No	
170		002-CITY OF KOKOMO	34-03-25-491-005.790-002	137,900	No	
171		002-CITY OF KOKOMO	34-04-31-180-004.790-002	3,800	No	
172		002-CITY OF KOKOMO	34-92-10-228-604.790-002	90	No	
173		002-CITY OF KOKOMO	34-03-34-126-035.790-002	100	No	
174		002-CITY OF KOKOMO	34-04-32-100-019.790-002	100	No	
175		002-CITY OF KOKOMO	34-03-27-476-023.790-002	2,859,600	No	
176		002-CITY OF KOKOMO	34-10-06-309-003.790-002	100	No	
177		002-CITY OF KOKOMO	34-03-24-300-043.790-002	100	No	
178		002-CITY OF KOKOMO	34-03-25-359-001.790-002	2,800	No	
179		002-CITY OF KOKOMO	34-03-25-359-002.790-002	41,100	No	
180		002-CITY OF KOKOMO	34-10-06-303-001.790-002	62,500	No	**60,687,615**
181		006-HARRISON-KOKOMO	34-09-13-228-009.790-006	100	No	
182		006-HARRISON-KOKOMO	34-09-13-400-022.790-006	100	No	
183		006-HARRISON-KOKOMO	34-09-13-276-016.790-006	100	No	
184		006-HARRISON-KOKOMO	34-92-00-007-292.790-006	53,720	No	
185		006-HARRISON-KOKOMO	34-09-13-400-032.790-006	100	No	
186		006-HARRISON-KOKOMO	34-91-00-008-000.790-006	600	No	
187		006-HARRISON-KOKOMO	34-92-00-035-552.790-006	40,330	No	**95,050**
188		007-HOWARD-KOKOMO	34-04-18-152-002.790-007	100	No	**100**
189		010-JACKSON TOWNSHIP	34-91-00-121-000.790-010	2,690	No	
190		010-JACKSON TOWNSHIP	34-05-01-300-004.790-010	10,000	No	**12,690**
191		011-LIBERTY TOWNSHIP	34-11-05-200-002.790-011	100	No	
192		011-LIBERTY TOWNSHIP	34-05-30-300-003.790-011	100	No	
193		011-LIBERTY TOWNSHIP	34-05-32-176-004.790-011	173,400	No	
194		011-LIBERTY TOWNSHIP	34-05-32-300-047.790-011	111,900	No	
195		011-LIBERTY TOWNSHIP	34-05-18-100-003.790-011	24,200	No	
196		011-LIBERTY TOWNSHIP	34-05-32-300-025.000-011	49,400	Yes	
197		011-LIBERTY TOWNSHIP	34-05-32-176-003.790-011	19,200	No	
198		011-LIBERTY TOWNSHIP	34-11-04-301-001.790-011	8,200	No	
199		011-LIBERTY TOWNSHIP	34-11-05-200-004.790-011	100	No	
200		011-LIBERTY TOWNSHIP	34-05-05-200-002.790-011	14,100	No	
201		011-LIBERTY TOWNSHIP	34-05-17-300-001.000-011	46,420	Yes	
202		011-LIBERTY TOWNSHIP	34-05-32-176-005.790-011	70,300	No	**517,420**
203		012-GREENTOWN CORP	34-92-00-022-100.790-012	3,290	No	
204		012-GREENTOWN CORP	34-11-04-201-011.790-012	377,200	No	

2006 Pay 2007 Non-Tax Breakdown

	A	B	C	F	G	H
205		012-GREENTOWN CORP	34-91-00-010-800.790-012	2,270	No	
206		012-GREENTOWN CORP	34-91-00-033-900.790-012	5,450	No	
207		012-GREENTOWN CORP	34-11-04-201-002.790-012	38,200	No	
208		012-GREENTOWN CORP	34-92-00-001-060.790-012	0	No	
209		012-GREENTOWN CORP	34-05-33-476-010.790-012	304,600	No	
210		012-GREENTOWN CORP	34-05-33-382-001.790-012	1,300	No	**732,310**
211		015-TAYLOR-KOKOMO	34-10-18-301-001.790-015	100	No	
212		015-TAYLOR-KOKOMO	34-10-17-201-001.790-015	100	No	**200**
213		016-UNION TOWNSHIP	34-11-28-100-003.790-016	180,500	No	
214		016-UNION TOWNSHIP	34-91-00-055-000.790-016	1,720	No	
215		016-UNION TOWNSHIP	34-12-19-251-006.790-016	1,900	No	
216		016-UNION TOWNSHIP	34-11-11-301-001.790-016	41,600	No	
217		016-UNION TOWNSHIP	34-92-00-003-511.790-016	7,400	No	
218		016-UNION TOWNSHIP	34-11-28-200-009.790-016	41,200	No	
219		016-UNION TOWNSHIP	34-11-28-100-010.790-016	48,000	No	
220		016-UNION TOWNSHIP	34-11-13-300-016.790-016	42,100	No	
221		016-UNION TOWNSHIP	34-11-10-400-001.790-016	43,900	No	**408,320**
222		017-CLAY TOWNSHIP	34-03-14-252-001.790-017	100	No	
223		017-CLAY TOWNSHIP	34-03-03-400-015.790-017	100	No	
224		017-CLAY TOWNSHIP	34-03-03-100-007.790-017	100	No	
225		017-CLAY TOWNSHIP	34-03-14-401-014.790-017	100	No	
226		017-CLAY TOWNSHIP	34-09-04-128-002.790-017	100	No	
227		017-CLAY TOWNSHIP	34-03-29-400-014.790-017	100	No	
228		017-CLAY TOWNSHIP	34-03-01-400-020.790-017	100	No	
229		017-CLAY TOWNSHIP	34-03-11-300-029.790-017	100	No	
230		017-CLAY TOWNSHIP	34-03-29-400-027.790-017	100	No	
231		017-CLAY TOWNSHIP	34-03-03-400-023.790-017	100	No	
232		017-CLAY TOWNSHIP	34-03-15-300-003.790-017	100	No	
233		017-CLAY TOWNSHIP	34-03-03-200-002.790-017	100	No	
234		017-CLAY TOWNSHIP	34-03-14-401-009.790-017	100	No	
235		017-CLAY TOWNSHIP	34-03-14-476-003.790-017	100	No	
236		017-CLAY TOWNSHIP	34-03-11-300-027.790-017	100	No	
237		017-CLAY TOWNSHIP	34-03-10-200-004.790-017	100	No	
238		017-CLAY TOWNSHIP	34-03-15-300-002.790-017	100	No	**1,700**
239		018-ERVIN TOWNSHIP	34-02-10-400-003.790-018	59,300	No	
240		018-ERVIN TOWNSHIP	34-02-06-400-001.790-018	100	No	
241		018-ERVIN TOWNSHIP	34-02-30-300-011.790-018	5,800	No	
242		018-ERVIN TOWNSHIP	34-02-06-400-003.790-018	100	No	
243		018-ERVIN TOWNSHIP	34-02-32-300-013.790-018	65,200	No	
244		018-ERVIN TOWNSHIP	34-91-00-108-200.790-018	300	No	
245		018-ERVIN TOWNSHIP	34-01-01-400-003.790-018	6,000	No	
246		018-ERVIN TOWNSHIP	34-02-18-100-006.790-018	50,200	No	
247		018-ERVIN TOWNSHIP	34-02-10-400-005.790-018	7,600	No	**194,600**
248		019-HARRISON TOWNSHIP	34-09-14-326-002.000-019	8,317,600	Yes	
249		019-HARRISON TOWNSHIP	34-09-21-100-044.000-019	177,700	Yes	
250		019-HARRISON TOWNSHIP	34-09-15-126-010.790-019	2,000	No	
251		019-HARRISON TOWNSHIP	34-91-00-018-000.790-019	1,600	No	
252		019-HARRISON TOWNSHIP	34-92-00-056-000.790-019	30,010	No	
253		019-HARRISON TOWNSHIP	34-09-13-301-001.000-019	1,357,900	Yes	
254		019-HARRISON TOWNSHIP	34-09-15-180-019.790-019	2,900	No	
255		019-HARRISON TOWNSHIP	34-91-00-394-000.790-019	1,300	No	

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256		019-HARRISON TOWNSHIP	34-09-24-480-020.790-019	100	No	
257		019-HARRISON TOWNSHIP	34-09-13-400-012.790-019	100	No	
258		019-HARRISON TOWNSHIP	34-09-24-279-010.790-019	100	No	
259		019-HARRISON TOWNSHIP	34-09-17-178-001.790-019	41,200	No	
260		019-HARRISON TOWNSHIP	34-92-00-061-200.790-019	159,370	No	
261		019-HARRISON TOWNSHIP	34-09-16-226-019.790-019	100	No	
262		019-HARRISON TOWNSHIP	34-09-13-301-004.790-019	153,300	No	
263		019-HARRISON TOWNSHIP	34-09-14-302-005.790-019	100	No	
264		019-HARRISON TOWNSHIP	34-09-14-304-002.790-019	100	No	**10,245,480**
265		020-HONEY CREEK	34-08-23-351-003.790-020	19,200	No	
266		020-HONEY CREEK	34-08-25-100-012.790-020	100	No	**19,300**
267		021-RUSSIAVILLE CORP	34-91-00-041-000.790-021	12,840	No	
268		021-RUSSIAVILLE CORP	34-08-26-251-008.790-021	100	No	**12,940**
269		022-HOWARD TOWNSHIP	34-04-34-400-011.000-022	140,700	Yes	
270		022-HOWARD TOWNSHIP	34-04-28-400-033.790-022	100	No	
271		022-HOWARD TOWNSHIP	34-91-00-300-000.790-022	12,100	No	
272		022-HOWARD TOWNSHIP	34-04-06-126-002.790-022	600	No	
273		022-HOWARD TOWNSHIP	34-04-18-200-001.790-022	100	No	
274		022-HOWARD TOWNSHIP	34-04-27-100-005.790-022	100	No	
275		022-HOWARD TOWNSHIP	34-91-00-074-020.790-022	5,740	No	
276		022-HOWARD TOWNSHIP	34-04-28-301-006.790-022	100	No	
277		022-HOWARD TOWNSHIP	34-04-06-151-002.790-022	100	No	
278		022-HOWARD TOWNSHIP	34-04-07-351-028.790-022	100	No	**159,740**
279		023-MONROE TOWNSHIP	34-08-14-126-003.790-023	21,000	No	
280		023-MONROE TOWNSHIP	34-08-14-126-006.790-023	7,500	No	
281		023-MONROE TOWNSHIP	34-08-14-126-005.790-023	26,200	No	
282		023-MONROE TOWNSHIP	34-08-06-400-006.790-023	16,000	No	**70,700**
283		024-TAYLOR TOWNSHIP	34-10-15-426-006.790-024	5,800	No	
284		024-TAYLOR TOWNSHIP	34-91-00-283-100.790-024	1,230	No	
285		024-TAYLOR TOWNSHIP	34-91-00-138-040.790-024	26,230	No	
286		024-TAYLOR TOWNSHIP	34-10-18-477-001.790-024	800	No	
287		024-TAYLOR TOWNSHIP	34-91-00-424-400.790-024	7,060	No	
288		024-TAYLOR TOWNSHIP	34-91-00-238-300.790-024	16,190	No	
289		024-TAYLOR TOWNSHIP	34-91-00-314-600.790-024	5,980	No	
290		024-TAYLOR TOWNSHIP	34-10-15-200-003.790-024	13,300	No	
291		024-TAYLOR TOWNSHIP	34-91-00-097-800.790-024	3,850	No	
292		024-TAYLOR TOWNSHIP	34-91-00-104-000.790-024	1,800	No	
293		024-TAYLOR TOWNSHIP	34-10-22-200-006.790-024	239,000	No	
294		024-TAYLOR TOWNSHIP	34-91-00-138-000.790-024	25,150	No	
295		024-TAYLOR TOWNSHIP	34-10-17-400-002.790-024	165,300	No	
296		024-TAYLOR TOWNSHIP	34-10-19-353-014.790-024	100	No	
297		024-TAYLOR TOWNSHIP	34-10-26-400-015.790-024	100	No	
298		024-TAYLOR TOWNSHIP	34-10-17-151-004.790-024	541,700	No	**1,053,590**
299				**74,779,355**		
300	**Educational**	001-CENTER TOWNSHIP	34-04-29-151-006.790-001	201,400	No	
301		001-CENTER TOWNSHIP	34-04-29-151-010.790-001	974,500	No	
302		001-CENTER TOWNSHIP	34-04-29-151-011.790-001	83,200	No	
303		001-CENTER TOWNSHIP	34-04-29-151-005.790-001	26,700	No	**1,285,800**
304		002-CITY OF KOKOMO	34-03-36-288-006.790-002	15,500	No	
305		002-CITY OF KOKOMO	34-09-12-276-009.790-002	322,300	No	
306		002-CITY OF KOKOMO	34-04-32-401-007.790-002	91,900	No	

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307		002-CITY OF KOKOMO	34-03-25-329-007.790-002	28,900	No	
308		002-CITY OF KOKOMO	34-04-32-376-031.790-002	1,103,200	No	
309		002-CITY OF KOKOMO	34-04-31-226-015.790-002	101,800	No	
310		002-CITY OF KOKOMO	34-03-36-129-004.790-002	10,900	No	
311		002-CITY OF KOKOMO	34-04-31-301-039.790-002	1,100	No	
312		002-CITY OF KOKOMO	34-04-29-102-001.790-002	174,300	No	
313		002-CITY OF KOKOMO	34-03-25-329-003.790-002	14,000	No	
314		002-CITY OF KOKOMO	34-04-19-151-004.790-002	4,496,100	No	
315		002-CITY OF KOKOMO	34-03-36-129-002.790-002	15,300	No	
316		002-CITY OF KOKOMO	34-03-24-453-007.790-002	15,600	No	
317		002-CITY OF KOKOMO	34-03-36-129-001.790-002	557,500	No	
318		002-CITY OF KOKOMO	34-03-36-284-001.790-002	142,900	No	
319		002-CITY OF KOKOMO	34-03-25-329-004.790-002	14,000	No	
320		002-CITY OF KOKOMO	34-03-26-351-002.790-002	878,400	No	
321		002-CITY OF KOKOMO	34-09-11-100-015.790-002	26,371,000	No	
322		002-CITY OF KOKOMO	34-03-36-129-019.790-002	11,600	No	
323		002-CITY OF KOKOMO	34-04-31-226-014.790-002	3,726,000	No	
324		002-CITY OF KOKOMO	34-09-11-100-010.790-002	3,476,600	No	
325		002-CITY OF KOKOMO	34-04-32-451-001.790-002	1,868,700	No	
326		002-CITY OF KOKOMO	34-04-31-226-018.790-002	13,900	No	
327		002-CITY OF KOKOMO	34-03-25-329-001.790-002	50,100	No	
328		002-CITY OF KOKOMO	34-92-00-908-815.790-002	7,300	No	
329		002-CITY OF KOKOMO	34-04-31-478-012.790-002	3,299,600	No	
330		002-CITY OF KOKOMO	34-03-25-329-008.790-002	14,500	No	
331		002-CITY OF KOKOMO	34-03-25-329-009.790-002	14,500	No	
332		002-CITY OF KOKOMO	34-09-12-254-002.790-002	5,420,200	No	
333		002-CITY OF KOKOMO	34-03-36-302-003.790-002	1,164,400	No	
334		002-CITY OF KOKOMO	34-03-36-288-018.790-002	44,200	No	
335		002-CITY OF KOKOMO	34-04-29-102-002.790-002	70,300	No	
336		002-CITY OF KOKOMO	34-03-36-129-020.790-002	15,300	No	
337		002-CITY OF KOKOMO	34-03-26-476-011.790-002	7,532,200	No	
338		002-CITY OF KOKOMO	34-04-30-360-002.790-002	37,800	No	
339		002-CITY OF KOKOMO	34-03-26-476-012.790-002	100	No	
340		002-CITY OF KOKOMO	34-03-25-355-001.790-002	1,563,000	No	
341		002-CITY OF KOKOMO	34-04-30-360-001.790-002	627,300	No	
342		002-CITY OF KOKOMO	34-03-25-329-002.790-002	890,800	No	
343		002-CITY OF KOKOMO	34-09-12-276-004.790-002	199,800	No	
344		002-CITY OF KOKOMO	34-03-36-288-015.790-002	39,000	No	
345		002-CITY OF KOKOMO	34-03-36-129-021.790-002	15,300	No	
346		002-CITY OF KOKOMO	34-04-30-310-009.790-002	133,300	No	
347		002-CITY OF KOKOMO	34-09-12-228-001.790-002	37,197,200	No	
348		002-CITY OF KOKOMO	34-09-01-180-022.790-002	601,600	No	
349		002-CITY OF KOKOMO	34-03-36-288-016.790-002	7,181,000	No	
350		002-CITY OF KOKOMO	34-09-01-403-001.790-002	938,500	No	
351		002-CITY OF KOKOMO	34-03-26-351-001.790-002	830,100	No	
352		002-CITY OF KOKOMO	34-04-29-102-003.000-002	569,000	Yes	
353		002-CITY OF KOKOMO	34-04-32-451-003.790-002	164,700	No	
354		002-CITY OF KOKOMO	34-04-31-226-020.790-002	13,900	No	
355		002-CITY OF KOKOMO	34-92-00-725-800.790-002	22,260	No	
356		002-CITY OF KOKOMO	34-03-24-476-010.790-002	130,700	No	
357		002-CITY OF KOKOMO	34-09-11-100-009.790-002	2,068,500	No	

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358		002-CITY OF KOKOMO	34-04-31-478-001.790-002	161,300	No	
359		002-CITY OF KOKOMO	34-04-29-101-001.790-002	5,062,700	No	
360		002-CITY OF KOKOMO	34-04-31-226-001.790-002	239,700	No	
361		002-CITY OF KOKOMO	34-03-24-455-001.790-002	120,600	No	
362		002-CITY OF KOKOMO	34-03-36-129-003.790-002	10,900	No	
363		002-CITY OF KOKOMO	34-04-31-226-013.790-002	9,100	No	
364		002-CITY OF KOKOMO	34-04-31-301-038.790-002	249,300	No	
365		002-CITY OF KOKOMO	34-09-12-277-001.790-002	576,400	No	
366		002-CITY OF KOKOMO	34-04-31-156-024.790-002	2,945,200	No	
367		002-CITY OF KOKOMO	34-09-12-276-019.790-002	437,000	No	**124,120,160**
368		003-CLAY-KOKOMO	34-03-13-479-004.790-003	760,000	No	
369		003-CLAY-KOKOMO	34-03-13-479-003.790-003	60,100	No	**820,100**
370		010-JACKSON TOWNSHIP	34-06-31-400-003.790-010	35,400	No	**35,400**
371		011-LIBERTY TOWNSHIP	34-11-04-400-019.790-011	26,000	No	**26,000**
372		012-GREENTOWN CORP	34-11-04-151-005.790-012	115,400	No	
373		012-GREENTOWN CORP	34-11-04-151-006.790-012	30,400	No	
374		012-GREENTOWN CORP	34-11-04-151-007.790-012	53,000	No	
375		012-GREENTOWN CORP	34-11-04-151-002.790-012	50,500	No	
376		012-GREENTOWN CORP	34-11-04-151-009.790-012	353,500	No	
377		012-GREENTOWN CORP	34-11-04-128-005.000-012	513,400	Yes	
378		012-GREENTOWN CORP	34-11-04-131-009.790-012	2,130,600	No	
379		012-GREENTOWN CORP	34-11-04-151-008.790-012	7,627,700	No	
380		012-GREENTOWN CORP	34-11-04-131-012.790-012	205,900	No	
381		012-GREENTOWN CORP	34-11-04-151-003.790-012	399,500	No	
382		012-GREENTOWN CORP	34-11-04-131-011.790-012	645,600	No	**12,125,500**
383		016-UNION TOWNSHIP	34-11-02-200-001.790-016	48,700	No	
384		016-UNION TOWNSHIP	34-11-02-100-001.790-016	122,300	No	**171,000**
385		017-CLAY TOWNSHIP	34-03-17-400-036.790-017	23,400	No	
386		017-CLAY TOWNSHIP	34-03-17-400-041.790-017	28,000	No	
387		017-CLAY TOWNSHIP	34-03-17-400-010.790-017	43,100	No	
388		017-CLAY TOWNSHIP	34-03-17-400-044.790-017	48,800	No	
389		017-CLAY TOWNSHIP	34-03-17-400-033.790-017	201,600	No	
390		017-CLAY TOWNSHIP	34-03-17-400-039.790-017	7,800	No	
391		017-CLAY TOWNSHIP	34-03-17-400-009.790-017	34,100	No	
392		017-CLAY TOWNSHIP	34-03-17-400-043.790-017	6,371,400	No	
393		017-CLAY TOWNSHIP	34-03-17-400-012.790-017	36,800	No	
394		017-CLAY TOWNSHIP	34-03-17-200-002.790-017	19,500	No	
395		017-CLAY TOWNSHIP	34-03-17-400-011.790-017	75,600	No	
396		017-CLAY TOWNSHIP	34-03-17-400-007.790-017	9,659,200	No	
397		017-CLAY TOWNSHIP	34-03-17-400-045.790-017	17,300	No	
398		017-CLAY TOWNSHIP	34-03-17-200-003.790-017	1,161,000	No	
399		017-CLAY TOWNSHIP	34-03-17-400-013.790-017	12,700	No	**17,740,300**
400		019-HARRISON TOWNSHIP	34-09-18-300-003.790-019	36,000	No	
401		019-HARRISON TOWNSHIP	34-09-18-300-007.790-019	24,000	No	
402		019-HARRISON TOWNSHIP	34-09-18-300-013.790-019	73,400	No	
403		019-HARRISON TOWNSHIP	34-09-18-300-001.790-019	19,988,700	No	
404		019-HARRISON TOWNSHIP	34-09-18-300-008.790-019	55,200	No	
405		019-HARRISON TOWNSHIP	34-09-18-300-004.790-019	25,600	No	
406		019-HARRISON TOWNSHIP	34-09-18-300-006.790-019	40,200	No	
407		019-HARRISON TOWNSHIP	34-09-18-300-002.790-019	30,300	No	
408		019-HARRISON TOWNSHIP	34-09-18-300-014.790-019	182,300	No	

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409		019-HARRISON TOWNSHIP	34-09-18-300-005.790-019	13,300	No	
410		019-HARRISON TOWNSHIP	34-09-18-300-012.790-019	321,400	No	**20,790,400**
411		022-HOWARD TOWNSHIP	34-04-15-300-022.790-022	9,000	No	
412		022-HOWARD TOWNSHIP	34-04-15-100-003.790-022	65,000	No	
413		022-HOWARD TOWNSHIP	34-04-15-100-004.790-022	20,200	No	
414		022-HOWARD TOWNSHIP	34-04-15-100-006.790-022	80,500	No	
415		022-HOWARD TOWNSHIP	34-04-15-100-005.790-022	1,819,000	No	**1,993,700**
416		023-MONROE TOWNSHIP	34-08-13-400-011.790-023	31,500	No	
417		023-MONROE TOWNSHIP	34-08-13-400-012.790-023	2,055,200	No	
418		023-MONROE TOWNSHIP	34-08-13-400-013.790-023	2,775,100	No	**4,861,800**
419		024-TAYLOR TOWNSHIP	34-10-15-476-009.790-024	10,243,700	No	
420		024-TAYLOR TOWNSHIP	34-10-15-451-003.790-024	2,524,300	No	
421		024-TAYLOR TOWNSHIP	34-10-19-256-019.790-024	1,988,500	No	
422		024-TAYLOR TOWNSHIP	34-10-19-182-001.790-024	160,700	No	
423		024-TAYLOR TOWNSHIP	34-10-15-453-001.790-024	11,400	No	
424		024-TAYLOR TOWNSHIP	34-10-15-453-002.790-024	4,500	No	
425		024-TAYLOR TOWNSHIP	34-10-15-401-003.790-024	445,500	No	**15,378,600**
426				**199,348,760**		
427	**Religious**	001-CENTER TOWNSHIP	34-04-32-326-018.790-001	3,800	No	
428		001-CENTER TOWNSHIP	34-91-00-226-500.790-001	300	No	
429		001-CENTER TOWNSHIP	34-10-05-452-006.790-001	80,300	No	
430		001-CENTER TOWNSHIP	34-04-29-400-043.790-001	461,000	No	
431		001-CENTER TOWNSHIP	34-03-26-126-005.790-001	1,255,600	No	
432		001-CENTER TOWNSHIP	34-09-12-302-005.790-001	20,700	No	
433		001-CENTER TOWNSHIP	34-10-05-402-021.790-001	123,900	No	
434		001-CENTER TOWNSHIP	34-91-00-106-500.790-001	1,800	No	
435		001-CENTER TOWNSHIP	34-10-05-452-022.790-001	11,200	No	
436		001-CENTER TOWNSHIP	34-10-05-452-021.790-001	50,600	No	
437		001-CENTER TOWNSHIP	34-04-32-427-001.790-001	1,114,500	No	
438		001-CENTER TOWNSHIP	34-04-29-376-004.790-001	850,600	No	
439		001-CENTER TOWNSHIP	34-04-19-478-006.790-001	113,300	No	
440		001-CENTER TOWNSHIP	34-09-10-151-002.790-001	93,300	No	
441		001-CENTER TOWNSHIP	34-10-07-426-023.790-001	496,800	No	
442		001-CENTER TOWNSHIP	34-04-32-326-015.790-001	14,500	No	
443		001-CENTER TOWNSHIP	34-04-30-201-025.790-001	205,300	No	
444		001-CENTER TOWNSHIP	34-04-29-376-005.790-001	359,900	No	
445		001-CENTER TOWNSHIP	34-10-05-402-020.790-001	2,103,900	No	
446		001-CENTER TOWNSHIP	34-91-00-054-200.790-001	11,800	No	
447		001-CENTER TOWNSHIP	34-03-27-126-007.790-001	164,900	No	
448		001-CENTER TOWNSHIP	34-04-32-326-016.790-001	287,000	No	
449		001-CENTER TOWNSHIP	34-91-00-338-700.790-001	10,530	No	
450		001-CENTER TOWNSHIP	34-04-30-201-026.790-001	1,375,100	No	
451		001-CENTER TOWNSHIP	34-09-10-129-003.790-001	4,000	No	
452		001-CENTER TOWNSHIP	34-10-05-402-022.790-001	133,800	No	
453		001-CENTER TOWNSHIP	34-09-10-129-004.790-001	4,000	No	
454		001-CENTER TOWNSHIP	34-04-19-478-007.790-001	317,100	No	
455		001-CENTER TOWNSHIP	34-04-32-326-017.790-001	73,400	No	
456		001-CENTER TOWNSHIP	34-09-10-129-002.790-001	4,000	No	
457		001-CENTER TOWNSHIP	34-04-30-276-001.790-001	534,400	No	
458		001-CENTER TOWNSHIP	34-04-32-376-008.790-001	65,900	No	
459		001-CENTER TOWNSHIP	34-91-00-093-000.790-001	2,450	No	

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	A	B	C	F	G	H
460		001-CENTER TOWNSHIP	34-04-32-200-003.790-001	1,200	No	
461		001-CENTER TOWNSHIP	34-03-34-101-016.790-001	1,579,000	No	
462		001-CENTER TOWNSHIP	34-09-10-129-017.790-001	460,100	No	
463		001-CENTER TOWNSHIP	34-10-18-176-012.790-001	25,700	No	
464		001-CENTER TOWNSHIP	34-03-28-400-009.790-001	927,800	No	
465		001-CENTER TOWNSHIP	34-10-05-451-001.790-001	15,000	No	
466		001-CENTER TOWNSHIP	34-10-05-402-023.790-001	6,200	No	
467		001-CENTER TOWNSHIP	34-04-32-476-007.790-001	2,803,600	No	
468		001-CENTER TOWNSHIP	34-09-10-151-001.790-001	448,200	No	
469		001-CENTER TOWNSHIP	34-04-32-326-013.790-001	6,200	No	
470		001-CENTER TOWNSHIP	34-04-32-303-022.790-001	230,900	No	**16,853,580**
471		002-CITY OF KOKOMO	34-09-02-453-003.790-002	13,500	No	
472		002-CITY OF KOKOMO	34-03-36-212-003.790-002	30,400	No	
473		002-CITY OF KOKOMO	34-03-25-479-010.790-002	54,800	No	
474		002-CITY OF KOKOMO	34-03-25-458-018.790-002	339,000	No	
475		002-CITY OF KOKOMO	34-91-00-771-000.790-002	1,500	No	
476		002-CITY OF KOKOMO	34-03-36-215-009.790-002	10,300	No	
477		002-CITY OF KOKOMO	34-09-01-257-017.790-002	359,500	No	
478		002-CITY OF KOKOMO	34-04-30-177-033.790-002	23,600	No	
479		002-CITY OF KOKOMO	34-09-01-257-009.790-002	97,700	No	
480		002-CITY OF KOKOMO	34-03-24-476-004.790-002	21,600	No	
481		002-CITY OF KOKOMO	34-03-36-251-005.790-002	141,300	No	
482		002-CITY OF KOKOMO	34-03-36-203-009.790-002	12,500	No	
483		002-CITY OF KOKOMO	34-03-25-402-002.790-002	1,987,200	No	
484		002-CITY OF KOKOMO	34-04-31-357-002.790-002	68,000	No	
485		002-CITY OF KOKOMO	34-04-30-308-007.790-002	5,200	No	
486		002-CITY OF KOKOMO	34-03-25-279-024.790-002	36,900	No	
487		002-CITY OF KOKOMO	34-04-30-178-039.790-002	5,700	No	
488		002-CITY OF KOKOMO	34-10-06-429-019.790-002	115,500	No	
489		002-CITY OF KOKOMO	34-10-05-452-010.790-002	39,200	No	
490		002-CITY OF KOKOMO	34-03-36-203-020.790-002	1,116,900	No	
491		002-CITY OF KOKOMO	34-04-31-108-001.790-002	110,900	No	
492		002-CITY OF KOKOMO	34-91-10-930-500.790-002	600	No	
493		002-CITY OF KOKOMO	34-03-25-103-020.790-002	154,300	No	
494		002-CITY OF KOKOMO	34-91-00-816-700.790-002	1,800	No	
495		002-CITY OF KOKOMO	34-92-10-307-700.790-002	340,910	No	
496		002-CITY OF KOKOMO	34-09-01-257-007.790-002	18,800	No	
497		002-CITY OF KOKOMO	34-03-25-458-015.790-002	95,800	No	
498		002-CITY OF KOKOMO	34-03-36-132-003.790-002	30,100	No	
499		002-CITY OF KOKOMO	34-04-30-351-002.790-002	10,600	No	
500		002-CITY OF KOKOMO	34-03-25-279-012.790-002	26,000	No	
501		002-CITY OF KOKOMO	34-04-32-377-010.790-002	1,079,300	No	
502		002-CITY OF KOKOMO	34-04-30-307-002.790-002	4,600	No	
503		002-CITY OF KOKOMO	34-03-24-480-032.790-002	125,000	No	
504		002-CITY OF KOKOMO	34-10-06-107-021.790-002	219,900	No	
505		002-CITY OF KOKOMO	34-04-30-351-005.790-002	15,700	No	
506		002-CITY OF KOKOMO	34-04-30-305-017.790-002	30,500	No	
507		002-CITY OF KOKOMO	34-10-06-429-017.790-002	177,700	No	
508		002-CITY OF KOKOMO	34-04-30-351-009.790-002	1,101,300	No	
509		002-CITY OF KOKOMO	34-09-02-453-004.790-002	13,500	No	
510		002-CITY OF KOKOMO	34-04-19-452-012.790-002	166,500	No	

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	A	B	C	F	G	H
511		002-CITY OF KOKOMO	34-04-19-451-018.790-002	10,400	No	
512		002-CITY OF KOKOMO	34-09-01-228-002.000-002	1,348,600	Yes	
513		002-CITY OF KOKOMO	34-09-01-179-001.790-002	870,400	No	
514		002-CITY OF KOKOMO	34-04-30-306-014.790-002	16,600	No	
515		002-CITY OF KOKOMO	34-92-10-292-100.790-002	196,590	No	
516		002-CITY OF KOKOMO	34-10-06-183-003.790-002	16,000	No	
517		002-CITY OF KOKOMO	34-91-00-772-000.790-002	900	No	
518		002-CITY OF KOKOMO	34-03-36-228-015.790-002	297,200	No	
519		002-CITY OF KOKOMO	34-04-30-351-018.790-002	13,000	No	
520		002-CITY OF KOKOMO	34-04-31-356-016.790-002	74,000	No	
521		002-CITY OF KOKOMO	34-03-36-215-005.790-002	195,000	No	
522		002-CITY OF KOKOMO	34-03-24-476-007.790-002	16,900	No	
523		002-CITY OF KOKOMO	34-03-25-326-001.790-002	161,000	No	
524		002-CITY OF KOKOMO	34-03-25-479-004.790-002	19,600	No	
525		002-CITY OF KOKOMO	34-10-06-153-014.790-002	13,800	No	
526		002-CITY OF KOKOMO	34-03-36-215-010.790-002	10,800	No	
527		002-CITY OF KOKOMO	34-03-36-215-011.790-002	10,300	No	
528		002-CITY OF KOKOMO	34-09-12-276-014.790-002	120,600	No	
529		002-CITY OF KOKOMO	34-04-30-177-029.790-002	12,900	No	
530		002-CITY OF KOKOMO	34-03-25-483-004.790-002	4,100	No	
531		002-CITY OF KOKOMO	34-04-31-103-002.790-002	10,900	No	
532		002-CITY OF KOKOMO	34-04-31-108-022.790-002	133,100	No	
533		002-CITY OF KOKOMO	34-03-36-104-004.790-002	10,800	No	
534		002-CITY OF KOKOMO	34-04-30-306-005.790-002	251,400	No	
535		002-CITY OF KOKOMO	34-04-31-357-011.790-002	1,193,300	No	
536		002-CITY OF KOKOMO	34-03-36-179-029.790-002	226,700	No	
537		002-CITY OF KOKOMO	34-03-25-285-010.790-002	26,000	No	
538		002-CITY OF KOKOMO	34-03-25-458-004.790-002	10,200	No	
539		002-CITY OF KOKOMO	34-03-25-278-003.790-002	109,500	No	
540		002-CITY OF KOKOMO	34-91-10-977-500.790-002	18,950	No	
541		002-CITY OF KOKOMO	34-04-30-306-006.790-002	12,600	No	
542		002-CITY OF KOKOMO	34-04-19-331-006.790-002	105,100	No	
543		002-CITY OF KOKOMO	34-03-36-215-002.790-002	50,500	No	
544		002-CITY OF KOKOMO	34-03-24-476-006.790-002	8,000	No	
545		002-CITY OF KOKOMO	34-04-30-152-016.790-002	52,000	No	
546		002-CITY OF KOKOMO	34-04-31-478-006.790-002	264,000	No	
547		002-CITY OF KOKOMO	34-03-35-179-003.790-002	296,700	No	
548		002-CITY OF KOKOMO	34-03-25-433-033.790-002	21,000	No	
549		002-CITY OF KOKOMO	34-03-26-351-003.790-002	711,000	No	
550		002-CITY OF KOKOMO	34-03-25-279-020.790-002	28,400	No	
551		002-CITY OF KOKOMO	34-03-25-490-003.790-002	208,200	No	
552		002-CITY OF KOKOMO	34-03-34-176-010.790-002	970,100	No	
553		002-CITY OF KOKOMO	34-03-36-132-004.790-002	519,800	No	
554		002-CITY OF KOKOMO	34-03-24-480-026.790-002	8,600	No	
555		002-CITY OF KOKOMO	34-03-35-253-011.790-002	140,400	No	
556		002-CITY OF KOKOMO	34-03-36-206-012.790-002	113,100	No	
557		002-CITY OF KOKOMO	34-04-31-453-034.790-002	365,700	No	
558		002-CITY OF KOKOMO	34-03-25-458-006.790-002	11,300	No	
559		002-CITY OF KOKOMO	34-03-36-477-010.790-002	72,700	No	
560		002-CITY OF KOKOMO	34-09-01-426-003.790-002	71,300	No	
561		002-CITY OF KOKOMO	34-03-35-179-012.000-002	28,559,100	Yes	

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	A	B	C	F	G	H
562		002-CITY OF KOKOMO	34-03-36-481-013.790-002	21,000	No	
563		002-CITY OF KOKOMO	34-10-06-107-010.790-002	13,600	No	
564		002-CITY OF KOKOMO	34-10-05-452-007.790-002	48,800	No	
565		002-CITY OF KOKOMO	34-09-11-455-013.790-002	146,100	No	
566		002-CITY OF KOKOMO	34-04-30-351-003.790-002	10,600	No	
567		002-CITY OF KOKOMO	34-04-30-151-005.790-002	1,004,400	No	
568		002-CITY OF KOKOMO	34-10-06-153-013.790-002	80,200	No	
569		002-CITY OF KOKOMO	34-03-24-432-013.790-002	67,400	No	
570		002-CITY OF KOKOMO	34-10-06-183-002.790-002	16,900	No	
571		002-CITY OF KOKOMO	34-09-02-453-005.790-002	13,500	No	
572		002-CITY OF KOKOMO	34-03-36-133-016.790-002	54,700	No	
573		002-CITY OF KOKOMO	34-03-35-179-011.000-002	473,500	Yes	
574		002-CITY OF KOKOMO	34-04-30-151-017.790-002	18,100	No	
575		002-CITY OF KOKOMO	34-09-12-301-004.790-002	138,600	No	
576		002-CITY OF KOKOMO	34-04-19-451-003.790-002	79,700	No	
577		002-CITY OF KOKOMO	34-03-35-101-017.790-002	1,091,400	No	
578		002-CITY OF KOKOMO	34-92-10-309-900.790-002	12,460,390	No	
579		002-CITY OF KOKOMO	34-03-36-212-001.790-002	766,800	No	
580		002-CITY OF KOKOMO	34-04-30-178-040.790-002	5,700	No	
581		002-CITY OF KOKOMO	34-04-30-177-030.790-002	25,800	No	
582		002-CITY OF KOKOMO	34-03-36-477-021.790-002	57,800	No	
583		002-CITY OF KOKOMO	34-04-30-152-012.790-002	70,800	No	
584		002-CITY OF KOKOMO	34-91-10-599-500.790-002	17,850	No	
585		002-CITY OF KOKOMO	34-03-25-284-021.790-002	621,000	No	
586		002-CITY OF KOKOMO	34-03-25-409-005.790-002	12,200	No	
587		002-CITY OF KOKOMO	34-04-30-361-017.790-002	4,000	No	
588		002-CITY OF KOKOMO	34-03-24-480-027.790-002	8,600	No	
589		002-CITY OF KOKOMO	34-03-25-104-006.790-002	69,900	No	
590		002-CITY OF KOKOMO	34-04-30-351-001.790-002	297,100	No	
591		002-CITY OF KOKOMO	34-09-10-276-001.790-002	3,962,800	No	
592		002-CITY OF KOKOMO	34-03-24-432-015.790-002	14,000	No	
593		002-CITY OF KOKOMO	34-91-20-150-000.790-002	300	No	
594		002-CITY OF KOKOMO	34-04-30-307-014.790-002	162,200	No	
595		002-CITY OF KOKOMO	34-04-31-478-003.790-002	212,100	No	
596		002-CITY OF KOKOMO	34-03-35-305-002.790-002	393,100	No	
597		002-CITY OF KOKOMO	34-04-31-478-002.790-002	118,800	No	
598		002-CITY OF KOKOMO	34-09-02-453-002.790-002	13,500	No	
599		002-CITY OF KOKOMO	34-91-10-281-600.790-002	300	No	
600		002-CITY OF KOKOMO	34-03-36-477-023.790-002	26,300	No	
601		002-CITY OF KOKOMO	34-03-25-458-005.790-002	11,300	No	
602		002-CITY OF KOKOMO	34-10-06-255-010.790-002	82,800	No	
603		002-CITY OF KOKOMO	34-04-30-355-001.790-002	32,000	No	
604		002-CITY OF KOKOMO	34-04-30-151-013.790-002	18,100	No	
605		002-CITY OF KOKOMO	34-91-10-939-000.790-002	3,000	No	
606		002-CITY OF KOKOMO	34-91-10-571-000.790-002	2,700	No	
607		002-CITY OF KOKOMO	34-03-25-285-011.790-002	53,500	No	
608		002-CITY OF KOKOMO	34-04-30-351-007.790-002	6,400	No	
609		002-CITY OF KOKOMO	34-03-36-105-003.790-002	91,500	No	
610		002-CITY OF KOKOMO	34-03-36-203-007.790-002	23,500	No	
611		002-CITY OF KOKOMO	34-09-01-435-003.790-002	68,100	No	
612		002-CITY OF KOKOMO	34-09-12-276-006.790-002	3,299,500	No	

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	A	B	C	F	G	H
613		002-CITY OF KOKOMO	34-03-36-203-008.790-002	14,800	No	
614		002-CITY OF KOKOMO	34-04-31-356-026.790-002	33,100	No	
615		002-CITY OF KOKOMO	34-03-25-408-008.790-002	68,100	No	
616		002-CITY OF KOKOMO	34-91-00-770-000.790-002	600	No	
617		002-CITY OF KOKOMO	34-10-06-132-002.790-002	158,600	No	
618		002-CITY OF KOKOMO	34-04-30-306-007.790-002	12,600	No	
619		002-CITY OF KOKOMO	34-91-10-600-000.790-002	2,700	No	
620		002-CITY OF KOKOMO	34-03-36-215-001.790-002	1,348,500	No	
621		002-CITY OF KOKOMO	34-04-30-151-003.790-002	63,100	No	
622		002-CITY OF KOKOMO	34-04-19-427-010.790-002	6,500	No	
623		002-CITY OF KOKOMO	34-03-25-483-005.790-002	4,400	No	
624		002-CITY OF KOKOMO	34-04-30-151-014.790-002	6,400	No	
625		002-CITY OF KOKOMO	34-03-36-484-001.790-002	118,000	No	
626		002-CITY OF KOKOMO	34-10-06-310-016.790-002	227,800	No	
627		002-CITY OF KOKOMO	34-91-10-743-500.790-002	12,140	No	
628		002-CITY OF KOKOMO	34-92-00-025-985.790-002	18,550	No	
629		002-CITY OF KOKOMO	34-04-31-357-007.790-002	818,300	No	
630		002-CITY OF KOKOMO	34-03-36-280-003.790-002	625,100	No	
631		002-CITY OF KOKOMO	34-10-06-405-003.790-002	86,700	No	
632		002-CITY OF KOKOMO	34-03-26-432-026.790-002	120,100	No	
633		002-CITY OF KOKOMO	34-03-36-110-009.790-002	157,600	No	
634		002-CITY OF KOKOMO	34-03-35-153-030.790-002	88,500	No	
635		002-CITY OF KOKOMO	34-91-00-814-800.790-002	2,000	No	
636		002-CITY OF KOKOMO	34-03-25-458-014.790-002	1,239,000	No	
637		002-CITY OF KOKOMO	34-10-06-183-004.790-002	8,100	No	
638		002-CITY OF KOKOMO	34-03-25-386-005.790-002	290,000	No	
639		002-CITY OF KOKOMO	34-03-26-351-004.000-002	667,900	Yes	
640		002-CITY OF KOKOMO	34-10-06-183-001.790-002	153,100	No	
641		002-CITY OF KOKOMO	34-04-31-478-004.790-002	1,395,800	No	
642		002-CITY OF KOKOMO	34-09-01-435-002.790-002	78,900	No	
643		002-CITY OF KOKOMO	34-10-06-107-009.790-002	217,700	No	
644		002-CITY OF KOKOMO	34-03-35-302-007.790-002	96,700	No	
645		002-CITY OF KOKOMO	34-04-19-451-002.790-002	8,100	No	
646		002-CITY OF KOKOMO	34-04-30-351-004.790-002	5,100	No	
647		002-CITY OF KOKOMO	34-91-00-258-000.790-002	1,800	No	
648		002-CITY OF KOKOMO	34-03-25-483-006.790-002	10,100	No	
649		002-CITY OF KOKOMO	34-04-31-227-022.790-002	1,360,500	No	
650		002-CITY OF KOKOMO	34-04-30-178-013.790-002	37,900	No	
651		002-CITY OF KOKOMO	34-04-19-451-012.790-002	33,800	No	
652		002-CITY OF KOKOMO	34-03-25-479-005.790-002	10,200	No	
653		002-CITY OF KOKOMO	34-04-30-177-032.790-002	1,241,500	No	
654		002-CITY OF KOKOMO	34-09-02-453-001.790-002	14,400	No	
655		002-CITY OF KOKOMO	34-09-11-100-007.790-002	1,558,100	No	
656		002-CITY OF KOKOMO	34-04-19-427-009.790-002	380,400	No	
657		002-CITY OF KOKOMO	34-91-20-417-200.790-002	900	No	
658		002-CITY OF KOKOMO	34-03-24-405-016.790-002	85,300	No	
659		002-CITY OF KOKOMO	34-09-02-155-021.790-002	503,000	No	
660		002-CITY OF KOKOMO	34-09-12-404-007.790-002	837,100	No	
661		002-CITY OF KOKOMO	34-03-26-353-007.790-002	295,600	No	
662		002-CITY OF KOKOMO	34-04-30-177-028.790-002	12,900	No	
663		002-CITY OF KOKOMO	34-91-00-771-500.790-002	300	No	

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	A	B	C	F	G	H
664		002-CITY OF KOKOMO	34-10-06-276-001.790-002	80,100	No	
665		002-CITY OF KOKOMO	34-91-00-443-500.790-002	300	No	
666		002-CITY OF KOKOMO	34-04-31-356-029.790-002	5,800	No	
667		002-CITY OF KOKOMO	34-04-31-103-007.790-002	6,200	No	
668		002-CITY OF KOKOMO	34-03-25-491-003.790-002	77,400	No	
669		002-CITY OF KOKOMO	34-09-12-301-002.790-002	491,800	No	
670		002-CITY OF KOKOMO	34-03-36-132-010.790-002	27,000	No	
671		002-CITY OF KOKOMO	34-04-30-351-008.790-002	6,400	No	
672		002-CITY OF KOKOMO	34-09-11-402-005.790-002	15,700	No	
673		002-CITY OF KOKOMO	34-10-05-452-008.790-002	429,000	No	
674		002-CITY OF KOKOMO	34-91-10-736-000.790-002	18,150	No	
675		002-CITY OF KOKOMO	34-04-19-452-001.790-002	101,000	No	
676		002-CITY OF KOKOMO	34-04-19-331-004.790-002	655,500	No	
677		002-CITY OF KOKOMO	34-03-36-254-007.790-002	109,900	No	
678		002-CITY OF KOKOMO	34-04-30-306-008.790-002	12,600	No	
679		002-CITY OF KOKOMO	34-10-06-131-014.790-002	513,700	No	
680		002-CITY OF KOKOMO	34-09-11-428-001.790-002	158,300	No	
681		002-CITY OF KOKOMO	34-09-02-156-013.790-002	3,200	No	
682		002-CITY OF KOKOMO	34-10-06-331-001.790-002	76,400	No	
683		002-CITY OF KOKOMO	34-03-24-405-008.790-002	48,100	No	
684		002-CITY OF KOKOMO	34-03-25-483-007.790-002	300,600	No	
685		002-CITY OF KOKOMO	34-91-10-148-000.790-002	600	No	
686		002-CITY OF KOKOMO	34-09-12-301-009.790-002	58,200	No	
687		002-CITY OF KOKOMO	34-09-02-156-010.790-002	29,700	No	
688		002-CITY OF KOKOMO	34-03-25-308-011.790-002	351,200	No	
689		002-CITY OF KOKOMO	34-04-31-356-025.790-002	12,800	No	
690		002-CITY OF KOKOMO	34-04-30-151-004.790-002	33,200	No	
691		002-CITY OF KOKOMO	34-09-11-402-003.790-002	15,700	No	
692		002-CITY OF KOKOMO	34-03-25-401-012.790-002	23,500	No	
693		002-CITY OF KOKOMO	34-04-19-311-006.790-002	16,300	No	
694		002-CITY OF KOKOMO	34-10-06-429-018.790-002	8,700	No	
695		002-CITY OF KOKOMO	34-03-25-385-013.790-002	10,800	No	
696		002-CITY OF KOKOMO	34-09-01-257-008.790-002	18,800	No	
697		002-CITY OF KOKOMO	34-03-36-285-003.790-002	45,500	No	
698		002-CITY OF KOKOMO	34-04-30-177-031.790-002	12,900	No	
699		002-CITY OF KOKOMO	34-03-24-408-010.790-002	48,800	No	
700		002-CITY OF KOKOMO	34-03-36-237-007.790-002	232,900	No	
701		002-CITY OF KOKOMO	34-03-25-401-011.790-002	18,500	No	
702		002-CITY OF KOKOMO	34-91-20-459-000.790-002	300	No	
703		002-CITY OF KOKOMO	34-04-19-451-001.790-002	588,100	No	
704		002-CITY OF KOKOMO	34-04-30-351-019.790-002	4,200	No	
705		002-CITY OF KOKOMO	34-04-31-356-028.790-002	40,700	No	
706		002-CITY OF KOKOMO	34-91-00-282-100.790-002	11,920	No	
707		002-CITY OF KOKOMO	34-04-30-151-016.790-002	15,400	No	
708		002-CITY OF KOKOMO	34-09-12-379-006.000-002	1,425,300	Yes	
709		002-CITY OF KOKOMO	34-04-31-356-030.790-002	41,300	No	
710		002-CITY OF KOKOMO	34-03-36-179-032.790-002	553,200	No	
711		002-CITY OF KOKOMO	34-10-18-130-007.790-002	3,049,900	No	
712		002-CITY OF KOKOMO	34-09-01-176-020.790-002	273,900	No	
713		002-CITY OF KOKOMO	34-03-25-490-004.790-002	24,800	No	
714		002-CITY OF KOKOMO	34-04-31-357-009.790-002	55,700	No	

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	A	B	C	F	G	H
715		002-CITY OF KOKOMO	34-03-25-483-013.790-002	29,100	No	
716		002-CITY OF KOKOMO	34-03-36-177-026.790-002	582,300	No	
717		002-CITY OF KOKOMO	34-10-06-107-011.790-002	13,600	No	
718		002-CITY OF KOKOMO	34-04-31-103-003.790-002	140,100	No	
719		002-CITY OF KOKOMO	34-04-31-208-017.790-002	20,700	No	
720		002-CITY OF KOKOMO	34-04-31-103-001.790-002	10,900	No	
721		002-CITY OF KOKOMO	34-03-24-432-014.790-002	14,000	No	
722		002-CITY OF KOKOMO	34-03-36-477-011.790-002	52,500	No	
723		002-CITY OF KOKOMO	34-03-36-254-008.790-002	273,900	No	
724		002-CITY OF KOKOMO	34-03-36-215-008.790-002	21,500	No	
725		002-CITY OF KOKOMO	34-03-24-476-009.790-002	1,800	No	
726		002-CITY OF KOKOMO	34-03-28-400-010.790-002	100	No	
727		002-CITY OF KOKOMO	34-04-30-178-043.790-002	13,000	No	
728		002-CITY OF KOKOMO	34-09-11-402-004.790-002	179,400	No	
729		002-CITY OF KOKOMO	34-09-01-257-006.790-002	45,800	No	
730		002-CITY OF KOKOMO	34-09-12-276-011.790-002	14,600	No	
731		002-CITY OF KOKOMO	34-03-25-479-007.790-002	10,200	No	
732		002-CITY OF KOKOMO	34-09-02-453-017.790-002	462,100	No	
733		002-CITY OF KOKOMO	34-09-11-453-004.790-002	192,000	No	
734		002-CITY OF KOKOMO	34-09-01-435-001.790-002	155,000	No	
735		002-CITY OF KOKOMO	34-10-06-107-020.790-002	13,600	No	
736		002-CITY OF KOKOMO	34-03-36-104-009.790-002	179,800	No	
737		002-CITY OF KOKOMO	34-91-10-429-500.790-002	8,920	No	
738		002-CITY OF KOKOMO	34-91-10-599-700.790-002	2,450	No	
739		002-CITY OF KOKOMO	34-10-05-377-004.790-002	100,200	No	
740		002-CITY OF KOKOMO	34-10-18-176-001.790-002	2,487,900	No	
741		002-CITY OF KOKOMO	34-03-26-376-017.790-002	2,587,200	No	
742		002-CITY OF KOKOMO	34-03-36-215-012.790-002	9,800	No	
743		002-CITY OF KOKOMO	34-04-30-308-008.790-002	3,600	No	
744		002-CITY OF KOKOMO	34-03-36-477-024.790-002	1,743,100	No	
745		002-CITY OF KOKOMO	34-04-30-355-002.790-002	6,900	No	
746		002-CITY OF KOKOMO	34-09-12-301-011.790-002	1,237,200	No	
747		002-CITY OF KOKOMO	34-04-19-311-005.790-002	13,600	No	
748		002-CITY OF KOKOMO	34-10-18-153-004.790-002	789,400	No	
749		002-CITY OF KOKOMO	34-03-25-479-011.790-002	30,900	No	**108,631,020**
750		006-HARRISON-KOKOMO	34-09-13-326-021.790-006	167,400	No	
751		006-HARRISON-KOKOMO	34-09-13-329-004.790-006	152,000	No	
752		006-HARRISON-KOKOMO	34-09-13-400-024.790-006	936,300	No	
753		006-HARRISON-KOKOMO	34-09-14-100-010.790-006	806,500	No	
754		006-HARRISON-KOKOMO	34-09-13-177-006.790-006	884,200	No	**2,946,400**
755		010-JACKSON TOWNSHIP	34-05-12-300-003.790-010	25,500	No	
756		010-JACKSON TOWNSHIP	34-05-25-300-005.790-010	596,500	No	**622,000**
757		011-LIBERTY TOWNSHIP	34-05-08-400-015.790-011	12,300	No	
758		011-LIBERTY TOWNSHIP	34-05-07-200-007.790-011	134,100	No	
759		011-LIBERTY TOWNSHIP	34-05-34-300-005.790-011	44,400	No	
760		011-LIBERTY TOWNSHIP	34-05-34-300-004.790-011	15,000	No	
761		011-LIBERTY TOWNSHIP	34-11-08-400-013.790-011	1,200	No	
762		011-LIBERTY TOWNSHIP	34-05-34-400-010.790-011	563,300	No	
763		011-LIBERTY TOWNSHIP	34-11-09-300-003.790-011	127,000	No	
764		011-LIBERTY TOWNSHIP	34-05-08-400-016.790-011	54,200	No	
765		011-LIBERTY TOWNSHIP	34-05-32-176-002.790-011	47,500	No	

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766		011-LIBERTY TOWNSHIP	34-05-34-300-008.790-011	71,000	No	**1,070,000**
767		012-GREENTOWN CORP	34-11-03-153-014.790-012	20,800	No	
768		012-GREENTOWN CORP	34-05-34-300-006.790-012	426,600	No	
769		012-GREENTOWN CORP	34-11-03-153-012.790-012	25,700	No	
770		012-GREENTOWN CORP	34-05-33-480-022.790-012	10,200	No	
771		012-GREENTOWN CORP	34-11-03-300-001.790-012	1,158,200	No	
772		012-GREENTOWN CORP	34-11-03-153-010.790-012	33,000	No	
773		012-GREENTOWN CORP	34-05-33-382-009.790-012	30,300	No	
774		012-GREENTOWN CORP	34-11-03-153-013.790-012	20,800	No	
775		012-GREENTOWN CORP	34-05-33-453-012.790-012	14,400	No	
776		012-GREENTOWN CORP	34-05-33-463-005.790-012	85,800	No	
777		012-GREENTOWN CORP	34-05-33-453-015.790-012	45,600	No	
778		012-GREENTOWN CORP	34-11-03-153-015.790-012	28,100	No	
779		012-GREENTOWN CORP	34-05-33-327-005.790-012	7,800	No	
780		012-GREENTOWN CORP	34-05-33-326-002.790-012	124,800	No	
781		012-GREENTOWN CORP	34-05-33-480-021.790-012	121,800	No	
782		012-GREENTOWN CORP	34-05-33-463-007.790-012	200	No	
783		012-GREENTOWN CORP	34-11-03-153-011.790-012	25,400	No	
784		012-GREENTOWN CORP	34-05-33-382-005.790-012	4,400	No	
785		012-GREENTOWN CORP	34-05-33-462-011.790-012	177,800	No	
786		012-GREENTOWN CORP	34-11-04-131-004.790-012	314,100	No	
787		012-GREENTOWN CORP	34-11-04-131-003.790-012	72,500	No	
788		012-GREENTOWN CORP	34-05-33-453-014.790-012	14,400	No	
789		012-GREENTOWN CORP	34-05-33-327-003.790-012	384,300	No	
790		012-GREENTOWN CORP	34-05-33-453-013.790-012	271,200	No	
791		012-GREENTOWN CORP	34-05-33-382-010.790-012	566,300	No	
792		012-GREENTOWN CORP	34-05-33-480-023.790-012	10,200	No	
793		012-GREENTOWN CORP	34-11-04-129-015.790-012	8,600	No	
794		012-GREENTOWN CORP	34-05-34-300-007.790-012	445,500	No	
795		012-GREENTOWN CORP	34-11-04-129-016.790-012	125,800	No	
796		012-GREENTOWN CORP	34-11-04-129-017.790-012	235,600	No	**4,810,200**
797		015-TAYLOR-KOKOMO	34-10-17-303-005.790-015	164,100	No	
798		015-TAYLOR-KOKOMO	34-10-20-101-004.790-015	225,200	No	
799		015-TAYLOR-KOKOMO	34-10-17-303-017.790-015	192,300	No	
800		015-TAYLOR-KOKOMO	34-10-20-101-001.790-015	3,723,700	No	**4,305,300**
801		016-UNION TOWNSHIP	34-12-29-100-009.790-016	47,100	No	
802		016-UNION TOWNSHIP	34-11-10-200-001.790-016	1,517,500	No	
803		016-UNION TOWNSHIP	34-11-26-400-003.790-016	44,200	No	
804		016-UNION TOWNSHIP	34-12-29-100-010.790-016	5,900	No	
805		016-UNION TOWNSHIP	34-11-26-200-013.790-016	99,000	No	
806		016-UNION TOWNSHIP	34-12-29-100-011.790-016	54,900	No	
807		016-UNION TOWNSHIP	34-11-26-200-014.790-016	26,100	No	
808		016-UNION TOWNSHIP	34-11-26-200-009.790-016	118,300	No	**1,913,000**
809		017-CLAY TOWNSHIP	34-03-31-100-032.790-017	14,700	No	
810		017-CLAY TOWNSHIP	34-03-31-100-038.790-017	70,300	No	
811		017-CLAY TOWNSHIP	34-03-31-100-033.790-017	972,300	No	
812		017-CLAY TOWNSHIP	34-03-01-400-014.790-017	508,800	No	
813		017-CLAY TOWNSHIP	34-03-31-100-028.790-017	13,100	No	
814		017-CLAY TOWNSHIP	34-03-31-100-027.790-017	24,700	No	
815		017-CLAY TOWNSHIP	34-03-32-326-002.790-017	1,500	No	**1,605,400**
816		018-ERVIN TOWNSHIP	34-02-09-300-003.790-018	4,600	No	

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817		018-ERVIN TOWNSHIP	34-01-25-400-011.790-018	195,300	No	
818		018-ERVIN TOWNSHIP	34-02-13-100-007.790-018	207,500	No	
819		018-ERVIN TOWNSHIP	34-02-23-300-016.790-018	44,800	No	
820		018-ERVIN TOWNSHIP	34-02-26-200-001.790-018	106,600	No	
821		018-ERVIN TOWNSHIP	34-02-26-100-004.790-018	278,400	No	
822		018-ERVIN TOWNSHIP	34-02-07-200-001.790-018	45,500	No	
823		018-ERVIN TOWNSHIP	34-02-30-200-002.790-018	69,200	No	
824		018-ERVIN TOWNSHIP	34-02-12-400-004.790-018	5,100	No	
825		018-ERVIN TOWNSHIP	34-08-04-227-005.790-018	193,300	No	
826		018-ERVIN TOWNSHIP	34-02-26-100-005.790-018	44,800	No	**1,195,100**
827		019-HARRISON TOWNSHIP	34-09-22-276-003.790-019	8,521,700	No	
828		019-HARRISON TOWNSHIP	34-09-14-100-006.790-019	565,200	No	
829		019-HARRISON TOWNSHIP	34-09-23-227-019.790-019	12,100	No	
830		019-HARRISON TOWNSHIP	34-09-15-429-020.790-019	31,500	No	
831		019-HARRISON TOWNSHIP	34-09-24-100-013.790-019	3,192,000	No	
832		019-HARRISON TOWNSHIP	34-09-14-100-007.790-019	135,900	No	
833		019-HARRISON TOWNSHIP	34-09-16-328-005.790-019	69,200	No	
834		019-HARRISON TOWNSHIP	34-09-22-226-012.790-019	54,900	No	
835		019-HARRISON TOWNSHIP	34-09-22-276-002.790-019	12,600	No	
836		019-HARRISON TOWNSHIP	34-09-17-176-008.790-019	19,400	No	
837		019-HARRISON TOWNSHIP	34-09-25-200-009.790-019	407,400	No	
838		019-HARRISON TOWNSHIP	34-09-15-276-001.790-019	2,828,300	No	
839		019-HARRISON TOWNSHIP	34-09-23-476-005.790-019	134,100	No	
840		019-HARRISON TOWNSHIP	34-09-17-176-007.790-019	119,600	No	
841		019-HARRISON TOWNSHIP	34-09-17-151-015.790-019	82,500	No	
842		019-HARRISON TOWNSHIP	34-09-22-251-003.790-019	11,116,900	No	
843		019-HARRISON TOWNSHIP	34-92-00-053-310.790-019	4,410	No	
844		019-HARRISON TOWNSHIP	34-09-04-226-001.790-019	36,100	No	
845		019-HARRISON TOWNSHIP	34-09-24-100-012.790-019	180,000	No	
846		019-HARRISON TOWNSHIP	34-09-15-429-018.790-019	3,600	No	
847		019-HARRISON TOWNSHIP	34-92-00-054-005.790-019	292,970	No	
848		019-HARRISON TOWNSHIP	34-09-06-426-002.790-019	103,100	No	
849		019-HARRISON TOWNSHIP	34-09-14-100-026.790-019	957,000	No	
850		019-HARRISON TOWNSHIP	34-09-15-429-019.790-019	3,600	No	
851		019-HARRISON TOWNSHIP	34-09-25-100-020.790-019	1,106,500	No	
852		019-HARRISON TOWNSHIP	34-09-22-226-013.790-019	63,000	No	
853		019-HARRISON TOWNSHIP	34-09-04-453-002.790-019	777,800	No	
854		019-HARRISON TOWNSHIP	34-09-22-276-001.790-019	1,800	No	
855		019-HARRISON TOWNSHIP	34-09-15-226-010.790-019	962,900	No	**31,796,080**
856		020-HONEY CREEK	34-09-30-102-001.790-020	57,400	No	**57,400**
857		021-RUSSIAVILLE CORP	34-08-23-457-017.790-021	276,800	No	
858		021-RUSSIAVILLE CORP	34-08-23-383-009.790-021	253,700	No	
859		021-RUSSIAVILLE CORP	34-08-23-457-003.790-021	25,700	No	
860		021-RUSSIAVILLE CORP	34-08-23-383-006.790-021	116,000	No	
861		021-RUSSIAVILLE CORP	34-08-23-383-008.790-021	340,700	No	
862		021-RUSSIAVILLE CORP	34-08-23-383-002.790-021	6,600	No	
863		021-RUSSIAVILLE CORP	34-08-23-455-006.790-021	26,600	No	
864		021-RUSSIAVILLE CORP	34-08-26-206-007.790-021	614,000	No	
865		021-RUSSIAVILLE CORP	34-08-23-457-001.790-021	19,600	No	
866		021-RUSSIAVILLE CORP	34-08-23-383-007.790-021	19,800	No	
867		021-RUSSIAVILLE CORP	34-08-23-376-014.790-021	38,700	No	

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	A	B	C	F	G	H
868		021-RUSSIAVILLE CORP	34-08-23-451-007.790-021	93,300	No	
869		021-RUSSIAVILLE CORP	34-08-23-458-011.790-021	15,100	No	
870		021-RUSSIAVILLE CORP	34-08-23-384-004.790-021	201,100	No	
871		021-RUSSIAVILLE CORP	34-08-23-383-003.790-021	126,200	No	
872		021-RUSSIAVILLE CORP	34-08-23-478-005.790-021	301,600	No	
873		021-RUSSIAVILLE CORP	34-08-23-458-012.790-021	15,100	No	
874		021-RUSSIAVILLE CORP	34-08-23-457-002.790-021	749,000	No	**3,239,600**
875		022-HOWARD TOWNSHIP	34-04-26-477-002.790-022	41,300	No	
876		022-HOWARD TOWNSHIP	34-04-01-400-010.790-022	588,300	No	
877		022-HOWARD TOWNSHIP	34-04-28-301-005.790-022	544,900	No	
878		022-HOWARD TOWNSHIP	34-04-27-352-001.790-022	464,500	No	
879		022-HOWARD TOWNSHIP	34-04-07-351-001.790-022	87,900	No	
880		022-HOWARD TOWNSHIP	34-04-13-100-006.790-022	28,600	No	
881		022-HOWARD TOWNSHIP	34-04-26-477-001.790-022	356,500	No	
882		022-HOWARD TOWNSHIP	34-04-03-300-006.790-022	78,400	No	
883		022-HOWARD TOWNSHIP	34-04-35-100-014.790-022	16,000	No	
884		022-HOWARD TOWNSHIP	34-04-33-200-019.790-022	67,800	No	
885		022-HOWARD TOWNSHIP	34-04-06-177-002.790-022	82,600	No	
886		022-HOWARD TOWNSHIP	34-04-13-100-005.790-022	223,400	No	
887		022-HOWARD TOWNSHIP	34-04-12-100-001.790-022	335,500	No	
888		022-HOWARD TOWNSHIP	34-04-06-177-001.790-022	93,100	No	
889		022-HOWARD TOWNSHIP	34-04-13-100-001.790-022	1,239,600	No	**4,248,400**
890		023-MONROE TOWNSHIP	34-08-08-400-007.790-023	7,200	No	
891		023-MONROE TOWNSHIP	34-08-04-300-002.790-023	58,400	No	
892		023-MONROE TOWNSHIP	34-08-14-126-004.790-023	320,000	No	
893		023-MONROE TOWNSHIP	34-08-04-100-010.790-023	429,000	No	
894		023-MONROE TOWNSHIP	34-08-04-300-003.790-023	1,100	No	
895		023-MONROE TOWNSHIP	34-07-13-100-015.790-023	252,100	No	**1,067,800**
896		024-TAYLOR TOWNSHIP	34-10-23-378-006.790-024	7,600	No	
897		024-TAYLOR TOWNSHIP	34-10-22-200-005.790-024	1,134,900	No	
898		024-TAYLOR TOWNSHIP	34-10-30-200-003.790-024	306,600	No	
899		024-TAYLOR TOWNSHIP	34-10-23-378-005.790-024	97,700	No	
900		024-TAYLOR TOWNSHIP	34-10-30-100-018.790-024	6,721,000	No	
901		024-TAYLOR TOWNSHIP	34-10-23-378-008.790-024	373,600	No	
902		024-TAYLOR TOWNSHIP	34-10-19-129-016.790-024	95,900	No	
903		024-TAYLOR TOWNSHIP	34-10-26-128-001.790-024	109,700	No	
904		024-TAYLOR TOWNSHIP	34-10-23-378-007.790-024	10,200	No	
905		024-TAYLOR TOWNSHIP	34-10-19-102-022.790-024	382,900	No	
906		024-TAYLOR TOWNSHIP	34-10-19-305-006.790-024	74,800	No	
907		024-TAYLOR TOWNSHIP	34-10-26-127-007.790-024	24,300	No	
908		024-TAYLOR TOWNSHIP	34-10-19-451-002.790-024	713,400	No	
909		024-TAYLOR TOWNSHIP	34-10-19-351-001.790-024	74,800	No	
910		024-TAYLOR TOWNSHIP	34-10-20-379-005.790-024	1,008,200	No	
911		024-TAYLOR TOWNSHIP	34-10-19-353-011.790-024	690,600	No	
912		024-TAYLOR TOWNSHIP	34-10-23-378-001.790-024	1,300	No	
913		024-TAYLOR TOWNSHIP	34-10-19-152-008.790-024	1,766,300	No	
914		024-TAYLOR TOWNSHIP	34-10-29-101-001.790-024	1,476,600	No	
915		024-TAYLOR TOWNSHIP	34-10-12-300-001.790-024	1,056,100	No	
916		024-TAYLOR TOWNSHIP	34-10-23-378-009.790-024	10,400	No	
917		024-TAYLOR TOWNSHIP	34-11-19-400-018.790-024	263,100	No	
918		024-TAYLOR TOWNSHIP	34-10-23-378-004.790-024	1,400	No	

2006 Pay 2007 Non-Tax Breakdown

	A	B	C	F	G	H
919		024-TAYLOR TOWNSHIP	34-10-30-200-015.790-024	527,400	No	
920		024-TAYLOR TOWNSHIP	34-10-23-378-002.790-024	1,800	No	
921		024-TAYLOR TOWNSHIP	34-10-19-351-003.790-024	100	No	**16,930,700**
922				**201,291,980**		
923	**Charitable**	002-CITY OF KOKOMO	34-04-31-111-015.790-002	15,200	No	
924		002-CITY OF KOKOMO	34-10-06-327-016.790-002	47,500	No	
925		002-CITY OF KOKOMO	34-92-00-556-500.790-002	5,260	No	
926		002-CITY OF KOKOMO	34-03-36-403-036.790-002	13,400	No	
927		002-CITY OF KOKOMO	34-92-00-146-500.790-002	3,310	No	
928		002-CITY OF KOKOMO	34-04-30-380-011.790-002	54,300	No	
929		002-CITY OF KOKOMO	34-04-31-107-015.790-002	49,600	No	
930		002-CITY OF KOKOMO	34-03-36-235-001.790-002	2,534,300	No	
931		002-CITY OF KOKOMO	34-04-30-354-001.790-002	14,100	No	
932		002-CITY OF KOKOMO	34-04-30-378-014.790-002	67,600	No	
933		002-CITY OF KOKOMO	34-04-30-309-009.790-002	25,900	No	
934		002-CITY OF KOKOMO	34-03-36-427-035.790-002	52,100	No	
935		002-CITY OF KOKOMO	34-03-25-476-011.790-002	12,900	No	
936		002-CITY OF KOKOMO	34-92-00-807-000.790-002	36,590	No	
937		002-CITY OF KOKOMO	34-03-25-429-026.790-002	2,900	No	
938		002-CITY OF KOKOMO	34-03-25-476-001.790-002	415,800	No	
939		002-CITY OF KOKOMO	34-92-00-044-000.000-002	38,630	Yes	
940		002-CITY OF KOKOMO	34-04-31-203-054.790-002	30,300	No	
941		002-CITY OF KOKOMO	34-92-10-579-000.790-002	51,480	No	
942		002-CITY OF KOKOMO	34-04-30-310-008.790-002	28,400	No	
943		002-CITY OF KOKOMO	34-04-31-111-013.790-002	14,200	No	
944		002-CITY OF KOKOMO	34-92-00-068-900.790-002	0	No	
945		002-CITY OF KOKOMO	34-03-36-210-014.790-002	602,100	No	
946		002-CITY OF KOKOMO	34-03-36-427-022.790-002	307,600	No	
947		002-CITY OF KOKOMO	34-09-02-153-019.790-002	66,200	No	
948		002-CITY OF KOKOMO	34-92-00-573-801.790-002	440	No	
949		002-CITY OF KOKOMO	34-03-25-336-007.790-002	53,200	No	
950		002-CITY OF KOKOMO	34-03-36-280-001.790-002	447,100	No	
951		002-CITY OF KOKOMO	34-04-30-457-013.790-002	75,400	No	
952		002-CITY OF KOKOMO	34-03-36-214-003.790-002	59,200	No	
953		002-CITY OF KOKOMO	34-03-36-288-011.790-002	59,400	No	
954		002-CITY OF KOKOMO	34-03-25-454-002.790-002	18,700	No	
955		002-CITY OF KOKOMO	34-03-25-454-001.790-002	442,300	No	
956		002-CITY OF KOKOMO	34-03-36-214-002.790-002	25,000	No	
957		002-CITY OF KOKOMO	34-92-00-554-040.790-002	3,080	No	
958		002-CITY OF KOKOMO	34-92-10-314-800.790-002	4,440	No	
959		002-CITY OF KOKOMO	34-92-00-853-500.790-002	79,870	No	
960		002-CITY OF KOKOMO	34-03-25-427-010.790-002	111,500	No	
961		002-CITY OF KOKOMO	34-92-10-314-000.790-002	40,800	No	
962		002-CITY OF KOKOMO	34-92-00-246-000.790-002	19,230	No	
963		002-CITY OF KOKOMO	34-92-00-991-200.790-002	3,870	No	
964		002-CITY OF KOKOMO	34-92-10-621-670.790-002	2,020	No	
965		002-CITY OF KOKOMO	34-03-36-214-001.790-002	1,364,300	No	
966		002-CITY OF KOKOMO	34-03-36-235-002.790-002	13,800	No	
967		002-CITY OF KOKOMO	34-92-10-008-000.790-002	48,380	No	
968		002-CITY OF KOKOMO	34-03-36-215-015.790-002	42,600	No	
969		002-CITY OF KOKOMO	34-04-30-376-018.790-002	49,800	No	

2006 Pay 2007 Non-Tax Breakdown

	A	B	C	F	G	H
970		002-CITY OF KOKOMO	34-03-36-243-001.790-002	159,000	No	
971		002-CITY OF KOKOMO	34-92-00-142-100.790-002	11,210	No	
972		002-CITY OF KOKOMO	34-10-06-404-017.790-002	21,700	No	
973		002-CITY OF KOKOMO	34-03-35-308-008.790-002	146,500	No	
974		002-CITY OF KOKOMO	34-03-36-429-005.000-002	195,120	Yes	
975		002-CITY OF KOKOMO	34-03-36-242-004.790-002	79,000	No	
976		002-CITY OF KOKOMO	34-03-25-359-003.790-002	10,300	No	
977		002-CITY OF KOKOMO	34-04-31-127-016.790-002	16,600	No	
978		002-CITY OF KOKOMO	34-04-30-358-002.790-002	6,300	No	
979		002-CITY OF KOKOMO	34-03-36-280-002.790-002	29,000	No	
980		002-CITY OF KOKOMO	34-92-10-696-250.790-002	130,480	No	
981		002-CITY OF KOKOMO	34-04-30-353-009.790-002	45,800	No	
982		002-CITY OF KOKOMO	34-03-36-213-007.790-002	41,200	No	
983		002-CITY OF KOKOMO	34-03-36-282-004.000-002	78,100	Yes	
984		002-CITY OF KOKOMO	34-04-31-127-015.790-002	70,500	No	
985		002-CITY OF KOKOMO	34-04-30-306-011.790-002	51,700	No	
986		002-CITY OF KOKOMO	34-91-00-438-000.790-002	20,100	No	
987		002-CITY OF KOKOMO	34-03-36-241-006.790-002	15,100	No	
988		002-CITY OF KOKOMO	34-10-06-251-001.790-002	798,000	No	
989		002-CITY OF KOKOMO	34-03-25-358-002.790-002	5,300	No	
990		002-CITY OF KOKOMO	34-92-10-205-512.790-002	2,240	No	
991		002-CITY OF KOKOMO	34-09-02-153-018.790-002	66,100	No	
992		002-CITY OF KOKOMO	34-03-36-241-003.790-002	1,655,800	No	
993		002-CITY OF KOKOMO	34-92-10-608-000.790-002	13,730	No	
994		002-CITY OF KOKOMO	34-92-00-165-000.790-002	633,960	No	
995		002-CITY OF KOKOMO	34-04-19-351-012.790-002	48,500	No	
996		002-CITY OF KOKOMO	34-03-36-179-033.790-002	87,800	No	
997		002-CITY OF KOKOMO	34-09-11-328-019.790-002	90,400	No	
998		002-CITY OF KOKOMO	34-10-06-303-002.790-002	87,900	No	
999		002-CITY OF KOKOMO	34-03-36-278-001.790-002	40,000	No	
1000		002-CITY OF KOKOMO	34-03-36-480-019.790-002	38,900	No	
1001		002-CITY OF KOKOMO	34-03-25-187-004.790-002	8,300	No	
1002		002-CITY OF KOKOMO	34-10-06-184-001.790-002	76,100	No	
1003		002-CITY OF KOKOMO	34-92-10-265-000.790-002	40,520	No	
1004		002-CITY OF KOKOMO	34-03-36-211-001.790-002	1,141,600	No	
1005		002-CITY OF KOKOMO	34-04-30-305-012.000-002	50,600	No	
1006		002-CITY OF KOKOMO	34-04-31-111-014.790-002	3,200	No	
1007		002-CITY OF KOKOMO	34-92-00-176-000.790-002	61,510	No	
1008		002-CITY OF KOKOMO	34-10-06-254-018.790-002	2,564,500	No	
1009		002-CITY OF KOKOMO	34-04-31-255-012.790-002	3,600	No	
1010		002-CITY OF KOKOMO	34-03-24-457-011.790-002	56,700	No	
1011		002-CITY OF KOKOMO	34-10-06-404-016.790-002	233,200	No	
1012		002-CITY OF KOKOMO	34-92-00-036-750.790-002	10,130	No	
1013		002-CITY OF KOKOMO	34-09-12-403-001.790-002	179,500	No	
1014		002-CITY OF KOKOMO	34-03-36-215-007.790-002	473,200	No	
1015		002-CITY OF KOKOMO	34-03-25-358-003.790-002	23,900	No	
1016		002-CITY OF KOKOMO	34-04-30-305-010.790-002	4,100	No	
1017		002-CITY OF KOKOMO	34-03-25-454-003.790-002	39,600	No	**17,120,700**
1018		011-LIBERTY TOWNSHIP	34-05-33-200-008.000-011	164,180	Yes	
1019		011-LIBERTY TOWNSHIP	34-05-34-300-002.790-011	104,300	No	**268,480**
1020		012-GREENTOWN CORP	34-05-33-426-006.000-012	972,000	Yes	

2006 Pay 2007 Non-Tax Breakdown

	A	B	C	F	G	H
1021		012-GREENTOWN CORP	34-05-33-401-002.790-012	28,200	No	
1022		012-GREENTOWN CORP	34-05-33-401-003.790-012	435,800	No	
1023		012-GREENTOWN CORP	34-05-32-477-017.000-012	797,500	Yes	
1024		012-GREENTOWN CORP	34-05-33-386-018.790-012	83,200	No	
1025		012-GREENTOWN CORP	34-05-33-426-005.790-012	29,800	No	
1026		012-GREENTOWN CORP	34-05-33-386-023.790-012	200	No	
1027		012-GREENTOWN CORP	34-05-33-476-013.790-012	55,000	No	
1028		012-GREENTOWN CORP	34-05-33-426-004.790-012	255,700	No	**2,657,400**
1029		019-HARRISON TOWNSHIP	34-09-04-226-002.790-019	177,200	No	
1030		019-HARRISON TOWNSHIP	34-09-15-126-006.790-019	128,500	No	**305,700**
1031		021-RUSSIAVILLE CORP	34-08-23-326-002.790-021	239,300	No	
1032		021-RUSSIAVILLE CORP	34-08-23-455-004.790-021	164,900	No	**404,200**
1033		023-MONROE TOWNSHIP	34-92-00-001-700.790-023	27,180	No	
1034		023-MONROE TOWNSHIP	34-08-01-400-005.790-023	6,800	No	
1035		023-MONROE TOWNSHIP	34-08-14-133-007.790-023	35,500	No	
1036		023-MONROE TOWNSHIP	34-08-01-400-004.790-023	431,800	No	
1037		023-MONROE TOWNSHIP	34-08-13-200-024.790-023	1,900	No	**503,180**
1038				**21,259,660**		
1039			**TOTAL**	**496,679,755**		**496,679,755**

Members

Sen. Luke Kenley, Chairperson
Sen. Brandt Hershman
Sen. John Broden
Rep. Peggy Welch
Rep. Eric Turner

Advisors

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Rep. William Crawford
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LSA Staff:

Diane Powers, Fiscal Analyst for the Commission
George Angelone, Attorney for the Commission

Authority: IC 2-5-3-2

COMMISSION ON STATE TAX AND FINANCING POLICY

Legislative Services Agency
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August 9, 2007

Senator Luke Kenley
102 Harbour Trees Lane
Noblesville, IN 46060

Dear Senator Kenley:

I am writing to describe the opportunity voters have to approve or reject proposed bond issues in our sister states.

State laws generally permit voter participation in the process. Connecticut and Hawaii appear to be the only states where bonds may be issued without an opportunity for the voters to accept or reject the proposed issuance.

The basic division within the various state practices is whether or not interested voters must first prevail in a preliminary procedure to get the question of the bond issuance on the ballot. Indiana is one of eight states requiring voters to first petition for the chance to decide on the issuance. The other seven are Illinois, Iowa, Montana, South Carolina, South Dakota, Tennessee, and Wisconsin. Indiana differs from the other seven states in this group in that victory in the preliminary stage results in the application of our petition and remonstrance procedure rather than a referendum.

Voter approval of a proposed bond issuance is a necessary prerequisite in most cases in forty states. With one exception, these states also utilize the referendum. New Hampshire is unique in that the voters often decide the fate of the proposed bond issues at town meetings rather than in the voting booth.

This letter does not attempt to comprehensively identify the procedures that may apply to any particular proposed bond issuance within a state. There are often exceptions to the general practices described here. For example, different procedures may apply to civil units and schools.

Please contact me at 232-9593 or Allen Morford at 234-1361 if you have any additional questions about these practices.

Sincerely,

Roscoe Hooten

Roscoe Hooten
Senior Staff Attorney
Office of Bill Drafting and Research

Petition and remonstrance states	1	Indiana
Referenda states	47	
States with no voter role in the issuance process	2	Connecticut Hawaii
States where the process is governed by a constitutional provision	32	Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Idaho, Kentucky, Kansas, Louisiana, Maine, Maryland, Michigan, Missouri, Nebraska, New Mexico, New York, North Carolina, North Dakota, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Texas, Utah, Virginian, Washington, West Virginia, Wyoming
States where citizen action is required to put the proposal on the ballot	8	Indiana, Illinois, Iowa, Montana, South Dakota, South Carolina, Tennessee, Wisconsin
States that generally do not have a petition process to clear before the proposal is placed in front of the voters	40	
States where simple majority rules	36	
States requiring a super majority to approve bonds	11	Iowa (60%), Mississippi (60%), New Hampshire (2/3), Washington (3/4), Texas (2/3), Oklahoma (3/5), California (55% for civil units and 2/3 for school) , Idaho (2/3), North Dakota (2/3), Missouri (4/7 at general or primary elections and 2/3 at special elections) South Dakota (60%)
Other variations on the approval threshold	1	Montana has a voter turnout based formula

States where a proposed issuance can be approved by the public without going on the ballot	2	New Hampshire (traditional town meetings decide many public issues) Wisconsin*

*Wisconsin permits some school bonds to be issued if the proposed issuance is approved by the voters present at a public meeting.

This Wisconsin example underscores the fact that the requirements imposed on local bonding issues vary enormously from state to state. The table is intended to describe the basic differences found in the states without attempting to catalog every procedure that may be imposed on a particular proposed bond issue. Exceptions may exist to the general procedures described in the table with respect to a particular state. The Wisconsin statute is attached for your review.

1 of 1 DOCUMENT

LEXISNEXIS (R) WISCONSIN ANNOTATED STATUTES

*** THIS DOCUMENT IS CURRENT THROUGH NOVEMBER 30, 2006 ***
*** THE MOST CURRENT ANNOTATION IS DATED JUNE 7, 2007 ***

FUNCTIONS AND GOVERNMENT OF MUNICIPALITIES
CHAPTER 67. MUNICIPAL BORROWING AND MUNICIPAL BONDS

Go to the Wisconsin Code Archive Directory

Wis. Stat. § 67.05 (2006)

Legislative Alert: LEXSEE 2007 Wis. ALS 1 -- See sections 169 and 170.

67.05. Bond issues; procedure.

(1) INITIAL RESOLUTION BY GOVERNING BODY.

If any municipality seeks to issue a bond under *s. 67.04*, the governing body of the municipality shall, prior to the issuance of the bond, adopt a resolution that states the purpose for and maximum amount of the borrowing. The resolution adopted under this section shall be known as the initial resolution. If a permissive referendum on the bond issue is allowed under this section, the governing body shall, within 15 days after the initial resolution is adopted, publish a class 1 notice under ch. 985 stating the purpose and maximum principal amount of the bond issue and describing the opportunity and procedure for submitting a petition requesting a referendum on the bond issue.

(2) INITIAL RESOLUTION BY ELECTORS.

(a) The electors of any town, common school district, union high school district, whether such district is joint or otherwise, or of any municipality other than a county, a city, a village, a technical college district or a board of park commissioners, may at any annual meeting, or at a special meeting of such electors called for the purpose, adopt the initial resolution prescribed by sub. (1) without any prior adoption thereof by the governing body of such municipality. The vote in such case shall be made by ballot in substantially the following form:

For bonds j Against bonds j

(b) The electors of a city may adopt the initial resolution prescribed by sub. (1) in the manner provided by *s. 9.20*

(3) REFERENDUM PROCEDURE.

Whenever a referendum is held under this section, the following procedures shall be used:

(a)

1. The clerk of the jurisdiction in which the referendum is held shall publish a type A notice under *s. 10.01 (2) (a)* on the 4th Tuesday before the referendum is held.

2. If the referendum is not held in conjunction with a national, state, county or municipal election, the clerk of the jurisdiction in which the referendum is held shall publish a type E notice under *s. 10.01 (2) (e)* on the 4th Tuesday

before the referendum is held. If the referendum is a county or municipal referendum and is not held in conjunction with a national, state, county or municipal election, the municipal clerk of each municipality in which the referendum is held shall publish a type E notice on the 4th Tuesday before the referendum is held.

3. The clerk of the jurisdiction in which the referendum is held shall publish type B and C notices under *s. 10.01 (2) (b)* and (c) on the day before the referendum is held.

4. If the referendum is not held in conjunction with a national, state, county or municipal election, the clerk of the jurisdiction in which the referendum is held shall publish a type D notice under *s. 10.01 (2) (d)* on the day before the referendum is held. If the referendum is a county or municipal referendum and is not held in conjunction with a national, state, county or municipal election, the municipal clerk of each municipality in which the referendum is held shall publish a type D notice on the day before the referendum is held.

5. The date for publication of any notice may be changed as provided in *s. 10.04 (3) (a)*

6. In villages, towns and school districts, posting may be substituted for publication as provided in *s. 10.05*

7. Whenever the clerks of more than one jurisdiction are required under this section to publish the same notice on the same day, they may publish one notice only and share the cost under *s. 10.07 (1)*

(am) The question on which the referendum is held shall be filed as provided in *s. 8.37*

(b) The clerk of the jurisdiction in which the referendum is held shall prepare or arrange for the preparation of the ballots. If the jurisdiction in which the referendum is held is not a city, village or town, and the clerk of the jurisdiction in which the referendum is held prepares the ballots, the clerk shall deliver the ballots to the municipal clerk of each city, village or town which is wholly or partly contained within the jurisdiction in which the referendum is held. The form of the ballot shall correspond with the form prescribed by the elections board under *ss. 5.64 (2)* and *7.08 (1) (a)*

(c) Absentee ballots shall be distributed by the municipal clerk or board of election commissioners of each municipality which is contained within the jurisdiction in which the referendum is held.

(d) The question shall contain a statement of the purpose for which bonds are to be issued and the maximum amount of the bonds to be issued.

(e) Election officials appointed under *s. 7.30 (4)* shall conduct the election in each municipality which is contained within the jurisdiction in which the referendum is held.

(f) If a special purpose district calls a referendum to be held in conjunction with a state, county, municipal or judicial election, the polling places for the state, county, municipal or judicial election shall be the polling places for the special purpose district referendum and the municipal election hours shall apply. If no state, county, municipal or judicial election is held on the day of the special purpose district referendum, the governing body of the special purpose district may select the polling places to be used, except as otherwise provided in *s. 120.06 (9) (b)* in the case of a school district. If a polling place located in the special purpose district that was utilized at the most recent spring or general election is not utilized by the special purpose district, the governing body of the special purpose district shall post a notice on the door of the polling place indicating all polling places open for voting. The municipal clerk of each municipality in which a polling place is located shall provide the necessary equipment to operate the polling place.

(g) The returns shall be canvassed by the board of canvassers of each municipality which is contained within the jurisdiction in which the referendum is held. When a referendum is held in a special purpose district, the board of canvassers shall canvass and certify the returns of the referendum to the clerk of the district in which the referendum is held. The board of canvassers of the jurisdiction in which the referendum is held shall then determine the result of the referendum. If the jurisdiction does not have a board of canvassers, the clerk of the jurisdiction shall appoint 2 reputable

citizens who with the clerk shall constitute the board of canvassers. The board of canvassers may return defective returns to the municipal board of canvassers in the manner provided in *s. 7.60 (3)* The board of canvassers shall prepare a statement showing the number of votes cast for and against the question and shall prepare a determination showing the result of the referendum. Each statement and determination shall be attested by each of the canvassers. The board of canvassers shall file the statement and determination in the office of the clerk of the jurisdiction.

(h) The cost of the election shall be borne as provided in *ss. 5.68* and *7.03*

(i) Any special purpose district may delegate any duty which is imposed upon the clerk of the district in connection with the conduct of a referendum under this section to the municipal clerk or board of election commissioners of each municipality which is contained within the jurisdiction in which the referendum is held. The district may compensate the municipality for performing such duties at a rate agreed upon between the district and the municipality.

(4) PERMISSIVE REFERENDUM IN COUNTIES.

If a county board adopts an initial resolution for an issue of county bonds to provide for the original construction or for the improvement and maintenance of highways, to provide railroad aid, or to construct, acquire or maintain, or to aid in constructing, acquiring or maintaining a bridge over or across any stream or other body of water bordering upon or intersecting any part of the county, the county clerk is not required to submit the resolution for approval to the electors of the county at a special election unless within 30 days after the adoption thereof there is filed with the clerk a petition conforming to the requirements of *s. 8.40* requesting such submission, signed by electors numbering at least 10% of the votes cast in the county for governor at the last general election. If a petition is filed, the question submitted shall be whether the resolution shall be or shall not be approved. No such resolution of a county board other than those specified in this subsection need be submitted to county electors, except as provided otherwise in sub. (7)

(5) REFERENDUM IN TOWNS, VILLAGES AND CITIES.

(a) Whenever an initial resolution has been so adopted by the governing body of a town, the clerk of the municipality shall immediately record the resolution and call a special election for the purpose of submitting the resolution to the electors of the municipality for approval. This paragraph does not apply to bonds issued to finance low-interest mortgage loans under *s. 62.237*, unless a number of electors equal to at least 15% of the votes cast for governor at the last general election in their town sign and file a petition conforming to the requirements of *s. 8.40* with the town clerk requesting submission of the resolution. Whenever a number of electors cannot be determined on the basis of reported statistics, the number shall be determined in accordance with *s. 60.74 (6)* If a petition is filed, the question submitted shall be whether the resolution shall or shall not be approved. This paragraph is limited in its scope by sub. (7)

(b) No city or village may issue bonds for any purposes other than for water systems, lighting works, gas works, bridges, street lighting, street improvements, street improvement funding, hospitals, airports, harbor improvements, river improvements, breakwaters and protection piers, sewerage, garbage disposal, rubbish or refuse disposal, any combination of sewage, garbage or refuse or rubbish disposal, parks and public grounds, swimming pools and band shells, veterans housing projects, paying the municipalitys portion of the cost of abolishing grade crossings, for the construction of police facilities and combined fire and police safety buildings, for the purchase of sites for engine houses, for fire engines and other equipment of the fire department, for construction of engine houses, and for pumps, water mains, reservoirs and all other reasonable facilities for fire protection apparatus or equipment for fire protection, for parking lots or other parking facilities, for school purposes, for libraries, for buildings for the housing of machinery and equipment, for acquiring and developing sites for industry and commerce as will expand the municipal tax base, for financing the cost of low-interest mortgage loans under *s. 62.237*, for providing financial assistance to blight elimination, slum clearance, community development, redevelopment and urban renewal programs and projects under *ss. 66.1105*, *66.1301* to *66.1329* and *66.1331* to *66.1337* or for University of Wisconsin System college campuses, as defined in *s. 36.05 (6m)*, until the proposition for their issue for the special purpose has been submitted to the electors of

the city or village and adopted by a majority vote. Except as provided under sub. (15), if the common council of a city or the village board of a village declares its purpose to raise money by issuing bonds for any purpose other than those specified in this subsection, it shall direct by resolution, which shall be recorded at length in the record of its proceedings, the clerk to call a special election for the purpose of submitting the question of bonding to the city or village electors. If a number of electors of a city or village equal to at least 15% of the votes cast for governor at the last general election in their city or village sign and file a petition conforming to the requirements of *s. 8.40* with the city or village clerk requesting submission of the resolution, the city or village may not issue bonds for financing the cost of low-interest mortgage loans under *s. 62.237* without calling a special election to submit the question of bonding to the city or village electors for their approval.

(6) REFERENDUM IN OTHER CASES.

Whenever an initial resolution has been adopted by the governing body of any municipality other than a county, a town, a city, a village, a technical college district, a metropolitan sewerage district created under *ss. 200.01* to *200.15* or *200.21* to *200.65*, a town sanitary district, a public inland lake protection and rehabilitation district or a board of park commissioners, the clerk of such municipality shall immediately record the resolution and call a special meeting for the purpose of submitting it to the electors of the municipality for ratification or rejection. The calling and conduct of the meeting shall be governed by those statutes, so far as applicable, which govern the calling and conduct of special meetings in general. The notice of the meeting, which shall be publicly read before the balloting shall commence, and the ballot used, shall embody a copy of the resolution; the form of the ballot shall correspond with the form prescribed by the elections board under *ss. 5.64 (2)* and *7.08 (1) (a)*; and the question submitted shall be whether the resolution shall be approved.

(6a) SCHOOL DISTRICT BONDS, REFERENDUM.

(a)

1. Subsections (2) (a) and (6) do not apply to the issuing of bonds or the borrowing of money by any school district.

2. Except as provided under pars. (b) and (c) and subs. (7) and (15), if the board of any school district, or the electors at a regularly called school district meeting, by a majority vote adopt an initial resolution to raise an amount of money by a bond issue, the school district clerk shall, within 10 days, publish notice of such adoption as a class 1 notice under ch. 985 or post the notice as provided under *s. 10.05* The notice shall state the maximum amount proposed to be borrowed, the purpose of the borrowing, that the resolution was adopted under this subdivision and the place where and the hours during which the resolution may be inspected. The school board shall also do one of the following:

a. Direct the school district clerk to call a special election for the purpose of submitting the resolution to the electors for approval or rejection, or direct that the resolution be submitted at the next regularly scheduled primary or election to be held not earlier than 45 days after the adoption of the resolution. The resolution shall not be effective unless adopted by a majority of the school district electors voting at the referendum.

b. Specify in the initial resolution the date, time and place for a public hearing on the resolution, which shall be within 10 days after the publication of the notice under subd. 2. (intro.), and whether the public hearing is for informational purposes only or whether electors present at the public hearing will be given an opportunity to vote on whether a referendum shall be held on the initial resolution.

(am)

1. If the public hearing under par. (a) 2. b. is for informational purposes only and, within 30 days after the public hearing, a petition is filed with the school district clerk for a referendum on the resolution signed by at least 7,500 electors of the school district or at least 20% of the school district electors, as determined under *s. 115.01 (13)*, whichever is less, the resolution shall not be effective unless adopted by a majority of the school district electors voting

at the referendum. The question submitted shall be whether the initial resolution shall or shall not be approved.

2. If a vote is taken at the public hearing under par. (a) 2. b., and a majority of the electors present and voting at the hearing determine that a referendum shall be held on the initial resolution, the school board shall proceed under par. (a) 2. a.

3. If a vote is taken at the public hearing under par. (a) 2. b., and a majority of the electors present and voting at the hearing determine that no referendum on the initial resolution shall be held, the resolution shall be effective unless a petition is filed as provided under subd. 1.

(b) Paragraph (a) 2. applies only if the amount of money to be raised by the bond issue will cause the aggregate amount of outstanding indebtedness of the school district incurred without a referendum since August 9, 1989, excluding amounts specified in par. (bm), to exceed 1,000,000 or an amount determined as follows, whichever is less:

1. Divide the full value of all taxable property in all school districts operating a high school, as determined under *s. 121.06 (1)*, by the total membership, as defined in *s. 121.004 (5)*, of all school districts.

2. Multiply the quotient under subd. 1. by 0.015.

3. Multiply the product under subd. 2. by the school district membership, as defined in *s. 121.004 (5)*

(bg) For a school district from which territory is detached to create a new school district under *s. 117.105*, the amounts specified and calculated under par. (b) shall be increased, for the construction of a building or an addition to a building only, by the amount determined as follows:

1. Determine the number of pupils in each grade level who attended school in the previous school year in a building that was then owned by the school district and has been allocated to another school district by the reorganization and who resided in the previous school year in territory that was not transferred to the other school district. The number shall be the average of such pupils enrolled on the 3rd Friday of September and the 2nd Friday of January.

2. The department of commerce shall determine for each grade level in which pupils attended school in a building described in subd. 1., the average cost per square foot for, and the average number of square feet per pupil included in, 2 recently constructed school buildings that were designed to serve pupils of that grade level, as selected by that department.

3. For each grade level, multiply the number determined under subd. 1. by the product of the 2 numbers determined under subd. 2., and total the results.

(bm) In par. (b) and in *s. 67.12 (12) (e)* 2g., "outstanding indebtedness" does not include the amount of any of the following:

1. Refunding bonds or promissory notes, except such refunding bonds or promissory notes, or portions thereof, that have been issued to refund bonds or promissory notes that were not subject to a referendum as a result of par. (b) or *s. 67.12 (12) (e)* 2g.

2. Borrowings to meet immediate expenses under *s. 67.12 (8)*

3. Bonds or promissory notes that are deemed approved by the school district electors as a result of sub. (7) (d) 3. or *s. 67.12 (12) (e)* 3.

4. Bonds that are not subject to a referendum as a result of sub. (7) (cc), (h) or (i) or promissory notes issued for the purposes of sub. (7) (cc), (h) or (i)

(c) Paragraph (a) 2. does not apply to borrowing by a school district to meet immediate expenses under *s. 67.12 (8)*

(6m) HEARING AND REFERENDUM IN TECHNICAL COLLEGE DISTRICTS.

Unless sub. (7) (k) applies, prior to the adoption of an initial resolution under sub. (1), the technical college district board shall adopt a resolution stating its intention to borrow money for the purposes specified in *s. 38.16 (2)* and setting a date, time and place for a public hearing on the resolution adopted under this subsection which shall be held within 30 days after its adoption. The technical college district secretary immediately shall publish a copy of the resolution adopted under this subsection as a class 1 notice, under ch. 985

(a) An initial resolution adopted by a technical college district board for an issue of bonds in an amount of money not exceeding 1,000,000 for building remodeling or improvement need not be submitted to the electors of the district for approval unless within 30 days after the initial resolution is adopted there is filed with the technical college district secretary a petition conforming to the requirements of *s. 8.40* requesting a referendum thereon. Such a petition shall be signed by electors from each county lying wholly or partially within the district. The number of electors from each county shall equal at least 1.5% of the population of the county as determined under *s. 16.96 (2) (c)* If a county lies in more than one district, the technical college system board shall apportion the countys population as determined under *s. 16.96 (2) (c)* to the districts involved and the petition shall be signed by electors equal to the appropriate percentage of the apportioned population. Any initial resolution adopted under sub. (1) in an amount of money not exceeding 1,000,000 at the discretion of the district board, may be submitted to the electors without waiting for the filing of a petition. All initial resolutions adopted under sub. (1) in an amount of money in excess of 1,000,000 or more for building remodeling or improvement shall be submitted to the electors of the district for approval. If a referendum is duly petitioned or required under this subsection, bonds may not be issued until the electors of the district have approved the issue.

(b) If a referendum is to be held on an initial resolution, the district board shall direct the technical college district secretary to call a special election for the purpose of submitting the initial resolution to the electors for a referendum on approval or rejection. In lieu of a special election, the district board may specify that the election be held at the next succeeding spring primary or election or September primary or general election.

(7) REFERENDUM, WHEN REQUIRED BY ELECTORS, WHEN NOT PERMITTED.

(a) An initial resolution adopted by a county board for an issue of bonds to provide a memorial for soldiers, sailors and marines, shall not be submitted to the electors unless within 30 days after the adoption thereof there is filed with the county clerk a petition conforming to the requirements of *s. 8.40* requesting such submission, signed by electors numbering at least 10% of the votes cast in the county for governor at the last general election. If such petition is filed, proceedings shall be had under sub. (4)

(b) An initial resolution adopted by the governing body of a city for an issue of bonds for purposes specifically enumerated in sub. (5) need not be submitted to the electors under sub. (5) unless, within 30 days after the adoption thereof, a petition conforming to the requirements of *s. 8.40* requesting such submission, signed by electors numbering at least 10% of the votes cast for governor in the city at the last general election, is filed in the office of the city clerk. Whenever a number of electors cannot be determined on the basis of reported statistics, the number shall be determined in accordance with *s. 60.74 (6)* Any initial resolution may, in the discretion of the governing body, by separate recorded resolution, be submitted to popular vote without a petition.

(c) An initial resolution adopted by the common council of a city for an issue of bonds for paying the citys portion of the cost of abolishing grade crossings, shall not be submitted to popular vote.

(cc) An initial resolution adopted by the school board of a common school district or unified school district for the purpose of purchasing the school property or technical college school property of a city therein which formerly operated a city school district shall not be submitted to a referendum vote.

(d)

1. Whenever the purpose for which any municipality proposes to issue bonds is required by law to be approved by a vote of its electors, such a vote in favor of the issue for that express purpose shall be construed as an approval of the purpose by the electors; and the question of approving the purpose need not be separately submitted.

2. If a school board adopts an initial resolution to raise an amount of money by a bond issue, and either sub. (6a) (a) 2. does not apply as a result of sub. (6a) (b) or the initial resolution is not subject to a referendum as a result of par. (cc), (h) or (i), the school board has the power to borrow and spend the amount for the purpose stated without the approval of the electors of the school district.

3. If a school board adopts an initial resolution to raise an amount of money by a bond issue, and either the public hearing under sub. (6a) (a) 2. b. is for informational purposes only or sub. (6a) (am) 3. applies, the power of the school board to borrow and spend the amount for the purpose stated shall be deemed approved by the electors of the school district if a sufficient petition for a referendum is not filed within the time permitted under sub. (6a) (am) 1.

(e) An initial resolution adopted by the governing body of a city or village for an issue of bonds to create a revolving fund out of which to advance the cost of any work for which special assessments may be levied, in anticipation of the collection by the city or village treasurer of the special assessments, special improvement certificates and improvement bonds, made or issued for the cost thereof, need not be submitted to the electors under sub. (5) unless, within 30 days after the adoption thereof, a petition conforming to the requirements of *s. 8.40* requesting such submission, signed by electors numbering at least 10% of the votes cast for governor in the city or village at the last general election, is filed in the office of the city or village clerk. Whenever a number of electors cannot be determined on the basis of reported statistics, the number shall be determined in accordance with *s. 60.74 (6)* If such petition is filed, proceedings shall be had under sub. (5) Any such resolution may, in the discretion of the governing body, by separate recorded resolution, be submitted to popular vote without the filing of a petition.

(f) An initial resolution adopted by any county, town, city or village for the purpose of acquiring, developing, remodeling, constructing and equipping land, buildings and facilities for regional projects, either alone or acting jointly under *s. 66.0301*, shall not be subject to a referendum.

(g) An initial resolution adopted by any town sanitary district under sub. (1) may be submitted to the electors by separate resolution of the board. If the board does not adopt such a separate resolution, the initial resolution may not be submitted to the electors unless, within 30 days after its adoption, a petition conforming to the requirements of *s. 8.40* requesting such submission, signed by electors numbering at least 10% of the votes cast for governor in the district at the last general election, is filed with the district clerk requesting a referendum. If a petition is filed, the board shall proceed under sub. (5)

(h) If a school district is ordered by a court or a state or federal agency to remove a hazardous substance from a school, an initial resolution adopted by the school board for the purpose of complying with the order is not subject to a referendum. This paragraph does not apply to financing the construction of a new school.

(i) If a school district is ordered by a court, state agency or fire chief of a city or village to remedy any violation of a state statute or rule or municipal or county ordinance relating to fire hazards or to the prevention of fire, an initial resolution adopted by the school board for the purpose of complying with the order is not subject to a referendum. This paragraph does not apply to financing the construction of a new school or other school district facility.

(j) An initial resolution adopted by the school board of a school district created by a reorganization under *s. 117.105*, or adopted by the school board of a school district from which territory is detached to create a school district under *s. 117.105*, for the purpose of financing any assets or liabilities apportioned to the school district or assets apportioned to another school district under *s. 117.105 (1m)* or (2m), is not subject to a referendum.

(k) Subsection (6m) does not apply to an initial resolution adopted by a technical college district board to purchase or construct a facility to be used as an applied technology center to which *s. 38.15 (3) (c)* applies.

(10) DIRECT, ANNUAL, IRREPEALABLE TAX.

The governing body of every municipality proceeding under this chapter shall, at the time of or after the adoption of an initial resolution in compliance with sub. (1) or (2), or, after the approval of the resolution by popular vote when such approval is required, and before issuing any of the contemplated bonds, levy by recorded resolution a direct, annual tax sufficient in amount to pay and for the express purpose of paying the interest on such bonds as it falls due, and also to pay and discharge the principal thereof at maturity. The municipality shall be and continue without power to repeal such levy or obstruct the collection of the tax until all such payments have been made or provided for. After the issue of the bonds, the tax shall be from year to year carried into the tax roll of the municipality and collected as other taxes are collected, provided that the amount of tax carried into the tax roll may be reduced in any year by the amount of any surplus money in the debt service fund created under *s. 67.11*, and provided further that the municipality issuing the bonds may make an appropriation in advance of the authorization of the bonds to provide funds for any payment coming due on the bonds prior to the first collection of taxes levied for that payment. The amount of the appropriation shall be based on estimates of the amount of bonds to be sold and the rate of interest the bonds will bear. The appropriation shall not be used for any purpose other than that for which appropriated and any surplus in the appropriation shall be transferred to the general fund of the municipality. The municipality is not required to levy a tax equal to the amount of that appropriation.

(11) AUTHORITY TO BORROW AND ISSUE BONDS, WHEN COMPLETE.

Every municipality that has first complied with all the requirements prescribed for and made applicable to it by subs. (1) to (10), may, but not otherwise, borrow money and issue and sell or hypothecate its municipal bonds to the amount and for the purposes specified in the initial resolution.

(12) RECORD OF PROCEEDINGS.

Every municipality shall provide and keep a separate record book or record books in which its municipal clerk shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing municipal bonds, or of incurring any other municipal obligation under the provisions of this chapter, including a statement of the number of affirmative and negative votes cast by electors.

(13) COMBINATION OF ISSUES.

Bonds authorized under various initial resolutions may, in the discretion of the governing body, be combined into one issue and designated as "corporate purpose bonds". The resolution providing for such combination and the bond form for the combined issue shall separately itemize the amount being issued for each of the purposes provided by the underlying initial resolutions.

(14) REFERENDUM NOT REQUIRED FOR CERTAIN TEMPORARY BORROWING.

This section shall not be construed to require, or at any time before July 9, 1955, to have required, the submission to the electors for approval of any borrowing under *s. 67.12*, the provisions of said *s. 67.12* being controlling as to such borrowing.

(15) REFERENDUM NOT REQUIRED FOR REFUNDING OBLIGATIONS.

This section does not require the submission to the electors for their approval of any resolution that authorizes the issuance of municipal obligations to refund outstanding municipal obligations or the interest on outstanding municipal obligations.

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Exhibit K
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

MEMORANDUM

To: Senator Luke Kenley

From: Allen Morford

Re: Constitutional voter referendum provisions

Date: August 13, 2007

You asked for information relating to states that require voter referendums to create debt. At least 32 states have Constitutional provisions relating to voter referendums. These states are included in the attached table.

The Constitutions in these states do not require all bond issues to be approved by referendums. The type of debt and the unit of government subject to the referendum provisions vary by state.

I hope you find the attached information useful. Please contact me at 234-1361 if you have any additional questions.

STATE	CITE	NOTES
Alabama	Ala. Const. art. XII, § 222	* Legislature may authorize counties, towns, villages, districts, political subdivisions to issue bonds. * Bonds must be authorized by a majority of voters. * Referendum does not apply to the renewal, refunding, or reissue of bonds issued. * Referendum are not necessary for obligations incurred to pay for street and sidewalk improvements or storm water sewers, the cost of which is to be assessed, in whole or in part, against the property abutting said improvements or drained by such sanitary or storm water sewers.
Alaska	Alaska Const. art. IX, §§ 9, 11	* No State debt shall be contracted unless authorized by law for capital improvements or unless authorized by law for housing loans for veterans, and ratified by a majority of the qualified voters. * The State may, as provided by law and without ratification, contract debt for the purpose of repelling invasion, suppressing insurrection, defending the State in war, meeting natural disasters. *No debt shall be contracted by any political subdivision of the State, unless authorized for capital improvements by its governing body and ratified by a majority vote of the qualified voters. * The restrictions on contracting debt do not apply to debt incurred through the issuance of revenue bonds by a public enterprise or public corporation of the State or a political subdivision, when the only security is the revenues of the enterprise or corporation. The restrictions do not apply to indebtedness to be paid from special assessments on the benefitted property, nor do they apply to refunding indebtedness of the State or its political subdivisions.
Arizona	Ariz. Const. art. VII, § 13, art. IX, § 8	*Questions upon bond issues or special assessments shall be submitted to the vote of real property tax payers. *No county, city, town, school district, or other municipal corporation shall become indebted in an amount exceeding 6% of the taxable property in the district without the assent of a majority of the property taxpayers. *Under no circumstances shall any county or school district become indebted to an amount exceeding 15% of such taxable property. However, an incorporated city or town, may be allowed to become indebted up to 20% for supplying water, artificial light, or sewers for providing for open space preserves, parks, playgrounds and recreational facilities, public safety, law enforcement, fire and emergency services facilities and streets and transportation facilities.
Arkansas	Ark. Const. amend. 62,1	* A municipality or a county may issue bonds with the consent of the majority of voters for capital projects as defined by the General Assembly. With the exception of certain industrial development projects, bonds may not exceed 10% for a county and 20% for a municipality of the total assessed value or real and personal property.
California	Cal. Const. art. XVI, § §1, 18	* The Legislature may not create any debt exceeding $300,000 without two-thirds of the members of each house of the Legislature approving debt and the debt must be approved by a majority of the voters. * A county, city, town, township, board of education, or school district, may not incur any indebtedness without the assent of two-thirds of the voters of the district. However, an authorized school district may incur debt for capital projects with an approval of the majority of the voters. * A school district, community college district, or county office of education may approve general obligation bonds for the construction and equipping of school facilities if approved by 55% of the voters of the district.
Colorado	Colo. Const. art. XI, § 6 Colo. Const. art. X, §20	* A political subdivision may not contract any general obligation debt without the adoption of a legislative measure. Also, except as may be otherwise provided by the charter of a home rule city and county, city, or town the debt shall be submitted to for approval by a majority of the qualified taxpaying electors. * The general assembly shall establish by statute limitations on the authority of any political subdivision to incur general obligation indebtedness in any form. * The maximum annual percentage change in state fiscal year spending equals inflation plus the percentage change in state population in the prior calendar year, adjusted for revenue changes approved by voters after 1991. * The state and local government may spend surplus revenue only after receiving voter approval.

STATE	CITE	NOTES
Florida	Fla. Const. art. VII, §§ 11, 12	* State bonds pledging the full faith and credit of the state may be issued only to finance or refinance the cost of state fixed capital outlay projects authorized by law, and purposes incidental thereto, upon approval by a vote of the electors. * Counties, school districts, municipalities, special districts and local governmental bodies with taxing powers may issue bonds, certificates of indebtedness or any form of tax anticipation certificates, payable from ad valorem taxation and maturing more than twelve months after issuance only: (a) to finance or refinance capital projects authorized by law and only when approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation; or (b) to refund outstanding bonds and interest and redemption premium thereon at a lower net average interest cost rate.
Georgia	Ga. Const. art. IX, § 5	* The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10 percent of the assessed value of all taxable property within such county, municipality, or political subdivision; and no such county, municipality, or other political subdivision shall incur any new debt without the assent of a majority of the qualified voters of such county, municipality, or political subdivision voting in an election held for that purpose as provided by law.
Idaho	Idaho Const. art. VIII, § 3	* The legislature shall not create any debt unless approved by the majority of voters. * No county, city, board of education, or school district shall incur indebtedness in any manner without assent of two-thirds of the qualified electors.
Kentucky	KY. Const. § 50	* No act of the General Assembly shall authorize any debt to be contracted on behalf of the Commonwealth unless provision be made therein to levy and collect an annual tax sufficient to pay the interest stipulated, and to discharge the debt within thirty years. The act shall not take effect until it has been submitted to the people at a general election, and shall have received a majority of all the votes cast for and against it: Provided, The General Assembly may contract debts by borrowing money to pay any part of the debt of the State, without submission to the people, and without making provision in the act authorizing the same for a tax to discharge the debt so contracted, or the interest thereon * A county may be permitted to incur an indebtedness in any amount fixed by the county, not in excess of 5% of the value of the taxable property therein, for public road purposes in said county, provided said additional indebtedness is submitted to the voters of the county for their ratification The increase shall not exceed twenty cents on the one hundred dollars of the assessed valuation of said county. * Cities, towns, counties, and taxing districts shall not incur indebtedness to an amount exceeding the following maximum percentages on the value of the taxable property therein, to be estimated by the last assessment previous to the incurring of the indebtedness: Cities having a population of fifteen thousand or more, ten percent (10%); cities having a population of less than fifteen thousand but not less than three thousand, five percent (5%); cities having a population of less than three thousand, three percent (3%); and counties and taxing districts, two percent (2%), unless in case of emergency, the public health or safety should so require. Nothing shall prevent the issue of renewal bonds, or bonds to fund the floating indebtedness of any city, county, or taxing district. Subject to the limits and conditions set forth in this section and elsewhere in this Constitution, the General Assembly shall have the power to establish additional limits on indebtedness and conditions under which debt may be incurred by cities, counties, and taxing districts.
Kansas	Kan. Const. art. XI, §§ 6, 7	* The state may contract public debts; but such debts shall never, in the aggregate, exceed one million dollars, except as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each house, and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt, and the principal thereof, when it shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished, until the interest and principal of such debt shall have been wholly paid. * No debt shall be contracted by the state unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the state at some general election; and if such proposed law shall be ratified by a majority of all the votes cast at such general election, then it shall be the duty of the legislature next after such election to enact such law and create such debt.

STATE	CITE	NOTES
Louisiana	La. Const. art. VI, §§ 7, 14, 33, 35	7. Powers of Other Local Governmental Subdivisions 1. Section 7.(A) Powers and Functions. Subject to and not inconsistent with this constitution, the governing authority of a local governmental subdivision which has no home rule charter or plan of government may exercise any power and perform any function necessary, requisite, or proper for the management of its affairs, not denied by its charter or by general law, if a majority of the electors voting in an election held for that purpose vote in favor of the proposition that the governing authority may exercise such general powers. Otherwise, the local governmental subdivision shall have the powers authorized by this constitution or by law. §32. Special Taxes; Authorization 1. Section 32. For the purpose of acquiring, constructing, improving, maintaining, or operating any work of public improvement, a political subdivision may levy special taxes when authorized by a majority of the electors in the political subdivision who vote thereon in an election held for that purpose §33. Political Subdivisions; General Obligation Bonds 1. Section 33.(A) Authorization. Subject to approval by the State Bond Commission or its successor, general obligation bonds may be issued only after authorization by a majority of the electors voting on the proposition at an election in the political subdivision issuing the bonds. Bonds to refund outstanding indebtedness at the same or at a lower effective rate of interest, even though payable solely from ad valorem taxes, need not be authorized at an election if the indebtedness refunded is paid or cancelled at the time of the delivery of the refunding bonds, or if money, or securities made eligible for such purpose by law, are deposited in escrow in an adequate amount, with interest, to be utilized solely to retire the refunded indebtedness or bonds and to pay interest thereon and redemption premiums, if any, to the time of retirement. §34. Limitations on Bonded Indebtedness Section 34. The legislature by law shall fix the limitation on bonded indebtedness payable solely from ad valorem taxes levied by political subdivisions.
Maine	ME. Const. art. IX, § 14	* The Legislature shall not create any debt or liability, on behalf of the State, which shall singly, or in the aggregate, with previous debts and liabilities hereafter incurred at any one time, exceed $ 2,000,000, unless approved by 2/3 of both Houses and if it is ratified by a majority of the electors voting thereon.
Maryland	Md. Const. art. 11-E, § 5	* The General Assembly may enact, amend, or repeal local laws placing a maximum limit on the rate at which property taxes may be imposed by any such municipal corporation and regulating the maximum amount of debt which may be incurred by any municipal corporation. The local law does not come into effect until approved by a majority of the voters in the district.
Michigan	Mich. Const. art. IX, §§ 15, 25, 31	* The state may borrow money for specific purposes in amounts as may be provided by acts of the legislature adopted by a vote of two-thirds of the members elected to and serving in each house, and approved by a majority of the electors voting thereon at any general election. The question submitted to the electors shall state the amount to be borrowed, the specific purpose to which the funds shall be devoted, and the method of repayment. * Property taxes and other local taxes and state taxation and spending may not be increased above the limitations specified herein without direct voter approval. * Units of local government are prohibited from levying any tax not authorized by law which increases the rate of an existing tax, without the approval of a majority of the qualified electors. If the definition of the base of an existing tax is broadened, the maximum authorized rate of taxation on the new base in each unit of Local Government shall be reduced to yield the same estimated gross revenue as on the prior base. If the assessed valuation of property as finally equalized, excluding the value of new construction and improvements, increases by a larger percentage than the increase in the General Price Level from the previous year, the maximum authorized rate applied thereto in each unit of Local Government shall be reduced to yield the same gross revenue from existing property, adjusted for changes in the General Price Level.

STATE	CITE	NOTES
Missouri	Mo. Const. art. III, § 52 Mo. Const. art. VI, § 26 (a), (b), (c)	*A referendum may be ordered (except as to laws necessary for the immediate preservation of the public peace, health or safety, and laws making appropriations for the current expenses of the state government, for the maintenance of state institutions and for the support of public schools) either by petitions signed by 5% of the in each of two-thirds of the congressional districts in the state, or by the general assembly, as other bills are enacted. * A county, city, incorporated town or village or other political corporation or subdivision, by vote of the qualified electors, may become indebted in an amount up to 5% of the value of taxable tangible property. * A school district by a vote of the qualified electors voting thereon may become indebted in an amount up to 15% of the value of taxable tangible property. For elections referred to in this section the vote required shall be four-sevenths at the general municipal election day, primary or general elections and two-thirds at all other elections.
Nebraska	Neb. Const. art. XIII, § 2	* The Legislature may authorize any incorporated city or village, including cities operating under home rule charters, to appropriate from local sources of revenue such funds as may be deemed necessary for an economic or industrial development project or program subject to approval by a vote of a majority of the registered voters.
New Mexico	N.M. Const. art. IX, §§ 7, 8, 10, 11, 12	* The state may borrow money up to $ 200,000. Any other debt must receive voter approval and must not exceed 1% of the assessed value of property in the State. * A school district shall may not borrow money except for the purpose of erecting, remodeling, making additions to and furnishing school buildings with approval of owners of real estate in the district. A school districts debt may not exceed 6% of the assessed value of taxable property. * A city, town or village may not contract any debt except by an ordinance, which shall provide for the levy of a tax, not exceeding twelve mills on the dollar upon all taxable property. The question of incurring the debts shall, at a regular election for councilmen, aldermen or other officers of such city, town or village, or at any special election called for such purpose, have been submitted to a vote of such qualified electors.
New York	N.Y. Const. art. VII, § 11	* The State shall not contract any debt without approval of the majority of the voters.
North Carolina	N.C. Const. art. V, §§ 3, 4	* The State does not have power to incur debt without approval of the majority of voters. Certain debt is excluded if it is used supply an unforseen deficiency of revenue, to fund existing debt, for a public emergency, or if the debt will be reduced by 2/3 by the next biennium. * The General Assembly shall enact certain general laws relating to the borrowing of money by counties, cities and towns, special districts, and other units, authorities, and agencies of local government with an approval of the majority of the voters.
North Dakota	N.D. Const. art. X, 15	* The debt of any county, township, city, town, school district or any other political subdivision may not exceed 5% of the assessed value of the taxable property. *An incorporated city may, by a 2/3 vote, increase the indebtedness to 8%. *A school district, by a majority vote may increase such indebtedness to 10%. *A county or city by a majority vote may issue bonds to purchase a revenue-producing utility owned by the district. *An incorporated city may become indebted in any amount not exceeding 4% without regard to the existing indebtedness for the purpose of constructing or purchasing waterworks or for the purpose of constructing sewers.

STATE	CITE	NOTES
Oklahoma	Okla. Const. art. X, §§ 26, 27B	* No county, city, town, township, school district, or other political corporation, or subdivision of the state, shall be allowed to become indebted, to an amount exceeding, in any year, the income and revenue provided for such year without the assent of three-fifths of the voters. The debt may not exceed 5% of the valuation of the taxable property in the district. * A school district may, with the assent of three-fifths of the voters incur indebtedness to an amount, including existing indebtedness, not exceeding 10% for the purpose of acquiring or improving school sites, constructing, repairing, remodeling or equipping buildings, or acquiring school furniture, fixtures or equipment. *A city or town may, with the assent of three-fifths of the voters, may incur debt up to 10% of the valuation of the taxable property. * Each district planning to obtain additional debt must have a plan for repaying the debt within 25 years. * An incorporated city or town may elect to incur debt greater then 10% for the purpose of constructing public utilities or repairing streets and bridges. * An incorporated city or town , after approval of the proposition by a majority of the voter, contract with other cities or towns, the State or the federal government for the purpose of purchasing water. * Any incorporated city or town may borrow money or issue bonds, which is payable from and secured by revenues over a term of years, for the purpose of financing the purchase of public utilities. The utility shall be owned exclusively by such city or town. the debt must be approved by a majority of voters. If the majority of voters approve the project, the governing body may issue bonds with the approval of 3/4 of the governing body.
Oregon	Or. Const. art. XI, § 11	* If a local taxing district has not previously imposed ad valorem property taxes and seeks to impose the tax, the district shall establish a maximum limit on the rate tax by a voter referendum. * A local taxing district, other than a school corporation may exceed the maximum tax rate if approved by the voters. * The General Assembly may allow a school corporation to increase its rate for a capital project not longer then 10 years and is approved by the voters.
Pennsylvania	Pa. Const. art. VIII, § 7 Pa. Const. art. IX, § 10	* The Commonwealth may incur debt if approved by a majority of voters. * Voter approval is not required for debt relating to war, natural disaster, or debt for projects when the debt does not exceed the useful life of the project. * The General Assembly prescribes debt limits for all units of local government including municipalities and school districts. The debt limit excludes debt approved by a voter referendum. The provision excludes Philadelphia.
South Carolina	S.C. Const. art. XVII, § 7B	* The General Assembly may authorize a special election by the voters in any incorporated city or town for the issuance of bonds after receiving a petition from the majority of landholders in the district. * The General Assembly is may exclude the petition requirement for: (a) the City of Columbia where the proceeds of the bonds are authorized to be used for enlarging and repairing a sewerage system and plant or a waterworks system or for building and maintenance of fire stations or for any corporate purpose of the city; (b) the City of Myrtle Beach where the bonds are to be used for improving the waterworks system or the sewage disposal system. (c) the bonds are used for any corporate purpose of the Charleston, Greenville, Greer, Spartanburg, or in a municipality in York County. (d) the bonds are used by Florence County for providing courthouse, jail, city hall, office and related facilities.

STATE	CITE	NOTES
South Dakota	S.D. Const. art. XIII	* A county, municipal corporation, civil township, district, or subdivision has a debt limitation of 5% of the assessed value of taxable property. The debt of any school district shall never exceed 10% n the assessed valuation. * However, the limit may be increased with approval of the voters in the district. A county, municipal corporation, civil township, district, or other subdivision may incur an additional indebtedness, not exceeding 10% n the assessed valuation for the purpose of providing water and sewerage, for irrigation, domestic uses, sewerage and other purposes. A city with a population of 8000 may incur an indebtedness not exceeding 8% on the assessed valuation for the purpose of constructing street railways, electric lights or other lighting plants.
Texas	Tex. Const. art. III, § 52	* Under Legislative provision, any county, political subdivision of a county, number of adjoining counties, political subdivision of the State, or defined district may, upon a 2/3 majority of the voters, issue bonds in an amount up to1/4 of the assessed valuation of the real property of the district. The Legislature may authorize bonds for: (1) the improvement of rivers, creeks, and streams to prevent overflows, and to permit navigation or irrigation; (2) the construction and maintenance of pools, lakes, reservoirs, dams, canals and waterways for the purposes of irrigation, drainage or navigation, or in aid thereof; or (3) the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes.
Utah	Utah Const. art. XIV, §§ 3, 4	* No debt issued by a county, city, town, school district, or other political subdivision of the State and directly payable from and secured by ad valorem property taxes may be created in excess of the taxes for the current year unless the proposition to create the debt has been submitted to a vote * If the district is authorized to create debt, the debt: (a) for a county may not exceed 2% of the taxable value of property; (b) for a city, town, school district, or other municipal corporation may not exceed 4% (A 1st or 2nd class city may incur debt up to 4% per annum for supplying water, light, or sewers).
Virginia	Va. Const. art. VII, § 10	* A city or town shall not issue bonds to pay debt exceeding 10% of the assessed value of real estate. However, the 10% cap does not include: (a) 1 year certificates of debt; (b) 5 year bonds for providing water or other specific undertaking from which the city or town may derive income approved by the majority of voters; (c) Bonds which are payable exclusively from revenue from a water system or other specific undertaking; or (d) contract obligations of a regional compact. * A county or district of the county may not contract debt with certain exceptions that require approval by the voters in the district. The General Assembly may authorize debt for: (a) 1 year debt certificates; (b) bonds which are exclusively payable from revenue from a water system or other specific undertaking; (c) refunding bonds; or (d) issuing bonds for capital projects for school purposes. * Any county may, upon approval by the affirmative vote of the qualified voters of the county, elect to be treated as a city for the purposes of issuing its bonds.
Washington	Wash. Const. art. VIII, §§ 3, 6	* No debts shall be contracted on behalf of the states unless approved by the voters in a general or special election. The legislature is required to provide a plan to repay the debt within 20 years. * A county, city, town, school district, or other municipal corporation may not become indepted in an amount exceeding ½% of the taxable property in that unit unless approved by 3/4 of the voters in that district. (The amount of the debt may not exceed 5% of the value of the property in that district. However, certain cities or towns may become indebted up to an additional 5% for supplying water, lights, and sewers. Also, school corporations are allowed to assume an additional 5% debt for capital projects.)

STATE	CITE	NOTES
West Virginia	W. Va. Const. art. X, §§ 1, 8	* Maximum tax rates for a class of property may not be increased unless presented and approved by 60% of the voters. The increase may not be longer than 3 years and may not exceed 50% of the maximum rate. Revenue from the levy shall be distributed in to the levying units in proportion to the levy laid. * A county, city, school district, municipal corporation may not become indebted in an amount greater then 5% of the value of the taxable property therein. The debt must be approved by the voters. * Bonds issued by any school district may be levied outside the 50% limit of the maximum rate requirement (up to 3%).
Wyoming	Wyo. Const. art. 16, § 2	* No debt in excess of the taxes for the current year, shall in any manner be created in the State of Wyoming, unless the proposition to create such debt is approved by a majority of voters. *Does not include dept to provide for the public defense.

Work Ellis

Hearing
Commission on State Tax and Financing Policy
August 13, 2007

Indiana's petition remonstrance program

Indiana has seen 94 petition/remonstrance drives. Out of that total, 44 were successful on behalf of the school districts and 45 were successful on behalf of the remonstrators. After an additional 5 more resulted in successful projects through negotiations with remonstrators, the total number for successful school drives climbs to 49. This represents a 52/48 % mix. Five districts abandoned the process when they received the application petition. Enclosed find a summary entitled "List of School Corporations Who Have Gone Through Petition/Remonstrance Process, 1995 – Present," and a copy of the current statutory process.

TIF, abatements, and exempt property

From 2006 to 2007, Brownsburg Schools saw TIF assessed value increase by over 30%. In 2005, the same district had tax rate decreases of $ .07 from loss of inventory tax, $.05 from TIF impacts, and $.09 due to abated assessed value totaling a $.21 tax rate shift to property taxes.

Enclosed, find maps of the TIF areas impacting Indianapolis/Marion County school districts and Brownsburg's comparison summary.

Since 2003, Brown County Schools has paid $1.3 million in interest operating under tax anticipation warrants without property tax collections being fully implemented due to reassessment issues.

Printout estimates

- Overall for general fund revenue, 68% state/32% property taxes (printout is prior to the impact of property tax replacement credits which reduce that rate)
- School Formula Printout for the 2008/2009 biennium budget shows state average rate dropping from $.70 in 2007 to $.68 in 2008

Other states:

The Ohio Legislature is using the tobacco settlement payments and a small amount of state cash and bonds to fund the state's school building program, which to date has cost the state $5 billion. Every district is eligible and could eventually receive a portion of the funding for renovation and/or new school buildings. There is a 12-year schedule and they are in year five. In the early projects, the state funded from 95% of a project's cost down to 5% of the cost.

The percentage of state building aid received is based upon the wealth of the district. The number of districts eligible each year is controlled by the amount of state money available and the ability of the local district to pass a bond levy for the local share of the building costs.

(over)

Exhibit L
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

The Ohio School Facilities Commission, created in 1997 in response to a legal settlement with 560 school districts who challenged school funding in Ohio, is to oversee the rebuilding of Ohio's public school buildings, administer the program and establish what can be built from the amounts allocated. From 1957 though 1997, the state spent a total of $600 million on school construction. Over the last ten years, 500 new buildings were constructed and $5 billion has been spent. Ohio has 612 school districts.

California's Proposition 1D, passed in November of 2006, authorized $10.4 billion in school construction in California.

Nationally:

According to the National Center for Education Statistics, the US entered the 21st century with one of four schools overcrowded and in poor condition, and 3.5 million students attending schools in very poor or non-operational condition. A billion federal dollars each year for five years could provide a system of state infrastructure banks to provide immediate aid for the neediest schools and help fund affordable construction into the future.*

In the 2005 *School Matters*, published by Standard and Poor's, found that Indiana is 30% below the national average in construction expenditures per student.

* *School's Crumbling Infrastructure*, Education Week, June 15, 2005

LIST OF SCHOOL CORPORATIONS WHO HAVE GONE THROUGH THE PETITION/REMONSTRANCE PROCESS 1995 - Present

School Corporation	Won	Lost	Pending	*Comments
Alexandria Community School Corporation		X		
Anderson Community School Corporation		X X		Lost twice on 2 separate projects; came back with different projects and did not get application petition
Bartholomew Consolidated School Corporation		X X		Lost race; 2nd time withdrew project when application filed
Batesville Community School Corporation		X		Lost; came back with a different project and did not get application petition
Beech Grove Schools 2005		X		
Benton Community School Corporation 2004	X			
Blackford County Schools	X			
Blackford County Schools - 2005		X		Received application petition and withdrew project
Bluffton-Harrison, M.S.D. of	X			
Brownsburg Community School Corp.		X		
Central Noble Community School Corporation 2001		X		
Clark-Pleasant Comm. School Corp 2007	X			
Clinton Prairie School Corporation 2004	X			Negotiated a compromise -- remonstrators collected no signatures
Crown Point Community School Corporation	X			
Decatur County Community Schools – 2006		X		
Decatur Township, M.S.D. of	X			

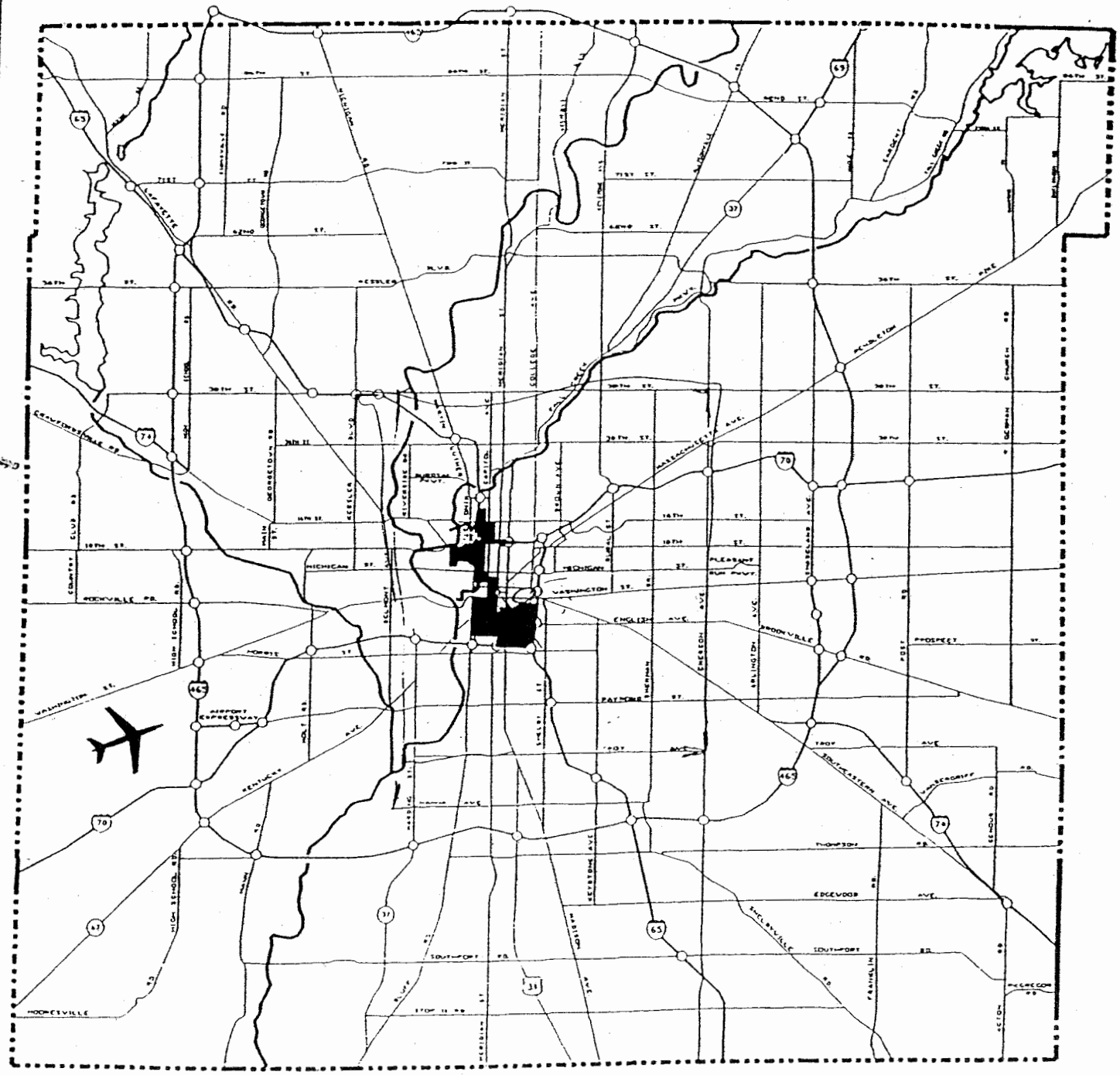
School Corporation	Won	Lost	Pending	*Comments
Dekalb County Eastern Community School District	X	X		Lost; came back with a different project and negotiated a compromise viewed positive by most former remonstrators
Delphi Community School Corporation		X		Received application petition and withdrew project
Duneland School Corporation	X			
East Allen County Schools	X			
East Noble School Corporation 2002/2003	X	X		Lost; came back with a different project and negotiated a compromise – remonstrators collected no signatures
Fairfield Community Schools		X		Lost, came back with a different project and did not get application petition
Fort Wayne Community Schools - 2007		X		
Frankfort, Community Schools of 2002/2005	X	X		Lost; came back with similar project and won
Goshen Community Schools	X			
Greater Clark County Schools - 2007	X			
Greenfield –Central Community School Corp. - 2006		X		
Greenfield –Central Community School Corp. - 2007	X			Won through compromise; no remonstrances filed
Greensburg Community Schools		X		Lost, came back with different project and did not get application petition
Hanover Community School Corporation - 2007	X			
Harrison-Washington Community School Corp.		X		Lost, came back with a different project and did not get application petition

School Corporation	Won	Lost	Pending	*Comments
Indianapolis Public Schools	X			
Jennings County Schools		X		
John Glenn School Corporation		X		Received large application petition and abandoned project
Kokomo-Center Township Cons. School Corporation	X			
Linton-Stockton School Corporation		X		Lost, came back with a different project and did not get application petition
Maconaquah School Corporation		X		
Madison Consolidated Schools		X		Projects strategically divided; only the controversial project was contested
Middlebury Community Schools 2003/2005	X	X		Lost, divided project; no application petition on part 1; won race on part 2
School City of Mishawaka	X			
Mississinewa Community School Corporation	X	X		Lost; won on different project; used common school fund loan
M.S.D. of Mt. Vernon (Posey County)		X		Lost; came back with another project no application petition filed
MSD Southwest Allen County	X			
Mt. Pleasant Township Community School Corporation - 2006		X		
Mt. Vernon Community School Corporation – 2005		X		Lost; came back with another project no application petition filed
New Albany-Floyd County Cons. School Corporation	X X			Won twice

School Corporation	Won	Lost	Pending	*Comments
New Castle Community School Corporation	X			
North Daviess Community Schools 1999	X X	X		1)Lost; 2)Won on different project; Tax Board denies; 3) Won on different project, Tax Board approves, appealed to Tax Court; Won
North Judson San-Pierre Schools		X		
North Newton School Corporation – 2005		X		
Northern Wells Community Schools	X	X X		Lost, came back with similar project, won race; Lost on another project
Northern Wells Community Schools - 2007		X		
Northwest Allen County Schools – 2006	X			
Northwestern School Corporation		X		
Paoli Community School Corporation 1999		X		Projects strategically divided; only the controversial project was contested
Perry Township, M.S.D. of	X			
Peru Community School Corporation 2004	X			
Plymouth Community School Corporation 2002	X X			Won twice
Portage Township Schools 2000		X		
Rush County Schools	X			
Seymour Community Schools	X			
Scott County School District 2		X		Lost, came back with different project and did not get application petition
Sheridan Community School Corporation - 2007	X			
South Adams Schools - 2007	X			

School Corporation	Won	Lost	Pending	*Comments
South Knox School Corporation	X			
South Ripley Community School Corporation		X		
Southeast Fountain School Corporation	X			
Southwest Dubois County School Corporation	X			
Spencer-Owen Community Schools	X			
Tell City Schools - 2007		X		
Tippecanoe School Corporation (1995)	X			
Tippecanoe School Corporation (1999)	X			
Tippecanoe School Corporation (2003)	X			
Tippecanoe Valley School Corp.	X			
Triton School Corporation 2004		X		Received application petition and abandoned project
Union Township School Corporation	X			
Vincennes Community School Corporation - 2006		X		
Wa-Nee Community Schools	X			
Warsaw Community Schools		X		Received application petition and abandoned project
Washington Township, M.S.D. of 2005	X			Negotiated a compromise – remonstrators collected no signatures
Wayne Township, M.S.D. of	X			
TOTALS	49(44)*	45		*Note 5 wins were through negotiations with remonstrators to cut project

Updated August 6, 2007



INDIANAPOLIS/MARION COUNTY INDIANA

CONSOLIDATED REDEVELOPMENT AREA ("TIF" AREA)

See inside back cover for Map of the Allocation Area.

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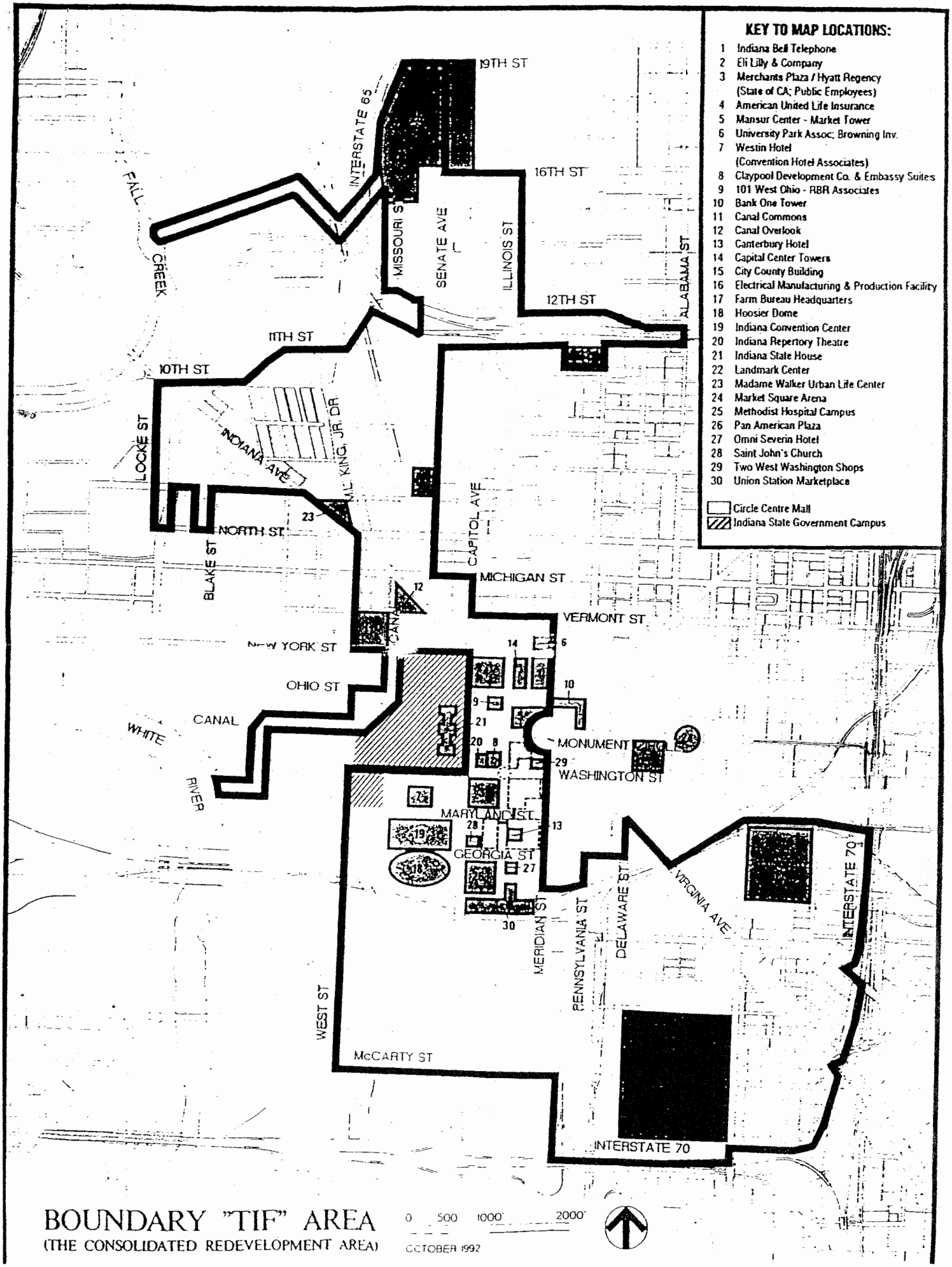
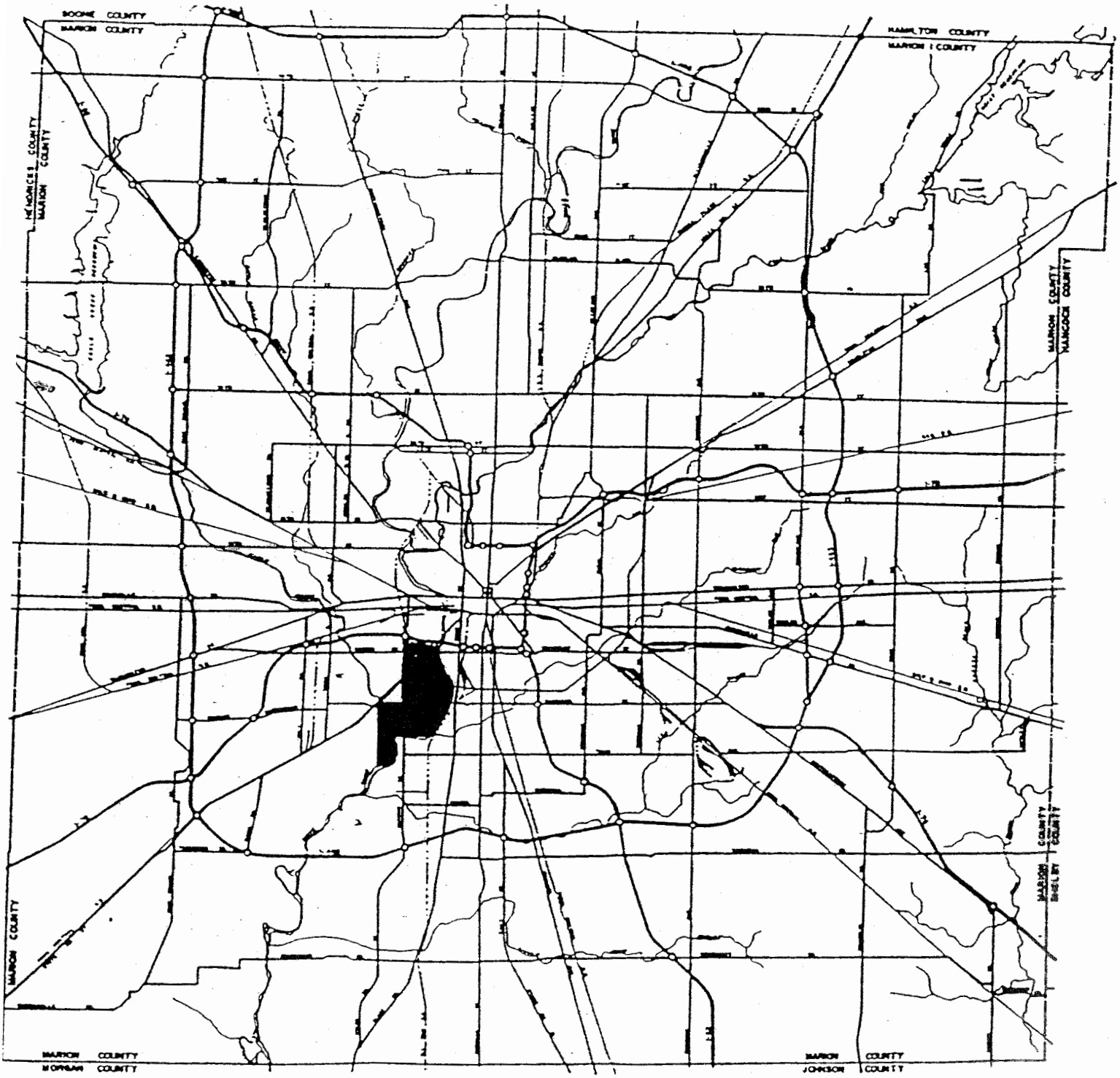
DEPT. OF METROPOLITAN DEVELOPMENT
DIVISION OF PLANNING
INDIANAPOLIS - MARION COUNTY, INDIANA
OCTOBER 1992

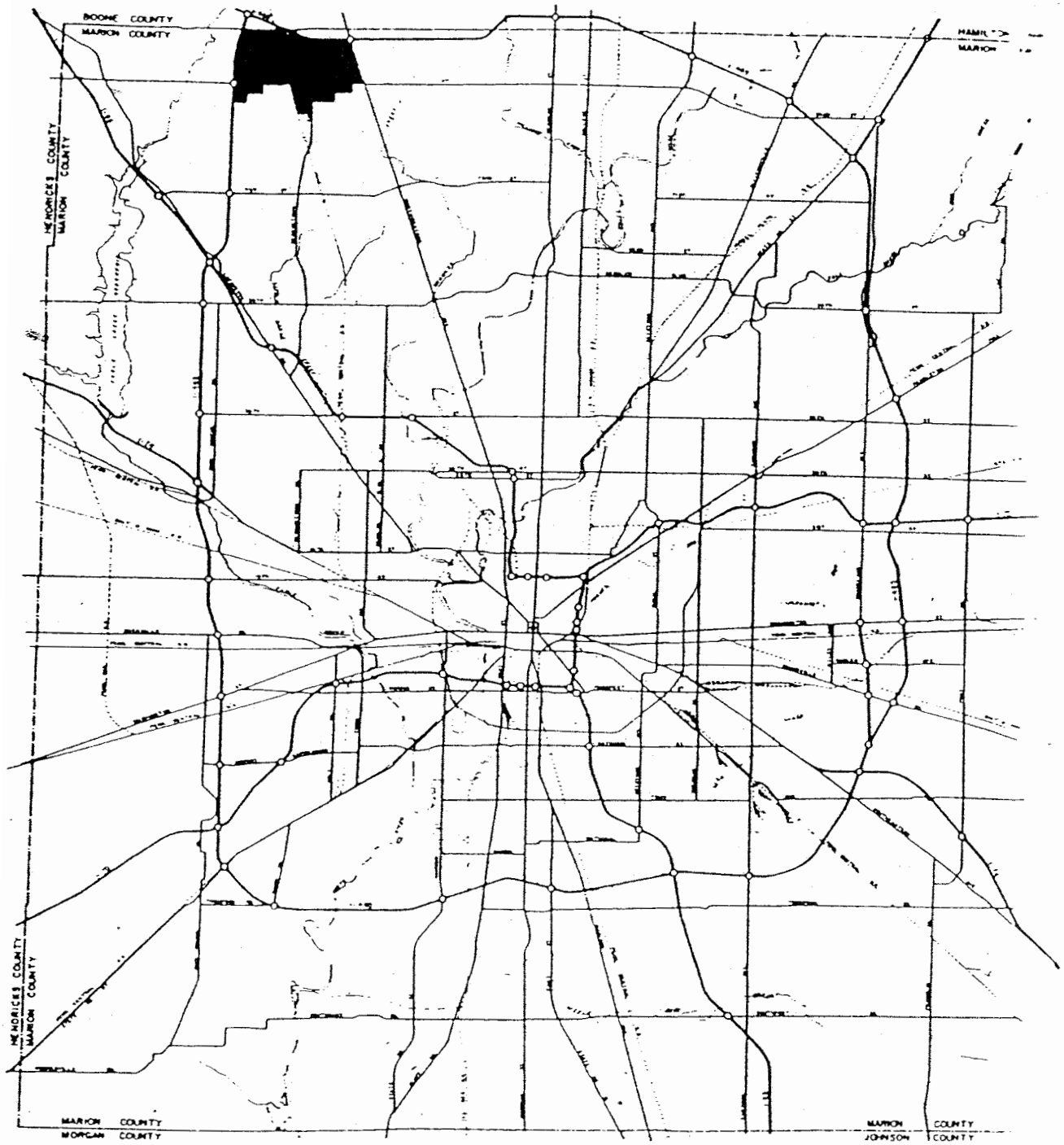

KEY TO MAP LOCATIONS:
1 Indiana Bell Telephone
2 Eli Lilly & Company
3 Merchants Plaza / Hyatt Regency (State of CA; Public Employees)
4 American United Life Insurance
5 Mansur Center - Market Tower
6 University Park Assoc; Browning Inv.
7 Westin Hotel (Convention Hotel Associates)
8 Claypool Development Co. & Embassy Suites
9 101 West Ohio - RBR Associates
10 Bank One Tower
11 Canal Commons
12 Canal Overlook
13 Canterbury Hotel
14 Capital Center Towers
15 City County Building
16 Electrical Manufacturing & Production Facility
17 Farm Bureau Headquarters
18 Hoosier Dome
19 Indiana Convention Center
20 Indiana Repertory Theatre
21 Indiana State House
22 Landmark Center
23 Madame Walker Urban Life Center
24 Market Square Arena
25 Methodist Hospital Campus
26 Pan American Plaza
27 Omni Severin Hotel
28 Saint John's Church
29 Two West Washington Shops
30 Union Station Marketplace
Circle Centre Mall
Indiana State Government Campus
19TH ST
16TH ST
12TH ST
11TH ST
10TH ST
INTERSTATE 65
FALL CREEK
MISSOURI ST
SENATE AVE
ILLINOIS ST
ALABAMA ST
LOCKE ST
INDIANA AVE
M.L. KING, JR. DR
NORTH ST
BLAKE ST
CAPITOL AVE
MICHIGAN ST
VERMONT ST
NEW YORK ST
OHIO ST
CANAL
WHITE RIVER
MONUMENT CIRCLE
WASHINGTON ST
MARYLAND ST
GEORGIA ST
MERIDIAN ST
PENNSYLVANIA ST
DELAWARE ST
VIRGINIA AVE
INTERSTATE 70
WEST ST
McCARTY ST
INTERSTATE 70
BOUNDARY "TIF" AREA
(THE CONSOLIDATED REDEVELOPMENT AREA)
0 500 1000' 2000'
OCTOBER 1992

MAP OF MARION COUNTY



HARDING STREET REDEVELOPMENT PROJECT AREA

MAP OF MARION COUNTY



86TH AND ZIONSVILLE RD. ECONOMIC DEVELOPMENT AREA MAP

LEGEND

86TH AND ZIONSVILLE RD. ECONOMIC DEVELOPMENT AR!

Brownsburg Community School Corporation
Assessed Value Comparisons 2002-2005

2002 Tax District	Gross Assessed Value	TIF AV	Net Assessed Value
Brown Township	213,180,470	0	213,180,470
Lincoln Township	181,134,350	0	181,134,350
Brownsburg	368,990,340	6,207,610	362,782,730
Brownsburg/Brown	94,361,320	10,969,080	83,392,240
Totals	**857,666,480**	**17,176,690**	**840,489,790**

2003 Tax District	Gross Assessed Value	TIF AV	Net Assessed Value	% Change
Brown Township	387,766,070	0	387,766,070	81.90
Lincoln Township	317,227,245	0	317,227,245	75.13
Brownsburg	623,851,680	13,941,770	609,909,910	68.12
Brownsburg/Brown	150,531,290	35,020,620	115,510,670	38.51
Totals	**1,479,376,285**	**48,962,390**	**1,430,413,895**	70.19

2004 Tax District	Gross Assessed Value	TIF AV	Net Assessed Value	% Change
Brown Township	401,916,809	0	401,916,809	3.65
Lincoln Township	379,956,228	0	379,956,228	19.77
Brownsburg	661,021,666	17,666,270	643,355,396	5.48
Brownsburg/Brown	155,068,630	37,053,730	118,014,900	2.17
Totals	**1,597,963,333**	**54,720,000**	**1,543,243,333**	7.89

2005 Tax District	Gross Assessed Value	TIF AV	Net Assessed Value	% Change
Brown Township	412,774,143	0	412,774,143	2.70
Lincoln Township	430,766,649	0	430,766,649	13.37
Brownsburg	650,434,690	7,994,170	642,440,520	-0.14
Brownsburg/Brown	150,142,660	31,454,440	118,688,220	0.57
Totals	**1,644,118,142**	**39,448,610**	**1,604,669,532**	3.98

2005 Tax District	Assessed Value Lost for Inventory	TIF AV	Abated AV
Brown Township	210,650		
Lincoln Township	10,673,280		
Brownsburg	43,437,000	7,994,170	
Brownsburg/Brown	4,326,800	31,454,440	
Totals	58,647,730	39,448,610	70,597,670
Total with net AV	1,663,317,262	1,644,118,142	1,675,267,202
Tax rates with added AV	2.01437817	2.037900986	2.000009299
Tax Rate Change	**-0.07362183**	**-0.050099014**	**-0.087990701**
base rate	2.088		
Base AV + all reduced AV	1,773,363,542	potential rate	**1.8893757**
Base Rate Levy	33,505,499.83		
		% Reduction	-9.51

SUMMARY OF
PETITION AND REMONSTRANCE
PROCESS STATUTE
(Created by P.L. 25-1995)

Controlled Project

The petition and remonstrance process impacts construction projects financed by bonds or a lease that is greater than $2 million. (IC 6-1.1-20-1.1)

Requesting the Petition and Remonstrance Process

After the political subdivision publishes notice for the preliminary notice of issuing bonds for a construction project (IC 6-1.1-20-3.1), a petition requesting the application of the petition and remonstrance process may be filed by the lessor of:

- One hundred (100) persons who are either owners of real property within the political subdivision or registered voters residing within the political subdivision; or
- Five percent (5%) of registered voters residing within the political subdivision.

(IC 6-1.1-20-3.1 was amended by P.L. 219-2007, SEA 287, to add registered voters.)

Petition and Remonstrance Process (IC 6-1.1-20-3.2)

- If a sufficient petition requesting the application of a petition and remonstrance process has been filed, the political subdivision shall give notice regarding the process.
- The State Board of Accounts shall design the petition and remonstrance forms.
- The county clerk may not issue a petition or remonstrance form earlier than 29 days after the political subdivision notice.
- Not earlier than 30 days or later than 60 days after the notice, the signed petition and remonstrance forms are filed with the county clerk.
- The county clerk verifies registered voters. The county auditor verifies owners of real property.
- The county clerk must file a certificate with the political subdivision within 25 business days of the filing of a petition or remonstrance regarding the number of signees.
- If the number of persons signing the petition is greater than those signing the remonstrance, the political subdivision may mover forward with the bond and/or lease process.
- If the number of persons signing the remonstrance is greater than those signing the petition, the political subdivision may not move forward with a construction project that is not substantially different from the project in question for one year after the date of the clerk's certificate.

Restrictions on Political Subdivisions & the Petition and Remonstrance Process (IC 6-1.1-20-10)

Political subdivisions may not promote a petition on the petition or remonstrance during the 60-day period by doing any of the following:

- Allowing facilities or equipment, including mail and messaging systems, owned by the political subdivision to be used for public relations purposes to promote a position on the petition or remonstrance, unless equal access is given to persons with an opposite position.
- Making an expenditure of money from a fund controlled by the political subdivision to promote a position on the petition or remonstrance or to pay for the gathering of signatures on a petition or remonstrance.
- Using an employee to promote a position on the petition or remonstrance during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the petition or remonstrance at any time.
- In the case of a school corporation, promoting a position on a petition or remonstrance by using students to transport written materials to their residences, in any way directly involving students in a school promotion of a position, or including a statement within another communication sent to student's residences.
- A person may not solicit or collect signatures on property owned or controlled by the political subdivision.
- The staff and employees of a school corporation may not personally identify a student as the child of a parent or guardian who supports or opposes a petition or remonstrance.
- A person or an organization that has a contract or arrangement (formal or informal) with a school corporation for the use of any of the school corporation's facilities may not spend any money to promote a position on the petition or remonstrance. Violaters commit a Class A infraction.
- An attorney, an architect, a construction manager, or a financial advisor for professional services provided with respect to a controlled project may not spend any money to promote a position on the petition or remonstrance. Violators commit a Class A infraction and are barred from performing services with respect to the controlled project.

The restrictions do not prohibit an employee of the political subdivision from carrying out duties with respect to a petition or remonstrance that are part of the normal and regular conduct of the employee's office or agency.

Tax and Financing Policy Meeting
August 13, 2007

Referendum, Petition/Remonstrance and Tax Abatement/TIF

The Indiana Association of School Principals would like to go on record in support of the current petition/remonstrance process. The structure allows voters to support the current issue or sign in opposition during a fixed period of time. The passion for or against a project can be heard in the public hearings and on the doorstep as groups spread the word about a building project affecting only their community. The remonstrance process allows those people on both sides of the building issue to express and support their beliefs in a public forum. We feel it has proven to work with little expense to schools and government. It has allowed projects to be approved only 50% of the time; and compromise and reconciliation have occurred in cases by the next year to bring both sides together on a modified project with smaller tax impact.

The TIF district and tax abatement issue is a huge impact on the school district in the communities where it is used. If one area allows these incentives then all others have to do the same to keep the playing floor level in competition for businesses to relocate and expand. We would hope that the practice would be eliminated to create a new level playing floor if other states will follow suit. The ten year limit on abatement allows an eventual gain if the business remains in the community; and hopefully they expand and bring new tax dollars through their employees while the schools wait to receive business tax revenue.

Steve Heck
Executive Director

Gerald W. Mohr
Associate Executive Director

Indiana Association of School Principals
11025 E. 25th St.
Indianapolis, IN 46229
317-891-9900

Hearing
Commission on State Tax and Financing Policy
August 13, 2007
Presented by: Wayne Schmidt, FAIA, Schmidt Associates, Inc.

Thank you for the opportunity to present information today. We are happy to share from our perspective – as an architect for some school districts and a program manager for others – the facility needs facing school districts throughout Indiana and the costs associated with building new schools or bringing existing schools up to modern standards in a national context.

- DLGF 2006 Annual Report dated May 2007 – reported in 2006, Indiana was below national average for construction costs/square foot
- McGraw-Hill indicates that Indiana in 2006 is below the national average construction costs/square foot
- Standard & Poors indicates that the capital expenditures per student in Indiana are below the national average

As with many things in life and business, there is no one single issue nor one solution that suits all.

In some cases, the challenges differ among urban, suburban and rural districts.

In some suburban areas, rapid population growth is spurring the need to construct new buildings.

In urban areas, aging buildings – some of them nearing 100 years old -- are no longer meeting the needs of today's students. Many lack air conditioning, the technology capabilities and security features we consider standard when building new schools.

Both urban and rural school systems throughout Indiana have many buildings that were built in the 1960s when the baby boomers were entering schools in large numbers and a large wave of school consolidations was taking place across the state.

For some of us, the sixties don't seem that long ago. But because of the school building boom in that era, Indiana school districts have many buildings that are in the 40 to 50-year-old age group. Many of these buildings now need major infrastructure improvements – new roofs, repairs to masonry, energy efficient windows, upgraded plumbing, upgraded electrical service, technology upgrades, new boilers and air conditioning.

Urban districts such as Indianapolis Public Schools and Fort Wayne Community Schools lack fully air conditioned schools – which is very important on a day like today when we are in the midst of a record-breaking streak of 90-degree temperatures.

On a positive note, school districts that are upgrading the infrastructure of their aging buildings are achieving new levels of energy efficiency. There is an upfront cost to investing in a building's infrastructure, but schools should recoup that investment in lower energy costs and lower operating costs throughout the lifespan of the buildings. That consideration is increasingly important as energy costs continue to rise.

Ever increasing inflation is a factor that faces all school construction across the nation and will continue to drive construction costs up. The key is keeping it within the rate of inflation.

However, we do see that costs for certain materials have increased at rates above the overall inflation rate. This increase is caused in part by the construction boom in China. Concrete, steel, copper, drywall and materials used in roofing and asphalt paving have increased at dramatic rates and will continue to do so for the foreseeable future.

We do know that in spite of increasing costs, the DLGF reported that since 2005,

"...Indiana has made great progress moving from well above the national average to being at or below the national average in average project size and total project construction costs."

Another national resource, *School Planning & Management,* shows that DLGF Thresholds are below national averages in both elementary and middle schools.

School & Planning Mgmt as compared to	*2006 DLGF Threshholds*
$148 per square foot for elementary schools	*$140 per square foot*
$149 per square foot for middle schools and	*$146 per square foot*
$151 per square foot for high schools	*$157 per square foot*

In our own experience we are seeing construction costs of:

IPS Elementary School No. 63	$137 per square foot (New School)
Frankfurt Dual Elementary School	$136 per square foot plus extensive site work
$158/sf with the site after an appeal to the DLGF (New School)	
Danville Intermediate School	$131 per square foot (New School)
Decatur High School	$99 per square foot (Major Addition/Renovation)
Plainfield High School	$148 per square foot plus extensive site work made
it $166/square foot)	

School Planning & Management also estimates that nationally approximately 61% of school projects are new construction while in the Midwest (Indiana, Michigan, Ohio) new school buildings only represent 53%.

In establishing cost averages, I would urge you to be careful when comparing Indiana construction rates to other parts of the country. Schools in warm weather states such as

Florida or California often have open corridors – which lowers the cost per square foot of their buildings as well as their energy costs. In Indiana, we have to build schools not only for cold winters but for hot weather days.

Similarly, one must allow for differences in construction costs from one part of the state to another.

As reported by FW Dodge, itheir RS MEANS publication uses a scale of 100 as a baseline for average construction cost for the U.S. All of Indiana is below that, with our construction costs ranking from 85.3 to 98.1 on their scale. But it illustrates that if you're in Gary where the ranking is 98.1, it's going to cost more to build or renovate a school than it will in Indianapolis with a ranking of 93.6 or New Albany where it is that state low of 85.3.

We in the Midwest tend to build slightly smaller elementary and middle schools than national averages. In the Midwest region the median new elementary school is built for 550 students, compared to a national average of 800 students. Our average high school size is very close to the national average.

There is data indicating that smaller schools are more effective for learning, so I think Indiana is on the right track to be constructing slightly smaller schools and still staying below national construction cost averages. Building bigger won't necessarily produce better academic results or lower construction costs.

School Planning & Management puts Indiana in a Region with Michigan and Ohio. For that region school construction fell off in 2006 from previous levels. They estimate that more than 30% of school districts in the Region completed a project in 2006 or will start or complete a construction project in 2006.

There are two particular trends that we see in school design for both new and renovated buildings. One is the trend toward smaller schools – or large buildings that can be divided into small learning groups to keep students from feeling lost in a large school environment.

The second is a trend toward more classroom flexibility to allow for technology and hands-on learning. Those of us who grew up in classrooms with rows of desks and a teacher lecturing at the front of the room learned in very different ways from today's students. Today's schools must accommodate instruction for many different types of students than the schools that were built in the 1960s. From special education to burgeoning populations of students for whom English is a new language, to ADA requirements, special health needs and the need for more science and advanced placement classes, new and renovated school buildings must accommodate different ways of teaching. We can't just make a compartmentalized building designed for "chalk and talk" work for today's students without making modifications.

Security is certainly an issue when designing new or renovated buildings. Positioning administration offices adjacent to main entries to control building entry, having secure doors, security cameras and other features are adding costs to construction, but provide a level of security that people now expect.

I know that state officials have concerns that school construction spending in Indiana has been excessive or that too much of that investment is being spent for athletic facilities or administration.

It is true that the level of school debt has increased in Indiana, but that is primarily because school districts' Capital Projects Funds are increasingly being tapped for other purposes, leaving bonds as the only means for financing major construction and renovation projects.

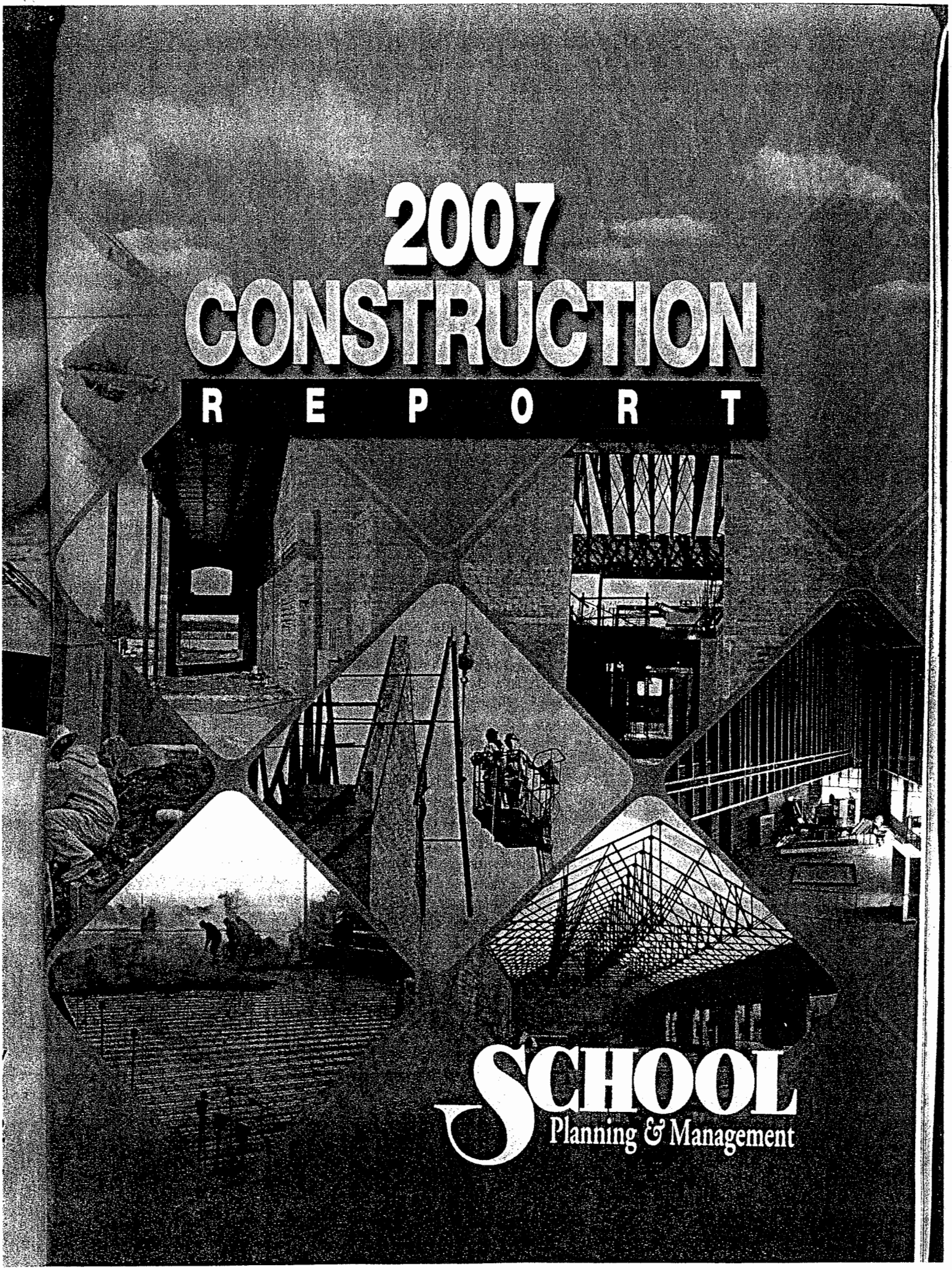
As a professional who has been through public hearings at the local level, worked with school districts during remonstrances, and accompanied districts to hearings before the School Property Tax Control Board, I feel that school construction projects in Indiana are subject to an appropriate level of scrutiny. Taxpayers and public officials have multiple opportunities to decide which expenditures are appropriate and reasonable for their community. And I am sure that level of public scrutiny will be increased in the current property tax environment.

As the May 2007 DLGF report states:
"...The Department continues to seek best practices from industry and educational leaders across the nation to provide a long-term solution to the state's school construction needs. A survey of how states fund educational capital programs reveals that, UNLIKE INDIANA, many states centrally fund some portion of school capital projects. Many states harness the power of cost-share programs that use a wealth index to allocate state capital project funds to the state's neediest districts.

It further states,
..As officials continue to refine the school construction process, the focus must remain on providing a quality education for Indiana students. Schools must be able to provide a safe, clean, and comfortable environment conducive to learning. The refined review process must ensure that priority is met while at the same time ensuring schools are not palatial or centered on non-academic spaces"

Investing in schools is important and necessary for every community and every citizen. States that have been overly restrictive about school construction eventually pay a price when buildings are beyond saving – or when the condition of their schools begins to harm their ability to attract and retain businesses and families in the community.

I urge this committee to find the right middle ground to do what is best for Indiana students and for taxpayers.


2007
CONSTRUCTION
REPORT
SCHOOL
Planning & Management

12th Annual School Construction Report

Paul Abramson

School construction completed in 2006 totaled just more than $20 billion, a drop of seven percent from the record $21.6 billion put in place in 2005. Even so, it was the sixth year in the last seven that annual construction exceeded $20 billion. During the seven years of the present century, school districts have completed construction projects totaling more than $145 billion.

The slowdown in 2006 was not unexpected. The previous year had been a difficult one between problems with weather and the precipitous rise in the price of oil and construction materials. It was expected that those problems would be reflected in the following year and they were. But while construction slowed in 2006, projections for 2007 indicate that school construction will rise again; 2006 appears almost to have been a year where school construction paused to take a deep breath before plunging ahead.

These are among findings of *School Planning & Management's* 12th Annual School Construction Report compiled in partnership with Market Data Retrieval a company of D&B. Market Data Retrieval gathers information for this report from mailed and e-mailed survey forms and telephone calls to every school district in the United States.

Table 1
School Construction in the U.S.
($000's)

	2006 Completed	2007 Projected to be Completed	2007 Projected to Start
New Schools	$12,310,931	$13,869,877	$12,267,218
Additions	$4,093,009	$3,555,606	$3,242,808
Renovations	$3,686,640	$4,406,735	$4,194,815
Total	$20,090,580	$21,832,218	$19,704,841

Information is gathered on individual projects during a three- and four-year period as each project progresses from planned construction to completion. Each follow-up contact is designed to elicit more detailed and refined information on costs, size, and facilities.

School Planning & Management takes the raw information and compiles it into national and regional estimates. Estimates are based on the point in each project when data was gathered, the number and percentage of districts responding, and size and location of districts.

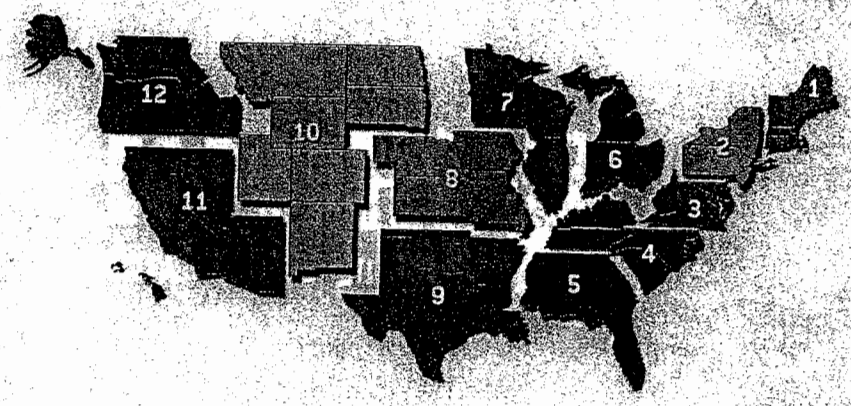
The National Scene

School districts in the United States spent more than $20 billion on construction projects completed during the 2006 calendar year, including $12.3 billion on new schools (accounting for 61.3 percent of the construction dollars), more than $4 billion (20.4 percent) on additions to existing buildings and almost $3.7 billion (18.4 percent) on retrofit and modernization of existing structures (see **Table 1**).

The percentage of construction dollars spent on new buildings was the highest since 1979 when school districts, beginning to recognize that the baby boom was no longer overwhelming them with additional students, began to shift their construction dollars to upgrading existing schools rather than providing new ones. Now, almost 30 years later, the emphasis appears to be shifting back to new buildings.

All of these figures are "annual in nature." They do not accumulate ongoing construction, but rather compile information on what was completed, or is expected to be completed, or is started in a given calendar year. School districts are involved in a great deal more construction, but work started or completed outside the targeted years is not included in the numbers of this report.

Table 2 shows the national construction picture. It also shows how much school districts in each of 12 regions of the nation spent on construction and how they spent it. (See map. A more



Images on the cover of this report are of the Tecumseh Middle School in New Carlisle, OH, and were provided courtesy of Steed Hammond Paul of Cincinnati, OH. Other images were taken by staff at a new K-1 school being built by Centerville City Schools in Centerville, OH. The architect for the K-1 school is Levin Porter Associates, Inc. and the construction manager for the project is Danis, both of Dayton, OH.

TABLE 2
School Construction Completed in 2006

Region	New Schools	Additions	Renovation	Total	% of Spending For New	% of Spending For Addition	% of Spending For Renovation	% Reg Is Of Nation
1	$749,458,995	$434,515,865	$364,229,561	$1,548,204,421	48.4%	28.1%	23.5%	7.7%
2	$1,187,548,649	$480,202,591	$803,755,365	$2,471,506,605	48.0%	19.4%	32.5%	12.3%
3	$663,924,615	$132,804,242	$271,549,012	$1,068,277,869	62.1%	12.4%	25.4%	5.3%
4	$306,477,269	$400,185,422	$147,139,434	$1,353,802,112	50.6%	29.6%	10.9%	6.7%
5	$1,609,597,308	$494,252,516	$1,761,097,067	$2,359,446,885	68.0%	21.0%	11.1%	11.7%
6	$705,290,937	$254,438,879	$278,742,888	$1,338,523,704	52.7%	26.5%	20.8%	6.7%
7	$628,971,428	$216,698,993	$157,169,403	$1,002,781,823	62.7%	21.6%	15.7%	5.0%
8	$426,957,001	$239,693,331	$168,794,682	$829,355,014	51.5%	28.2%	20.3%	4.1%
9	$2,151,498,742	$496,037,683	$353,476,150	$3,104,012,575	69.4%	16.0%	14.6%	15.5%
10	$423,330,814	$209,544,697	$195,522,656	$828,398,167	51.1%	25.3%	23.6%	4.1%
11	$2,624,809,795	$1,004,624,868	$1,401,782,649	$5,451,212,113	76.9%	11.4%	11.6%	12.2%
12	$306,328,189	$245,459,318	$183,471,471	$735,258,878	41.7%	33.4%	25.0%	3.7%
Nat'l	$12,310,930,522	$4,093,009,406	$3,686,640,038	$20,090,579,966	61.3%	20.3%	18.4%	100.0%

To read this table: Public schools in Region 1 (New England) completed new buildings worth more than $749 million in 2006; they also put in place $434 million in additions to existing buildings and spent $364 million on renovations. School districts in Region 1 completed over $1.5 billion of school construction in 2006 with 48.4 percent of those dollars spent on new buildings, the balance on adding to and upgrading existing buildings. Region 1 accounted for 7.7 percent of all school construction dollars spent on projects completed in the United States in 2006.

detailed account of regional activity begins on page C10.) Nine of the 12 regions spent more than $1 billion on construction completed in 2006. School districts in two regions each put more than $3 billion worth of construction in place last year.

Region 11, including Arizona, California, Hawaii, and Nevada, was the highest spending region with almost $3.5 billion worth of construction put in place. The region was responsible for 17.2 percent of all school construction spending in the United States last year. With three of the nation's fastest growing states within the region, it is not surprising that better than three out of four construction dollars went to providing new school buildings.

Region 9, including Texas, Louisiana, Oklahoma, and Arkansas, was the other region in which more than $3 billion was spent on construction put in place. School districts in these four states spent more than $3.1 billion on school construction with almost $2.2 billion (69.4 percent) going into new buildings, the rest being spent on additions and renovations to existing structures.

Region 2, including New York, New Jersey, and Pennsylvania, was the third highest region with almost $2.5 billion worth of construction. School districts in these states, which are not gaining in population, spent their money quite differently than those in Regions 11 and 9 with less than half their construction dollars going into new buildings and almost one-third being spent on renovations to existing structures. No other region in the nation spent that much of their construction dollars on renovation projects.

Region 5, encompassing, Florida, Georgia, Alabama, and Mississippi, was the fourth highest spending region putting more than $2 billion of construction in place. The need for space to accommodate additional students was obviously the driving force in Region 5, which spent 68 percent of its funds on new buildings and just 11 percent in renovation of existing ones.

Those four regions were responsible for more than 50 percent of all school construction spending in the United States in 2006. The other eight regions together were responsible for $8.5 billion worth of spending. More detail on regional spending is shown beginning on page C11.

What's Underway Now?

Table 2, construction completed in calendar year 2006, deals with history. **Table 3** examines construction that school districts say they will complete in calendar year 2007.

School districts have told us that they expect to complete $21.8 billion worth of construction this year with $13.9 billion going into new buildings, $3.6 billion adding space to existing buildings and $4.4 billion spent on renovation.

If they come anywhere near these totals, more school construction dollars will be spent in 2007 than in any previous calendar year.

It is not surprising that Regions 9, 11, and 2 will be the big spenders again in 2007, but this year they are joined by Region 4 (North Carolina, South Carolina, Kentucky, and Tennessee) with the fourth highest projected spending, and Region 6 (Ohio, Indiana, and Michigan) in fifth place, ahead of Region 5.

Looking Ahead

Table 4 looks at construction that is projected to start this year. The total shown ($19.7 billion) appears to reflect a slowing of construction activity, but

Table 3
School Construction Expected to be Completed in 2007

Region*	New Schools	Additions	Renovation	Total	% Of Spending For New	Addition	Renovation	% Reg Is Of Nation
1	$432,750,000	$104,951,591	$438,743,538	$976,445,129	44.3%	10.7%	44.9%	4.5%
2	$1,119,949,081	$666,798,442	$752,492,539	$2,539,240,062	44.1%	26.3%	29.6%	11.6%
3	$553,894,445	$333,288,098	$486,672,338	$1,373,854,880	40.3%	24.3%	35.4%	6.3%
4	$2,063,219,736	$229,248,455	$182,721,533	$2,475,189,723	83.4%	9.3%	7.4%	11.3%
5	$1,213,874,614	$246,671,338	$360,451,580	$1,820,947,532	66.7%	13.5%	19.8%	8.3%
6	$1,030,968,006	$466,652,973	$770,927,740	$2,268,548,719	45.4%	20.6%	34.0%	10.4%
7	$1,096,794,436	$189,552,053	$248,521,853	$1,533,868,342	71.5%	12.3%	16.2%	7.0%
8	$388,473,516	$300,934,502	$419,511,011	$1,108,919,029	35.0%	27.1%	37.8%	5.1%
9	$2,092,077,981	$389,490,990	$308,430,345	$2,789,999,316	75.0%	14.0%	11.1%	12.8%
10	$662,502,512	$44,928,808	$31,079,706	$738,516,026	89.7%	6.1%	4.2%	3.4%
11	$3,019,941,727	$391,154,765	$148,826,829	$3,559,923,315	84.8%	11.0%	4.2%	16.3%
12	$195,476,175	$192,934,145	$258,356,391	$646,766,710	30.2%	29.8%	39.9%	3.0%
Nat'l	$13,869,877,222	$3,555,606,160	$4,406,735,402	$21,832,218,784	63.5%	16.3%	20.2%	100.0%

To read this table: In 2007, public schools in Region 1 (New England) are expecting to complete new buildings worth $433 million. They also expect to complete additions worth $105 million and renovations valued at $439 million. Total spending in Region 1 is projected at $976 million, with 44.3 percent of the dollars for new buildings, the balance for additions and renovations. New England is projected to account for 4.5 percent of all school construction dollars spent in the nation on schools projected to be completed in 2007.

Table 4
School Construction Projected to Start in 2007

Region*	New Schools	Additions	Renovation	Total	% Of Spending For New	Addition	Renovation	% Reg Is Of Nation
1	$798,125,865	$275,635,322	$414,980,168	$1,488,741,355	53.6%	18.5%	27.9%	6.6%
2	$800,929,568	$478,970,407	$1,035,897,406	$2,315,797,382	34.6%	20.7%	44.7%	11.8%
3	$654,687,683	$411,577,880	$456,718,323	$1,522,983,886	43.0%	27.0%	30.0%	7.7%
4	$1,090,083,460	$385,089,866	$291,309,098	$1,766,482,423	61.7%	21.8%	16.5%	9.0%
5	$2,047,389,397	$398,532,614	$333,458,046	$2,779,380,047	73.6%	14.4%	12.0%	14.1%
6	$1,149,703,920	$164,921,445	$198,564,727	$1,513,190,092	76.0%	10.9%	13.1%	7.7%
7	$656,443,925	$299,603,965	$303,398,726	$1,259,446,616	52.1%	23.8%	24.1%	6.4%
8	$387,503,147	$111,549,352	$159,975,013	$659,027,512	58.8%	16.9%	24.3%	3.3%
9	$1,851,598,459	$302,350,551	$362,292,262	$2,516,241,273	73.6%	12.0%	14.4%	12.8%
10	$450,330,082	$170,525,279	$435,661,624	$1,056,516,990	42.6%	16.1%	41.2%	5.4%
11	$1,885,599,189	$154,396,785	$109,810,682	$2,149,806,656	87.7%	7.2%	5.1%	10.9%
12	$499,814,108	$89,648,556	$92,748,628	$682,211,292	73.3%	13.1%	13.6%	3.5%
Nat'l	$12,267,218,798	$3,242,808,021	$4,194,814,706	$19,704,841,524	62.2%	16.5%	21.3%	100.0%

To read this table: In the year 2007, school districts in Region 1 (New England) expect to start construction on new buildings worth more than $798 million. They will also start work on $276 million in additions to existing buildings and on renovations valued at $415 million. Altogether, school districts in Region 1 predict they will start $1.5 billion worth of school construction in 2007, with 53.6 percent of the dollars devoted to new schools, the balance to additions and renovations. Region 1's spending is about 7.6 percent of all school construction spending projected to start in 2007.

actually, that is one of the highest projections of construction starts that we have published. For obvious reasons, school districts that are planning construction but have not yet received the funding hesitate to announce their plans, so there is always a lag between the reporting of construction starts and the actual starts.

New Schools Currently Underway

Table 5 provides a profile, on a national basis, of new schools currently under construction. The figures shown in Table 5 are medians. That means, for example, that among elementary schools being built in the nation today, half of them will cost $148.15 per sq. ft. or more and half $148.15 per sq. ft. or less. By using medians rather than averages we are able to minimize the influence of special case schools that may be extremely expensive or inexpensive, or cases where reporting is faulty.

Table 5 shows that the median elementary school in the U. S. costs $148.15 per sq. ft. build. The median spending is $18,333 per pupil, and the median school provides 122.2 sq. ft. for each student. The median elementary school was designed for 700 students and provides 80,000 sq. ft. at a total cost of $11,600,000. Note that in finding medians, each variable is looked at separately so that the school that cost $148.15 per sq. ft. is not necessarily the same one that spends $18,333 per pupil or that was constructed for 700 students.

Looking at middle schools, the median cost is almost $150 per sq. ft. Spending per pupil reached $21,469 per student and the median middle school is providing 143.8 sq. ft. per student. The median number of students in middle schools currently being constructed is 825, and the building size just less than 120,000 sq. ft. The cost is $18 million.

High schools are bigger than

Table 5
Profile of New Schools Currently Underway

National Medians	$/Sq. Ft.	$/Student	Sq. Ft./ Student	No. Of Students	Building Size (Sq. Ft.)	Building Cost ($000's)
Elementary Schools	$148.15	$18,333	122.2	700	80,000	$11,600
Middle Schools	$149.79	$21,469	143.8	825	119,900	$18,000
High Schools	$151.52	$26,111	166.7	1,200	224,000	$35,000
Low Quartile	**$/Sq. Ft.**	**$/Student**	**Sq. Ft./ Student**	**No. Of Students**	**Building Size (Sq. Ft.)**	**Building Cost ($000's)**
Elementary Schools	$123.14	$14,650	105.8	540	65,368	$9,000
Middle Schools	$126.82	$17,777	128.8	600	87,000	$12,000
High Schools	$134.50	$20,411	141.7	800	145,000	$24,000
High Schools Quartile	**$/Sq. Ft.**	**$/Student**	**Sq. Ft./ Student**	**No. Of Students**	**Building Size (Sq. Ft.)**	**Building Cost ($000's)**
Elementary Schools	$180.20	$23,550	136.8	800	94,800	$15,755
Middle Schools	$173.68	$26,668	160.6	1,100	154,000	$24,733
High Schools	$184.10	$35,682	201.8	1,800	300,000	$47,000
Top 10 Percent	**$/Sq. Ft.**	**$/Student**	**Sq. Ft./ Student**	**No. Of Students**	**Building Size (Sq. Ft.)**	**Building Cost ($000's)**
Elementary Schools	$241.94	$30,051	167.7	946	113,384	$20,812
Middle Schools	$229.41	$32,006	188.9	1,200	195,000	$30,000
High Schools	$253.38	$50,715	240.0	2,200	350,000	$65,000

To read this table: The national median cost per square foot for construction of an elementary school currently underway is $148.15. Cost per student is $18,333 and the median school provides 122.2 sq. ft. per student. One quarter of all school districts (the low 25 percent) is spending $123.14 per sq. ft. or less for its elementary school construction while one quarter of all districts spends $180.20 per sq. ft. or more. One in 10 school districts estimated their cost for a new elementary school at almost $242 per sq. ft.

Base: 303 Elementary Schools, 100 Middle Schools, 83 High Schools

elementary and middle schools, and in terms of total price, cost more. The median high school costs $35 million and provides 224,000 sq. ft. It was designed to accommodate 1,200 students. The median high school is providing 166.7 sq. ft. per student and spending $26,111 for each student. The cost per sq. ft. is $151.52.

Table 6 takes a look, in terms of dollars, at how some of those questions are being answered. It shows the school level at which construction is taking place (money is being spent) and the type of construction that was undertaken. For example, among school construction projects completed in 2006, more than one-third of the dollars (36.2 percent) was spent on elementary schools, while 22.3 percent went to middle schools. High schools, as is usually the case, received the largest share of the construction dollars — 41.3 percent. High school projects tend to be bigger and more expensive and, therefore, take a larger share of the construction budget. (District buildings generally were identified as administrative space, transportation, or maintenance space; or when money was spent for renovations or situations where the district was putting money in many different buildings at different levels, they could not break it out.)

Table 6 shows the school level at which construction dollars were spent, and the purpose. For example, of the $7.266 billion spent last year on elementary schools, $4.7 billion was for new buildings. Another $1.3 billion was for renovation of existing buildings and $1.25 billion for additions to

TABLE 6
School Construction: Where the Money Goes, by Building Type

2006 Completions	Elementary	Middle	High	District	Total
New	$4,716,444,980	$2,558,642,414	$5,030,852,132	$3,990,997,116	$12,310,930,622
Additions	$1,254,534,392	$969,845,173	$1,838,712,372	$10,417,509	$4,093,009,405
Renovation	$1,295,389,432	$926,566,037	$1,430,062,770	$34,621,799	$3,686,640,038
Total	$7,266,368,804	$4,476,053,623	$8,299,127,234	$4,036,030,305	$20,090,579,966
% of Year's Dollars	36.2%	22.3%	41.3%	0.2%	100.0%

2007 Expected Completions	Elementary	Middle	High	District	Total
New	$5,362,461,029	$3,968,863,959	$5,537,934,257	$617,978	$13,869,877,222
Additions	$1,530,725,203	$1,555,576,205	$1,452,755,191	$16,549,560	$4,555,606,160
Renovation	$2,092,751,820	$725,759,114	$1,953,407,788	$34,816,679	$4,806,735,402
Total	$8,985,938,052	$6,250,199,279	$8,544,097,237	$51,984,217	$23,232,218,784
% of Year's Dollars	41.2%	29.5%	39.1%	0.2%	100.0%

2007 Projected Starts	Elementary	Middle	High	District	Total
New	$4,510,447,831	$3,399,454,825	$4,363,316,142	$0	$12,207,218,798
Additions	$936,305,115	$504,823,131	$1,709,664,776	$91,964,799	$3,242,808,021
Renovation	$1,244,593,720	$601,325,205	$1,909,454,954	$439,140,826	$4,194,814,706
Total	$6,691,346,666	$4,499,653,361	$7,982,435,872	$531,405,625	$19,704,841,524
% of Year's Dollars	34.0%	22.8%	40.5%	2.7%	100.0%

Total	Elementary	Middle	High	District	Total
New	$14,589,353,840	$8,921,961,198	$14,922,102,530	$4,608,975	$38,448,026,547
Additions	$3,721,564,710	$2,050,294,709	$5,000,632,300	$118,991,868	$10,891,423,586
Renovation	$4,632,734,972	$2,253,650,356	$4,092,925,512	$508,829,304	$11,488,140,146
Total	$22,943,653,522	$13,225,906,263	$24,825,660,342	$632,430,147	$60,827,650,274
% of Identified Dollars	37.7%	21.5%	40.8%	1.0%	100.0%

To read this table: Of the $12.311 billion spent on new buildings in 2006, $4.2 billion went into elementary schools, $2.6 billion went into middle schools and $5.03 billion on high schools. Almost $4 billion was spent on district buildings, including those for special programs or administrative functions.

existing schools. When it comes to middle schools, almost $2.6 billion went into new buildings, and less than $1 billion into additions and renovations. More than $5 billion was spent on new high schools in the United States, with almost $2 billion more going into additions and $1.4 billion for renovations.

Table 7
Does School Size Matter?

	Median Number of Students	Median Size of Building (sq. ft.)	Median Project Cost	Median Cost per sq. ft.	Median Cost per Student	Median Square Feet per Student
Elementary Schools						
Smallest quarter (fewer than 540 students)	450	50,965	$7,500,000	$151.84	$22,926	131.2
National Median	700	88,000	$11,600,000	$148.15	$18,333	122.3
Largest quarter (800 to 1,800 students)	865	98,000	$15,000,000	$138.33	$16,000	112.5
Middle Schools						
Smallest quarter (fewer than 600 students)	450	78,950	$10,100,000	$149.83	$22,700	155.6
National Median	825	119,900	$18,000,000	$150.97	$21,469	141.8
Largest quarter (1,000 to 2,000 students)	1,200	170,000	$25,000,000	$147.50	$21,281	144.2
High Schools						
Smallest quarter (fewer than 800 students)	600	120,000	$16,000,000	$135.71	$27,111	199.8
National Median	1,200	227,000	$36,000,000	$161.67	$28,111	173.9
Largest quarter (1,500 to 3,000 students)	2,000	325,000	$58,000,000	$178.80	$29,300	163.8

To read this table: One quarter of all new elementary schools were constructed for 540 or fewer students. Among this group, the median number of students accommodated was 450. The median small elementary school was 50,965 sq. ft. and cost $7.5 million. Median cost per sq. ft. for these smaller elementary schools was $151.84 and cost per student was $22,926. The cost for a small elementary school provided 131.2 sq. ft. per student, while a small high school with 600 students provided just 112.5 sq. ft. per student.

Does Size Matter?

Students do better in smaller learning environments. There is ample evidence for this statement and most educators accept it. But somewhere, there appears to be a gap between educational understanding and educational construction. The majority of the schools that we build today continue to be large. The reason, of course, revolves around questions of efficiency and cost. While advocates for small schools insist that the cost of building them and running them, and the

cost per student educated successfully, are actually lower for small schools, in terms of construction dollars alone, that does not seem to be true. At least that is the evidence presented in **Table 7**.

Table 7 examines the question of the comparative cost of building schools by size. To do this, all of the new school buildings on which information was available were lined up by size and then divided into four equal groups so that median costs and other information could be found among the smaller and larger buildings.

Looking at elementary schools, one-quarter were designed to house 540 or fewer students. This is the small quarter, and it should be noted that most advocates of small schools would argue that 540 students in an elementary school is hardly small. Nevertheless, among that group of schools with fewer than 540 students, the median school will house 450 and will contain almost 60,000 sq. ft. The cost will be $7.5 million. The median cost per sq. ft. among the smaller elementary schools was $158.45 and cost per student was $22,426.

By contrast, one-quarter of new elementary schools was designed for 800 or more students, and one school was designed for 1,800 students. Among these larger elementary schools, the median student population was 865, the median size 98,000 sq. ft. and the median cost was $15 million. In terms of cost per sq. ft., these larger buildings cost $133.33, significantly less per sq. ft. than the smaller elementary schools. The cost per student, $16,000, was also significantly less than the $22,000 being spent per pupil for the smaller schools.

On the other hand, the smaller schools provided more space per pupil (131.2 sq. ft. per student) than did the larger schools (112.5 sq. ft.). Of course, there are many other factors that are not considered, including where the larger and smaller schools were constructed, the aspirations of the districts, and even the future plans of the district. Some of the smaller schools, for example, may have been built for a small student body now, but constructed with a core that would accommodate more students in the future.

Among middle schools, the picture is somewhat different. One-quarter of the middle schools were constructed for 600 or fewer students. The median among them housed 450 students in 78,850 sq. ft. at a cost of just more than $10 million. The median cost per sq. ft. for these smaller schools was just below $146 and the cost per pupil was $22,200. These smaller middle schools provided better than 155 sq. ft. per student.

Among larger middle schools

TABLE 8
What New Schools Starting in 2007 Will Provide
(Percent of new schools that reported facility, by grade level)

		Elementary	Middle/JHS	High School
Core Facilities	Classrooms	100.0%	100.0%	100.0%
	Library	95.7%	95.0%	89.7%
	Media Center	75.9%	100.0%	94.8%
	Computer Lab	85.6%	98.3%	96.6%
	Science Lab	10.5%	98.3%	100.0%
	Music	96.9%	98.3%	93.1%
	Arts/Crafts	100.0%	96.7%	89.7%
	Gymnasium	93.8%	100.0%	100.0%
	Multipurpose Room	15.6%	8.3%	10.3%
	Stage	15.6%	48.3%	74.1%
	Auditorium/Theater	5.4%	25.0%	72.4%
	Special Ed Resource	84.4%	88.3%	74.1%
	Home Arts	0.4%	10.0%	46.6%
	Industrial Tech	0.0%	0.0%	41.4%
	Vocational Shops	0.0%	0.0%	29.3%
	Photo Lab	0.0%	0.0%	8.6%
	TV/Radio Studio	0.0%	1.7%	8.6%
Support Facilities	Offices	100.0%	100.0%	100.0%
	Infirmary/Clinic	100.0%	100.0%	100.0%
	Cafeteria	98.8%	100.0%	98.3%
	Kitchen	99.2%	100.0%	96.6%
	Hall Lockers	4.4%	100.0%	98.6%
Technology Support	LAN	100.0%	100.0%	100.0%
	Fiber Optic/Cable	100.0%	100.0%	100.0%
	Phone Lines in Class	39.7%	56.7%	50.0%
	Technology Lab	0.4%	1.7%	89.7%
	Language Lab	0.0%	0.0%	43.8%
	WANs	91.1%	90.0%	93.1%
Athletic Support	Locker Rooms	6.2%	96.7%	94.8%
	Bleachers	12.5%	100.0%	93.1%
	Track	0.0%	15.0%	25.9%
	Field Houses	0.0%	1.7%	12.1%
	Fitness Center	0.0%	13.3%	31.0%
	Tennis	0.0%	0.0%	19.0%
	Pool	0.0%	0.0%	6.9%
	Stadium	0.0%	1.7%	15.5%
	Athletic Fields	95.3%	95.0%	87.8%
	Playground			
Other facilities	Day Care/Nursery	4.3%	0.0%	4.2%
	Elevators	6.2%	23.3%	36.2%
	Portables	1.6%	0.0%	0.0%
	Security equipment	99.2%	100.0%	100.0%

(with between 1,100 and 2,000 students) the median was 1,200 students, 170,000 sq. ft., and $25 million. It is a little surprising to see that in terms of cost per sq. ft., these larger middle schools actually cost more ($154.30), even while they provided less space per student. In terms of cost per student, all of the middle schools appear to be almost the same.

The high school picture shows that while the median cost per student is less in a larger school (with 1,800 to 3,000 students), cost per sq. ft. is quite close, and the smaller high schools (with 600) provide significantly more space per student for the program. It is interesting that the median high school with 600 students costs $16 million, while the median high school with 2,000 students costs $48 million. The difference in cost for small high schools vs. large ones is really quite small, and considering the educational implications, school districts may wish to look once again at the efficacy of putting 2,000 or more students into a single building.

TABLE 9:
The Top Ten Additions By School Type
(Percent of school additions that contain facility by grade level)

	Elementary	
1	Classrooms	82.6%
2	Lavatories	60.0%
3	Library/Media Center	45.2%
4	Gymnasium	15.9%
5	Cafeteria	12.8%
6	Kitchen	10.8%
7	Offices	9.7%
8	Music	8.7%
9	Art/Crafts	8.2%
10	Special Ed/resource	6.7%

	Middle/JHS	
1	Classrooms	63.8%
2	Lavatories	57.4%
3	Gymnasium	27.7%
4	Science Labs	20.2%
5	Music	17.6%
6	Offices	14.1%
7	Cafeteria	13.6%
8	Computer Labs	13.6%
9	Bleachers	9.5%
10	Lockers	8.1%

	High School	
1	Classrooms	65.4%
2	Lavatories	61.5%
3	Gymnasium	28.0%
4	Offices	26.7%
5	Science Labs	23.4%
6	Locker Rooms	20.5%
7	Music	18.4%
8	Auditorium/Theater	15.0%
9	Shop	14.8%
10	Cafeteria	14.0%
	Library/Media Center	12.9%

Providing Facilities

New school buildings have great similarities. All have classrooms and offices. Virtually all have facilities for physical education. Some kind of a nurse's station is a regular feature. Libraries are in all buildings, though in some they may be listed as media centers. In elementary schools, gymnasiums and cafeterias are provided, but some are listed as multi-purpose rooms. **Table 8** records the percentage of new schools planned to start in 2007 that will include specific facilities.

Table 9 details information collected on additions to existing schools. It shows the facilities most often included by school type. Classrooms are included in a majority of all school additions, as are lavatories. No other single facility is in as many as 30 percent of any of the school types.

When high schools add space, gymnasiums, offices, and science labs are key additions; in middle schools, gymnasiums, science labs, and music facilities. Among elementary schools, library/media centers, gymnasiums, cafeterias, and kitchens are the most often added.

Twelve-Year Trends

This marks the 12th year that *School Planning & Management* has collected and published data on median spending on new schools in the United States.

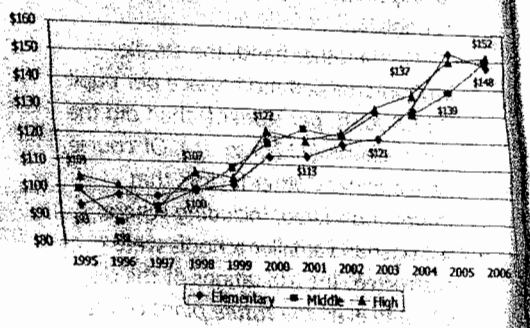
It is not surprising that during that period, cost per sq. ft. of construction has risen. School districts have little control over construction costs and pay the price for overall inflation. **Graph A** shows how the median cost per sq. ft. has changed during the last dozen years.

In 1995, cost per sq. ft. for a high school was reported at $104.17. During the next four years it rose only to $105. Today, the cost per sq. ft. is $151.52, an increase of 45 percent.

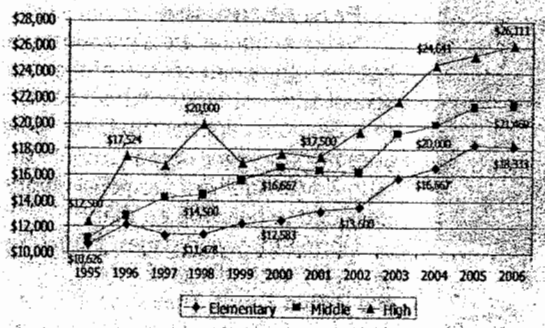
Middle schools, which were being constructed for below $100 per sq. ft. in 1995, now cost almost $150 per sq. ft. Elementary schools being constructed today cost just slightly less than that $148.15, compared to $93.33 per sq. ft. in 1995. The bottom line is that it costs at least 50 percent more in current dollars to construct a school today than it cost in 1995.

Graph B looks at the history of construction cost per student during the period 1995 through 2006. While inflation normally drives construction costs up, and schools have to pay, schools do have some control over cost per student.

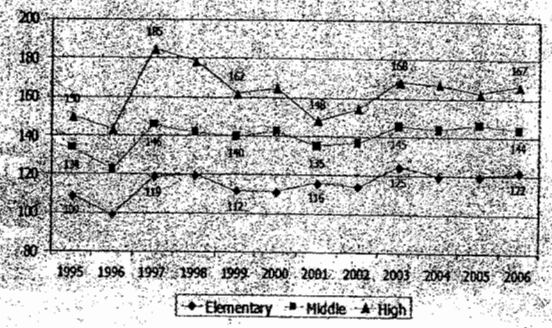
Graph A
Median Cost per Square Foot, 1995-2006



Graph B
Median Cost per Student, 1995-2006



Graph C
Median Square Foot per Student, 1995-2006



In 1995, a new high school under construction cost $12,500 per student. Thus, a median-cost high school planned for 1,000 students in 1995 cost $12.5 million. Today, a high school planned for 1,000 students, at the median ($26,111 per student), would cost more than $26 million. Graph B shows similar information for middle schools and elementary schools where cost per student has increased even more.

Elementary schools were built for $10,726 per student in 1995; today, schools are paying $18,333. One probable explanation — elementary schools are being built with more specialized spaces, as well as more sophisticated systems and technology.

Middle school costs per student in 1995 were at $11,056. Today, they stand at $21,469, almost twice as much. (In 1995, many schools that we called "middle schools" were actually junior high schools.)

Graph C reflects the same time period, but focuses on the amount of space allocated per student when the median new school is constructed. Median high schools in 1995 were providing 150 sq. ft. per student. For point of reference, in 1970, the median high school was providing 100 sq. ft. per student. Today, the median has risen slightly to just below 170 sq. ft. per student.

Median elementary schools in 1995 were providing 109 sq. ft. per student. Today, that has risen to just more than 122 sq. ft. per student. In 1970, the average elementary school was providing 70 sq. ft. per student.

As Graph C shows, there have been some ups and downs in terms of space allocated per student in the median new school, but the trend has been to provide just a little more space each year. When one looks at space provided in the upper quarter of new schools being constructed, one sees a significant increase, so that this year, for example, one-quarter of all high schools being constructed are providing more than 200 sq. ft. per student.

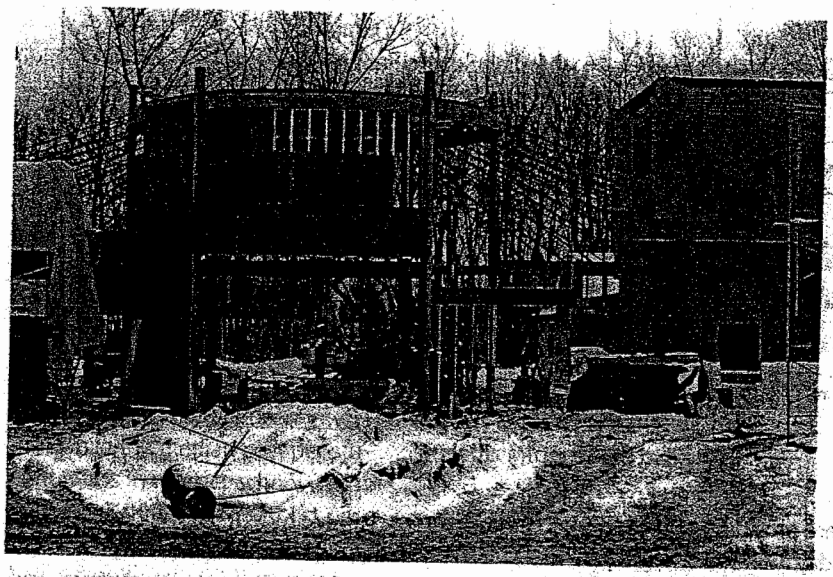
Finding Your Fit

That figure (201.8 sq. ft. per student) is found in Table 5 in the section labeled high quartile. Your district may not be a median district in terms of aspirations, local costs, or in terms of what it puts into a building.

If your district is in a high-cost area, or feels that it is a high-quality district in terms of how it spends its money and how it builds its buildings, you may want to look at the high quartile numbers at least in terms of costs and space per student. They show that 25 percent of new elementary schools being built cost $180.20 per sq. ft. or more. One-quarter of the elementary schools are providing more than 136 sq. ft. per student. At the high school level, 25 percent of the districts will spend $184.10 per sq. ft. or more, and one-quarter of all the new high schools under construction will cost more than $47 million.

The low quartile, also shown in Table 5, is the point at which 75 percent of the reporting schools are higher and 25 percent are lower. Thus, 25 percent of elementary schools being completed or currently under construction will cost $123.14 per sq. ft. or less. Twenty-five percent of all new elementary schools currently under construction provide just 105.8 sq. ft. or less per student. One-quarter of all reporting school districts expect to build their elementary school for $9 million or less. Once again, it must be emphasized that these are not necessarily the same school building, but the point at which, in looking at total cost or sq. ft. per student or cost per student, one-quarter of the reporting districts are spending that amount or less.

Being in the low quartile does not necessarily suggest that the school is behind others. For example, in looking at the number of students in the school, the fact that one-quarter of all elementary schools are built for 540 or fewer students, and one-quarter of all high schools for 800 or fewer students, may be a mark of distinction. These may be districts where the board



and administration have learned that children do better educationally and socially in smaller learning environments. They may have decided, therefore, to build their new schools for smaller groups of students. Some reporting districts, for example, are building two new elementary schools for 450 or 500 students rather than a single larger one for 900.

Table 5 also looks at the 10 percent of new schools that are the most expensive, the roomiest, or the largest. If your new school project falls into any of these categories, you may want to take a second look at what you are doing to ensure that your planning process took into account all of the needs of students and that the extra dollars and the extra space are being used for purposes that have been well thought out.

Table 5 gives you an opportunity to compare your district with others around the nation or in your area that you think have your aspirations, your climate (if you are in a warm climate, you may not have to use interior space for corridors), and/or your ability to pay. Keep in mind that the figures shown in Table 5 are meant as comparison points, not as arbiters.

Where To Put the Money

Most school districts have multiple construction needs. Whether caused by an expanding student population, need for technology, questions of safety and accessibility, or the need to upgrade schools built in another time, school boards are often faced with multiple demands for construction dollars.

Which is more important, to build a new elementary school to relieve overcrowding or to remodel an existing junior high school so that a middle school program can be installed? Should a high school be expanded or a new one constructed? Can an existing building be changed from one grade level to another? How much space will be needed for full-day kindergarten? How will that effect our space needs? How will we solve the problem? How much money can we afford to spend and which projects are most likely to generate public support?

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A Closer Look At Regions

Paul Abramson

National figures are always instructive, but from the point of view of the local school administrator or school board, it may be more important to know what your neighbors are doing. School Planning & Management's regional figures are designed to help you do that.

On the following pages, figures are given for each of the 12 regions of the United States. They show the total amount of construction activity by year, and how that money was spent on new schools, additions, or renovations. They also show by year what percentage of money in your region goes into elementary schools, middle schools, high schools and district projects.

Finally, for new schools, you can see the median cost per sq. ft., cost per student, and sq. ft. per student for elementary schools, middle schools, and high schools in your region. Also shown is the median project size including overall cost, number of students accommodated, and size of the building.

The purpose of this report is to provide you with data that can help you understand not only what your own district needs, but also what others are doing and how much their projects cost. The regional tables allow you to measure yourself against your neighbors. The national tables, particularly Table 5, allow you to compare with districts with similar aspirations. Thus, if districts in your region on average tend to provide minimal space per student, but your district aspires to a variety of programs that need space, you may want to look at the amount of space per pupil provided in the high quarter or 10 percent of the nation's schools.

With this information, you will have the data necessary to make your own plans and, in many cases, to help the public understand what you are building, why you are doing it, and what it is likely to cost. Remember, there is no right or wrong; these are guidelines that need to be applied to your own local needs.

Region 1, consisting on the six New England states, completed more than $1.5 billion worth of construction in 2006 — the third year in a row that total was reached in this region. Projections of construction to be completed this year seem unusually low and will need to be reexamined. In terms of school construction starting this year, schools in the region appear to be returning to what has become normal.

School districts in Region 1 spend more on their construction projects than those in most other parts of the country, in terms of space allocated per pupil, cost per sq. ft., and cost per student.

Based on total dollars spent on new schools and average cost, indications are that the $750 million spent on new construction in 2006 in New England resulted in about 23 entirely new school buildings. They were relatively equally spread among elementary, middle, and high schools.

About one-third of Region 1's districts either completed a construction project in 2006 or expects to complete or start a project this year.

Region 1: CT, ME, MA, NH, RI, VT
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$749,259	$134,516	$664,229	$1,548,004
Completions in 2007	$432,750	$104,952	$438,744	$976,446
Starting in 2007	$298,136	$275,635	$414,980	$1,488,751
Total Activity	$1,980,145	$1,815,103	$1,217,953	$4,013,401
% of Total	49.4%	29.2%	30.3%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$1,548,004	27.5%	11.9%	60.4%	0.2%
Completions in 2007	$976,446	42.0%	15.8%	41.6%	0.7%
Starting in 2007	$1,488,751	26.1%	16.7%	55.2%	2.0%
Total Activity	$4,013,401	30.6%	14.6%	53.9%	1.0%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$275.21	$41,524	149.8	$26,000	475	85,500
Middle/JHS	$240.13	$36,662	152.4	$22,000	600	97,600
High School	$286.17	$69,963	200.0	$44,300	760	178,000

Region 2 consists of New Jersey, New York, and Pennsylvania, three large states with large cities, powerful suburbs, and economically struggling areas in between. Costs in these three industrialized states are usually higher than in other parts of the nation.

In 2006, school districts in Region 2 put almost $2.5 billion worth of construction in place. It is expected that they will equal or even exceed that number in terms of construction completed in 2007 and almost as much is projected to start in 2007.

Region 2 is an area where more money is generally spent on adding to and renovating existing schools than on constructing new ones. Nevertheless, based on total dollars spent on new schools and average cost, indications are that about 40 new schools were completed in 2006, with the great majority of them being elementary schools.

Just over 30 percent of Region 2's districts either completed a construction project in 2006 or expect to complete or start a project this year.

Region 2: NJ, NY, PA
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$1,187,540	$481,240	$803,555	$2,472,500
Completions in 2007	$1,149,000	$611,000	$1,752,000	$3,512,000
Starting in 2007	$889,340	$1,438,200	$1,003,800	$3,331,340
Total Activity	$3,108,028	$2,529,994	$2,502,145	$7,326,344
% of Total	42.4%	34.5%	34.1%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$2,472,500	32.1%	16.6%	50.9%	0.4%
Completions in 2007	$3,512,000	37.4%	16.5%	45.6%	0.5%
Starting in 2007	$3,331,340	32.3%	13.6%	45.9%	8.2%
Total Activity	$7,326,344	43.6%	16.9%	38.3%	1.1%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$294.01	$35,775	121.6	$19,000	604	85,560
Middle/JHS	$246.17	$37,374	151.8	$28,245	625	121,266
High School	$296.67	$50,250	169.6	$88,590	1,694	300,000

Region 3 includes Delaware, the District of Columbia, Maryland, Virginia, and West Virginia. During the last five years, school districts in this region have tended to spend just a little above or a little below $1 billion on school construction put in place. The $1.068 billion spent this year falls right in line. Projections for completions in 2007, and for schools to be started this year, would indicate an increase in spending.

Costs of construction seem to have increased in the area this year. In terms of cost per sq. ft. and per student, Region 3 has for many years been close to the national median, but this year, they are at or in the top quartile.

Based on total dollars spent on new schools and average costs, indications are that about 30 new schools were completed in 2006. Half were elementary schools. Well over half of Region 3's school districts are involved in construction of some sort.

Region 3: DC, DE, MD, VA, WV
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$663,925	$132,804	$271,549	$1,068,278
Completions in 2007	$553,894	$333,288	$486,672	$1,373,854
Starting in 2007	$654,688	$411,578	$456,718	$1,522,984
Total Activity	$1,872,507	$877,670	$1,214,939	$3,965,116
% of Total	47.2%	22.2%	30.6%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$1,068,278	33.6%	32.9%	33.2%	0.3%
Completions in 2007	$1,373,854	48.4%	16.2%	33.4%	0.1%
Starting in 2007	$1,522,984	29.6%	24.9%	43.2%	2.2%
Total Activity	$3,965,116	37.2%	24.7%	37.1%	1.0%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$173.08	$20,000	117.3	$16,000	710	81,000
Middle/JHS	$184.81	$28,718	145.0	$21,310	675	91,875
High School	$170.54	$33,268	185.0	$38,482	1,175	233,500

Region 4 consists of Kentucky, North Carolina, South Carolina, and Tennessee. These are areas of growth in terms of students and schools. The almost $1.4 billion worth of construction put in place during 2006 makes it one of the most active regions. Moreover, if plans come to fruition, the $2.5 billion scheduled for completion in 2007 will put the region among the nation's top four.

In terms of cost per student, space per student, and size of school, new schools in Region 4 are very close to the national median.

Based on total dollars spent on new schools and average costs, indications are that about 45 new schools were completed in 2006. Region 4 tends to construct and spend more money on middle schools than do most other regions.

At little more than 43 percent of Region 4's districts either completed a construction project in 2006 or expect to complete or start a project this year.

Alabama, Florida, Georgia, and Mississippi are four states that make up

Region 4: KY, NC, SC, TN
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$806,477	$400,485	$147,139	$1,353,801
Completions in 2007	$2,063,220	$229,248	$182,722	$2,475,190
Starting in 2007	$1,090,083	$385,090	$291,309	$1,766,482
Total Activity	$3,959,780	$1,014,523	$621,170	$5,595,473
% of Total	70.8%	18.1%	11.1%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$1,353,801	37.9%	34.9%	24.0%	0.1%
Completions in 2007	$2,475,190	44.6%	27.5%	27.8%	0.0%
Starting in 2007	$1,766,482	38.5%	23.5%	34.3%	2.7%
Total Activity	$5,595,473	40.1%	28.0%	31.0%	0.9%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$153.06	$18,848	124.1	$13,000	700	86,400
Middle/JHS	$152.74	$20,869	153.4	$20,000	889	133,450
High School	$177.22	$26,772	163.6	$40,500	1,300	224,002

Region 5: AL, FL, GA, MS
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$1,603,591	$184,753	$261,097	$2,359,447
Completions in 2007	$1,213,825	$246,671	$360,452	$1,820,948
Starting in 2007	$2,042,589	$398,593	$333,459	$2,774,380
Total Activity	$4,859,811	$1,139,957	$955,008	$6,954,775
% of Total	69.9%	16.4%	13.7%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$2,359,447	34.3%	22.7%	43.4%	0.7%
Completions in 2007	$1,820,948	48.8%	22.2%	29.6%	1.4%
Starting in 2007	$2,774,380	40.7%	22.6%	34.9%	1.4%
Total Activity	$6,954,775	40.4%	22.4%	35.8%	1.4%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./ student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$126.44	$16,328	129.13	$14,560	823	105,000
Middle/JHS	$124.00	$24,068	194.04	$26,493	1,100	168,000
High School	$130.80	$20,000	152.91	$22,500	1,118	195,000

Region 5: Led by Florida and Georgia, this region has produced an unbroken record of high construction activity. The year 2006 was no exception, with almost $2.4 billion worth of construction put in place. School districts in Region 5 tend to spend most of their money (70 percent) on constructing new schools rather than adding to or retrofitting existing ones.

Region 5 school districts also get a big bang for their buck. They spend less than most of the nation's schools in terms of cost per sq. and cost per student and, as a result, are able to put more construction in place than districts in other regions.

Based on total dollars spent on new schools and average cost, indications are that as many as 90 new schools were put in place in Region 5 in 2006. More than one-third of them were new high schools.

Almost 60 percent of Region 5's districts either completed a construction project in 2006 or expect to complete or start a project in 2007

Region 6: IN, OH, MI
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$1,052,961	$154,810	$275,753	$1,483,524
Completions in 2007	$1,040,968	$146,663	$270,978	$1,458,609
Starting in 2007	$1,149,704	$164,921	$198,561	$1,513,186
Total Activity	$3,243,633	$466,394	$745,292	$4,455,319
% of Total	72.8%	10.5%	16.7%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$1,483,524	33.0%	14.6%	52.0%	0.4%
Completions in 2007	$1,458,609	43.5%	13.1%	43.0%	0.5%
Starting in 2007	$1,513,186	36.7%	24.8%	37.9%	0.6%
Total Activity	$4,455,319	41.3%	19.4%	39.0%	0.3%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./ student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$113.56	$19,408	170.85	$11,000	584	82,000
Middle/JHS	$101.13	$19,141	189.24	$11,000	650	130,719
High School	$136.67	$25,000	199.1	$32,000	1250	232,000

Region 6, including the states of Indiana, Michigan, and Ohio, puts a great deal of money into its school buildings despite the fact that it is not a growing region. Once can only assume that the people of these three states take great pride in their schools and ensure that they are kept in the best possible condition.

Actually, in 2006, construction fell off somewhat from previous levels, with just $1.3 billion worth of construction put in place — better than half the dollars going into new schools. Based on reports from the districts themselves, construction completed in 2007 will rebound to higher levels.

Based on total dollars spent on new schools and average cost, indications are that about 65 new schools were completed in 2006.

Slightly more than 30 percent of Region 6's districts either completed a construction project in 2006 or expect to complete or start a project in 2007.

The three states that form **Region 7**, Illinois, Minnesota, and Wisconsin have been less and less active in terms of school construction during the last few years than they had been previously. In 2007, school districts in the three states spent just slightly more than $1 billion on school construction, a drop of almost 40 percent from the year before.

This drop was not unexpected — it had been predicted based on the information received from school districts, which tended to show that construction in 2006 would be low.

This year, school districts in the region are indicating that they may increase their spending on school construction in 2007. It will be interesting to see just how much of that expected activity actually gets underway.

Based on total dollars spent on new schools and average cost, indications are that about 34 new schools were built by districts in Region 7 during 2006. Almost all of them were new elementary and middle schools.

Just slightly better than one out of five of Region 7's school districts report that they completed any construction in 2006 or will complete or start any in 2007.

Region 7: IL, MN, WI
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$628,913	$216,699	$157,169	$1,002,781
Completions in 2007	$1,036,794	$108,552	$248,522	$1,393,868
Starting in 2007	$656,444	$299,604	$303,399	$1,259,447
Total Activity	$2,382,151	$704,855	$709,090	$3,796,096
% of Total	62.8%	18.6%	18.6%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$1,002,781	27.4%	20.4%	52.2%	0.0%
Completions in 2007	$1,393,868	25.0%	35.0%	40.0%	0.0%
Starting in 2007	$1,259,447	31.7%	40.7%	27.6%	0.0%
Total Activity	$3,796,096	30.9%	23.0%	45.8%	0.3%

NEW SCHOOLS ONLY

	Cost/Sq. Ft.	Cost/Student	Sq. Ft./Student	Median Cost ($000s)	Median # Students	Median Size (Sq. Ft.)
Elementary	$176	$21,015	129	$9,000	500	85,000
Middle/JHS	$144	$17,196	120	$14,100	825	105,750
High School	$153	$27,250	199	$26,000	1,000	212,000

Region 8 includes the states of Iowa, Kansas, Missouri, and Nebraska. School districts in these four states combined to put $829 million worth of construction in place. They report that they will spend more than $1 billion on construction completed in 2007.

Based on reports, school construction in this part of the nation tends to be less expensive than in many other areas.

Based on total dollars spent on new schools and average cost, indications are that about 35-40 new schools were completed in 2006, almost evenly split among elementary, middle, and high schools.

Relatively few school districts in Region 8 are involved in construction activity. Fewer than 20 percent of region's districts completed a construction project in 2006 or expect to complete or start a project in 2007.

Region 8: IA, KS, MO, NE
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$[illegible]	$[illegible]	$[illegible]	$[illegible]
Completions in 2007	$[illegible]	$[illegible]	$[illegible]	$[illegible]
Starting in 2007	$[illegible]	$[illegible]	$[illegible]	$[illegible]
Total Activity	$[illegible]	$[illegible]	$[illegible]	$[illegible]
% of Total	[illegible]	[illegible]	[illegible]	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Completions in 2007	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Starting in 2007	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Activity	$259,302	39.4%	23.4%	36.9%	0.3%

NEW SCHOOLS ONLY

	Cost/Sq. Ft.	Cost/Student	Sq. Ft./Student	Median Cost ($000s)	Median # Students	Median Size (Sq. Ft.)
Elementary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Middle/JHS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
High School	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Arkansas, Louisiana, Oklahoma, and Texas are the states that make up **Region 9**. While all of the states are normally involved in school construction of one kind or another, it is the activity in Texas that dominates the region and that makes it year after year one the highest spending regions in terms of school construction.

This year is no exception. Region 9 school districts put more than $3 billion worth of school construction in place in 2006, and will probably do the same this year and in the years following. The emphasis in Region 9 is on constructing new schools, with better than 70 percent of the spending for that purpose.

Based on total dollars spent on new schools and average cost, indications are that about 140 new schools were completed in Region 9 in 2006. The majority are elementary schools.

While there is a lot of school construction activity in Region 9, a relatively small portion of districts participate. Less than one-quarter of all school districts in Region 9 reported that they completed construction in 2006 or will complete or start any in 2007.

Region 9: AR, LA, OK, TX
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$2,154,499	$496,038	$453,476	$3,104,013
Completions in 2007	$2,092,078	$389,491	$308,430	$2,789,999
Starting in 2007	$1,851,598	$302,357	$362,292	$2,516,247
Total Activity	$6,098,175	$1,187,886	$1,124,198	$8,410,259
% of Total	72.5%	14.1%	13.4%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$3,104,013	45.1%	19.8%	35.0%	0.1%
Completions in 2007	$2,789,999	25.8%	21.3%	52.9%	0.0%
Starting in 2007	$2,516,247	39.8%	23.3%	36.2%	0.7%
Total Activity	$8,410,259	37.1%	21.3%	41.3%	0.3%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$139.65	$16,676	118.9	$11,000	730	80,500
Middle/JHS	$148.65	$20,000	135.8	$18,000	1000	125,000
High School	$145.45	$26,667	183.2	$32,000	1200	220,000

Region 10: CO, MT, ND, NM, SD, UT, WY
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$423,331	$209,545	$195,523	$828,399
Completions in 2007	$662,508	$44,929	$31,080	$738,517
Starting in 2007	$450,330	$170,525	$435,662	$1,056,517
Total Activity	$1,536,169	$424,999	$662,265	$2,623,433
% of Total	58.6%	16.2%	25.2%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$828,399	47.8%	18.9%	32.8%	0.4%
Completions in 2007	$738,517	16.9%	9.4%	77.3%	0.4%
Starting in 2007	$1,056,517	21.7%	31.9%	25.4%	21.0%
Total Activity	$2,623,433	28.6%	21.5%	41.2%	8.7%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$128.57	$19,000	118.3	$8,500	750	70,000
Middle/JHS	$148.80	$21,655	135.0	$23,102	900	121,398
High School	$187.30	$55,833	216.7	$47,500	800	157,000

There are seven states in **Region 10** including Colorado, Montana, New Mexico, North Dakota, South Dakota, Utah, and Wyoming. It is the largest region, in terms of area and number of states, but its spending for school construction tends to be relatively low. This year, a total of $828 million was spent on school construction, somewhat less than the previous year, and expectations are that construction activity will slow even more this year.

Based on total dollars spent on new schools and average cost, indications are that about 35 new schools were completed in the region in 2006 – almost all of them for elementary school students.

Less than 20 percent of the region's school districts reported that they completed construction in 2006 or expect to complete or start any in 2007. Part of the reason for this low participation is that there are many small districts. The construction that is done seems to be concentrated in the larger districts.

The four states in **Region 11** — Arizona, California, Hawaii, and Nevada — are all growing. It is not surprising that in terms of school construction Region 11 spent more than any other region in the nation.

Based on projected activity starting in 2007, one might expect a fall-off in construction activity, but the likelihood is that this is more a reflection of reluctance to identify projects about to start, rather than a reflection of slowed activity.

One advantage school districts in this area have is an easy climate that makes it possible to build schools without corridors and save on interior space. Thus, these districts provide only 88 sq. ft. per student in their elementary schools, far below the national medians. The same is true at the middle and high schools.

Based on total dollars spent on new schools and average cost, indications are that as many as 150 new schools were put into place in 2006.

Region 12 includes Alaska, Idaho, Oregon, and Washington. School districts in these four states put just less than $750 million worth of construction in place in 2006. They are expected to complete somewhat less construction in 2007.

This is a region where, through the years, no single pattern of school construction activity seems to have emerged. This is probably a reflection of the fact that, though there are two major population centers in the four states, most of the construction appears to be coming from smaller districts scattered throughout the area.

Based on total dollars spent on new schools and average cost, indications are that about 20 new schools were completed in 2006.

A little more than three out of 10 of the region's school districts either completed a construction project in 2006 or expect to complete or start a project in 2007.

Region 11: AZ, CA, HI, NV
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$2,654,805	$394,625	$401,783	$3,451,213
Completions in 2007	$3,019,942	$391,155	$148,827	$3,559,924
Starting in 2007	$1,885,599	$154,397	$109,811	$2,149,807
Total Activity	$7,560,346	$940,177	$660,421	$9,160,944
% of Total	82.5%	10.3%	7.2%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$3,451,213	35.5%	18.6%	45.8%	0.1%
Completions in 2007	$3,559,924	39.3%	21.3%	39.4%	0.0%
Starting in 2007	$2,149,807	35.3%	20.3%	44.1%	0.2%
Total Activity	$9,160,944	36.9%	20.1%	42.9%	0.1%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$105.26	$10,000	88.2	$10,000	750	68,000
Middle/JHS	$159.81	$20,475	106.2	$21,050	1033	108,999
High School	$160.06	$20,000	120.4	$37,500	1710	201,000

Region 12: AK, ID, OR, WA
Construction Activity

HOW MUCH IS BEING SPENT ($000s)?

	New Schools	Additions	Renovations	Total
Completions in 2006	$306,328	$245,459	$183,471	$735,258
Completions in 2007	$195,476	$192,934	$258,356	$646,766
Starting in 2007	$499,814	$89,649	$92,749	$682,212
Total Activity	$1,001,618	$528,042	$534,576	$2,064,236
% of Total	48.5%	25.6%	25.9%	

WHERE IS THE MONEY GOING?

	Total ($000s)	Elementary	Middle	High	District
Completions in 2006	$735,258	27.6%	38.9%	33.3%	0.1%
Completions in 2007	$646,766	23.1%	27.8%	49.1%	0.1%
Starting in 2007	$682,212	32.3%	24.1%	63.2%	0.4%
Total Activity	$2,064,236	21.1%	30.5%	48.2%	0.2%

NEW SCHOOLS ONLY

	Cost/sq. ft.	Cost/student	Sq. ft./student	Median Cost ($000's)	Median # Students	Median Size (Sq. ft.)
Elementary	$188.78	$20,537	107.4	$10,650	520	55,750
Middle/JHS	$172.00	$20,875	150.0	$19,000	800	125,000
High School	$259.03	$54,400	210.0	$54,400	1000	210,000

Images on the cover of this report are of the Tecumseh Middle School in New Carlisle, OH, and were provided courtesy of Steed Hammond Paul of Cincinnati, OH. Other images were taken by staff at a new K-1 school being built by Centerville City Schools in Centerville, OH. The architect for the K-1 school is Levin Porter Associates, Inc. and the Construction manager for the project is Danis, both of Dayton, OH.

2006 School Construction Annual Report

May 2007

Indiana Department of Local Government Finance

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2006 School Construction Annual Report

The overall cost of building, remodeling and adding on to Indiana schools decreased in 2006, despite the volume of projects remaining nearly static. The Department of Local Government Finance approved 105 school construction projects in 2006, totaling more than $755 million in construction costs. In 2005, the Department approved 108 school construction projects at a price tag of more than $1.03 billion in construction costs. The majority of the savings, $337 million, were realized from the 65% reduction in total construction cost for new construction. While the scope and type of projects differed from 2005 to 2006, the most notable change present was the application and availability of construction cost per square foot thresholds. Calculated from national school construction statistics, these thresholds provided schools a benchmark to use in 2006 that was unavailable prior to their creation in May 2005. The 2006 school construction data, coupled with the input from school officials and industry professionals, contributed greatly to reducing the cost of school construction in Indiana.

The number of requests to build new schools decreased from 21 in 2005 to 8 in 2006. (Figure 1) New elementary school construction costs remain above the cost per square foot thresholds; however, the overage decreased substantially from $45.51 in 2005 to $19.13 in 2006. (Figure 1) The cost to build new middle schools decreased in 2006, ending the year 50 cents per square foot less than the thresholds. (Figure 1) New high school construction costs continued to exceed the cost per square foot thresholds in 2006; however, the overage decreased significantly from $50.79 to $1.26. (Figure 1)

Figure 1 – New Construction Cost Overview

New Construction Costs

	Total Number Requested			*Total Amount Requested*		
	2004	**2005**	**2006**	**2004**	**2005**	**2006**
Elementary	10	12	4	$172,819,613	$192,277,510	$71,441,000
Middle	1	5	3	$14,428,672	$174,984,880	$80,340,218
High	1	4	1	$96,230,606	$154,630,352	$32,818,600
Totals	**12**	**21**	**8**	**$283,478,891**	**$521,892,742**	**$184,599,818**

2006 New Construction Cost Per Square Foot

	Approved (Average)	**Threshold**	**2005 Difference**	**2006 Difference**
Elementary	$159.13	$140	$45.51	$19.13
Middle	$145.50	$146	$40.87	- $0.50
High	$158.26	$157	$50.79	$1.26

Sources: DLGF Hearing Information Sheets 2004-2006 Excludes legal and financing costs of bond issuance and projects consisting of a combinations, additions and renovations.

While the number of requests to add on to Indiana schools increased slightly from 28 in 2005 to 30 in 2006, the construction costs for these projects were all below the cost per square foot thresholds. (Figure 2) Elementary schools accounted for the largest number of addition projects and finished the year $33.48

per square foot below the cost per square foot thresholds. (Figure 2) Middle school additions were $62.14 per square foot less than the cost per square foot thresholds, and high school additions were $30.12 per square foot less than the threshold. (Figure 2)

Figure 2 – Additions Construction Cost Overview

Additions

	Total Number Requested			*Total Amount Requested*		
	2004	**2005**	**2006**	**2004**	**2005**	**2006**
Elementary	24	15	17	$60,674,097	$80,365,845	$54,002,669
Middle	11	6	5	$3,669,686	$48,543,828	$62,368,957
High	3	7	8	$100,360,228	$42,858,877	$141,535,781
Totals	**38**	**28**	**30**	**$164,704,011**	**$171,768,550**	**$257,907,407**

2006 Additions Construction Cost Per Square Foot

	Approved (Average)	**Threshold**	**2005 Difference**	**2006 Difference**
Elementary	$151.52	$185	$105.45	- $33.48
Middle	$153.86	$216	- $22.29	- $62.14
High	$192.88	$223	- $29.33	- $30.12

Sources: DLGF Hearing Information Sheets 2004-2006 Excludes legal and financing costs of bond issuance and projects consisting of a combinations, additions and renovations.

Remodeling projects saw the greatest gain in volume, increasing from 59 in 2005 to 67 in 2006. Although no cost per square foot thresholds exist for remodels due to the great variance in scope, total remodeling costs decreased dramatically in 2006. (Figure 3) On average, the total construction cost of remodeling projects decreased $146.3 million, a 44% reduction in remodeling costs in 2006.

Figure 3 – Remodel Construction Cost Overview

Remodels

	Total Number Requested			*Total Amount Requested*		
	2004	**2005**	**2006**	**2004**	**2005**	**2006**
Elementary	43	21	39	$83,733,593	$46,048,557	$61,481,203
Middle	7	22	14	$1,978,741	$180,324,910	$49,306,642
High	19	16	14	$84,988,262	$110,795,670	$80,055,562
Totals	**69**	**59**	**67**	**$170,700,596**	**$337,169,137**	**$190,843,407**

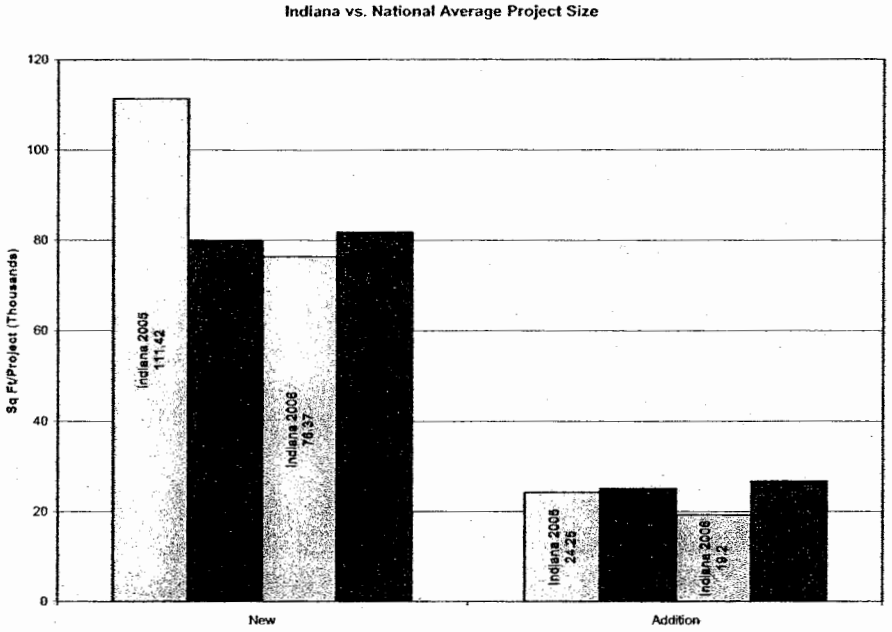
Sources: DLGF Hearing Information Sheets 2004-2006 Excludes legal and financing costs of bond issuance and projects consisting of a combinations, additions and renovations.

Project Reductions

The Department utilized its statutory authority to modify five projects during 2006, reducing construction costs by $6.4 million and financing costs by nearly $27 million. This represents a tangible savings for Hoosier taxpayers of $33 million dollars.

National Averages

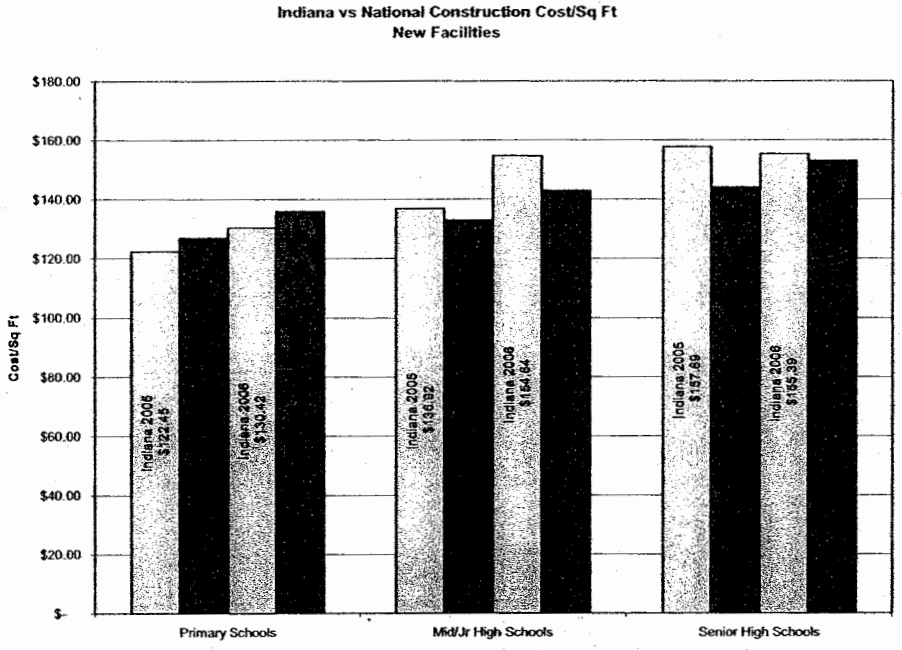
Figure 4 – Indiana vs. National Average Project Size



Data Source: F.W. Dodge Analytics. Excludes legal and financing costs of bond issuance and projects consisting of a combinations, additions and renovations.

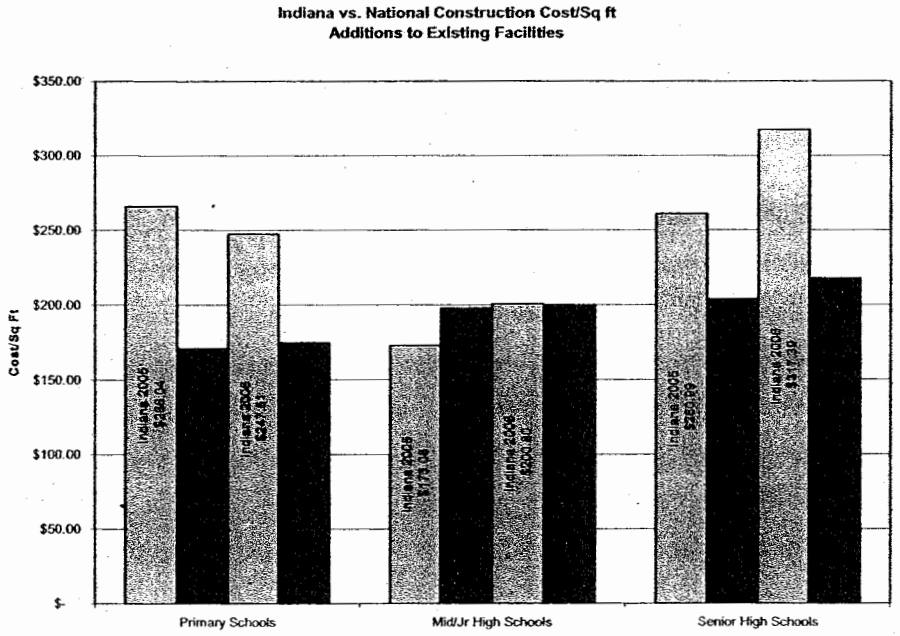
Between 2005 and 2006, Indiana school construction projects for new facilities and additions to existing facilities have decreased in size and were smaller than the national average in 2006. (Figure 4) Indiana made notable progress moving from an average of 111,420 square feet per project in 2005 for new construction to 76,370 square feet per project in 2006. For additions to existing facilities, Indiana dropped from 24,250 square feet per project in 2005 to 19,200 square feet per project in 2006. But, as illustrated in Figures 5 and 6, Indiana school construction projects are still generally costing more per square foot than the national average. (Figure 5) Elementary construction costs per square foot for new facilities increased from 2005 to 2006 in line with increases in the national average. (Figure 5) For new middle schools facilities, Indiana's construction costs per square foot increased from $136.92 in 2005 to $154.64 in 2006. (Figure 5) For new high school projects, Indiana's average construction cost per square foot decreased from $157.69 in 2005 to $155.39 in 2006 moving much closer to the national average, which saw an increase during the same years. (Figure 5)

Figure 5 – Indiana vs. National Construction Cost/Sq. Ft. New Facilities



Data Source: F.W. Dodge Analytics Excludes legal and financing costs of bond issuance and projects consisting of a combinations, additions and renovations.

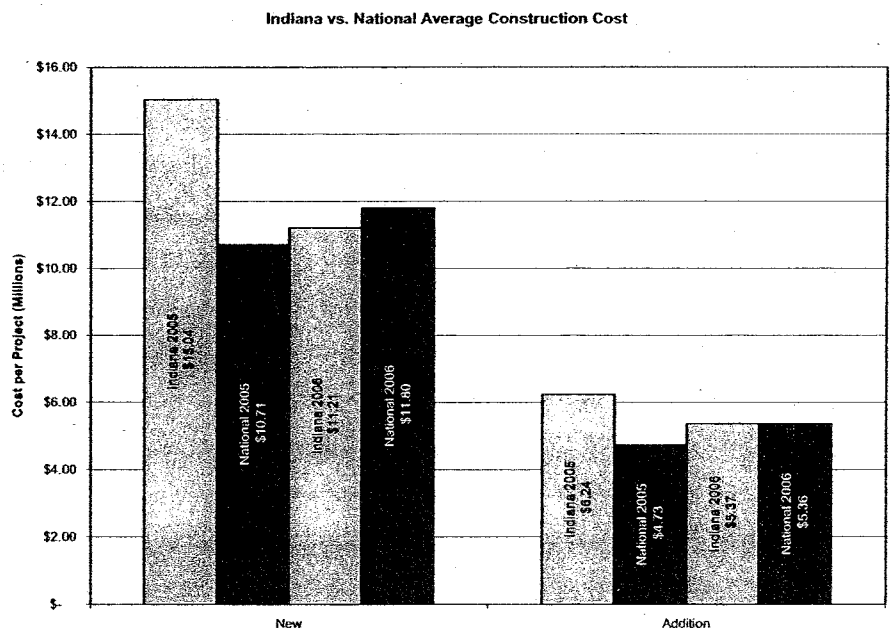
Figure 6 – Indiana vs. National Construction Cost/Sq. ft. Additions to Existing Facilities



Data Source: F.W. Dodge Analytics Excludes legal and financing costs of bond issuance and projects consisting of a combinations, additions and renovations.

For additions to existing elementary facilities, the national average increased from 2005 to 2006 while Indiana's average construction cost per square foot decreased from $266.04 in 2005 to $247.51, moving closer to the national average. (Figure 6) For additions to existing middle schools, Indiana's average construction cost increased but remained in line with the national average. (Figure 6) Indiana high school additions saw a larger increase, moving from $260.99 construction cost per square foot in 2005 to $317.39 in 2006, compared to the national average of $218.00 construction cost per square foot. (Figure 6) The increase in construction cost per square foot was offset by the reduction in average project size resulting in an overall reduction in total construction costs of all projects. (Compare Figures 5, 6 with Figure 7)

Figure 7 – Indiana vs. National Average Construction Cost



Data Source: F.W. Dodge Analytics Excludes legal and financing costs of bond issuance and projects consisting of a combinations, additions and renovations.

Conclusions & Recommendations

Indiana has made great progress moving from well above the national average to being at or below the national average in average project size and total project construction cost. But, we must not let the significant progress slow down. The findings of this report support the continued need for review and analysis of school construction projects in the State of Indiana. The construction cost thresholds, implemented in May 2005, provided a meaningful benchmark for school officials and professionals to use in controlling the cost of school construction in Indiana. The Department has updated the construction

cost thresholds to serve as benchmarks for review of 2007 school construction project financings. (Figure 8)

Figure 8 – 2007 School Construction Cost Thresholds

School Type	New Facilities	Additions to Facilities
Elementary	$150/ sq ft	$193/ sq ft
Middle/Intermediate	$157/ sq ft	$220/ sq ft
High School	$168/ sq ft	$240/ sq ft

Source: F.W. Dodge Analytics & DLGF Information

The 2006 data contained in this report provides the first substantial evidence of the value of the thresholds, as the benefits in 2005 were disguised due to the approval of more than $500 million in school construction project financings prior to the application of the thresholds. The overall decrease in new construction coupled with the increase in additions and remodels may indicate a trend in the way school officials are approaching facility modernization. This trend supports the idea that school officials are first considering adding on to or remodeling the facilities they currently have before constructing new buildings. Another challenge faced by school officials is the need to finance infrastructure, sewage and utility work necessary at new school sites, which directly impacts project cost. School, city, town and county officials should seek a way to "share" these costs as school construction projects often positively affect the economic climate in an area.

While school officials, industry leaders and the Department achieved great success in reducing the total average project cost of school construction in 2006, leaders should take caution when communicating the success. Much work lies ahead for all of us in identifying and implementing a long-term, sustainable solution to control school construction costs. If approved, three large project financings slated for review in 2007 may diminish the gains realized in 2006. Avon Schools has presented a $129.5 million project for consideration; Indianapolis Public Schools have announced a possible $475 million project, while Fort Wayne Schools have announced a $500 million project. These projects alone exceed the entire price tag of projects reviewed in 2006.

The Department continues to seek best practices from industry and educational leaders across the nation to provide a long-term solution to the state's school construction needs. A survey of how states fund educational capital programs reveals that, unlike Indiana, many states centrally fund some portion of school capital projects. Many states harness the power of cost-share programs that use a wealth index to allocate state capital project funds to the state's neediest districts. These districts only become eligible to receive the state capital project funds if the proposed project meets state guidelines or thresholds. While these solutions provide cost control and provide incentives for meeting a given standard, they come with a

significant price tag. Building upon the idea of rewarding those who meet state standards, Indiana leaders may consider earlier state involvement and oversight of projects to set the conditions to control costs. The state's School Property Tax Control Board and Department of Local Government Finance currently review projects late in the design phase after local districts have invested significant time, effort and money into research and development. Adoption of an early involvement approach, coupled with the cost per square foot thresholds, could result in significant gains for Indiana schools and taxpayers when paired with property tax control mechanisms such as the local capital projects planning board or the tax adjustment board concepts as identified by Governor Daniels. Additional improvements and incentives for meeting state thresholds could come from an expedited state review process for projects that meet the state's cost per square foot thresholds. Decreasing the review time for projects meeting the thresholds would not only encourage schools to meet the standards, could have the potential to reduce soft costs and construction delays.

As officials continue to refine the school construction process, the focus must remain on providing a quality education for Indiana students. Schools must be able to provide a safe, clean, and comfortable environment conducive to learning. The refined review process must ensure that priority is met while at the same time ensuring schools are not palatial or centered on non-academic space.

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Exhibit N
Commission on State Tax and Financing Policy
Meeting #3 8/13/07

MEMORANDUM

To: Senator Luke Kenley

From: Allen Morford

Re: Property tax limits in other states

Date: August 10, 2006

You asked the Legislative Services Agency to prepare a summary of property tax limits that apply in other states. In particular, you are interested in determining how these limits apply to funding general obligation bonds.

The Staff reviewed the tax controls imposed in various states and the District of Columbia. Many jurisdictions had more than one type of control. Some controls applied to all property taxes and other applied only to particular purposes or particular taxing units. Appendix A contains a summary of the tax controls reviewed in each state and the District of Columbia. Appendix B lists the states that provide special forms of state funded tax control called circuit breakers.

These tax controls can be broadly classified into the following categories:

(1) ASSESSMENT CAPS: Controls limiting the total assessed value of a taxpayer's property that is subject to taxation or the total by which a taxpayer's taxable assessed value may be increased. Assessment freezes, restrictions on assessment increases, property classification, homestead credits are forms of assessment caps.

(2) TAX CAPS: Controls limiting the total property tax bill or the increase in the total property tax bill that a taxpayer is required to pay. The term includes tax circuit breaker programs.

(3) LEVY CAPS: Controls that limit the maximum levy amount or the increase in the levy amount that a particular taxing unit may budget or impose as taxes.

(4) RATE CAPS: Controls that limit the maximum tax rate or the maximum increase in the tax rate that a particular taxing unit may budget or impose as taxes.

(5) DEBT CAPS: Controls the maximum amount of debt principal that may be outstanding for a particular taxing unit at any one time.

(6) PRIOR AUTHORIZATION REQUIREMENTS: Controls that require the voters

or another body to review and approval proposed bond issues, expenditures, or tax levies.

A general obligation bond is a municipal bond that is backed by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project.[1] Tax controls can impact either a taxing unit's authority to issue general obligation bonds or to raise revenue to repay principal and interest on bonds.

Assessment caps impact the taxing capacity of a taxing unit only when they are coupled with a rate cap. Otherwise they merely shift the consequence of the tax to other taxpayers. In some states, such as Alabama or South Carolina, the assessment cap is applied to statewide classes of property. For example, in Alabama the assessed value for single unit residential property is capped at ten percent of the market value and the state has a tax rate of 6.5 mills. However, local governments supplement this rate with their own local rates which they can increase upon approval by the legislature and by receiving a majority vote in the taxing jurisdiction.

Tax caps, levy caps, and rate caps directly impact the taxing power of a taxing unit. As a consequence, laws that impose these types of controls frequently exempt debt service levies from the application of the caps. In most cases, the exemption is tied to a requirement that the associated bonds be approved in a referendum or by an oversight agency before they are issued.

In addition to Indiana, only Nevada appears to impose general tax caps without providing any exemptions for debt service levies. Nevada limits the total tax levy for all public purposes including levies for bonds to five percent of the assessed valuation.

California imposes a tax cap that limits increases to the assessed value of property up to two percent a year and limits the tax rate to one percent of the total value of the property. Debt issued before July 1, 1978 is excluded from the cap. Debt service for non school bonds issued after July 1, 1978 are excluded from the cap when the bonds are approved by a two-thirds majority vote of the public. Bonded indebtedness incurred by a school district may exceed the cap if approved by fifty-five percent of the voters of the district.

Other states have specific rate limits which include debt service. West Virginia includes county and municipal debt but not that of school districts. Texas excludes county debt service for specified projects. However, they include all municipal debt service. In Kentucky, counties and municipalities must have a two-thirds majority popular vote to approve debt that exceeds total revenue in a given year.[2]

Illinois imposes a levy cap known as the Property Tax Extension Limitation Act ("PTEL"). which limits the total annual increases in property taxes by non-home rule taxing districts in Cook County and certain other counties to the lesser of CPI or five percent. PTEL districts exempt debt incurred before enactment and debt approved by a referendum. PTEL excludes limits on certain limited

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[1] http://www.investopedia.com/terms/g/generalobligationbond.asp

[2] http://www.library.unt.edu/gpo/ACIR/Reports/information/M-194.pdf

purpose debt such as alternate bonds[3], programs for the handicapped or for pensions of firefighters.

Oklahoma permits counties and cities to issue general obligation limited tax bonds (GOLTB's) for industrial development. These units of government are limited to the amount that could be retired by a special tax levy of not more than five mills on the assessed dollar valuation of all taxable real and personal property in that county or city.

At least thirty-two states impose a tax cap in the form of a circuit breaker. A circuit breaker protects taxpayers from a property tax "overload." In general, most states apply either an income test or an age requirement to be eligible. However, the requirements vary from state to state. For example, the District of Columbia extends its circuit breaker to all homesteads and renters. In general, the revenue lost from the application of the credit is replaced by a distribution from the state of revenue from another source to substitute for the property taxes lost as a result of the cap. Consequently, most circuit breakers have a limited effect on the issuance or payment of bonds.

I hope this information meets your needs. Feel free to contact me with additional questions and comments.

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[3]Alternate bonds are also known as "double-barreled" bonds and are any bonds issued in lieu of revenue bonds or payable from any revenue source of the municipality. They are issued without a referendum and generally do not affect the statutory debt limitation.
http://www.lib.niu.edu/ipo/1990/im901211.html

Appendix A. Examples of Property Tax Controls from 18 States and the District of Columbia			
State	**Type**	**Cite**	**Summary**
Alabama	2	Ala/ Const. Amend. No. 373(i)	* Class I property tax levies cannot exceed 2% of the fair market value of the property, Class II cannot exceed 1.5% and Class III cannot exceed 1%.
Arizona	2	Ariz. Const. art 9, § 18	* Limits the amount of taxes collected on residential property to no more then 1% of the property's full cash value NOTE: The limit does not apply to taxes levied to pay principal or interest on obligations.
	3	Ariz. Const. art 9, §19	* Limits the amount of ad valorem taxes levied to no more then 2% greater than the amount levied the previous year. NOTE: The limit does not include bonded indebtedness.
	1	Ariz. Rev. Stat. Ann. § 42-13301	* Assessment increases limited to property value of prior year plus the greater of (1) 10% of value or (2) 25% of difference between current-year full cash value and prior-year limited value. Assessment limit applied on individual parcels.
Arkansas	1	Ark, Const. Amend.7 9 § 1	* Limits increases of assessed value after a reassessment to 5% for homesteads and 10% for all other property.
California	1	Cal. Const art. XIII A, § 2	* Assessed value of all property may increase with inflation (CPI) up to 2% a year. On sale of property or when new construction completed, assessment increases to market value. Limit imposed individually.
	2	Cal. Const art. XIII A, §1	*The maximum amount of tax is 1% of the full cash value of the property. NOTE: The 1% maximum amount of tax does not apply to bonded indebtedness for the acquisition or improvement of real property approved by the two-thirds of the voters or for bonded indebtedness incurred by a school district upon approval by 55% of the voters of the district.
District of Columbia	2	D.C. Code § 47-864	* Provides that taxpayers with homestead exemptions may receive a credit against their tax bill for any increase greater then 10% of their assessed value.

Appendix A. Examples of Property Tax Controls from 18 States and the District of Columbia			
State	**Type**	**Cite**	**Summary**
Florida	1	Fla. Const. art.7, §4	* Limits assessments on homestead property to the lower of (1) 3% of prior-year assessment or (2) the percent increase in CPI. Following change in ownership, the property is assessed at "just value." The limit is applied individually and assessments may increase through improvements.
	4	Fla. Const. art. 7, §9	* Provides that ad valorem taxes, exclusive of taxes levied for the payment of bonds, shall not be levied in excess of the certain millage upon the assessed value of real estate and tangible personal property. The millage for all county purposes is ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill. NOTE: Fla. Const. art. 7, §12 permits local government to pay for bonds from ad valorem taxation.
Illinois	1	35 ILCS 200/15-176	* Limits assessed value increases to 7% in the form of a homestead exemption.
	3	35 ILCS 200/18-185	* Limits the total annual increase in property taxes by non-home rule taxing districts in Cook County and certain other counties to the lesser of CPI or 5% NOTE: Exempts debt incurred before enactment and debt approved in a referendum
Iowa	1	Iowa Code § 441.21	* Statewide assessment increases limited to 4%. The limit applies separately to classes of property.
	4	Iowa Code § 331.423	* Limits tax rate for general service to $3.50/$1000 and $3.95 for rural services. NOTE: Provides that levies for debt services are in addition to the maximum limits pursuant to Iowa Code § 331.423.
	4	Iowa Code § 331.422 Iowa Code § 384.1	* Limits a city's tax rate for the general fund shall not exceed $8.10/$1000 of taxable value.

Appendix A. Examples of Property Tax Controls from 18 States and the District of Columbia			
State	**Type**	**Cite**	**Summary**
Kentucky	4	Ky. Const. §157	*Limits tax rates based on the population of the jurisdiction. The limit excludes the percentage used for school purposes.
	5	Ky. Const. § 157b	*Provides that counties and municipalities must have a two-thirds majority popular vote to approve debt that exceeds total revenue in a given year.
	5	Ky Const. §158	*Limits the maximum indebtedness of cities, counties, or taxing districts based on the population of the taxing district.
Maryland	1	Md. Tax-Property Code Ann. § 9-105	* Provides Homestead Credit for property tax. For State government property tax is limited to 10% of assessed value. County and municipal governments are allowed to set a limits between zero and 10%. School districts do not have a limit.
Michigan	1	Mich. Const. art. IX, § 3	* Limits increase of assessed value to 5% a year until the property is sold.
Minnesota	1	Minn. Stat. § 273.11	* Caps the assessed value of property for the assessment years of 2004 through 2006 to 15% of market value increases or 25% of the difference between the current assessment and the preceding assessment. For 2007, it is 15% of market value increases or 33% of the difference between the current assessment and the preceding assessment. For 2008, the cap is 15% of market value increases or 50% of the difference between the current assessment and the preceding assessment.
New Mexico	4	N.M. Const. art. VIII, §2	* Taxes levied may not exceed four mills annually for each dollar of the assessed valuation. NOTE: Excludes debt service.
	1	N.M. Code § 7-36-21.2	*Limits increase in value of property to 3% in subsequent year after valuation and 6.1% for the second year.

Appendix A. Examples of Property Tax Controls from 18 States and the District of Columbia			
State	**Type**	**Cite**	**Summary**
Nevada	1	2005 Nev. AB 489	* Limits tax increases to assessed value to 3%.
	2	Nev. Const. art. 10, § 2	*Limits total tax levy for all public purposes including debt service to 5% of assessed valuation.
	4	NRS 361.453	* Limits the ad valorem tax levy to $3.64 on each $100 of assessed valuation. NOTE: The levy includes up to 50 cents on each $100 of assessed valuation of bonded indebtedness for support of public schools in the limitation. NOTE: NRS 361.463 specifies that taxes levied for bonded indebtedness enjoy priority over taxes levied for purposes of complying with the limit set forth in NRS 361.453.
New York	1	S.7000A	* Limits increased to assessed values for taxing units with population of 1 million or more. Increases for 1, 2, or 3-family residential housing limited to 6% in one year or 20% over 5 years. increases for all other residential property limited to 8% in one year or 30% over 5 years.
Oklahoma	1	Okla. Const. art. X, § X8-B	* Limits increases to fair cash value of property to 5% per year unless there is improvements or the property is transferred.
	4	62 Okl. St. § 496	* Counties and cities permitted to impose general obligation limited tax bonds for industrial development. Property tax limited to the amount raised from five mills on the assessed dollar valuation of all taxable real and personal property in that county or city.
Oregon	1	Or. Const. art. XI, § 11	* Creates a method for taxing new property at a ratio of market value to the Maximum Assessed Value and limits growth of the Maximum Assessed Value to a maximum of 3% each year.
South Carolina	1	S.C. Const. art. X, § 6	* Provides that each political subdivision shall value real property by a method in which the value of each parcel of real property, adjusted for improvements and losses, does not increase more than fifteen percent every five years, unless, as defined by the General Assembly, an assessable transfer of interest occurs.
Texas	1	Tex. Tax Code § 23.23	* Limits increases to assessment value to 10%.

Appendix A. Examples of Property Tax Controls from 18 States and the District of Columbia			
State	**Type**	**Cite**	**Summary**
West Viginia	3	W. Va. Code § 11-8-6d	* Limits the maximum levy for municipalities. The limit includes bonded indebtedness incurred after adoption of the Tax limitation Amendment [W. Va. Const. art. X, §1].
	3	W. Va. Code § 11-8-6b	* Limits the maximum levy for counties. The limit includes bonded indebtedness incurred after adoption of the Tax limitation Amendment [W. Va. Const. art. X, §1].
	4	W. Va. Code § 11-8-6e	* After reassessment, tax rates must be reduced to avoid an increase greater than 1% over the previous year. This excludes growth from new construction. The governing body may increase the rate with full disclosure provisions. The tax rate may not cause revenue to exceed the prior year by more then 10%.

Appendix B. Property Tax Circuitbreaker Programs for Homeowners

State/Jurisdiction	Age Limit	Income Limit (single/joint)	Maximum Benefit
Arizona	65 and over	$3,750/$5,550	$502
California	62 and over	$37,119	$473 (96% of tax on first $34,000)
Colorado	65 and over	$11,000/$14,700	$600
Connecticut	65 and over	$24,500/$30,000	$1,000/$1,250
District of Columbia	None	$20,000	$750
Hawaii (1)			
Idaho	65 and over	$19,570	$1,200
Illinois	65 and over	$21,218/$28,480	$700
Iowa	All ages (2)	$16,500	$1,000
Kansas	55 and over or households with dependent children	$25,000	$600
Maine	62 and over	$7,400/$9,200	$400
	All ages	$25,700/$40,000	$1,000
Maryland	All ages	Net worth less than $200,000	Up to taxes paid on the first $150,000 assessed value
Massachusetts	65 and over	$40 000/ $60,000 residence less than $400,000	$750
Michigan	All ages	$82,650	$1,200
Minnesota (3)	All ages	$80,180	$1,500
Missouri	65 and over	$25,000/$27,000	$750
Montana	All ages	$16,457/$21,9421	20% to 70% rate reduction, depending on income
	62 and over	$45,000	$1,000
Nevada	62 and over	$21,500	$500
New Jersey (4)	65 and over	$35,000/$70,000	$775
	All ages	40,000	$90
New Mexico	65 and over	$16,000 (higher in some counties)	$250
New York	65 and over	$18,000 value of property cannot exceed $85,000	$375
	All ages	$18,000 value of property cannot exceed $85,000	$75
North Dakota	65 and over	$14,000	$2,000 reduction in taxable value
Oklahoma	65 and over	$12,000	$200
Pennsylvania	65 and over	$15,000	$500
Rhode Island	65 and over	$30,000	$250
South Dakota	65 and over	$9,750/$12,750	35% reduction in taxes due/55% reduction in taxes due
Utah	65 and over	$23,873 (5)	$637
Vermont	All ages	$47,000	$1,500
Washington	61 and over	$30,000	$50,000 or 60% assessed value

Appendix B. Property Tax Circuitbreaker Programs for Homeowners

West Virginia	65 and over	$5,000	$125
Wisconsin	All ages	$24,500	$1,160
Wyoming	All ages	180% of federal poverty level	$500/$600

Notes:

1. **Hawaii**--Circuitbreaker programs vary by county.

2. **Iowa**--All ages may receive the credit when state revenues are sufficient; otherwise, senior citizens have priority.

3. **Minnesota**--Residents may be eligible for a special property tax refund if net property tax on the homestead increased by more than 12 percent from 2001 to 2002 and the increase was $100 or more.

4. **New Jersey**--Homeowners may not receive both the New Jersey SAVER exemption and the Homestead Property Tax Rebate (circuitbreaker program). They will receive whichever is larger.

5. **Utah**--Income limit is adjusted in accordance with the federal cost-of-living adjustments. The figures shown are the 2002 amounts. Additional tax relief may be granted at the discretion of counties or the tax commission.

Source: NCSL, updated using Commerce Clearing House, *State Tax Guide 2002;* NCSL calls to state legislative fiscal offices, 2002.

Members

Sen. Luke Kenley, Chairperson
Sen. Brandt Hershman
Sen. John Broden
Rep. Peggy Welch
Rep. Eric Turner

Advisors

Sen. Robert Meeks
Sen. Lindel Hume
Rep. William Crawford
Rep. Jeffrey Espich
John Grew
Steven Johnson
Katrina Hall

LSA Staff:

Diane Powers, Fiscal Analyst for the Commission
George Angelone, Attorney for the Commission

Authority: IC 2-5-3-2

COMMISSION ON STATE TAX AND FINANCING POLICY

Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Tel: (317) 233-0696 Fax: (317) 232-2554

MEETING MINUTES[1]

Meeting Date:	**August 27, 2007**
Meeting Time:	**1:00 P.M.**
Meeting Place:	**State House, 200 W. Washington St., Senate Chambers**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**4**

Members Present: **Sen. Luke Kenley, Chairperson; Sen. John Broden; Rep. Peggy Welch; Sen. Robert Meeks; Rep. William Crawford; Rep. Jeffrey Espich; John Grew; Steven Johnson; Katrina Hall.**

Members Absent: **Sen. Brandt Hershman; Rep. Eric Turner; Sen. Lindel Hume.**

I. Call to Order.

Sen. Luke Kenley, called the meeting to order at 1:10 PM. He announced the next meeting of the Commission would be on September 17, 2007. The Chair also announced the web address for the Commission is propertytaxreform.in.gov.

II. Indiana Property Tax Revenues - The Challenges of Change; Presentation by the Legislative Services Agency (LSA).

Sen. Kenley introduced Diane Powers, Director of the Office of Fiscal Management and Analysis of the LSA, to give a presentation concerning options for eliminating property taxes. Ms. Powers, along with Dr. Jim Landers, Senior Fiscal Analyst for the LSA, made a slide presentation entitled "The Challenges of Change" (Exhibit A). Ms. Powers and Dr. Landers also distributed background information to the Commission relating to various topics discussed in the presentation (see Exhibits B through F).

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[1] Exhibits and other materials referenced in these minutes can be inspected and copied in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for copies may be mailed to the Legislative Information Center, Legislative Services Agency, 200 West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for copies. These minutes are also available on the Internet at the General Assembly homepage. The URL address of the General Assembly homepage is http://www.in.gov/legislative/. No fee is charged for viewing, downloading, or printing minutes from the Internet.

The Commission discussed the following issues with Ms. Powers and Dr. Landers concerning the presentation:

- collection of data on the amount of revenue foregone due to the current statutory Sales Tax exemptions;
- the range of rates other states use to tax the sale of various services;
- policy rationale of Ohio's change from a corporate adjusted gross income tax to a gross income tax on businesses;
- effects of the underground economy and/or cash payments on estimated revenue collections from an increase in the Sales Tax rate;
- taxation of food by other states;
- the regressive versus progressive nature of certain taxes;
- liability to current bondholders of debt currently funded by property tax revenue;
- possible changes to interest rates that could be obtained by local units of government due to the elimination of property taxes; and
- other legal issues faced by the possible elimination of property taxes.

III. Repeal Property Taxes Proposal.

Sen. Kenley recognized Eric Miller, Advance America, to testify concerning a proposal to repeal property taxes. Mr. Miller testified that this proposal included the following:

- limiting all government spending to the rate of inflation and population growth;
- convening a special session of the General Assembly, with no payments of legislator compensation;
- changing the timing of the property tax rebate passed in HEA 1001-2007;
- passing a constitutional amendment to repeal property taxes effective 2012;
- using portions of the state surplus to provide property tax relief;
- requiring approval of certain capital projects by referendum; and
- increasing other taxes now to offset future revenue losses due to a repeal of property taxes.

The following issues were discussed by the members of the Commission with Mr. Miller:

- the property tax legislation passed in the 2007 session of the General Assembly;
- the Commission's preference for more immediate solutions to addressing property tax problems;
- challenges in limiting government spending if medicaid and educational costs rise above the rate of inflation and population;
- the elasticity of increasing tax rates and estimating revenue collections;
- changes that occur in certain tax bases when the rates are increased;
- savings realized from eliminating property assessment costs;
- the effect of spending limits on growing communities;
- other state proposals to eliminate property taxes;
- the effects of moving local government debt to payment from local income taxes;
- medicaid, education, and criminal justice expenditure obligations;
- costs of referendum versus petition and remonstrance; and
- possible rising demand for government services.

IV. Public Testimony.

Next, Sen. Kenley allowed members of the public to testify before the Commission concerning proposals to eliminate property taxes. The Commission discussed the following topics with

members of the public who testified:

- tax policy differences between property taxes and income taxes as revenue sources;
- characteristics of certain communities where property taxes may be preferred versus local option income taxes;
- budgeting differences for local units without property taxes;
- economic incentive options for local units without property taxes;
- shifts in tax burden if property taxes are eliminated;
- business and agricultural property tax exemptions, deductions, and abatements;
- payment in lieu of taxes proposals for entities exempt from property taxation;
- the impact and implementation by local communities of HEA 1478-2007;
- county versus city needs, and decisions to adopt local option income taxes for property tax replacement;
- the impact of property tax problems on rental owners;
- budgeting procedures of local units of government;
- background information and causes of local government spending increases;
- restructuring local government;
- changes to the assessment system;
- proposals by Indiana Farm Bureau including:
    - eliminating certain levies entirely rather than eliminate all property taxes;
    - increasing the Sales Tax base by taxing services;
    - implementing a graduated income tax rate;
    - changing the caps and limits on capital project review requirements;
- elimination of property taxes only for individuals or only for business;
- property tax replacement options; and
- taxing land and buildings at two separate rates.

Several members of the public submitted written testimony (see Exhibits G through J).

V. Other Business and Adjournment.

Sen. Kenley announced that the Commission would meet on September 17, 2007 to discuss the following:

- state assumption of the school general fund and the local welfare budgets;
- taxation of rental properties;
- distribution of local option income taxes; and
- the West Lake mass-transit expansion project.

Sen. Kenley adjourned the meeting at 6:30 PM.

Indiana Property Tax Revenues - The Challenges of Change

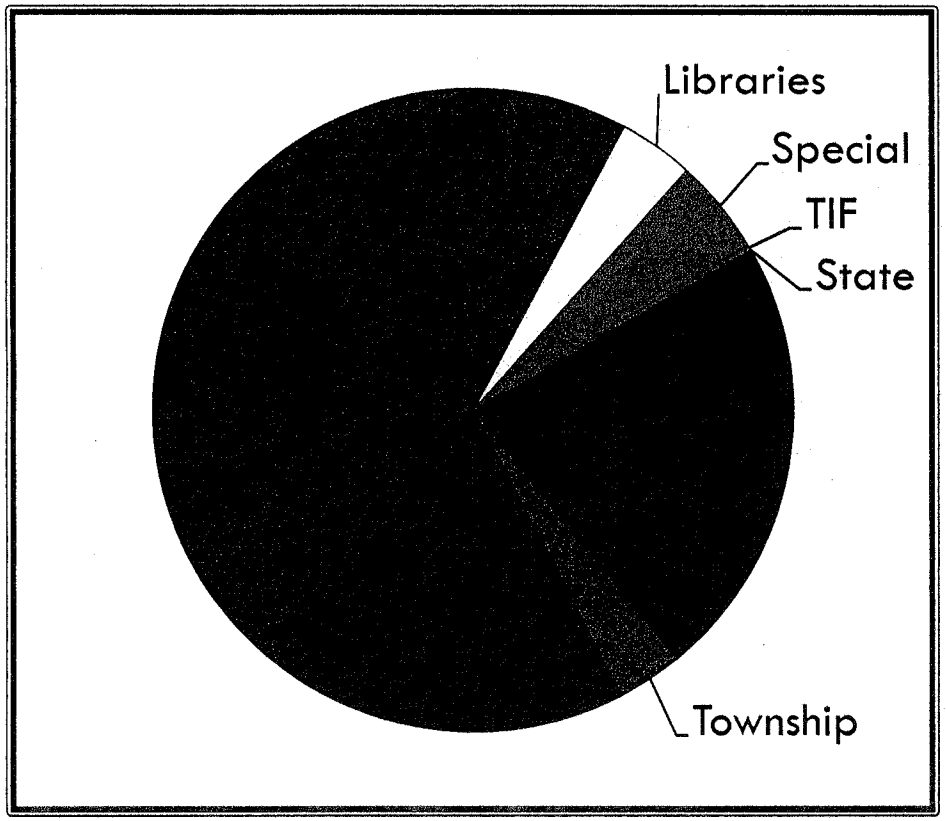
Prepared for the
Commission on State Tax and Financing Policy

Legislative Services Agency
August 27, 2007

Exhibit A
8/27/07

Property Tax By Unit Type

2007 Estimated Net Levy

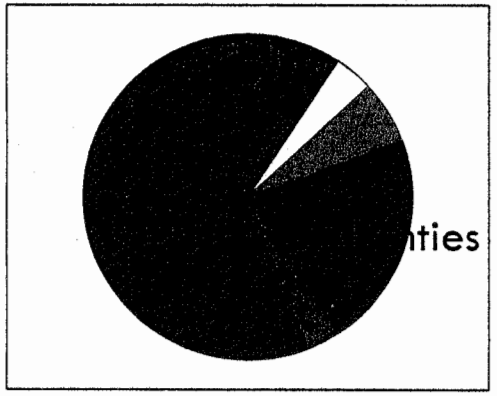


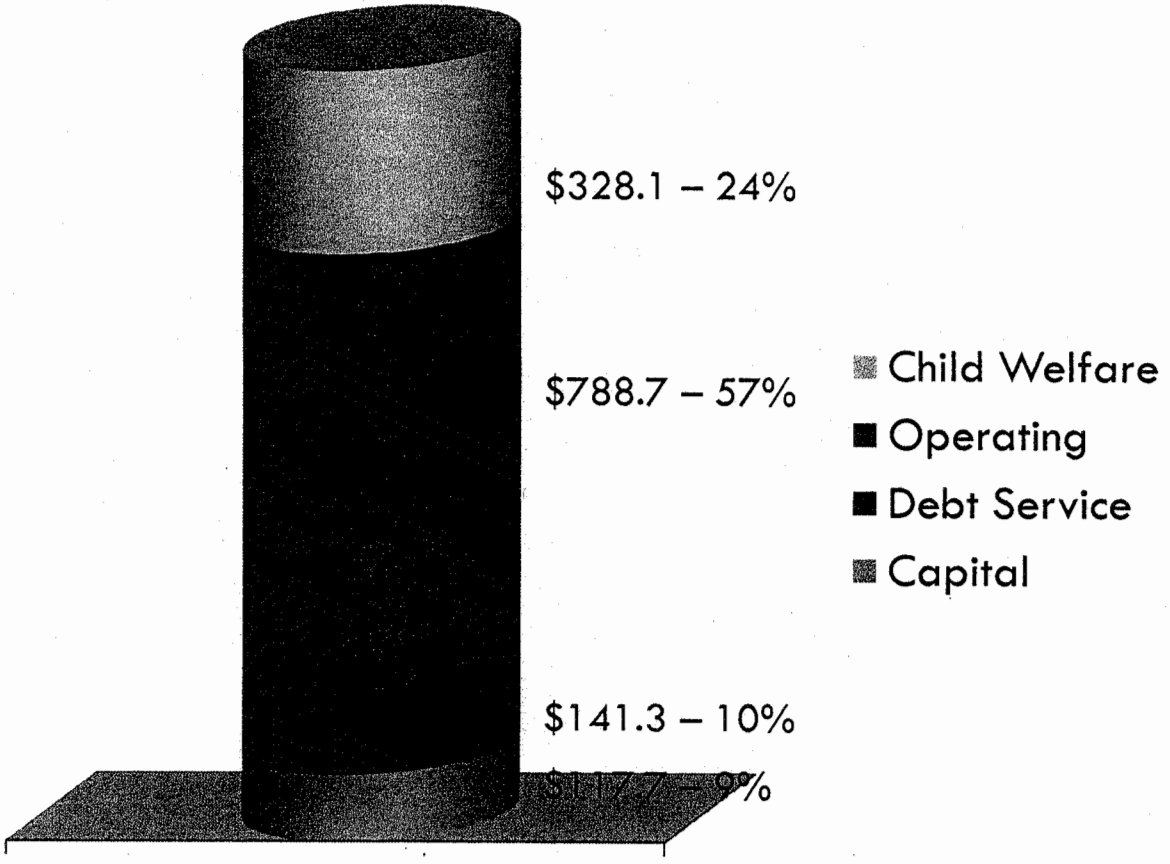
Local Unit	Dollars (In Millions)	Percent
Schools	$2,923.7	48%
Counties	1,375.8	22%
Cities/Towns	1,113.3	18%
Special	298.8	5%
Libraries	233.0	4%
Townships	205.0	3%
TIF Replacement	12.8	0%
State	5.5	0%
Total	$6,167.9	100%

Property Tax Uses - Total

Expense Category	2007 Estimated Net Levy (In Millions)	Percent
Operating	$3,407.1	55%
Debt Service	1,458.5	24%
Capital	968.7	16%
Child Welfare	328.1	5%
State	5.5	0%
Total	**$6,167 .9**	**100%**

Property Tax Uses - Counties

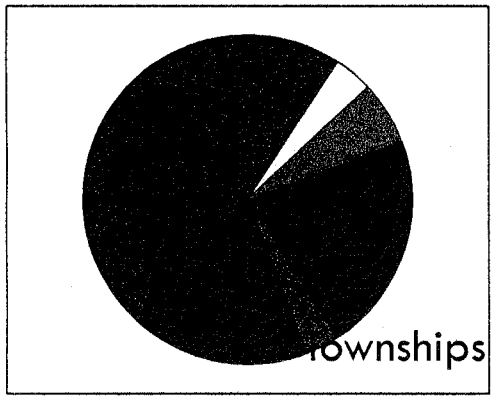


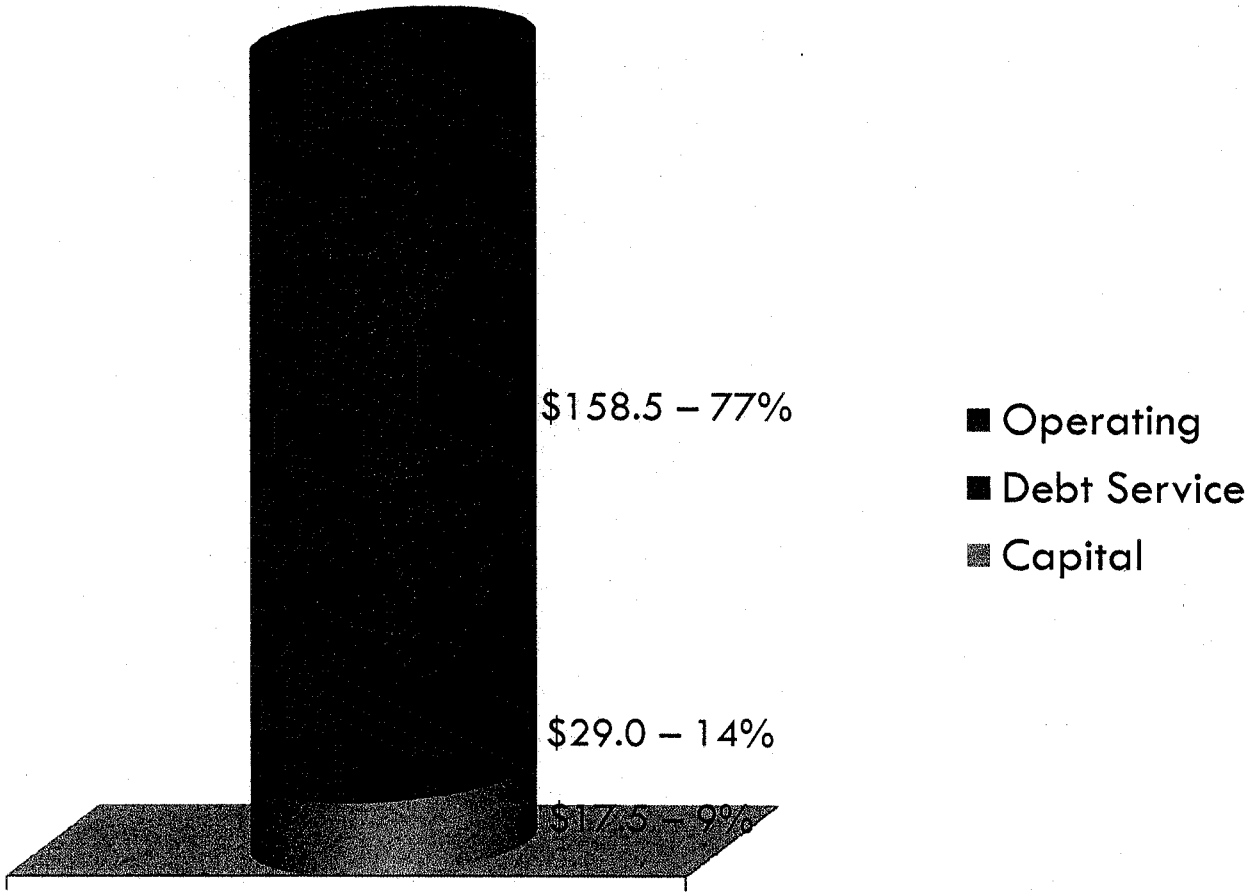


2007 Estimated Net Tax Levy

In Millions

Property Tax Uses - Townships

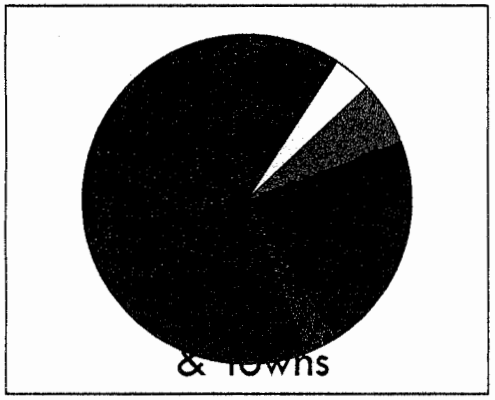


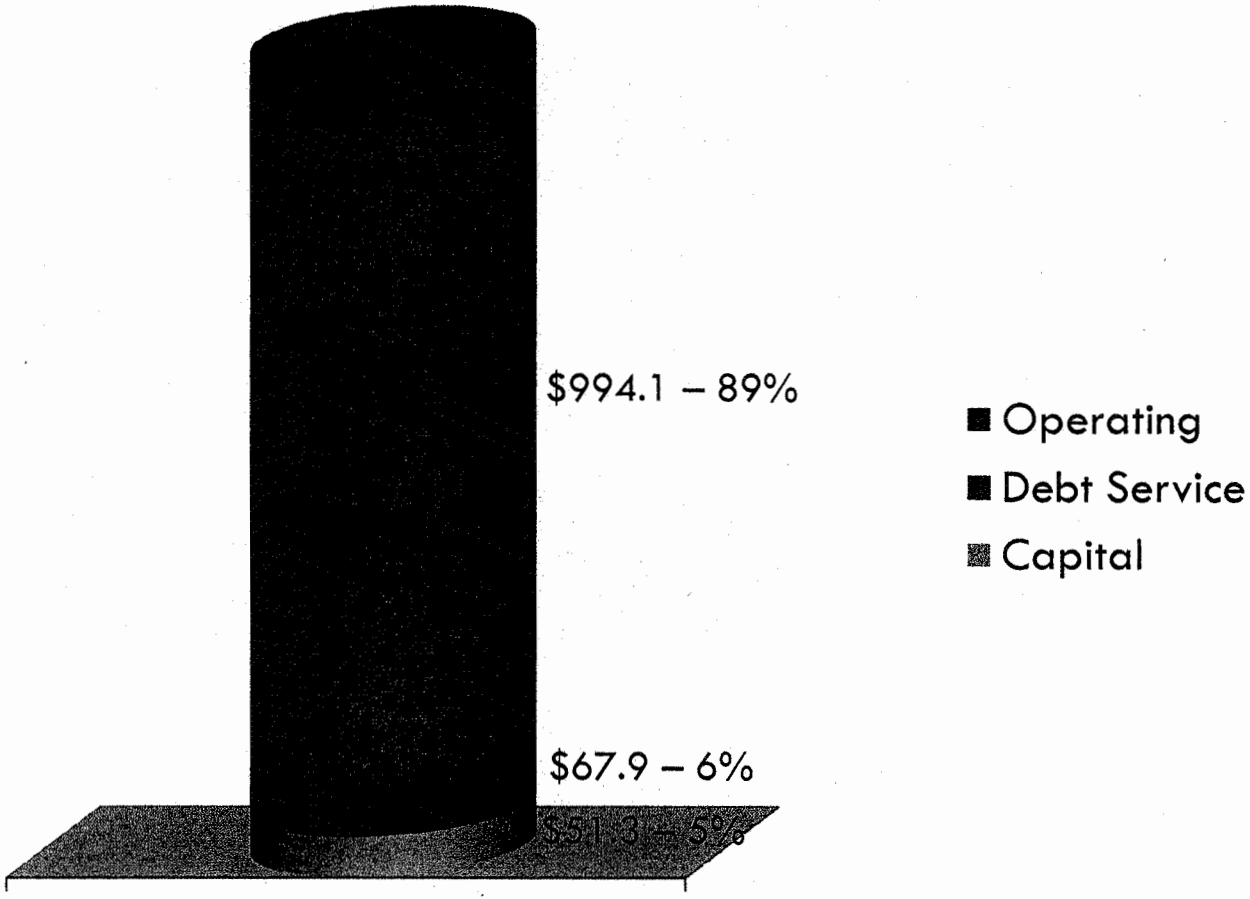


2007 Estimated Net Tax Levy

In Millions

Property Tax Uses – Cities and Towns

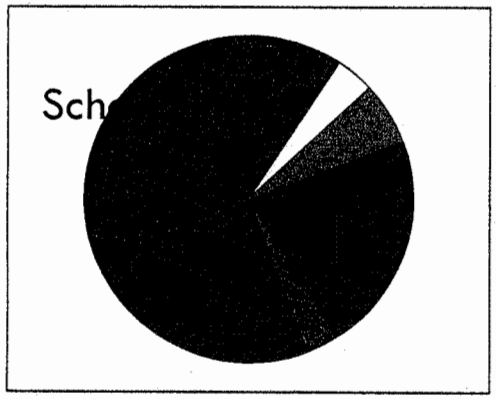


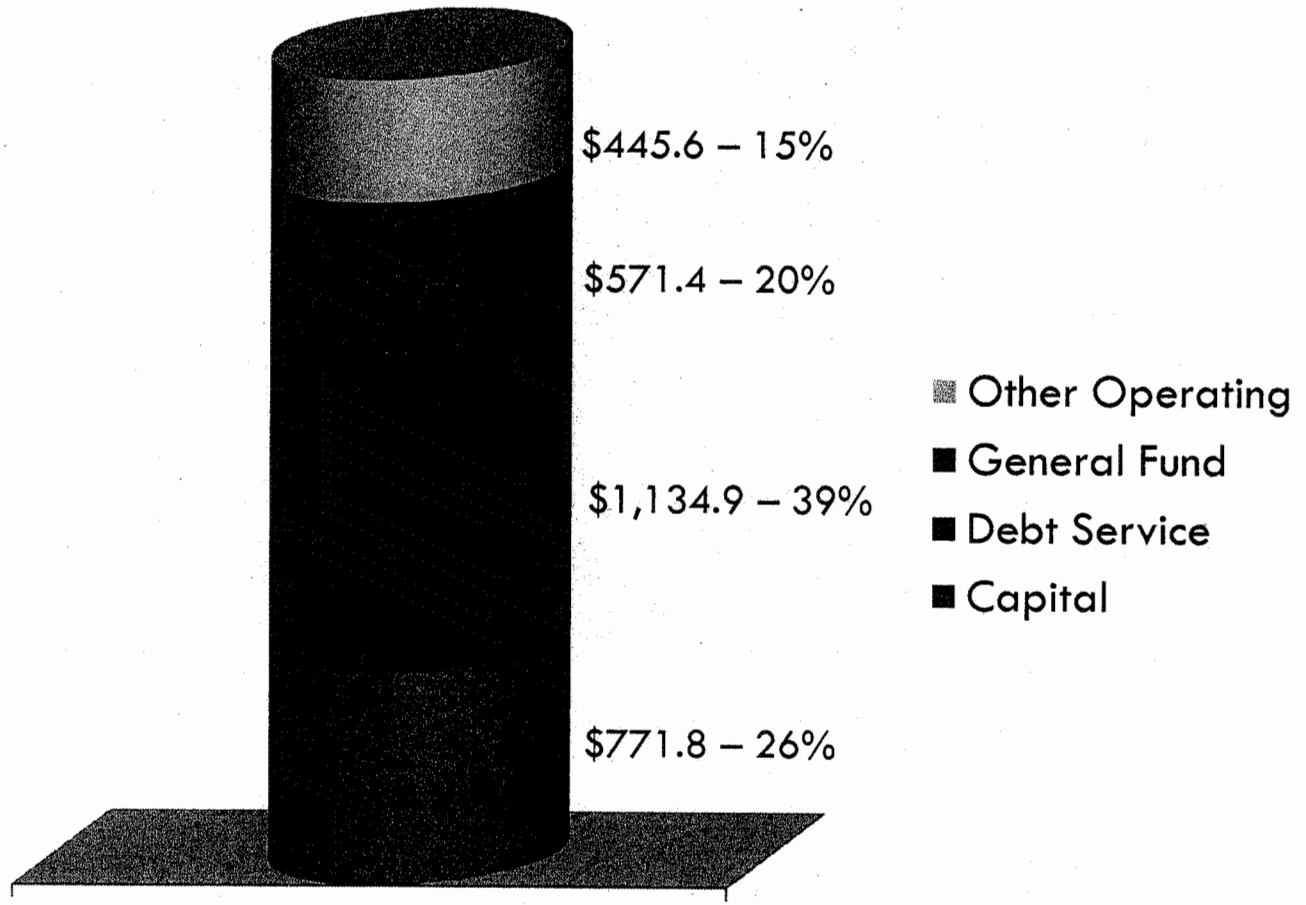


2007 Estimated Net Tax Levy

In Millions

Property Tax Uses – Schools





2007 Estimated Net Tax Levy
In Millions

State Tax Revenue by Source

FY 2007

$5,423.5	• Sales Tax
$4,580.4	• Individual Adjusted Gross Income Tax
$746.4	• Corporate Adjusted Gross Income Tax
$209.7	• Utility Receipts Tax
$187.1	• Insurance Premiums Tax
$76.4	• Financial Institutions Tax

Current Sales Tax Exemptions

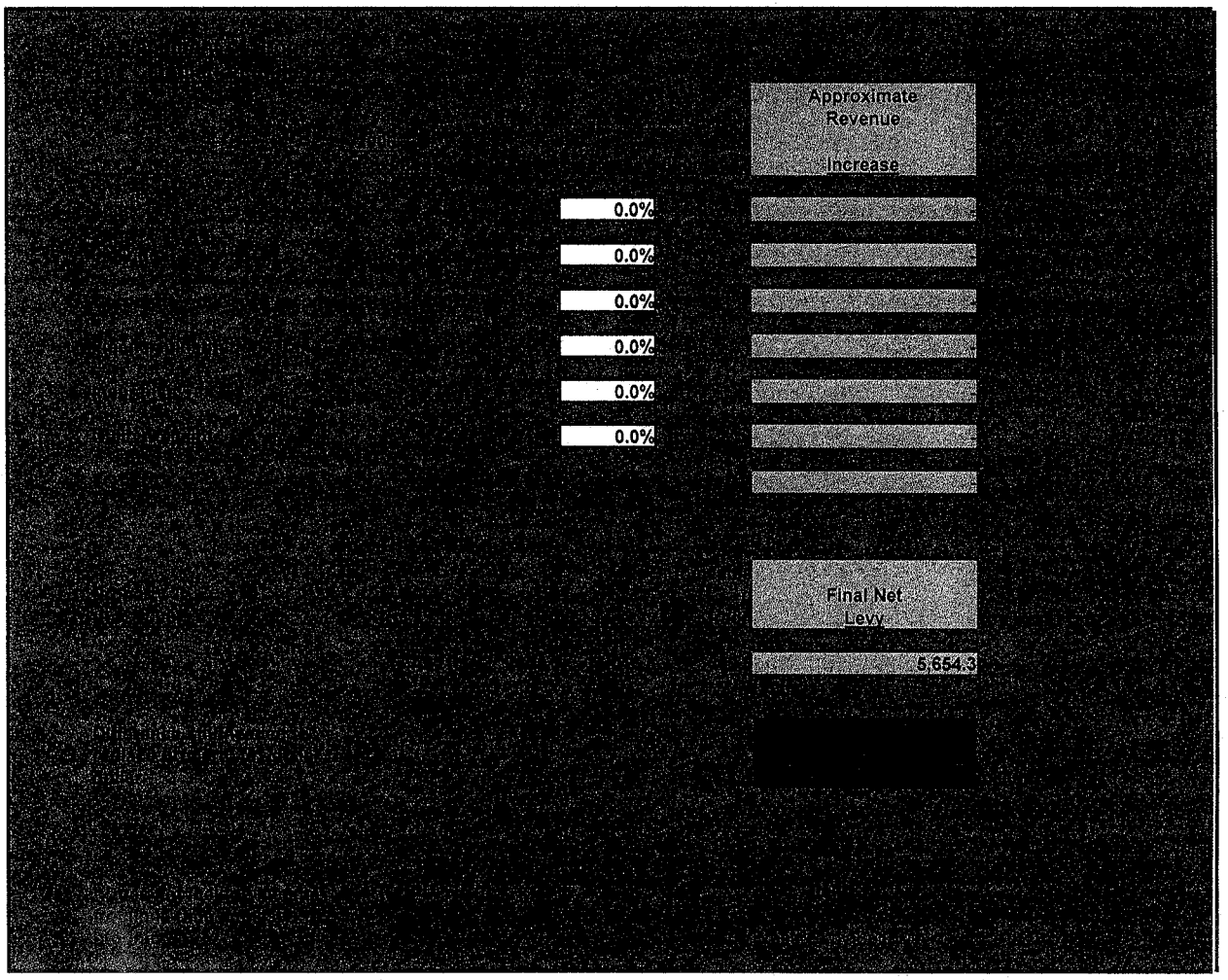
- 40+ exempt retail sales transactions
- Wholesales sales
- Double Direct – sales of goods directly used in direct production in manufacturing, farming, & public utilities
- Food

Sales Tax on Services

- Expansion of existing tax base
- Transition from goods to service economy
- 49 states tax services
- Number of services taxed range from 1 to 168

Property Tax Replacement Calculator

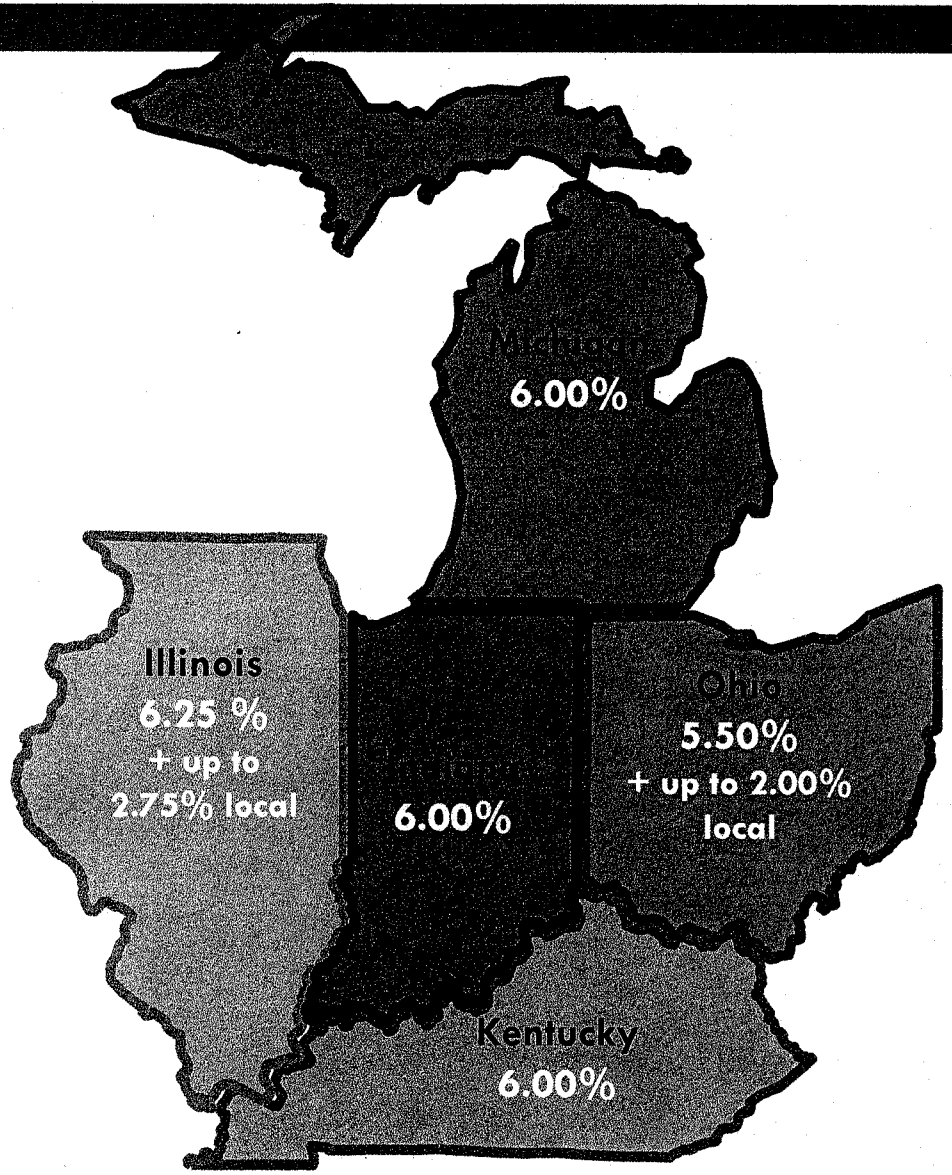
Prepared by Senator David Ford and Available on His Senate Website



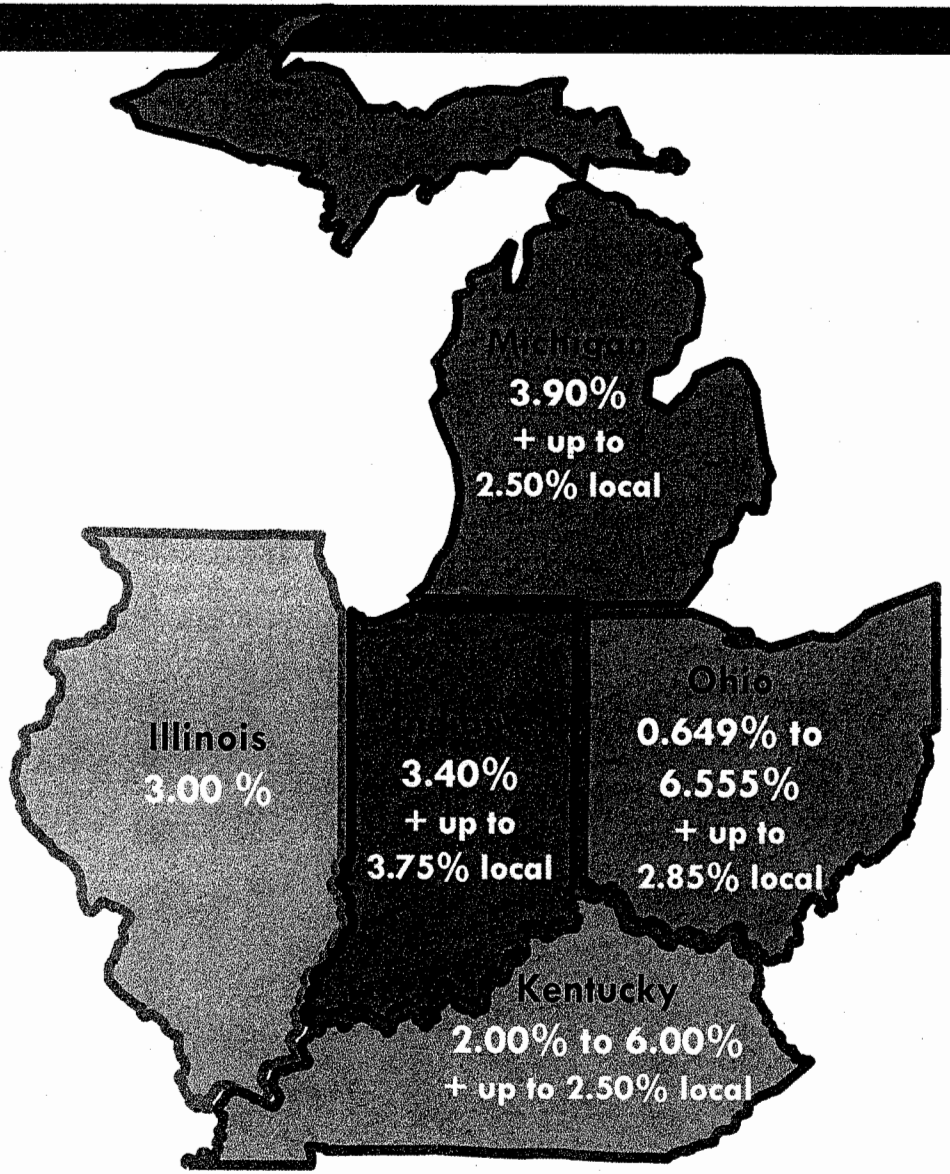
Issues Related to Expanding Tax Bases

- Surrounding States Rates
- Elasticity of Tax Base
- Interactive Effect of Multiple Tax Policy Changes

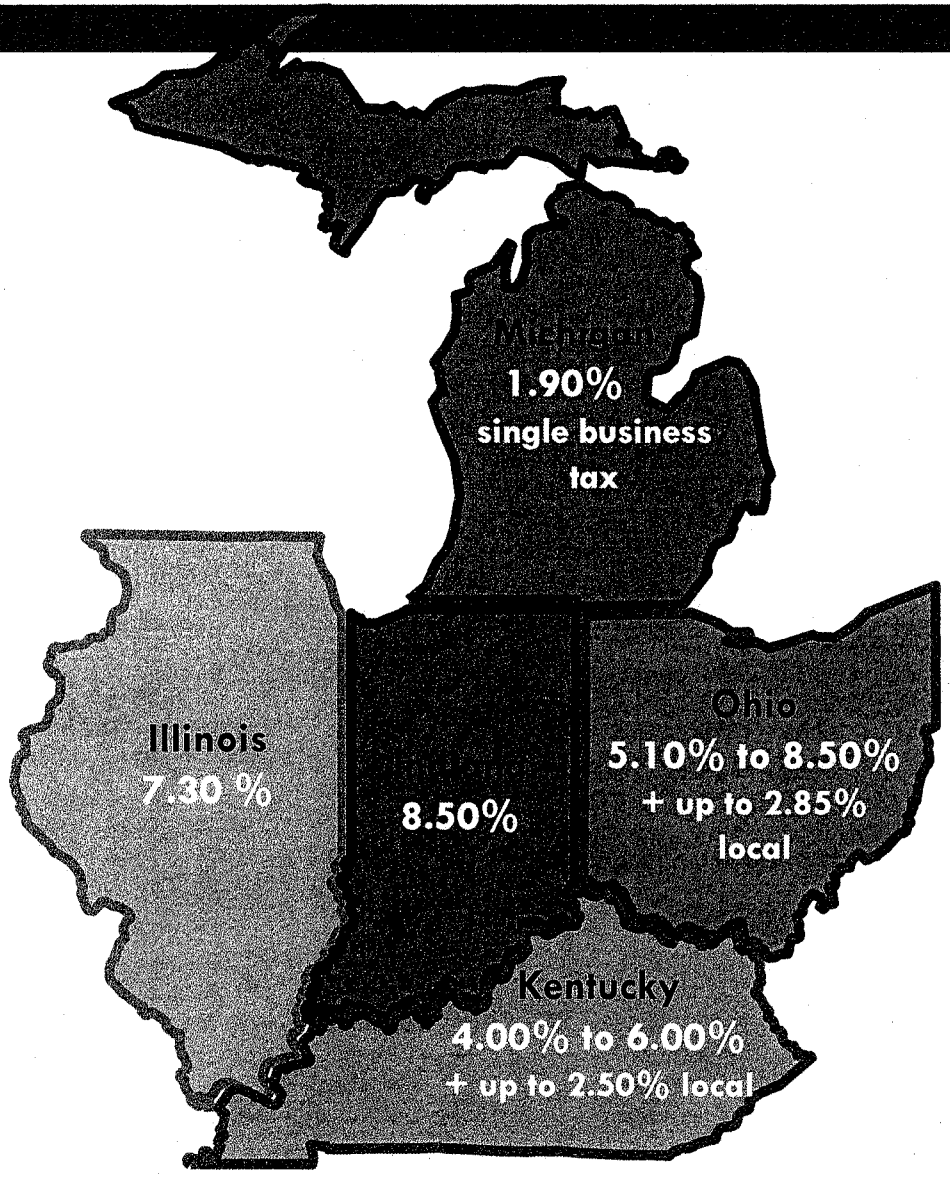
Sales Tax Rates



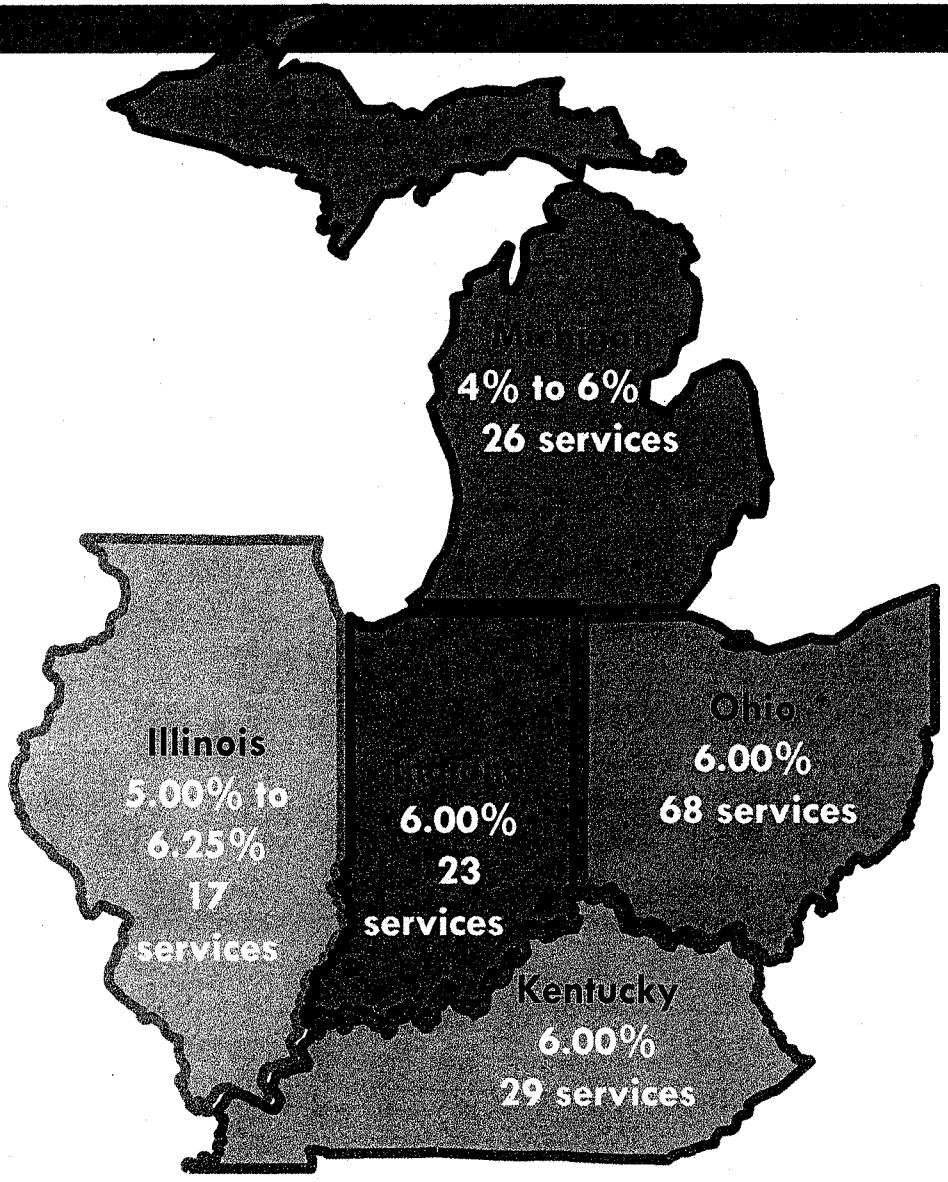
Individual Income Tax Rates



Corporate Income Tax Rates



Sales Tax on Services



Implications of Tax Rate Comparisons

- Suggests only some responses rate increases.
  - Tax competitiveness issues.
  - Border area effects.
- Neglects other potential responses to rate increases.
  - Reductions in taxable consumption for various reasons.
  - Steering income to tax exempt or tax deferred activities.
  - Work versus leisure.
  - Shift in business organization – C-Corporations versus pass-through status.

Elasticity Concept

- Quantifies the responsiveness of economic measures to other economic or policy changes.
  - % change in one economic measure for a given % change in another economic measure.
- Utilized to measure the response of a tax base to changes in statutory tax rates.
- Example: Tax rate elasticity of the sales tax base.
  - % change in taxable retail sales for a given % change in the sales tax rate.
  - Measures the behavioral response by consumers due to the increase in the after-tax price of goods.

Elasticity Concept - Example

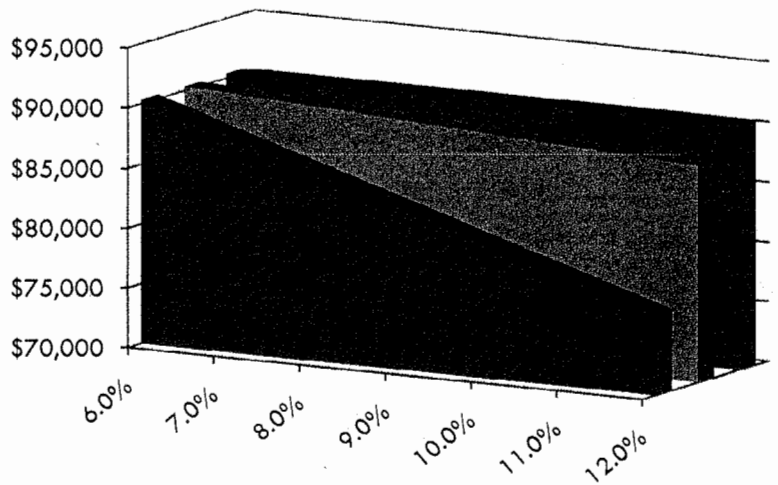
-- What is the potential yield from raising the sales tax rate from 6% to 7%? --

- If a behavioral response does not occur:
  - Revenue increases in proportion to the rate increase of 16.7%.
- If a behavioral response does occur:
  - Revenue increases by less than 16.7% as the sales tax base shrinks.
    - Consumer budget constraints
    - Necessities vs. luxuries
    - Leakage – border effect, catalog sales, internet sales

Elasticity of Sales Tax

Sales Tax Base Response

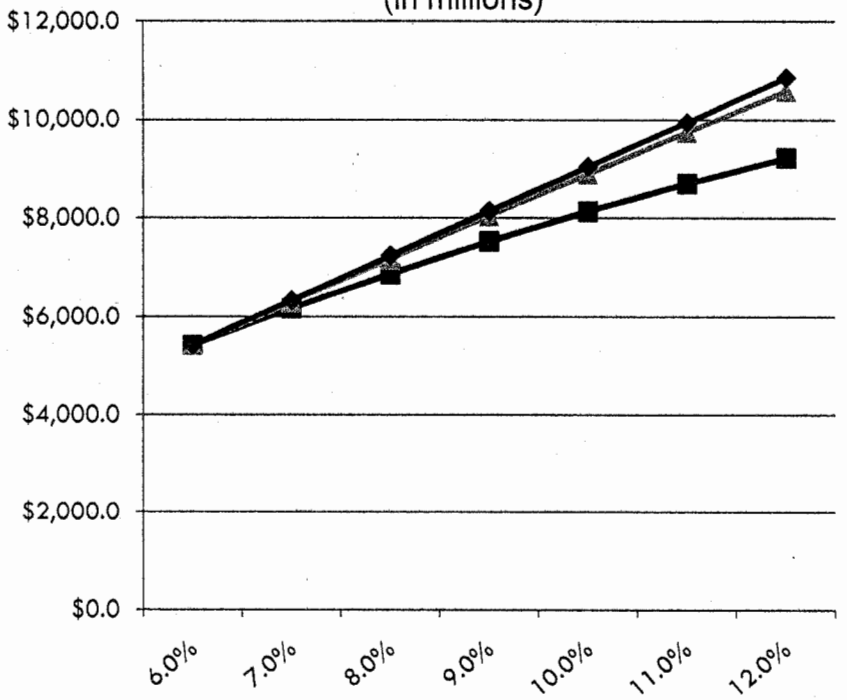
(in millions)



- HIGH Responsive Sales Tax Base
- LOW Responsive Sales Tax Base
- Unresponsive Sales Tax Base

Sales Tax Revenue Response

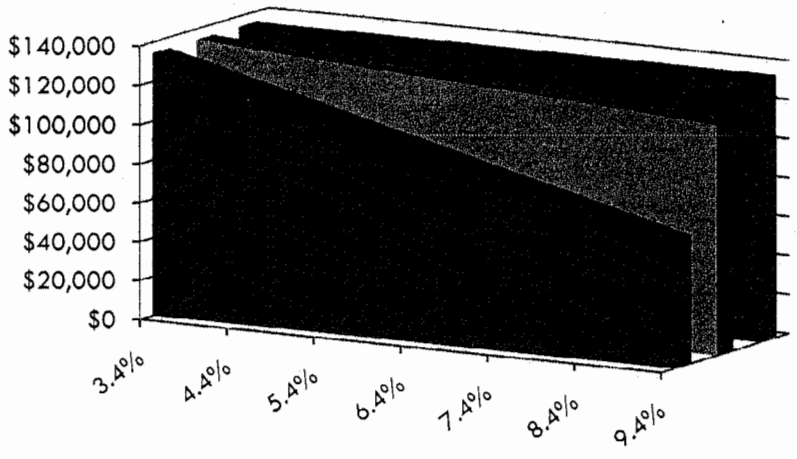
(in millions)



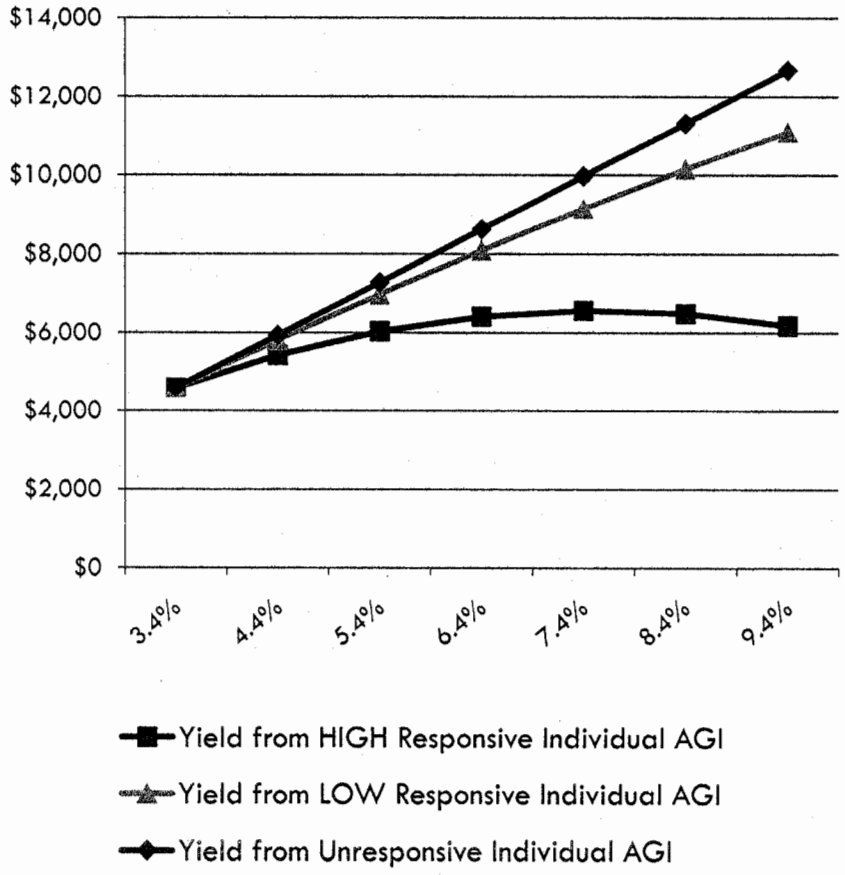
- Yield from HIGH Responsive Sales Tax Base
- Yield from LOW Responsive Sales Tax Base
- Yield from Unresponsive Sales Tax Base

Elasticity of Individual Income Tax

Income Tax Base Response
(in millions)



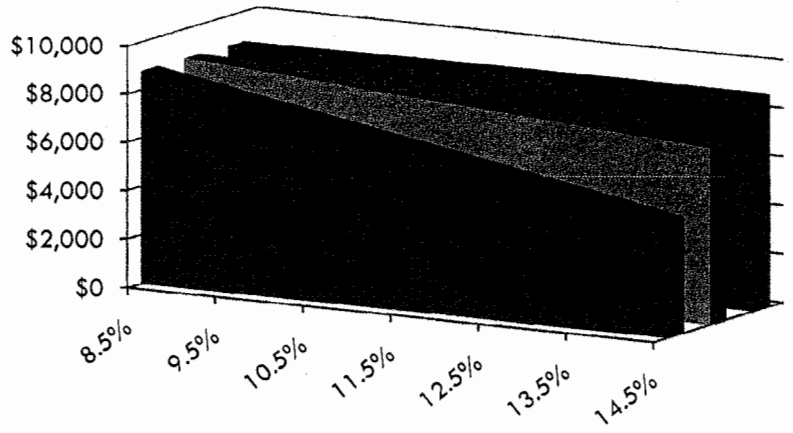
Income Tax Revenue Response
(in millions)



Elasticity of Corporate Income Tax

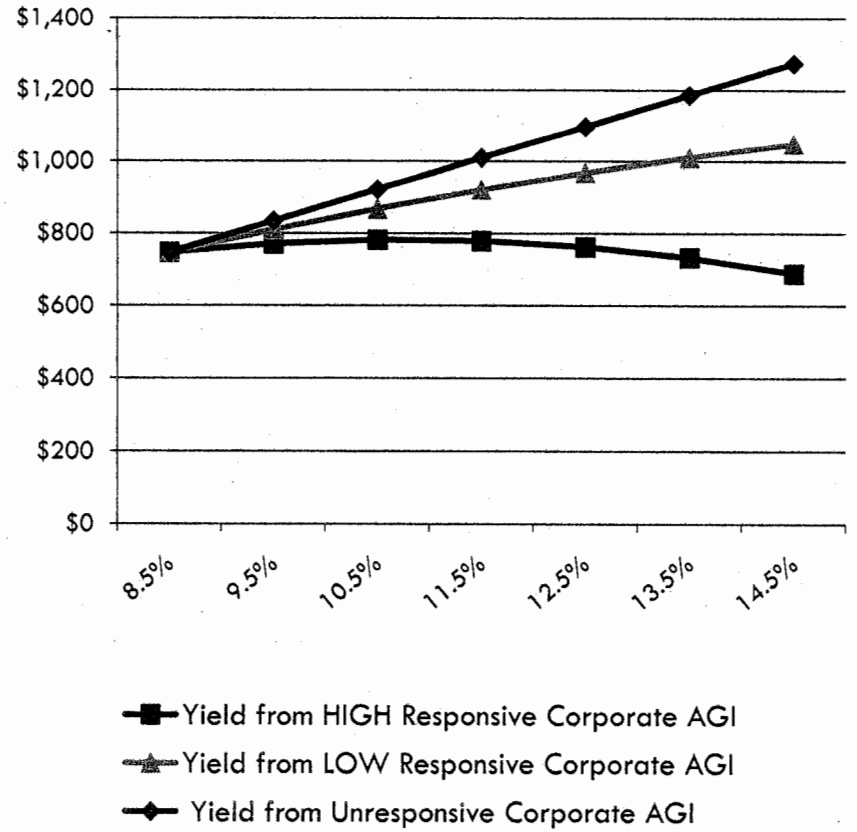
Corporate Tax Base Response

(in millions)



Corporate Tax Revenue Response

(in millions)



Interactive Effects

- Tax base elasticity estimates.
  - Are estimates of the aggregate response to tax rate increases.
  - Assume all other policies are unchanged.
- What happens if property taxes are replaced?
  - The aggregate tax base response could change when combined with property tax reductions.
  - Individual responses will vary depending on individual differences in income, consumption patterns, and property tax burdens.

Revenue Given Tax Base Response

Sales Tax			
Tax Rate	% Increase	HIGH Responsive Tax Base	LOW Responsive Tax Base
6.0%			
7.0%	16.7%	$745.7	$877.6
8.0%	33.3%	$1,446.3	$1,747.6
9.0%	50.0%	$2,101.6	$2,610.1

Individual Income Tax			
Tax Rate	% Increase	HIGH Responsive Tax Base	LOW Responsive Tax Base
3.4%			
4.4%	29.4%	$841.6	$1,225.1
5.4%	58.8%	$1,453.4	$2,394.8
6.4%	88.2%	$1,835.3	$3,509.0

Corporate Income Tax			
Tax Rate	% Increase	HIGH Responsive Tax Base	LOW Responsive Tax Base
8.5%			
9.5%	11.8%	$24.0	$63.3
10.5%	23.5%	$34.6	$121.4
11.5%	35.3%	$31.8	$174.3

Sales Tax on Services

Estimated increase in sales tax revenue for each 1% increase in tax rate.

Sales Tax Rate on Services	Additional Sales Tax Revenue
1%	$176.6
2%	349.1
3%	517.7
4%	682.2
5%	842.8
6%	999.3

Property Tax Replacement Options

Three Revenue Scenarios for FY 2007

- Individual Adjusted Gross Income Tax
- Sales Tax (no services)
- Sales Tax (with services)

Individual Income Tax Rate

Scenario for FY 2007

Current Individual Adjusted Gross Income Tax Rate: 3.4%

Replace 50% of Levy	Replace 100% of Levy
New Total Tax Rate: 6.0%	New Total Tax Rate: 9.0%
Additional Rate: 2.6%	Additional Rate: 5.6%
Additional Revenue: $3,070	Additional Revenue: $6,146

CY 2007 Estimated Net Property Tax Levy = $6,168

Sales Tax Rate Increase

Scenario for FY 2007

Current Sales Tax Rate: 6.0%

Replace 50% of Levy	Replace 100% of Levy
New Total Tax Rate: 9.5%	New Total Tax Rate: 13.2%
Additional Rate: 3.5%	Additional Rate: 7.2%
Additional Revenue: $3,039	Additional Revenue: $6,150

CY 2007 Estimated Net Property Tax Levy = $6,168

Expansion of Sales Tax to Services

Scenario for FY 2007

Current Sales Tax Rate on Services: N/A

Replace 50% of Levy	Replace 100% of Levy
New Total Tax Rate: 8.0%	New Total Tax Rate: 11.1%
Additional Rate: 2.0%	Additional Rate: 5.1%
Add'l Nonservice Revenue: $1,748	Add'l Nonservice Revenue: $4,397
Add'l Service Revenue: $1,300	Add'l Service Revenue: $1,736

CY 2007 Estimated Net Property Tax Levy = $6,168

Other Fiscal and Legal Matters

- Administrative Cost of the Assessment System
- Bonds Supported by Property Tax Revenue
- Legal Issues

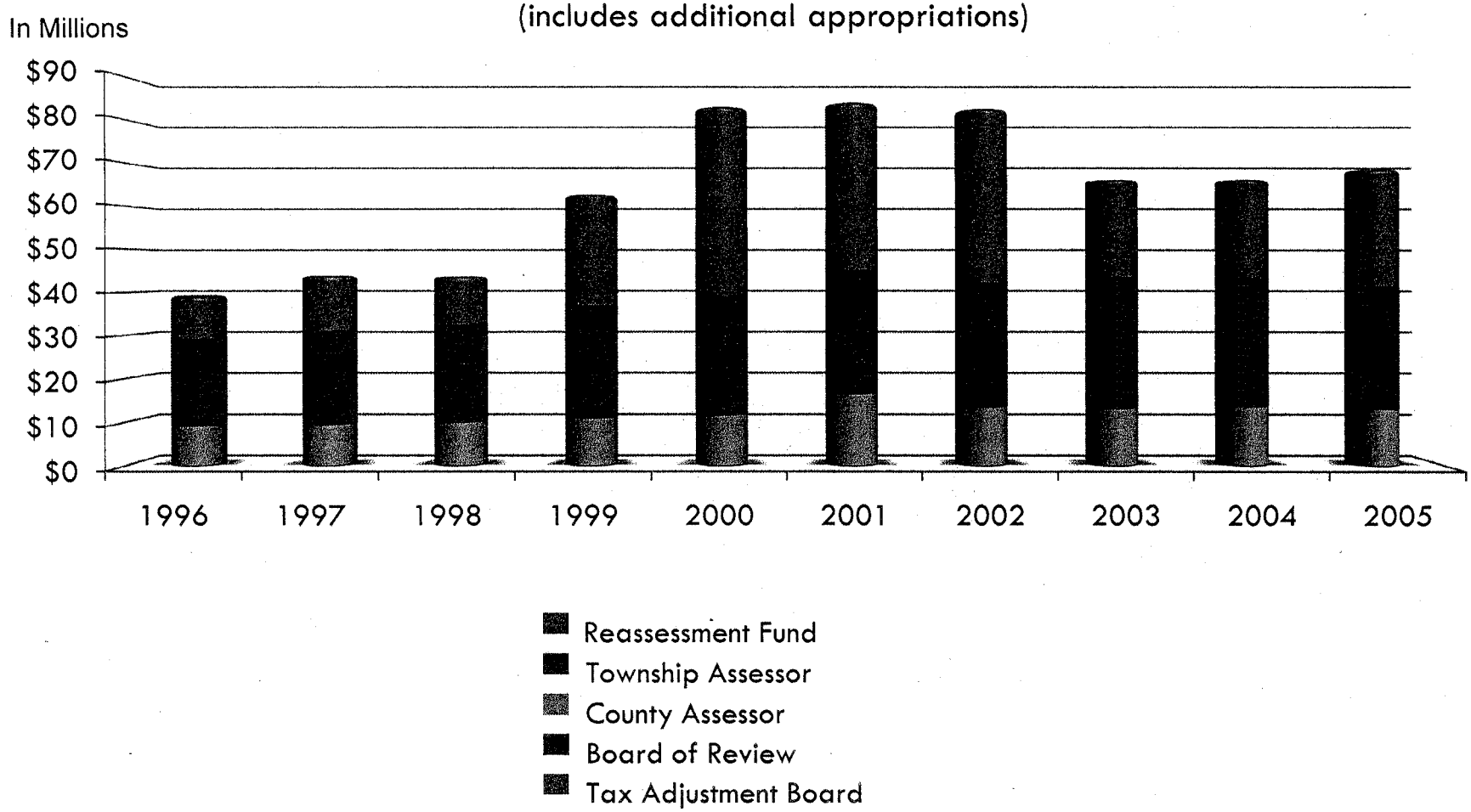
State and Local Administrative Expenses

- $73.5 M Avg. Local Costs (2001-2005)
- $4.4 M Avg. State Costs
- 1.5% of Net Property Tax Collections

Local Administrative Expenses

Assessment System Appropriations

(includes additional appropriations)

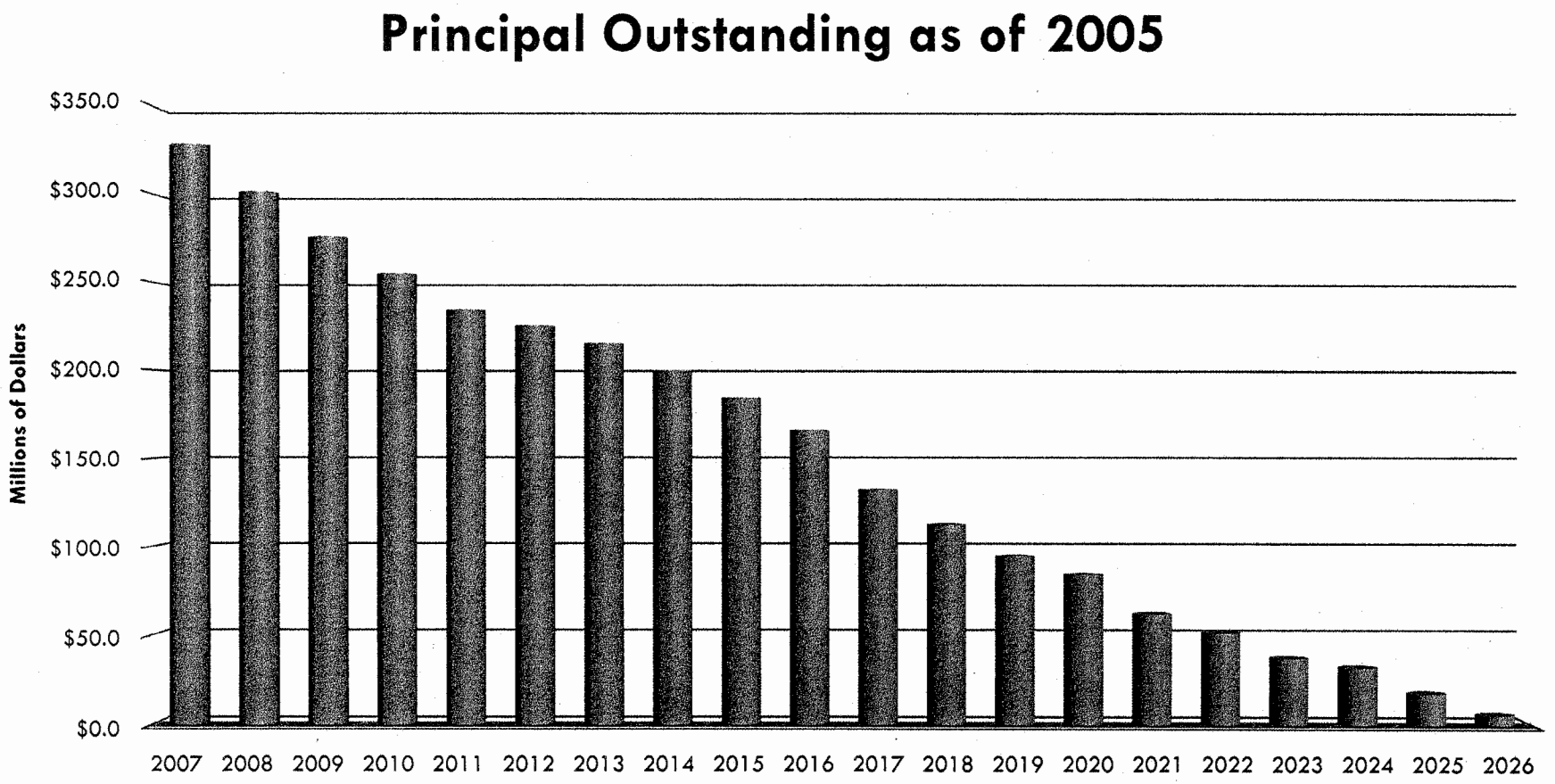


Bonds Supported by Property Taxes

Based on 2005 Local Unit Self-Report to the Department of Local Government Finance.

- 86 counties reporting
- $3.1 billion in principle outstanding
- Range of interest rate between 2% and 8%

Bonds Supported by Property Tax



*Includes bonds partially paid by property taxes

Other Fiscal and Legal Issues

- Contract with bond holders
- Collection of special assessments
- Effective federal income tax rate
- Impact on borrowing costs
- Calculation of debt
- Calculation of revenue
- Transition Issues

Summary

- 2007 Estimated Net Property Tax Levy
- Major Sources of State Revenue
- Issues Impacting Expansion of Tax Bases
- Scenarios to Replace Part or All of Property Taxes
- Other Fiscal and Legal Issues

Exhibit B
8/27/07

Table of Contents

Background Information
Commission on State Tax and Financing Policy
August 27, 2007

I. State Sales Tax Rates

II. State Individual Income Tax Rates

III. State Corporate Income Tax Rates

IV. Sales Tax on Services Article from *Tax Administrator News*, May 2005

V. List of Services included in the Sales Tax on Services Estimates

VI. County Reassessment Fund Appropriations/Assessment System Appropriations ('86-'06)

VII. Final Report of the Property Tax Replacement Study Commission, November 2004

State Sales Tax Rates

January 1, 2007

State	Tax Rates	Exemptions: Food	Exemptions: Prescription Drugs	Exemptions: Non-prescription Drugs
ALABAMA	4		*	
ALASKA	none			
ARIZONA	5.6	*	*	
ARKANSAS	6		*	
CALIFORNIA (3)	7.25 (2)	*	*	
COLORADO	2.9	*	*	
CONNECTICUT	6	*	*	*
DELAWARE	none			
FLORIDA	6	*	*	*
GEORGIA	4	* (4)	*	
HAWAII	4		*	
IDAHO	6		*	
ILLINOIS (2)	6.25	1%	1%	1%
INDIANA	6	*	*	
IOWA	5	*	*	
KANSAS	5.3		*	
KENTUCKY	6	*	*	
LOUISIANA	4	* (4)	*	
MAINE	5	*	*	
MARYLAND	5	*	*	*
MASSACHUSETTS	5	*	*	
MICHIGAN	6	*	*	
MINNESOTA	6.5	*	*	*
MISSISSIPPI	7		*	
MISSOURI	4.225	1.225	*	
MONTANA	none			
NEBRASKA	5.5	*	*	
NEVADA	6.5	*	*	
NEW HAMPSHIRE	none			
NEW JERSEY	7	*	*	*
NEW MEXICO	5	*	*	
NEW YORK	4	*	*	*
NORTH CAROLINA (5)	4.25	* (4)	*	
NORTH DAKOTA	5	*	*	
OHIO	5.5	*	*	
OKLAHOMA	4.5		*	
OREGON	none			
PENNSYLVANIA	6	*	*	*
RHODE ISLAND	7	*	*	*
SOUTH CAROLINA (6)	5	3%	*	
SOUTH DAKOTA	4		*	
TENNESSEE	7	6%	*	
TEXAS	6.25	*	*	*
UTAH	4.75	2.75%	*	

VERMONT	6	*	*	*
VIRGINIA	5 (2)	2.5% (2)	*	*
WASHINGTON	6.5	*	*	
WEST VIRGINIA	6	5%	*	
WISCONSIN	5	*	*	
WYOMING	4	* (7)	*	
DIST. OF COLUMBIA	5.75	*	*	*

* - indicates exempt from tax, blank indicates subject to general sales tax rate.
Source: Compiled by FTA from various sources.
(1) Some state tax food, but allow an (income) tax credit to compensate poor households. They are:HI, ID, KS, OK, SD, and WY.
(2) Includes statewide local tax of 1.0% in California and 1.0% in Virginia.
(3) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
(4) Food sales are subject to local sales taxes.
(5) Sales tax rate is scheduled to decrease to 4% on 7/1/2007.
(6) Sales tax rate is scheduled to increase to 6% on 6/1/2007.
(7) Food sales exempt through 6/30/2008.

STATE INDIVIDUAL INCOME TAXES

(Tax rates for tax year 2007 – as of January 1, 2007)

State	---Tax Rates--- Low	High	# of Brackets	--Income Brackets-- Low	High	---Personal Exemption--- Single	Married	Child.	Fede D
ALABAMA	2.0 -	5.0	3	500 (b) -	3,000 (b)	1,500	3,000	300	
ALASKA	No State Income Tax								
ARIZONA	2.59 -	4.57	5	10,000 (b) -	150,000 (b)	2,100	4,200	2,300	
ARKANSAS (a)	1.0 -	7.0 (e)	6	3,599 -	30,100	22 (c)	44 (c)	22 (c)	
CALIFORNIA (a)	1.0 -	9.3 (w)	6	6,622 (b) -	43,468 (b)	91 (c)	182 (c)	285 (c)	
COLORADO	4.63		1	-----Flat rate-----		----------None----------			
CONNECTICUT	3.0 -	5.0	2	10,000 (b) -	10,000 (b)	12,750 (f)	24,500 (f)	0	
DELAWARE	2.2 -	5.95	6	5,000 -	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.0 -	6.0	6	750 (g) -	7,000 (g)	2,700	5,400	3,000	
HAWAII	1.4 -	8.25	9	2,400 (b) -	48,000 (b)	1,040	2,080	1,040	
IDAHO (a)	1.6 -	7.8	8	1,198 (h) -	23,964 (h)	3,400 (d)	6,800 (d)	3,400 (d)	
ILLINOIS	3.0		1	-----Flat rate-----		2,000	4,000	2,000	
INDIANA	3.4		1	-----Flat rate-----		1,000	2,000	1,000	
IOWA (a)	0.36 -	8.98	9	1,343 -	60,436	40 (c)	80 (c)	40 (c)	
KANSAS	3.5 -	6.45	3	15,000 (b) -	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.0 -	6.0	6	3,000 -	75,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.0 -	6.0	3	12,500 (b) -	25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	
MAINE (a)	2.0 -	8.5	4	4,550 (b) -	18,250 (b)	2,850	5,700	2,850	
MARYLAND	2.0 -	4.75	4	1,000 -	3,000	2,400	4,800	2,400	
MASSACHUSETTS (a)	5.3		1	-----Flat rate-----		4,125	8,250	1,000	
MICHIGAN (a)	3.9		1	-----Flat rate-----		3,300	6,600	3,300	
MINNESOTA (a)	5.35 -	7.85	3	21,310 (j) -	69,991 (j)	3,400 (d)	6,800 (d)	3,400 (d)	
MISSISSIPPI	3.0 -	5.0	3	5,000 -	10,000	6,000	12,000	1,500	
MISSOURI	1.5 -	6.0	10	1,000 -	9,000	2,100	4,200	1,200	
MONTANA (a)	1.0 -	6.9	7	2,300 -	14,500	1,980	3,960	1,980	
NEBRASKA (a)	2.56 -	6.84	4	2,400 (k) -	27,001 (k)	106 (c)	212 (c)	106 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.4 -	8.97	6	20,000 (l) -	500,000 (l)	1,000	2,000	1,500	
NEW MEXICO	1.7 -	5.3	4	5,500 (m) -	16,000 (m)	3,400 (d)	6,800 (d)	3,400 (d)	
NEW YORK	4.0 -	6.85	5	8,000 (b) -	20,000 (b)	0	0	1,000	
NORTH CAROLINA (n)	6.0 -	8.0	4	12,750 (n) -	120,000 (n)	3,400 (d)	6,800 (d)	3,400 (d)	
NORTH DAKOTA (a)	2.1 -	5.54 (o)	5	30,650 (o) -	336,550 (o)	3,400 (d)	6,800 (d)	3,400 (d)	
OHIO (a)	0.649 -	6.555	9	5,000 -	200,000	1,400 (p)	2,800 (p)	1,400 (p)	
OKLAHOMA	0.5 -	5.65 (q)	7	1,000 (b) -	10,000 (b)	1,000	2,000	1,000	
OREGON (a)	5.0 -	9.0	3	2,750 (b) -	6,851 (b)	159 (c)	318 (c)	159 (c)	
PENNSYLVANIA	3.07		1	-----Flat rate-----		----------None----------			
RHODE ISLAND	25.0% Federal tax liability (s)				---	---	---	---	
SOUTH CAROLINA (a)	2.5 -	7.0	6	2,570 -	12,850	3,400 (d)	6,800 (d)	3,400 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	2.30 -	6.98 (t)	6	1,000 (b) -	5,501 (b)	2,550 (d)	5,100 (d)	2,550 (d)	
VERMONT (a)	3.6 -	9.5	5	30,650 (u)	336,551 (u)	3,400 (d)	6,800 (d)	3,400 (d)	
VIRGINIA	2.0 -	5.75	4	3,000 -	17,000	900	1,800	900	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.0 -	6.5	5	10,000 -	60,000	2,000	4,000	2,000	
WISCONSIN (a)	4.6 -	6.75	4	9,160 (v) -	137,411 (v)	700	1,400	700	

WYOMING	No State Income Tax							
DIST. OF COLUMBIA	4.5 - 8.7	3	10,000	- 40,000	2,400	4,800	2,400	

Source: The Federation of Tax Administrators from various sources.
(a) 17 states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
(b) For joint returns, the taxes are twice the tax imposed on half the income.
(c) tax credits.
(d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
(e) A special tax table is available for low income taxpayers reducing their tax payments.
(f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over $56,500.
(g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from $500 to $5,000; and the income brackets range from $1,000 to $10,000 for joint filers.
(h) For joint returns, the tax is twice the tax imposed on half the income. A $10 filing tax is charge for each return and a $15 credit is allowed for each exemption.
(i) Combined personal exemption and standard deduction.
(j) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under $31,150 to over $123,751. A 6.4% AMT rate is also applicable.
(k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under $4,000 to over $50,001.
(l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from $20,000 to over $500,000.
(m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under $8,000 to over $24,000. Married households filing separately pay the tax imposed on half the income.
(n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from $21,250 to $200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.
(o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from $51,200 to $336,551. An additional $300 personal exemption is allowed for joint returns or unmarried head of households.
(p) Plus an additional $20 per exemption tax credit.
(q) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from $2,000 to $15,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
(r) Deduction is limited to $10,000 for joint returns and $5,000 for individuals in Missouri and to $5,000 in Oregon.
(s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
(t) One half of the federal income taxes are deductible. Taxpayer has an option of using the standard brackets and rates with all deductions, or paying a flat 5.35% of income with limited deductions.
(u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under $51,200 to over $336,551.
(v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from $12,210 to $183,211. An additional $250 exemption is provided for each taxpayer or spouse age 65 or over.
(w) An additional 1% tax is imposed on taxable income over $1 million.

RANGE OF STATE CORPORATE INCOME TAX RATES

(For tax year 2007 -- as of January 1, 2007)

State	Tax Rates	Tax Brackets	# of Brackets	Bank Tax Rates	Federal Tax Deductible
ALABAMA	6.5	----Flat Rate----	1	6.5	*
ALASKA	1.0 - 9.4	10,000 90,000	10	1.0 - 9.4	
ARIZONA	6.968 (b)	----Flat Rate----	1	6.968	
ARKANSAS	1.0 - 6.5	3,000 100,000	6	1.0 - 6.5	
CALIFORNIA	8.84 (c)	----Flat Rate----	1	10.84 (c)	
COLORADO	4.63	----Flat Rate----	1	4.63	
CONNECTICUT	7.5 (d)	----Flat Rate----	1	7.5 (d)	
DELAWARE	8.7	----Flat Rate----	1	8.7-1.7 (e)	
FLORIDA	5.5 (f)	----Flat Rate----	1	5.5 (f)	
GEORGIA	6.0	----Flat Rate----	1	6.0	
HAWAII	4.4 - 6.4 (g)	25,000 100,000	3	7.92 (g)	
IDAHO	7.6 (h)	----Flat Rate----	1	7.6 (h)	
ILLINOIS	7.3 (i)	----Flat Rate----	1	7.3 (i)	
INDIANA	8.5	----Flat Rate----	1	8.5	
IOWA	6.0 - 12.0	25,000 250,000	4	5.0	* (k)
KANSAS	4.0 (l)	----Flat Rate----	1	2.25 (l)	
KENTUCKY	4.0 - 7.0 (m)	50,000 100,000	3	--- (a)	
LOUISIANA	4.0 - 8.0	25,000 200,000	5	--- (a)	*
MAINE	3.5 - 8.93 (n)	25,000 250,000	4	1.0	
MARYLAND	7.0	----Flat Rate----	1	7.0	
MASSACHUSETTS	9.5 (o)	----Flat Rate----	1	10.5 (o)	
MINNESOTA	9.8 (p)	----Flat Rate----	1	9.8 (p)	
MISSISSIPPI	3.0 - 5.0	5,000 10,000	3	3.0 - 5.0	
MISSOURI	6.25	----Flat Rate----	1	7.0	* (k)
MONTANA	6.75 (q)	----Flat Rate----	1	6.75 (q)	
NEBRASKA	5.58 - 7.81	50,000	2	--- (a)	
NEW HAMPSHIRE	8.5 (r)	----Flat Rate----	1	8.5 (r)	
NEW JERSEY	9.0 (s)	----Flat Rate----	1	9 (s)	
NEW MEXICO	4.8 - 7.6	500,000 1 million	3	4.8 - 7.6	
NEW YORK	7.5 (t)	----Flat Rate----	1	7.5 (t)	
NORTH CAROLINA	6.9 (u)	----Flat Rate----	1	6.9 u)	
NORTH DAKOTA	2.6 - 7.0	3,000 30,000	5	7 (b)	*
OHIO	5.1 - 8.5 (v)	50,000	2	--- (v)	
OKLAHOMA	6.0	----Flat Rate----	1	6.0	
OREGON	6.6 (b)	----Flat Rate----	1	6.6 (b)	
PENNSYLVANIA	9.99	----Flat Rate----	1	--- (a)	
RHODE ISLAND	9.0 (b)	----Flat Rate----	1	9.0 (w)	
SOUTH CAROLINA	5.0	----Flat Rate----	1	4.5 (x)	
SOUTH DAKOTA	---			6.0-0.25% (b)	
TENNESSEE	6.5	----Flat Rate----	1	6.5	
UTAH	5.0 (b)	----Flat Rate----		5.0 (b)	
VERMONT	6.0 - 8.5	10,000 250,000	3	--- (a)	
VIRGINIA	6.0	----Flat Rate----	1	6.0 (y)	
WEST VIRGINIA	8.75	----Flat Rate----	1	8.75	
WISCONSIN	7.9	----Flat Rate----	1	7.9	
DIST. OF COLUMBIA	9.975 (z)	----Flat Rate----		9.975 (z)	

Source: Compiled by FTA from various sources
Note: Michigan imposes a single business tax (sometimes described as a business activities tax or value added tax) of 1.9% on the sum of federal taxable income of the business, compensation paid to employees, dividends, interest, royalties paid and other items. Similarly, Texas imposes a franchise tax of 4.5% of earned surplus or 2.5 mills of net worth. Nevada, Washington, and Wyoming do not have state corporate income taxes.
(a) Rates listed include the corporate tax rate applied to financial institutions or excise taxes based on income. Some states have other taxes based upon the value of deposits or shares.
(b) Minimum tax is $50 in Arizona, $50 in North Dakota (banks), $10 in Oregon, $250 in Rhode Island, $500 per location in South Dakota (banks), $100 in Utah, $250 in Vermont.
(c) Minimum tax is $800. The tax rate on S-Corporations is 1.5% (3.5% for banks).
(d) Or 3.1 mills per dollar of capital stock and surplus (maximum tax $1 million) or $250.
(e) The marginal rate decreases over 4 brackets ranging from $20 to $650 million in taxable income. Building and loan associations are taxed at a flat 8.7%.
(f) Or 3.3% Alternative Minimum Tax. An exemption of $5,000 is allowed.
(g) Capital gains are taxed at 4%. There is also an alternative tax of 0.5% of gross annual sales.
(h) Minimum tax is $20. An additional tax of $10 is imposed on each return.
(i) Includes a 2.5% personal property replacement tax.
(k) Fifty percent of the federal income tax is deductible.
(l) Plus a surtax of 3.35% (2.125% for banks) taxable income in excess of $50,000 ($25,000).
(m) Minimum tax of $175. Or, the alternative minimum tax equal to 0.095% of gross sales in the state or 0.75% of state gross profits.
(n) Or the Maine Alternative Minimum Tax.
(o) Rate includes a 14% surtax, as does the following: an additional tax of $7.00 per $1,000 on taxable tangible property (or net worth allocable to state, for intangible property corporations); minimum tax of $456.
(p) Plus a 5.8% tax on any Alternative Minimum Taxable Income over the base tax.
(q) A 7% tax on taxpayers using water's edge combination. Minimum tax is $50.
(r) Plus a 0.50 percent tax on the enterprise base (total compensation, interest and dividends paid). Business profits tax imposed on both corporations and unincorporated associations.
(s) The rate reported in the table is the corporation business franchise tax rate. The minimum tax is $500. An Alternative Minimum Assessment based on Gross Receipts applies if greater than corporate franchise tax. Corporations not subject to the franchise tax are subject to a 7.25% income tax. Banking and financial corporations are subject to the franchise tax. Corporations with net income under $100,000 are taxed at 6.5%. The tax on S corporations at 0.67% is eliminated after June 30, 2007.
(t) Or 1.78 mills per dollar of capital (up to $350,000); or a 2.5% alternative minimum tax; or a minimum tax of $1,500 to $100 depending on payroll size; if any of these is greater than the tax computed on net income. Small corporations with income under $290,000 are subject to lower rates of tax on net income. An additional tax of 0.9 mills per dollar of subsidiary capital is imposed on corporations. For banks, the alternative bases of tax are 3% of alternative net income; or up to 1/50th mill of taxable assets; or a minimum tax of $250.
(u) Financial institutions are also subject to a tax equal to $30 per one million in assets.
(v) Rates shown are for the Franchise tax, which is being phased out through 2010. Current rates apply to 50% of the liability, or 50% of 4 mills time the value of the taxpayer's issued and outstanding share of stock with a maximum payment of $150,000; or $50 to $1,000 minimum tax, depending on worldwide gross receipts. The Commercial Activity Tax (CAT) equals $150 for gross receipts between $150,000 and $1 million, plus 0.26% of gross receipts over $1 million. The CAT applies to 40% of receipts through March 31, and 60% for the remainder of the year. Banks will pay the Franchise tax. An additional litter tax is imposed equal to 0.11% on the first $50,000 of taxable income, 0.22% on income over $50,000; or 0.14 mills on net worth.
(w) For banks, the alternative tax is $2.50 per $10,000 of capital stock ($100 minimum).
(x) Savings and Loans are taxed at a 6% rate.
(y) State and national banks subject to the state's franchise tax on net capital is exempt from the income tax.
(z) Minimum tax is $100. Includes surtax.

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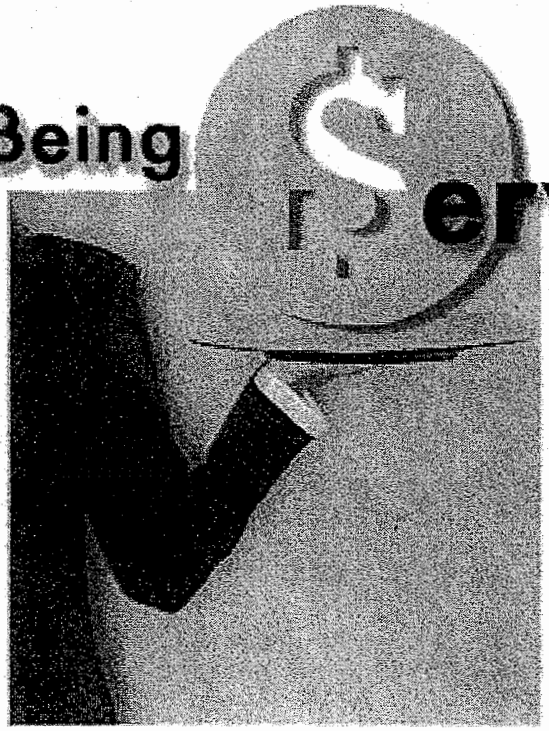
Tax Administrators NEWS

Federation of Tax Administrators • 444 North Capitol Street, N.W. • Washington D.C. 20001

Are You Being Served?

FTA Releases New Data on Taxing Services



During the past several decades, the U.S. economy has shifted in configuration, redefining itself as an economy where increased activity is based on service-related transactions. While the sales tax systems in most states were originally designed to tax transactions of tangible goods, a number of states have been able to incorporate various types of services into their sales tax bases. To assist state tax policymakers in better understanding the issues and possible solutions, FTA undertook an in-depth survey in 1990 to determine the breadth of state sales taxes as applied to services. It was updated in 1992 and again in 1996. This article discusses FTA's recent update of the service taxation survey to include services taxed as of July 1, 2004.

The survey catalogs state practices in the taxation of over 160 service-related transactions under the general retail sales tax or another special excise or gross receipts tax. With the 2004 update, four new services were added: Dial-up Internet access, broadband internet access, direct satellite TV, and architectural services -- bringing the total to 168 services.

A comparison of the aggregate data from the 2004 and 1996 surveys shows only minor changes to how services are taxed in the states. The strong economy and growing revenues has led state policymakers to be reluctant to impose tax increase or new types of taxes. Indeed, no state has undertaken a broad-based expansion since Florida in 1987 and Massachusetts in 1990, which were both later repealed. Nebraska was the only state to pass legislation enacting new services to the sales tax base.

Since the 1996 survey, most states made only minor changes adding or removing a few selected services from the sales tax base. However, in 2002, Nebraska policymakers enacted legislation eliminating exemptions for certain services taxable in neighboring states. This legislation increased the number of

(Continued on page 37)

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Services — Continued from page 37

bia and Texas tax more computer services than is the norm for most states.

Of the four services added to the survey for 2004, architectural services were taxed by the fewest states—the five states taxing other professional services. Satellite television is taxed in 21 states, compared against 25 that tax cable TV. Also, many of the states exempting satellite TV still tax the sales or rental of equipment. Finally, dial-up internet access is taxable in 11 states, while broadband service is taxable in 15 states.

The FTA work on the taxation of services is intended to assist state tax administrators and others in assessing the potential for and the implication of taxing services. More detail on the survey including the survey results will be available soon on the FTA website.

	Utilities	Personal Services	Business Services	Computer Services	Admissions/ Amusements	Professional Services	Fabrication, Repair & Installation	Other Services	Total
Alabama	12	2	6	3	10	0	1	3	37
Alaska /1	0	0	0	0	0	0	0	1	1
Arizona	12	2	5	1	11	0	2	25	58
Arkansas	16	7	12	1	12	0	11	13	72
California	4	2	7	2	1	0	3	4	23
Colorado /1	4	0	2	1	2	0	3	2	14
Connecticut	10	9	20	6	10	0	11	14	80
Delaware /2	9	20	33	6	10	9	19	37	143
Dist. of Columbia	12	8	11	8	7	0	13	11	70
Florida /1	7	4	8	2	13	0	16	14	64
Georgia	10	4	5	2	8	0	1	6	36
Hawaii	16	20	34	8	14	9	18	41	160
Idaho	0	3	5	0	11	0	6	5	30
Illinois	12	1	1	1	0	0	1	1	17
Indiana	7	4	3	2	3	0	0	4	23
Iowa	13	15	18	1	13	0	14	20	94
Kansas	7	10	9	1	13	0	16	15	71
Kentucky	11	2	4	2	6	0	3	1	29
Louisiana	10	8	5	3	9	0	13	7	55
Maine	9	1	6	0	2	0	4	2	24
Maryland	5	3	13	1	11	0	4	2	39
Massachusetts	9	1	4	0	1	0	2	2	19
Michigan	12	2	7	1	1	0	1	2	26
Minnesota	15	7	12	2	14	0	6	11	67
Mississippi	10	5	8	3	11	0	14	23	74
Missouri	8	1	2	2	11	0	0	4	28
Montana	12	0	0	0	3	0	0	4	19
Nebraska	14	8	15	3	12	0	13	11	76
Nevada	0	1	3	0	7	0	1	3	15
New Hampshire	6	1	0	2	0	0	0	2	11
New Jersey	10	2	10	0	6	0	14	13	55
New Mexico	16	20	32	8	14	9	18	39	156
New York	4	4	13	1	5	0	14	15	56
North Carolina	10	5	5	0	8	0	1	1	30
North Dakota	6	1	4	2	11	0	1	2	27
Ohio	8	12	14	5	3	0	12	14	68
Oklahoma	8	3	4	2	10	0	0	5	32
Oregon	0	0	0	0	0	0	0	0	0
Pennsylvania	9	6	16	1	1	0	14	8	55
Rhode Island	10	1	6	3	4	0	3	2	29
South Carolina	4	6	6	4	10	0	1	3	34
South Dakota	14	19	28	8	13	5	18	41	146
Tennessee	11	10	7	3	12	0	13	11	67
Texas	12	10	14	8	12	1	11	13	81
Utah	7	8	6	0	10	0	15	11	57
Vermont	6	2	5	2	11	0	2	1	29
Virginia	1	3	4	0	1	0	4	5	18
Washington /2	16	20	33	8	12	9	16	43	157
West Virginia /1	10	17	26	4	13	1	13	26	110
Wisconsin	11	11	7	3	14	0	14	14	74
Wyoming	10	6	7	3	7	0	16	13	62
Total	16	20	34	8	15	9	19	47	168

Source: Federation of Tax Administrators, Sales Taxation of Services, 2004.
/1 1996 data. /2 Includes the business license tax in Delaware and the business occupation tax in Washington.

Assessment System Appropriations*
(Includes Additional Appropriations)

Appropriation Type	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	Avg. / Yr 2001 - 2005
Gen Fund Department											
County Assessor	8,665,347	9,090,130	9,546,023	10,458,227	11,271,480	16,010,740	13,018,881	12,765,411	13,102,774	12,729,890	13,525,539
Township Assessor	20,389,411	21,779,950	22,791,850	26,231,831	27,640,229	28,761,403	28,923,126	30,448,362	29,704,441	28,400,247	29,247,516
Tax Adjustment Board	0	0	0	0	3,000	4,000	3,000	0	45,073	0	10,415
Board Of Review	299,692	275,986	314,199	313,934	301,884	312,517	332,808	342,705	340,712	271,167	319,982
	29,354,450	31,146,066	32,652,072	37,003,992	39,216,593	45,088,660	42,277,815	43,556,478	43,193,000	41,401,304	43,103,451
Reassessment Fund	9,797,903	12,650,887	10,953,825	25,613,278	43,828,827	39,000,019	40,285,424	22,579,012	22,997,933	27,145,608	30,401,599
	39,152,353	**43,796,953**	**43,605,897**	**62,617,270**	**83,045,420**	**84,088,679**	**82,563,239**	**66,135,490**	**66,190,933**	**68,546,912**	**73,505,051**

	FY 03-04	FY 04-05	FY 05-06	
Dept of Loc Govt Finance (@50%)**	2,185,602	2,185,602	2,676,721	2,676,721
Indiana Board of Tax Review	1,375,108	1,375,108	1,765,169	1,765,169
	3,560,710	**3,560,710**	**4,441,890**	**4,441,890**
	69,696,200	**69,751,643**	**72,988,802**	**77,946,941**

Net Levy	3,844,156,969	4,067,474,511	4,252,272,689	4,418,328,628	4,628,807,368	4,810,883,747	5,076,116,246	4,931,028,790	5,191,374,515	5,460,704,976
Assessment Approp	39,152,353	43,796,953	43,605,897	62,617,270	83,045,420	84,088,679	82,563,239	66,135,490	66,190,933	68,546,912
Assessment Approp As a % of Net Levy	1.02%	1.08%	1.03%	1.42%	1.79%	1.75%	1.63%	1.34%	1.28%	1.26%

* Does not includes sums paid or to be paid by Lake County from sources other than property tax.
** Assumes 50% of DLGF total expenditures support assessment system.

County Reassessment Fund Appropriations
(Total Includes Additional Appropriations)

Year	Personal Services	Supplies	Other Services	Capital	Miscellaneous	Total
1986	585,833	105,880	271,550	344,770	673,385	1,981,418
1987	2,428,220	164,655	2,636,162	245,883	2,496,314	7,971,234
1988	6,583,384	400,354	2,732,902	187,536	8,944,419	18,848,595
1989	3,304,926	318,925	1,926,923	181,643	383,505	6,115,922
1990	977,896	93,261	826,200	91,173	943,406	2,931,936
1991	826,539	45,309	674,657	359,185	174,089	2,079,779
1992	1,327,068	84,710	1,533,069	299,727	1,875,011	5,119,585
1993	5,331,481	739,672	8,728,829	1,708,756	1,417,456	17,926,194
1994	10,497,181	945,324	6,587,710	1,464,411	7,331,945	26,826,571
1995	5,745,840	637,995	4,666,783	924,193	2,185,682	14,160,493
1996	4,127,969	362,416	3,287,614	784,169	1,235,735	9,797,903
1997	4,700,821	414,134	5,862,351	1,079,821	593,760	12,650,887
1998	4,113,591	480,142	4,284,214	1,111,480	964,398	10,953,825
1999	8,738,668	974,937	11,237,212	1,936,116	2,726,345	25,613,278
2000	16,838,398	1,238,736	16,654,872	2,900,040	6,196,781	43,828,827
2001	15,344,906	1,196,361	16,274,080	2,370,365	3,814,307	39,000,019
2002	11,698,976	1,267,982	14,384,675	2,199,250	10,734,541	40,285,424
2003	8,522,929	1,022,138	8,156,784	1,249,669	3,627,492	22,579,012
2004	10,008,763	1,068,480	7,919,241	1,616,571	2,384,878	22,997,933
2005	10,521,941	1,176,511	10,689,847	1,531,913	3,225,396	27,145,608
2006	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**25,209,260**

Prepared by Legislative Services Agency, August 22, 2007.

Sales Tax on Services Estimates: Personal and Business Services, FY 2007, FY 2008 and FY 2009

(dollar amounts in thousands)

SIC code	Service	6.00% Gross Added Tax Revenue FY 2007	6.00% Gross Added Tax Revenue FY 2008	6.00% Gross Added Tax Revenue FY 2009
	Total	**3,770,214**	**4,028,493**	**4,330,193**
5111	Newspaper, periodical, book, & database publishers	78,518	78,403	78,276
5112	Software publishers	10,857	10,289	9,660
5142	Data processing services	57,233	61,714	66,679
5311	Lessors of real estate	53,992	56,861	60,038
5312	Offices of real estate agents & brokers	32,028	33,779	35,718
5313	Activities related to real estate	25,831	27,734	29,842
5411	Legal services	123,222	130,510	138,583
5412	Accounting, tax return prep, bookkeeping, & payroll services	70,567	74,389	78,623
5413	Architectural, engineering, & related services	110,483	116,723	123,634
5414	Specialized design services	7,864	7,709	7,538
5415	Computer systems design & related services	82,779	87,557	92,849
5416	Management, scientific, & technical consulting services	121,420	136,739	153,708
5417	Scientific research & development services	36,591	39,893	43,550
5418	Advertising & related services	29,167	30,003	30,929
5419	Other professional, scientific, & technical services	21,341	22,964	24,762
55	Management of companies and enterprises	27,513	27,011	26,456
5611	Office administrative services	21,175	20,385	19,511
5612	Facilities support services	272,601	330,483	394,603
5613	Employment services	112,977	118,992	125,654
5614	Business support services	13,502	11,603	9,499
5615	Travel arrangement & reservation services	23,311	24,202	25,188
5616	Investigation & security services	34,170	37,363	40,900
5617	Services to buildings & dwellings	39,688	42,342	45,281
5619	Other support services	38,625	40,740	43,082
5621	Waste collection	47,233	51,064	55,308
5622	Waste treatment & disposal	8,479	7,931	7,325
5629	Remediation & other waste management services	15,312	16,149	17,076
61	Educational services	14,074	-	-
6211	Offices of physicians	378,993	405,261	434,358
6212	Offices of dentists	109,329	117,936	127,470
6213	Offices of other health practitioners	46,032	47,965	50,106
6214	Outpatient care centers	81,977	88,979	96,736
6215	Medical & diagnostic laboratories	36,705	40,211	44,093
6216	Home health care services	18,866	18,036	17,117
6219	Other ambulatory health care services	18,724	20,373	22,200
6221	General medical & surgical hospitals	832,883	887,623	948,261
22-6223	Specialty hospitals	44,723	47,408	50,383
6231	Nursing care facilities	113,365	117,449	121,973
6232	Residential mental retardation/health & substance abuse facility	32,945	35,403	38,126

	Service	Gross Added Tax Revenue FY 2007	Gross Added Tax Revenue FY 2008	Gross Added Tax Revenue FY 2009
5233-6239	Elderly and other residential care facilities	45,836	48,587	51,634
6241	Individual & family services	63,277	68,362	73,996
6242	Community food & housing/emergency & other relief services	23,257	26,326	29,725
6243	Vocational rehabilitation services	18,976	20,156	21,463
6244	Child day care services	22,648	24,159	25,834
7111	Performing arts companies	3,292	3,239	3,180
7112	Spectator sports	79,669	90,450	102,392
7113	Promoters of performing arts, sports, & similar events	8,622	9,505	10,484
7114	Agents/managers for artists, athletes, & other public figures	868	972	1,086
7115	Independent artists, writers, & performers	920	973	1,032
712	Museums, historical sites, & similar institutions	1,119	983	832
7131	Amusement parks & arcades	871	817	757
7132-7139	Gambling and other amusement & recreation	21,510	21,205	20,867
8111	Automotive repair & maintenance	75,000	77,644	80,573
8112	Electronic & precision equipment repair & maintenance	9,490	9,660	9,849
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M	17,563	17,385	17,189
8114	Personal & household goods repair & maintenance	5,718	5,599	5,468
8121	Personal care services	16,470	17,340	18,303
8122	Death care services	14,072	14,309	14,571
8123	Drycleaning & laundry services	15,586	15,813	16,064
8129	Other personal services	8,435	8,355	8,267
8132	Grantmaking & giving services	25,157	24,992	24,809
8133	Social advocacy organizations	1,554	1,557	1,560
8134	Civic & social organizations	13,543	14,165	14,854
8139	Business/professional/labor/political/& similar organizations	31,670	35,770	40,312

Sales Tax on Services Estimates: Transportation Services, FY 2007, FY 2008 and FY 2009

(dollar amounts in thousands)

NAICS Code	Service	6.00% Gross Added Tax Revenue FY 2007	6.00% Gross Added Tax Revenue FY 2008	6.00% Gross Added Tax Revenue FY 2009
Total		**444,668**	**457,295**	**471,283**
4811	Scheduled air transportation	9,576	9,774	9,993
4812	Nonscheduled air transportation	1,373	1,362	1,350
4853	Taxi & limousine service	1,048	1,034	1,019
4854	School & employee bus transportation	1,904	1,914	1,925
4855	Charter bus industry	1,395	1,316	1,229
4859	Other transit & ground passenger transportation	822	742	653
4862	Pipeline transportation of natural gas	5,746	5,474	5,172
4881	Support activities for air transportation	6,720	6,859	7,013

	Service	Gross Added Tax Revenue FY 2007	Gross Added Tax Revenue FY 2008	Gross Added Tax Revenue FY 2009
4882	Support activities for rail transportation	1,064	908	735
4883	Support activities for water transportation	1,535	1,624	1,723
4884	Support activities for road transportation	5,028	5,343	5,691
4885	Freight transportation arrangement	32,638	36,815	41,441
4889	Other support activities for transportation	2,370	2,590	2,834
4921	Couriers	65,062	70,789	77,133
4922	Local messengers & local delivery	972	944	914
48-49	All other transportation and warehousing	307,414	309,808	312,459

Sales Tax on Services Estimates: Construction Services, FY 2007, FY 2008 and FY 2009

(dollar amounts in thousands)

IC ode	Service	6.00% Gross Added Tax Revenue FY 2007	6.00% Gross Added Tax Revenue FY 2008	6.00% Gross Added Tax Revenue FY 2009
	Total	**1,411,554**	**1,462,150**	**1,518,197**
233	Building, developing, & general contracting	702,833	734,935	770,495
234	Heavy construction	187,766	189,892	192,246
235	Special trade contractors	520,954	537,323	555,455
	TOTAL, ALL THREE CATEGORIES	5,626,436	5,947,938	6,319,673

FINAL REPORT
OF THE
PROPERTY TAX REPLACEMENT
STUDY COMMISSION

Indiana Legislative Services Agency
200 W. Washington St., Suite 301
Indianapolis, Indiana 46204-2789

November 2004

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Property Tax Replacement Study Commission

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November 2004

A copy of this report is available on the Internet. Reports, minutes, and notices are organized by committee. This report and other documents for this Commission can be accessed from the General Assembly Homepage at http://www.state.in.us/legislative/.

FINAL REPORT

Property Tax Replacement Study Commission

I. STATUTORY DIRECTIVE

The Indiana General Assembly enacted legislation (P.L. 64-2004) directing the Commission to study the following proposals:

1. Eliminating approximately 50% of net property tax levies;
2. Eliminating approximately 75% of net property tax levies;
3. Eliminating approximately 100% of net property tax levies.

The legislation also required that the Commission identify revenue sources capable of replacing property taxes and providing sufficient revenue to maintain essential government services.

II. INTRODUCTION AND REASONS FOR STUDY

The passage of P.L. 192 – 2002 (ss) by the General Assembly resulted in a restructuring of Indiana's tax system, including property, sales, and corporate income taxes. P.L. 192 – 2002 (ss) was passed in an attempt to mitigate the property tax increases that certain property types were going to incur as a result of the court-ordered reassessment under a system akin to market value.

While the provisions in P.L. 192 – 2002 (ss) greatly reduced the impact of the reassessment, the experience of individual property owners varied widely by location and type of property. Many homeowners and other property owners experienced reductions in their tax bills from 2002 to 2003. However, there were some that experienced significant increases even with the mitigation measures in P.L. 192 – 2002 (ss).

Due to the impact of reassessment and the mitigation efforts in P.L. 192 – 2002 (ss), the General Assembly saw a need to examine the state's reliance on property taxes in general. The General Assembly also recognized the need to examine whether all or a portion of the property tax could reasonably be replaced with other revenue sources.

III. SUMMARY OF WORK PROGRAM

The Commission met seven times during the 2004 interim session: April 27th, May 17th, June 18th, July 28th, August 16th, September 15th, and November 8th. At these meetings the Commission heard testimony on various issues relating to reassessment and property taxes, and received informational materials and reports regarding potential improvements to the property tax system and replacement of the property tax.

The Commission also established five working groups that met and developed information relating to specific tax and administrative cost issues. The working groups and a general description of their work are as follows:

1. Property Tax Administrative Issues - estimating the cost of reassessment and the continuing cost of the assessment system.
2. Local Government Services - investigating models (i.e., interlocal cooperative agreements) that might be employed to reduce cost of government services.
3. Long Term Debt Issues - investigating the potential impact of changing debt service funding from property tax to an alternative revenue source.
4. Other Tax Systems - investigating tax structures and tax relief mechanisms used by other states, in particular,

surrounding states.

5. Property Tax Levies and Controls - investigating the different sources of replacement revenue and implications of using these sources to replace property taxes.

In addition, Commissioners were asked to create their own plans to increase various state taxes as a means of replacing 50% of the statewide net property tax levy. These plans were submitted to the Chairman and discussed at the September 15th Commission meeting.

IV. SUMMARY OF TESTIMONY

The Commission heard testimony from interested parties regarding the reassessment process, the impact of reassessment, potential improvements to Indiana's property tax system, and ideas for replacement of the property tax. Testimony taken by the Commission highlighted the following points:

1. Reassessment issues and property tax rates in Lake County.
2. The reassessment process, reassessment deadlines, and the status of reassessment statewide.
3. Property tax levies by local unit and levy increases from 2002 to 2003.
4. Comparison of Indiana income, property, and sales tax levels, and the relative share of revenue generated by each, with surrounding Midwestern states.
5. Creation of a parcel-level database by the Legislative Services Agency, and the use of this database to perform tax shift analysis, estimate the impact of property tax changes, and perform other research relating to the property tax.
6. The distribution of property tax levies among local government units and the various spending uses of property tax revenue.
7. Options for increasing state taxes to replace 50%, 75%, and 100% of net property tax levies, and the impact of the changes on state tax rates.
8. Options for implementing local income and sales taxes to replace the property tax, and the potential implications of relying on these revenue sources in lieu of the property tax.
9. Estimates of the school general fund, county welfare, and county courts net levies.
10. Estimates of the business personal property net levies, and local option sales and income taxes to replace these levies.
11. Legal issues regarding the elimination of property taxes.
12. The Indiana Fiscal Policy Institute's ongoing Property Tax Equalization Study.
13. The cost of local government administration.
14. Property tax circuit breakers for homeowners.
15. Property tax assessment administration issues.
16. Farmstead exemption/deduction/credit.

V. COMMITTEE FINDINGS AND RECOMMENDATIONS

The Commission made the following findings:

The charge of the Commission may be reduced to a mathematical exercise. Exhibit 1 outlines the replacement of 50%, 75%, and 100% of property taxes with state income and sales tax revenue. In reality, it requires the consideration of many policy issues to arrive at a conclusion as to how property taxes could be significantly reduced without impairing the delivery of essential government services.

The Commission devoted considerable discussion to proposals to reduce property taxes by 50% to 100% as suggested in the legislation. However, there is no consensus to make a single recommendation to reduce or replace the property tax by 50% or more.

With respect to the 50-75-100% reduction, Commissioners were asked to submit a plan to replace 50% of the net property tax levy. Fifteen written responses were received, and two Commissioners provided verbal responses. Both verbal responses indicated that replacing 50% of the property tax levy is not feasible for various reasons. The written responses are filed with the report as Appendix A. The responses also indicate many possibilities on how to replace the property tax.

There also was a lack of consensus that reliance on property taxes as a part of the overall state and local tax structure should be reduced. Several reasons were advanced for this, as follows:

- Property taxes are a stable and a good source of revenue for local government.
- Indiana's state and local tax system currently generates equivalent shares of revenue from property, income, and sales taxes. Each tax generates about one-third of state and local tax revenue.
- Most members of the Commission representing local government were strongly opposed to any change.
- It is too soon after the general reassessment and tax restructuring to determine what the final impact of those actions may be.
- There is little confidence in state government's ability to provide adequate replacement funds.

It was recognized that the property tax system is an old system, and that the dynamic of society has changed. It was conceded that property may not be as good a measure of wealth and ability to pay as it once was, and that in particular, for business, and individuals on fixed incomes, property taxes can jeopardize the life of a business, or the ability to own a home. Between capital-intensive business and service business, there may be an inequity regarding the tax burden as long as heavy reliance is placed on property taxes. Although property taxes suffer from some equity issues, there was no consensus for substantial reduction or elimination at this time. Perhaps gradual implementation of change over time will produce a more equitable tax system for Indiana, local government units, and taxpayers.

The Commission made the following recommendations:

The Commission makes five separate recommendations regarding: (1) reduction of property taxes for homeowners, (2) elimination of certain levies which would reduce property taxes for all property taxpayers, (3) development of a report showing all debt supported by property taxes and the current status of each debt instrument, (4) development of certain reports that reflect the cost of local government, and (5) advocacy of more professionalism in the assessment process. The specific Commission recommendations and supporting information are as follows:

1. The Commission recommends that the Legislature develop a property tax circuit breaker for limiting the levy increase applicable to homeowners. The amount of relief provided by the circuit breaker should be capped, and the circuit breaker should be limited based on the income of the homeowner and the assessed value of the home. This circuit breaker could be developed as a state policy, with the state providing the relief funding to homeowners, or it could be accomplished on a county-option basis, with local units providing the tax relief. One short-term step the Legislature could implement to aid homeowners would be to make filing for a homestead exemption or credit effective immediately, and permit such taxpayers to file for a refund.

2. The Commission recommends the Legislature consider making a significant property tax reduction for property tax payers by funding the elimination of certain existing local levies. Some possibilities are as follows:

- Eliminate the balance of property tax funding the school general fund. This would require replacement revenue of about $670 million and currently represents about 12% of the total net levy.
- Eliminate the balance of the welfare levy. This would require replacement revenue of about $356.3 million and currently represents about 6% of the total net levy.

- Eliminate the levy on business personal property. This would require replacement revenue of about $811 million and currently represents about 14% of the total net levy.

- Eliminate the levy required to operate the courts. This would require replacement revenue of about $112.7 million and currently represents about 2% of the total net levy.

- Eliminate the State Fair and State Forestry levy. This would require replacement revenue of about $5.25 million and represents about 0.093% of the total net levy.

There are different concerns with elimination of each of these levies. In each case it should be determined whether elimination would be a good policy.

3. The Commission recommends development of a simple, consumer-friendly, cost-of-government report. The Commission recommends that all local units of government be measured and compared by per capita budgetary cost of government. This could be contained in a master list of all like units, published for the benefit of taxpayers. Each unit could then explain and justify differences in cost to the citizens. Taxing units to be included would be counties, cities, towns, townships, library districts, and school districts. The Farm Bureau currently prepares a more comprehensive report, but does not cover all taxing units. It might be cost-efficient to contract with Farm Bureau to prepare the data as requested. Although there can be good reasons for differences, it seems most appropriate to allow the units to explain their budgets to their citizens.

4. The Commission recommends creation of a statewide report on all local debt, including current balances and terms and amortization schedules for all debt backed by property taxes. It is emphasized that no such report is currently available. Currently, 22% of property taxes are required to service debt. If property taxes are ever to be reduced in a significant way, the ramification of debt reliance on the property tax system will be relevant. This information should be collected, available, and published at least once a year.

5. The Commission recommends continued efforts to further professionalize the assessment process. The system lacks uniformity from township to township, let alone on a statewide basis. The Indiana Constitution requires a system of "uniform and equal" assessment. Whether this should be done within the current governmental structure, consolidated on a countywide basis or even on a statewide basis, has not been addressed by this Commission.

Although no recommendation is being made regarding the current assessment rules, elements of the rules, such as the "neighborhood factor," could benefit by a review by some policymaking body.

The Commission considers its work to be useful even though it was not possible to reach consensus on the principal charge. The Commission hopes that the Legislature can use this report to continue to review, examine, and modify our tax system at an appropriate rate of change.

Exhibit 1.

Selected Property Tax Replacement Options
Estimated CY 2006

Current Funding of the Gross Property Tax Levy	**CY 2006** (in $Millions)
Estimated Gross Property Tax Levy[1]	$7,673
Less Homestead and PTRC [2]	$2,025
Estimated Net Property Tax Levy Remaining	**$5,648**

Alternate Funding Sources to Replace the Net Property Tax Levy

A) Sales Tax Rate Increase [3]

Replacing:		Current Rate	Replacement Rate	Additional Revenue
100% of Net Levy =	*$5,648*	6.0%	13.4%	$5,647
75% of Net Levy =	*$4,236*	6.0%	11.5%	$4,236
50% of Net Levy =	*$2,824*	6.0%	9.6%	$2,824

B) Sales Tax Rate Increase and Expansion of the Sales Tax to Services [3, 4]

Replacing:		Current Rate	Replacement Rate	Additional Revenue
100% of Net Levy =	*$5,648*	N/A	9.6%	$5,727
75% of Net Levy =	*$4,236*	N/A	8.2%	$4,272
50% of Net Levy =	*$2,824*	N/A	6.9%	$2,839

C) Individual Adjusted Gross Income Tax Rate Increase [5]

Replacing:		Current Rate	Replacement Rate	Additional Revenue
100% of Net Levy =	*$5,648*	3.4%	8.0%	$5,735
75% of Net Levy =	*$4,236*	3.4%	6.8%	$4,239
50% of Net Levy =	*$2,824*	3.4%	5.7%	$2,867

Notes:

1 Does not include CAGIT PTRC (Budgeted Estimated YOY Growth Estimated at 4.7%)

2 Does not include CAGIT PTRC or COIT Homestead Credits

3 Based on the January 12, 2004, Revenue Forecast Update (4.7% YOY Growth = FY05 forecast growth)

4 Exempts medical services and business-to-business services used in the production of goods

5 Based on the January 12, 2004, Revenue Forecast Update (5.1% YOY Growth = FY05 forecast growth)

Source: Legislative Services Agency, 4/27/2004.

WITNESS LIST

Representative James Buck
Kokomo

Neil Bulla
Union County

Dave Coker
Vanderburgh County

T. Fields
Indianapolis

Katrina Hall
Indiana Farm Bureau

Paul Hatfield, Pigeon Township Assessor
Vanderburgh County

Beth Henkel, Commissioner
Department of Local Government

Steve Johnson, President
Indiana Fiscal Policy Institute

Chris Johnston
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West College Corner

Chris Surber
New Castle

APPENDIX A

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PROPOSAL 1

(1) Proposal to replace 50% of the net property tax levy:

Taxes on services should be limited as indicated. A smaller tax on "Doctors of Medicine" raises a significant amount of revenue without too much pain. Insurance absorption of this tax results in a broad-based coverage. Gas tax increase of 10 cents/gal is less significant today with pump prices of $2/gal compared to 10 years ago at $1.30/gal.

Funding Sources: Tax Base	Current Rate	Replacement Rate	Total New Rate	Add. Revenue (Millions)
Individual AGI	3.4%	4.2		982.2
Sales Tax	6.0%	7		865
Sales Tax on Select Services	-	7		179.8*
Corp AGI	8.5%	9.5		500
Utility Receipts Tax (URT)	1.4%	2		46.0
Financial Institutions Tax (FIT)	8.5%	—		—
Insurance Premiums Tax	1.3%	1.5		23
Other: Alcohol Tax-double rates				37.7
Other: Gas tax	.18/gal	.25/gal		434
Other: Riverboat Revenue	Increase	20%		100
1.3% tax Doctors of Medicine				97.9
Total Revenue Needed:			*$2820*	**$2,824**

* Legal services 56.6+Amusement & Rec. 91+Commercial Sports 32.2 = 179.8

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
X		Replace the Business Personal Property Tax Levy
X		Circuit Breaker for homeowners
	X	Farmstead Exemption/Deduction
	X	Review of the Assessment Manual
X		Cost of Government Report
X		Statewide database of Sales Disclosure Forms
X		Review and collection of all municipal bonds
X		Change the administration of the Assessment System

Whatever the cut in property taxes, steps should be taken to insure that it is permanent so that the burden of local government and schools are taken off the shoulders of property owners. Local government and school districts are demanding higher cost homes than consumers want to buy just so enough revenue is raised to satisfy their spending appetite. This is counterproductive to the national mandate of providing citizens with affordable housing.

PROPOSAL 2

(1) Proposal to replace 50% of the net property tax levy:

This proposal is to increase the sales tax by a penny and then extend the tax on services with the added exemption of 1) funeral services, 2) residential care, 3) child day care, 4) educational services and 5) job training and vocational rehabilitation services. It also adds a replacement rate of 1/2 % on the individual AGI (to 3.9%). The excess revenue amount would be used for a circuit breaker and to increase the property tax replacement credit to 61%

Funding Sources:				
Tax Base	**Current Rate**	**Replacement Rate**	**Total New Rate**	**Add. Revenue (Millions)**
Individual AGI	3.4%	.5%	3.9%	614
Sales Tax	6.0%	1%	7%	869
Sales Tax on Select Services	-		7%	2091
Corp AGI	8.5%			
Utility Receipts Tax (URT)	1.4%			
Financial Institutions Tax (FIT)	8.5%			
Insurance Premiums Tax	1.3%			
Other				
Other				
Other				
			Total	3574
Total Revenue Needed:				**$2,824**

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
		Replace the Business Personal Property Tax Levy
X		Circuit Breaker for homeowners**
		Farmstead Exemption/Deduction
		Review of the Assessment Manual
X		Cost of Government Report
X		Statewide database of Sales Disclosure Forms
		Review and collection of all municipal bonds
		Change the administration of the Assessment System

** $120 M set aside in above proposal

PROPOSAL 3

(1) Proposal to replace 50% of the net property tax levy:

Increase sales tax 1%. Use a graduated AGI tax at rates to raise nearly 2 billion dollars, with all the new revenue dedicated to replace local property taxes for elementary/secondary education and distribution on the basis of student enrollment. Option given to adopt a property sale transfer fee for state and local revenue.

Funding Sources: Tax Base	Current Rate	Replacement Rate	Total New Rate	Add. Revenue (Millions)
Individual AGI	3.4%	Graduated		1980
Sales Tax	6.0%	1%	7%	869
Sales Tax on Select Services	-			
Corp AGI	8.5%			
Utility Receipts Tax (URT)	1.4%			
Financial Institutions Tax (FIT)	8.5%			
Insurance Premiums Tax	1.3%			
Other				
Other				
Other				
			Total	2829
Total Revenue Needed:				**$2,824**

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
	X	Replace the Business Personal Property Tax Levy
	X	Circuit Breaker for homeowners
	X	Farmstead Exemption/Deduction
X		Review of the Assessment Manual
	X	Cost of Government Report
X		Statewide database of Sales Disclosure Forms
	X	Review and collection of all municipal bonds
X		Change the administration of the Assessment System

A new schedule for the individual AGI. All revenue collected over the current 3.4% rate would be dedicated to local property tax relief of the General Fund of elementary/secondary education based on student enrollment.

The AGI rate would be changed to a graduated rate at rates sufficient to replace 50% of the property tax plus the amount of revenue from 1% additional sales tax.

-- Increase exemption per dependant to $1500
-- Revenue collected above or below expectation will be reflected in a decrease or increase in local property tax rates

-- Use property taxes for capital projects and expenses
-- Balance the state budget with spending reductions where necessary
-- Limit state government spending increases to rate of inflation growth plus the percent of population growth

Total Taxable Income of Filer is	Marginal Tax Rate of Filer	Number of Filers	Add'l Tax Paid by Filer Group	% of Total	Avg. Add'l tax
0-$22,000	4.5%	1,612,785	$110,675,865	5.6%	$98.62
$22,001-45,000	5%	657,175	$302,374,404	15.4%	$460.11
$45,001-80,000	5.5%	481,445	$517,315,898	26.4%	$1,074.51
$80,001-140,000	6%	174,715	$393,327,075	20%	$2,251.25
$140,001 and up	7%	59,662	$638,256,804	32.5%	$10,697.88
Total		2,985,782	$1,961,950,046		

An additional option to collect revenue for property tax replacement would be a property sales transfer fee. Ordinary sales of home or farm to new owner resulting in $2 million in revenue (.002% of sales price with 1 M going to state and 1 M to local government).

For agriculture land and undeveloped land sold for or to be converted for other use, the fee would be $6 million or .006% of the sale price. Revenue would be divided equally between state and local government and the school district, in which revenue is collected.

PROPOSAL 4

(1) Proposal to replace 50% of the net property tax levy:

I am not in favor of this, but if I had to do it, I would do it this way.
If we consider a circuit breaker, I don't believe age should be a consideration since it doesn't really correspond to ability to pay. We could consider a deferred program.

Funding Sources:		**Replacement**		**Add.**
Tax Base	**Current Rate**	**Rate**	**Total New Rate**	**Revenue (Millions)**
Individual AGI	3.4%	1.5%	4.9%	1841
Sales Tax	6.0%	1%	7%	869
Sales Tax on Select Services	-		7%	115
Corp AGI	8.5%			
Utility Receipts Tax (URT)	1.4%			
Financial Institutions Tax (FIT)	8.5%			
Insurance Premiums Tax	1.3%	.2%	1.5%	23
Other				
Other				
Other				
			Total	2848
Total Revenue Needed:				**$2,824**

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
	X	Replace the Business Personal Property Tax Levy
	X	Circuit Breaker for homeowners
	X	Farmstead Exemption/Deduction
	X	Review of the Assessment Manual
	X	Cost of Government Report
	X	Statewide database of Sales Disclosure Forms
	X	Review and collection of all municipal bonds
	X	Change the administration of the Assessment System

Another possibility is to raise AGI to 4% to balance present budget and better fund schools.
Raise sales tax to 7% and on services listed above to raise about $984 M strictly for property tax relief.
It would be about 17%.
Any additional taxes would negatively affect Indiana's competitive position.

PROPOSAL 5

(1) Proposal to replace 50% of the net property tax levy:

It is my opinion that a case for an across-the-board reduction of property taxes has not been made. However, there may be room for alleviating the major tax shift that some homeowners experienced after the 2002 reassessment. The current Indiana tax structure is balanced among the major three taxes and that is a positive aspect of our tax system. Unless the General Assembly is willing to embark on a major restructuring of local government, it is best to maintain property tax as a major funding source for local government. I would not favor an increase in income tax unless a graduated income tax rate was implemented. Persons earning higher incomes usually itemize deductions on their federal income tax returns. State income taxes paid is one of the items that can be deducted. The effective state income tax rate paid by a person who itemizes is reduced depending on the tax bracket of the taxpayer.

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
		Replace the Business Personal Property Tax Levy
X		Circuit Breaker for homeowners
		Farmstead Exemption/Deduction
		Review of the Assessment Manual
		Cost of Government Report
X		Statewide database of Sales Disclosure Forms
		Review and collection of all municipal bonds
X		Change the administration of the Assessment System

PROPOSAL 6

(1) Proposal to replace 50% of the net property tax levy:

I believe that taxes should be levied on Indiana citizens based on their ability to pay. I also believe that property taxes should not threaten the elderly who acquired decent housing during their income-producing years, but are unable because of reassessment to pay the excessive property taxes now being levied. Accordingly, I recommend that individual adjusted gross income taxes should be increased to the level required to meet the 50% reduction in property taxes. I also recommend that sales taxes should be maintained at 6%. Note: As a percentage of income, low income individuals and the elderly pay a higher percentage of their income for sales taxes than middle- and upper-income people.

PROPOSAL 7

(1) Proposal to replace 50% of the net property tax levy:

National Federation of Independent Business (NFIB) members believe strongly that government should operate as small businesses do and cut spending to live within its means. Small-business owners face many challenges and don't have the luxury of increasing their prices when times are tough, like they are right now. They make very tough decisions and expect their government to do the same. Increasing Main Street's tax burden would be extremely harmful to Indiana's efforts to increase employment and spur economic growth. Subsequently, the NFIB cannot support any measure that increases taxes on the one hand while lowering property taxes.

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
X		Replace the Business Personal Property Tax Levy
		Circuit Breaker for homeowners
X		Farmstead Exemption/Deduction
X		Review of the Assessment Manual
X		Cost of Government Report
		Statewide database of Sales Disclosure Forms
		Review and collection of all municipal bonds
X		Change the administration of the Assessment System

PROPOSAL 8

(1) Proposal to replace 50% of the net property tax levy:

The scope of the challenge that faces this Commission to reduce or eliminate property taxes is substantial. "Tax balance" is generally considered to be beneficial to economies and economic development. Indiana has one of the best tax balance ratios in the nation. Property tax is the most stable form of taxation available to government. The fact that many bonds are tied to property tax prevents the elimination of property taxes in any single act. The ability for local political subdivisions to determine the best methods of taxation is, in my opinion, the best option. However, to complete this assignment I will offer the following proposal in addition to my first option, which is to keep the existing system intact. Senate Enrolled Act 1 has penalized fiscally conservative communities and prevented them from managing their own finances and the ability recover lost tax cap funds that may have been caused by reassessment.

Funding Sources:				
Tax Base	**Current Rate**	**Replacement Rate**	**Total New Rate**	**Add. Revenue (Millions)**
Individual AGI	3.4%	1.5%	4.9%	$1,841.6
Sales Tax	6.0%	1.0%	7.0%	$869.0
Sales Tax on Select Services	-			$107.7
Corp AGI	8.5%			
Utility Receipts Tax (URT)	1.4%			
Financial Institutions Tax (FIT)	8.5%			
Insurance Premiums Tax	1.3%			
Other				
Other				
Other				
Total Revenue Needed:				**$2,824**

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
X		Replace the Business Personal Property Tax Levy
		Circuit Breaker for homeowners
		Farmstead Exemption/Deduction
		Review of the Assessment Manual
X		Cost of Government Report
X		Statewide database of Sales Disclosure Forms
X		Review and collection of all municipal bonds
X		Change the administration of the Assessment System

PROPOSAL 9

(1) Proposal to replace 50% of the net property tax levy:

My main concern about the sample proposal to replace 50 percent of the net property tax levy is the suggestion about taxing selected services. The creation of a plethora of "tax collectors" (those services collecting taxes) would be complicated and cumbersome. Moreover, I think we could expect a storm of protest about our singling out specific services to be taxed and exempting others. I do not think Indiana should tax such services as child day care, vocational rehab, job training and funeral services. I'm sure others would have their own objections to taxing specific services.

One possible replacement for taxing selected services would be to raise the Adjusted Gross Income Tax to 4.9 percent (an increase of 1.5 percent instead of 1 percent). That would generate enough income to replace the selected services tax. The changes I have suggested would generate an additional $2,829.6 million without any increases in the utility receipts tax or insurance premiums tax.

I question whether we should change the present balanced formula of one-third property tax, one-third income tax and one-third sales tax. Perhaps, we should look at decreasing property tax by 25 percent, rather than 50 percent. Any changes that are made should ensure that local government continues to receive the revenue that is essential for the operation of city and county government.

Funding Sources:		**Replacement**		**Add.**
Tax Base	**Current Rate**	**Rate**	**Total New Rate**	**Revenue (Millions)**
Individual AGI	3.4%	4.9%		1,841.6
Sales Tax	6.0%	7.0%		869
Sales Tax on Select Services	-			
Corp AGI	8.5%	10.5%		100
Utility Receipts Tax (URT)	1.4%	1.4%		0
Financial Institutions Tax (FIT)	8.5%	10.5%		19
Insurance Premiums Tax	1.3%	1.3%		0
Other				
Other				
Other				
Total Revenue Needed:				**$2,824**

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	**No**	**Proposal**
		Replace the Business Personal Property Tax Levy
x		Circuit Breaker for homeowners
x		Farmstead Exemption/Deduction
x		Review of the Assessment Manual
x		Cost of Government Report
		Statewide database of Sales Disclosure Forms
		Review and collection of all municipal bonds
x		Change the administration of the Assessment System

PROPOSAL 10

(1) Proposal to replace 50% of the net property tax levy:

I propose a 1.5% increase in the sales tax to 7.5% and institution of 100% of the sales taxes on services for both personal and business services. This plan would replace 50% of the existing property taxes and provide a "cushion" of $266,000,000 to allow for volatility of collection associated with the consumption of service and sales tax purchases.

Funding Sources:				
Tax Base	**Current Rate**	**Replacement Rate**	**Total New Rate**	**Add. Revenue (Millions)**
Individual AGI	3.4%			
Sales Tax	6.0%	1.5%	7.5%	$1,258
Sales Tax on Select Services	0%	6%	6%	$1,832
Corp AGI	8.5%			
Utility Receipts Tax (URT)	1.4%			
Financial Institutions Tax (FIT)	8.5%			
Insurance Premiums Tax	1.3%			
Other				
Other				
Other				
Total additional revenue				$3,090
Total Revenue Needed:				**$2,824**
"Cushion" to reduce deficit or allow for volatility of tax stream			$266	

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
	X	Replace the Business Personal Property Tax Levy
X		Circuit Breaker for homeowners
X		Farmstead Exemption/Deduction
	X	Review of the Assessment Manual
	X	Cost of Government Report
	X	Statewide database of Sales Disclosure Forms
X		Review and collection of all municipal bonds
X		Change the administration of the Assessment System

PROPOSAL 11

(1) Proposal to replace 50% of the net property tax levy:

It is my opinion that replacing 50% of the net property tax levy is not in the best interest of cities and towns, nor the citizens and businesses in the state. The property tax is the most stable source of revenue for our communities and, as such, does not suffer the volatility of the income or sales tax. I would point to the past years as evidence of this fact. It is my understanding that our current distribution of property, income and sales taxes is what most states strive for in equally sharing in the total revenue to be generated. I have very deep reservations as to how increasing income and sales taxes would be allocated back to all political subdivisions. Would the allocation be based on a net assessed valuation or upon population? In Warsaw's case it would be detrimental to our revenue if based solely on population. This, despite the fact that Warsaw and most cities are the engines for economic growth and stability within their counties. I would also submit that cities and towns should be given more fiscal control over local option taxes as new revenue sources.

In summary, I do not feel that the system is broken. The reassessment of property to a fair market system did what it was to do. While this has certainly caused some increases in isolated "hot" spots in the state, I do not see it as a statewide problem. The citizens certainly will not view kindly the imposition of new sales taxes on services nor the increase in sales or income taxes to subsidize those taxpayers who were not contributing their fair share previously.

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
	X	Replace the Business Personal Property Tax Levy
X		Circuit Breaker for homeowners
X		Farmstead Exemption/Deduction
	X	Review of the Assessment Manual
X		Cost of Government Report
	X	Statewide database of Sales Disclosure Forms
	X	Review and collection of all municipal bonds
	X	Change the administration of the Assessment System

PROPOSAL 12

Date: September 9, 2004

(1) Proposal to replace 50% of the net property tax levy:

In keeping with REALTORS® long-standing position that replacement revenue should come from broad based sources, we propose increasing the income and sales tax rates only. We also believe that the elimination of entire levies should be further studied, as well as consolidation of government proposals as are being considered in places like Marion, Allen and Vanderburgh Counties.

	Millions
Targeted 50% property tax levy to replace:	**$2,824**

Tax Base	Current Rate	Replacement Rate	Additional Revenue
Individual AGI	3.40%	5.00%	$1,965
Sales Tax	6.00%	7.00%	$869
Sales Tax on Select Services	0.00%	0.00%	$0
Corp. AGI	8.50%	8.50%	$0
Utility Receipts Tax (URT)	1.40%	1.40%	$0
Financial Institutions Tax (FIT)	8.50%	8.50%	$0
Insurance Premiums Tax	1.30%	1.30%	$0
	Total levy replacement:		**$2,834**

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
X		Replace the Business Personal Property Tax Levy
X		Circuit Breaker for homeowners
X		Farmstead Exemption/Deduction
X		Review of the Assessment Manual
X		Cost of Government Report
X		Statewide database of Sales Disclosure Forms
X		Review and collection of all municipal bonds
X		Change the administration of the Assessment System

PROPOSAL 13

(1) Proposal to replace 50% of the net property tax levy:

State property taxes **could** be replaced with income or sales tax. However, no plan for the STATE to remove local property tax would be acceptable. Instead, the state should provide more tools and freedom to local governments to replace as they determine appropriate. This committee should explore other ways to empower local decision-makers as they address local needs.

Whatever proposal is submitted to the General Assembly, it should include only taxes which are deductible on federal returns. Increasing sales tax only relieves the federal government of liability and puts more on the backs of local taxpayers.

LOCAL property tax is a local decision – the reduction would reduce local control and put more reliance on the state. The state currently has its own financial problems and includes accounting for COIT/CAGIT collections.

Funding Sources:				
Tax Base	**Current Rate**	**Replacement Rate**	**Total New Rate**	**Add. Revenue (Millions)**
Individual AGI	3.4%			
Sales Tax	6.0%			
Sales Tax on Select Services	-			
Corp AGI	8.5%			
Utility Receipts Tax (URT)	1.4%			
Financial Institutions Tax (FIT)	8.5%			
Insurance Premiums Tax	1.3%			
Other				
Other				
Other				
Total Revenue Needed:				**$2,824**

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
	x	Replace the Business Personal Property Tax Levy
X		Circuit Breaker for homeowners
X		Farmstead Exemption/Deduction
X		Review of the Assessment Manual
		Cost of Government Report
		Statewide database of Sales Disclosure Forms
		Review and collection of all municipal bonds
	x	Change the administration of the Assessment System

PROPOSAL 14

(1) Proposal to replace 50% of the net property tax levy:

Not a realistic goal considering the current status of the state's financial condition.

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
X		Replace the Business Personal Property Tax Levy
X		Circuit Breaker for homeowners
		Farmstead Exemption/Deduction
X		Review of the Assessment Manual
X		Cost of Government Report
	X	Statewide database of Sales Disclosure Forms
X		Review and collection of all municipal bonds
X		Change the administration of the Assessment System

PROPOSAL 15

(1) Proposal to replace 50% of the net property tax levy:

I have elected to recommend changes in three areas: 1) the Individual AGI, increasing it from 3.4 to 4.0%; 2) the general Sales Tax, increasing from 6.0 to 7.0%; and 3) the addition of Sales Tax at 7% on select services. I have also recommended that continued studies be conducted on all of the proposed areas. I think that these increases will not disadvantage us relative to our neighboring states or in terms of national competitiveness in bringing desired jobs and industries to Indiana. The one area that I have added to the selected services that was not "checked" in the provided list is hospitals. I think that it is important that we start considering how to generate revenue to support state services from nonprofits that do not pay property taxes.

Funding Sources:				
Tax Base	**Current Rate**	**Replacement Rate**	**Total New Rate**	**Add. Revenue (Millions)**
Individual AGI	3.4%	0.6%	4.0%	736.7
Sales Tax	6.0%	1.0%	7.0%	869.0
Sales Tax on Select Services	-	7.0%	7.0%	1,395.6
Corp AGI	8.5%			
Utility Receipts Tax (URT)	1.4%			
Financial Institutions Tax (FIT)	8.5%			
Insurance Premiums Tax	1.3%			
Other				
Other				
Other				
Total Revenue Generated:				***$3,001.3***
Total Revenue Needed:				**$2,824**

(2) Proposals for continued study by the Property Tax Replacement Commission:

Yes	No	Proposal
X		Replace the Business Personal Property Tax Levy
X		Circuit Breaker for homeowners
X		Farmstead Exemption/Deduction
X		Review of the Assessment Manual
X		Cost of Government Report
X		Statewide database of Sales Disclosure Forms
X		Review and collection of all municipal bonds
X		Change the administration of the Assessment System

ALL OF THE ABOVE PROPOSALS WERE BASED ON THE SOURCE INFORMATION BELOW AS PROVIDED BY THE LEGISLATIVE SERVICES AGENCY

Background Information

Individual Adjusted Gross Income Tax Rate Changes
Estimated FY 2006 Revenue Impact
(Current Rate = 3.4%)

Additional Tax Rate	Total Tax Rate	FY 2006 (Millions)
0.1%	3.5%	$122.8
0.2%	3.6%	245.6
0.3%	3.7%	368.3
0.4%	3.8%	491.1
0.5%	3.9%	613.9
0.6%	4.0%	736.7
0.7%	4.1%	859.4
0.8%	4.2%	982.2
0.9%	4.3%	1,105.0
1.0%	4.4%	1,227.8
1.1%	4.5%	1,350.5
1.2%	4.6%	1,473.3
1.3%	4.7%	1,596.1
1.4%	4.8%	1,718.9
1.5%	4.9%	1,841.6
1.6%	5.0%	1,964.4
1.7%	5.1%	2,087.2
1.8%	5.2%	2,210.0
1.9%	5.3%	2,332.7
2.0%	5.4%	2,455.5
2.1%	5.5%	2,578.3
2.2%	5.6%	2,701.1
2.3%	5.7%	2,823.8
2.4%	5.8%	2,946.6
2.5%	5.9%	3,069.4
2.6%	6.0%	3,192.2

Sales Tax Rate Changes
Estimated FY 2006 Impacts
(Current Rate = 6%)

Additional Rate	New Rate	Revenue (Millions)
1.0%	7.0%	$869
2.0%	8.0%	1,678
3.0%	9.0%	2,490
3.6%	9.6%	2,824

Sales Tax on Services: Personal and Business, FY 2006			
6.00% Added Tax Revenue After Exemptions (Millions)			
	SIC	Service	FY 2006
Selected	code	Total	$559.5
X	700	Hotels and Lodges	-
X	721	Laundry and garment services	7.2
X	722	Photo studios, portrait	1.0
X	723	Beauty shops	3.1
X	724	Barber shops	.07
X	725	Shoe repair and shine	.01
X	726	Funeral service	6.9
X	729	Misc. personal services	2.0
X	731	Advertising	5.1
X	732	Consumer credit agencies	2.4
X	733	Mailing and related	11.1
X	734	Services to dwellings and other bldgs	23.7
X	735	Misc. equipment rental	-
X	736	Personnel supply services	54.7
X	737	Comp. Programming and other related	48.3
X	738	Miscellaneous business services	73.9
X	751	Automotive rental and leasing	-
X	752	Automobile parking	.4
X	753	Automotive repair shops	18.0
X	754	Automotive services, except repair	3.7
X	762	Electrical repair shops	6.0
X	763	Watch, clock, and jewelry repair	.09
X	764	Reupholstery and furniture repair	.6
X	769	Misc. repair and related services	34.7
X	781	Motion picture production and allied	.5
X	783	Motion picture theaters	2.6
X	784	Video tape rental	-
X	792	Live productions (except motion picture)	2.4
X	793	Bowling centers	1.1
X	794	Commercial sports	24.5
X	791	Dance studios, schools, and halls	166
X	799	Misc. amusement and recreation	69.2
	801	Doctors of medicine	419.4
	802	Offices and clinics of dentists	72.2
	803	Doctors of osteopathy	8.1
	804	Other health practitioners	56.7
	805	Nursing and personal care facilities	92.6
	806	Hospitals	27.4
	807	Medical and dental laboratories	17.2
	808	Home health care services	51.2
	809	Misc. health and allied services,N.E.C.	18.0
X	810	Legal services	46.3
X	820	Educational services	4.3
X	835	Child daycare services	10.9

X	832	Individual and family social services	2.1
X	833	Job training and voc. rehab services	2.1
X	836	Residential care	3.1
X	871	Engineering, architectural, and surveying	40.9
X	872	Accounting, auditing, and bookkeeping	14.1
X	873	R and D (except noncommercial)	13.6
X	874	Management and public relations	14.4
X	890	Services, not elsewhere classified	4.6

Sales Tax on Services: Transportation and Utility, FY 2006

	SIC	Service	
Selected	code	**Total**	**$350.3**
X	4111	Local and suburban transit	4.7
X	4119	Other local passenger transportation	2.5
X	412	Taxi service	.263
X	413	Interurban and rural bus transportation	2.3
X	414	Charter bus service	2.7
X	415	School bus service	2.7
X	4212	Local trucking without storage	51.7
X	4213	Trucking, except local	151.0
X	4214	Local trucking with storage	.7
X	4215	Courier services, except by air	10.6
X	4221	Farm product warehousing facilities	.06
X	4222	Refrigerated products warehousing	1.2
X	4225	General warehousing and storage	11.8
X	4226	Other special warehousing and storage	2.0
X	44	Water transportation	40.9
X	4512	Scheduled air transportation	3.5
X	4513	Air courier services	19.1
X	452	Nonscheduled air transportation	1.4
X	458	Airport terminal services	15.5
X	46	Pipelines, except natural gas	4.2
X	4724	Travel agencies	2.4
X	4725	Tour operators	.062
X	4729	Arrangers passenger transport., N.E.C.	.009
X	473	Freight shipping services	5.2
X	478	Misc. services incidental to transport.	.002
X	4812	Radiotelephone	-
X	4813	Other telephone	-
X	4832	Radio broadcasting	6.4
X	4833	Television broadcasting	7.5
X	484	Cable and other pay TV broadcasting	-
X	489	Communication services, N.E.C.	-
X	49	Electric, gas, and sanitary services	-

Sales Tax on Services: Construction, FY 2006

Selected	SIC	Service	FY 2006
	Code	**Total, Construction industries**	**$923.6**
X	15	Building construction–contractors and builders	281.3
X	16	Heavy construction other than buildings	189.9
X	17	Construction–Special trade contractors	452.4

Got Reform? Property Taxpayers Seek Solutions

Annual Meeting
National Conference of State Legislatures
August 8, 2007, Boston, MA

Professor Andrew Reschovsky
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Around the Country Legislatures are Enacting Property Tax Relief Measures

- 20 states have enacted assessment limits
  - e.g. Texas, Illinois, Minnesota, Colorado, Florida
- Limits on the size of annual increases in property tax levies are gaining in popularity
  - Sometimes called a property tax "freeze"
  - e.g. New Jersey, Wisconsin, Florida
- Property tax "reform" is the BIG issue in a number of states
  - e.g. New Jersey, Pennsylvania, Florida

2

Why this New Flurry of Activity to Limit Property Taxation?

- Response to rapidly rising property values
- Reduced state aid to local governments leading to rising property tax rates
- An aging population—baby boomers approaching retirement
  - Share of households without children is growing
- Response to economic uncertainty, rising job loss, increasing stock market variability
- Increasing numbers of taxpayers facing the AMT, and thus effectively losing their property tax deductions

3

What Are the Main Complaints About the Property Tax?

- Tax liability not related to current income
  - Some taxpayers face high ***burdens***
- Some taxpayers face sharp year-to-year increases in tax liabilities
- Local governments spend too much
  - Cut property taxes as a way of "starving the beast"

4

The Role of the Property Tax

- $168 billion in school property taxes (2005)
  - **79%** of local school district revenue
  - 38% of state-local school revenue
- $157 billion in county & municipal property taxes (2005)
  - **32%** of local county & municipal revenue
  - 24% of state-local county & municipal gov't revenue

5

Options if Property Taxes are Reduced

- Replace property tax revenue with **state** funding of local gov't (including schools)
- Replace property tax with **alternative** sources of **local** government revenue
- Reduce school district and local government **spending**

6

Unintended Consequences of Assessment Caps

- Assessment caps may result in increased taxes for many homeowners, including some who face rising assessments
- Assessment caps further weaken the link between property taxes and homeowners' "ability to pay"
- Largest beneficiaries of assessment caps like to be those with high incomes
- **An alternative policy: Phase-in** of assessed value increases over a number of years
  - Maintains integrity of property tax system

7

Property Tax Levy Limits

- Found in about half the states
  - Massachusetts Proposition 2½ limits annual levy increase to 2½% plus value of new construction
  - Wisconsin School Revenue Cap limits sum of levy and state aid increase to ~$250/student and limits municipal and county levy increase to 2% or growth rate of new construction

8

Evaluating Levy Limits

- Levy limits lead to mill rate reductions when assessed values are growing
  - This provides **untargeted** property tax relief providing minimal help to those facing high burdens
- In Massachusetts, between 1981 and 2004 levy limits tightest in communities with lowest incomes

9

Evaluating Levy Limits (cont.)

- Temporary limits **may** encourage government efficiency
- Without alternative sources of revenue, levy limits can result in cuts in public services
  - If the rate of increase in health insurance, utilities, pensions, and other "cost drivers" exceed the levy limit, **service cuts are likely**
  - Most cost increases are **out of local control**
  - The longer the levy limit is in place, the greater the chance of service cuts, i.e. efficiency gains will have been exploited

10

Will Voter "Overrides" Prevent Service Cuts?

- Passage of overrides most likely in small, homogeneous communities
  - Where property tax acts like a "benefits" or "head" tax
  - Evidence from MA and WI that passage of overrides in cities is very rare

11

Massachusetts Proposition 2½ Override Attempts and Percent Passed

Fiscal 1983 to 2004

	Number of Attempts	Percent Passed
Statewide	3,583	39.3%
By Income Quintile and Boston		
Lowest 5th	487	27.3%
Second 5th	703	27.3%
Boston	0	0.0%
Third 5th	766	37.9%
Fourth 5th	947	42.7%
Highest 5th	680	57.1%
By Population Size		
50-1,999	609	49.4%
2,000-4,999	860	45.8%
5,000-9,999	1,171	36.1%
10,000-19,999	582	30.2%
20,000-49,999	313	30.7%
50,000+	48	35.4%
Boston	0	0.0%

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Alternatives to Assessment Caps and Property Tax Levy Limits

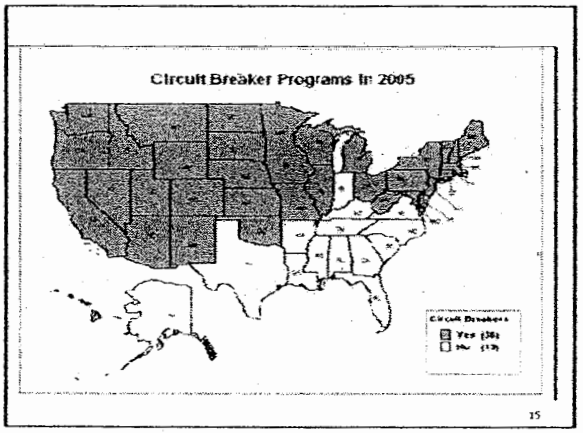
- Targeted property tax relief
  - Expand circuit breakers
- Expanding tax deferrals
- Reduced reliance on the property tax
  - Alternative local government revenue sources
  - Increased state aid
  - Policies to enhance local government efficiency

13

Policies for Targeting Tax Relief Expand "Circuit Breakers"

- **Circuit breakers** provide tax relief to taxpayers facing high burdens
  - 36 states have circuit breaker programs;
  - 2/3rd of states limit eligibility to elderly
  - Some states limit eligibility to low-income households; renters are eligible in 26 states (in NV property tax equivalent to 8.5% of rent, in WI property tax equivalent to 25% of rent)

14



15

Problems with Existing Circuit Breakers

- Eligibility is often quite limited
  - In Wisconsin, income (measured very broadly) must be below $24,500
- Size of tax break also limited in most states
- Participation rates are often less than 50%
  - Programs often poorly advertised
  - Application process is often extremely complex

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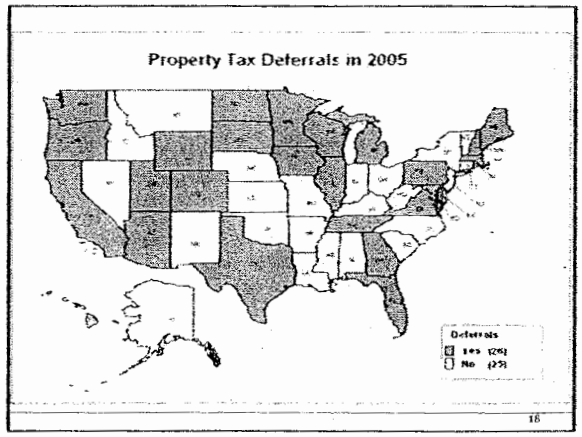
The Promise of Tax Deferrals

- **Property tax deferral** programs allow taxpayers to defer taxes until their house is sold (with the government in effect lending them money)
  - Largest beneficiaries of circuit breakers and other tax relief to seniors are often their heirs
  - Deferral programs found in 25 states
  - Participation in current programs is **very** low

17



18

The Promise of Tax Deferrals (cont.)

- In retirement, the baby boom generation may be more willing to accept property tax deferrals (new debt)
- Deferrals could be linked to annual tax increases above a threshold or to high burdens
- States could finance deferrals through tax-free borrowing
- Deferrals could be converted to "opt-out" programs

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Reducing Local Government Reliance on the Property Tax

- Implement alternative local revenue sources
  - Expand the use of other local taxes
    - Parking or rental car tax
    - Meals and lodging taxes
    - Local government sales taxes, e.g. Georgia
  - Consider local income taxes
    - More equally distributed tax base than property tax
    - But, business no longer pays a share of tax

20

Reducing Local Government Reliance on the Property Tax (cont.)

- Increase the role of state governments in the financing of local services
  - Shifting some services to the state
  - Increasing state grants to both school districts and municipal and county governments
  - Establishing state aid as a ***stable*** source of funding
    - In many states, state aid is now pro-cyclical, i.e. reduced during recessions

21

Reducing Local Government Reliance on the Property Tax (cont.)

- Enact state policies to encourage local government cost savings
  - Health insurance reforms, e.g. purchasing pools
  - Government consolidation
  - Regional service delivery

22

Conclusions

- Property taxes are very unpopular,
  - **But,** alternative local revenue sources all have shortcoming
  - **And,** replacement of property tax with state funding means loss of local government autonomy
- To maintain viability of the property tax, states must adopt policies to address problems of high property tax burdens and rapid increases in tax liabilities

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LAFFER ASSOCIATES
Supply-Side Investment Research
April 26, 2007

THROUGH THE LAFFER LENS: TAXES, TAXES, TAXES

By Arthur B. Laffer

Summary
- April 24th, 2007: The single day record for federal personal income tax collections is set.
- Georgia has officially proposed the Laffer flat tax initiative. And, no, that's not Georgia the country—it's Georgia the state! If Georgia's voters are forward thinking, look out!

- **U.S. Treasury Department Makes a Huge Score**

The Treasury Department has announced that April 24th set a new record for the collection of personal income taxes. How much, you might ask? How about $48.7 billion, crushing the previous record (set last year) of $36.4 billion. Someone remind me, how are those Bush tax cuts working out?

- **Georgia Proposes Sweeping Tax Change**

Last Thursday, Georgia House Speaker Glenn Richardson proposed perhaps the most revolutionary tax bill of all time: the Laffer flat tax proposal. Our proposal would completely overhaul the Georgia tax code, eliminating every tax at the state and local level by amendment to the Georgia Constitution and replacing them with a flat tax of 5.75% on personal income and a flat tax of 5.75% on net sales (or business value-added). Let me just say that again—these two flat rate taxes would replace ALL the taxes in the tax categories listed below, literally thousands and thousands of state and local taxes. The only taxes to escape the chopping block would be sin taxes because they are designed more to modify behavior than to raise revenue.

Going...Going...GONE!

Type of Tax	% of State and Local Tax Revenues*
Property Taxes	30.6%
Sales Taxes	27.7%
Personal Income Taxes	26.6%
Gas Taxes	2.9%
Corporate Net Income Taxes	1.9%
Insurance Premium Taxes	1.2%
Utilities Taxes	0.9%
Business and Occupation Taxes	0.5%
Estate Taxes	0.3%
(and on, and on, and on...)	

*Source: U.S. Census Bureau, FY2004

At the polls in November of 2008, Georgians will have the opportunity to usher in a more prosperous era for themselves. *Do you realize the effect that passage of this bill could have on state and local tax codes across the nation?* This is THE BIG ONE. If the voters accept House Resolution 900, it will be as big as California's revolutionary Prop 13. In contrast to California's economy in 1978, though, Georgia's economy is already quite healthy. But following this tax reform, Georgia would shoot right to the front of the pack of pro-growth states. And, when that happens, watch out—it will be the start of another supply-side revolution across the nation.

For more details on the bill, we have attached a summary of the proposal we made to Georgia. We think you will be amazed by its simplicity and the abolishment of the infrastructure to collect these taxes. For those two reasons, the savings to state and local governments in personnel and the savings to taxpayers in forms other than direct taxes will be enormous. You can also check out the bill in its entirety at: http://www.legis.state.ga.us/legis/2007_08/sum/hr900.htm.

LAFFER ASSOCIATES
Supply-Side Investment Research
December 15, 2006

A FLAT RATE TAX FOR GEORGIA STATE AND LOCAL GOVERNMENTS

By Arthur B. Laffer

Summary and Conclusion

The economic theory behind a flat tax—a flat rate tax to be precise—is just as promising today as it was when I first helped develop a federal flat rate tax plan in the early 1980s. From this early work, I proceeded to write Jerry Brown's federal flat tax proposal for his 1992 presidential campaign and then focused my energy in demonstrating why California should leave behind its nonsensical tax structure—one which guarantees a volatile revenue stream and oft-repeating political crises—and adopt a flat rate tax. All of this research, cited in the appendix, is available upon request.

The beauty of the flat rate tax is that it is applicable to any state seeking to boost its output, employment and production through higher after-tax incentives.

I propose here a true economic flat rate tax for Georgia that would replace the various state and local taxes currently in effect. Many of these current taxes raise little revenue relative to their economic cost in terms of incentives, record keeping and collection. This flat rate tax would eliminate much of the inefficiency from Georgia's tax system by both broadening the tax base and significantly lowering the highest marginal tax rates. By having the largest possible tax base combined with the lowest possible tax rate, people are provided the least opportunity to avoid paying taxes and the lowest incentive to do so. Reduced incentives to avoid or evade taxes result in a reduction in the associated costs of monitoring these activities. In addition, lower tax rates go hand in hand with greater incentives to work and produce.

Georgia Tax Snapshot
Highest marginal rates where applicable; state+local (Atlanta) rates

Current Major Taxes	Rate	National Rank
Personal Income	6.00%	25th Best
Corporate Income	6.00%	15th Best
Sales and Use	8.00%	40th Best
Property (per $1,000 of personal income)	$30.48	23rd Best
Overall Economic Outlook, Laffer State Competitive Environment Model[1]		7th Best
Proposed Flat Rate Tax - Replaces all state and local taxes		
On Personal Income	5.50%	
On Business Value Added	5.50%	

To summarize the strengths of this proposal:

- Fairness: Every taxpayer will pay taxes (all taxes) at the same rate. (Modest income earners will have their taxes reduced considerably.)
- Simplicity: The straightforward calculation of the tax base and the application of a single tax rate simplifies the entire tax system.
- Transparency: By having only one source of revenue with a single tax rate, everyone will know exactly what taxes are in effect. There will be no hidden taxes whatsoever.
- Completeness: By eliminating all other state and local taxes and replacing them with the single flat rate on the broadened tax base, revenues will be assured for the appropriate level of all state and local government spending.
- Efficiency: The reduction of marginal tax rates coupled with the broadening of the tax base will minimize many of the distortions that make the current tax system counterproductive. The economy would undergo substantial expansion, resulting in an increase in revenues for the state and local governments.
- Stability: From the day the flat tax is enacted and beyond, state and local governments would not only get more revenues, but the revenue stream would be stable from year to year.

[1]The Laffer State Competitive Environment model produces a ranking of the 50 states based upon economic outlook. Through a weighted seven-filter process, each state's tax rates and tax changes are combined with other key variables to yield the ranking.

The Theory Behind the Flat Rate Tax

Raising taxes, especially during trying economic conditions, makes no sense. Harming a company's competitiveness or even putting it out of business through higher taxation helps no one because not only is the company worse off, the state doesn't even get to collect taxes from it. It's a lose/lose situation. Encouraging a person or business to move to another state through higher taxation is a squandering of opportunity. It makes no sense putting a state's fiscal house in order by putting its citizens' houses in the red. The citizens are, in fact, the reason why state government exists.

Excessive taxation is detrimental to labor and capital, poor and rich, men and women, and old and young. Excessive taxation is an equal opportunity tormentor. In the short run, higher taxes on labor or capital lower after-tax earnings. In the longer run, mobile factors "vote with their feet" and leave the state, leaving immobile factors (such as low wage workers and land and property) to suffer the tax burden. I have produced decades of research demonstrating that states where taxes are high and/or increasing relative to the national norm experience relative income and population declines, rising relative unemployment and declines in housing values.

The mode of taxation is as important as the amount of taxation, as noted by 19th century American Economist Henry George:

> *The mode of taxation is, in fact, quite as important as the amount. As a small burden badly placed may distress a horse that could carry with ease a much larger one properly adjusted, so a people may be impoverished and their power of producing wealth destroyed by taxation, which, if levied in any other way, could be borne with ease.*[2]

While the world is dynamic and many of its ups and downs are outside the control of state government, there are a number of criteria for judging the efficacy of a state's tax system. These were summarized well by Henry George:

> *The best tax by which public revenues can be raised is evidently that which will closest conform to the following conditions:*
>
> *1. That it bear as lightly as possible upon production—so as least to check the increase of the general fund from which taxes must be paid and the community maintained.*
>
> *2. That it be easily and cheaply collected, and fall as directly as may be upon the ultimate payers—so as to take from the people as little as possible in addition to what it yields the government.*
>
> *3. That it be certain—so as to give the least opportunity for tyranny or corruption on the part of officials, and the least temptation to lawbreaking and evasion on the part of the taxpayers.*
>
> *4. That it bear equally—so as to give no citizen an advantage or put any at a disadvantage, as compared with others.*

Theory Put Into Practice

A flat-rate tax applies a single tax rate equally to all sources of income, and that rate does not change as a result of the taxpayer's volume of income. All other taxes should be repealed. In their place would be two flat rate taxes of equal rates on personal unadjusted gross income and on business value added. There should be one and only one tax for people and businesses to pay.

Note there are a few exceptions: "Sin taxes," such as excise taxes on cigarettes and alcohol, exist not so much to raise revenue as to discourage certain behaviors. These "sin taxes" would need to remain in place, along with fines, penalties, etc.

Table 1
Georgia State and Local Government Taxes By Major Type, FY2004

	(in $millions)	(% of Total)
Property Taxes	$7,845	30.6%
Sales Taxes (General)	$7,101	27.7%
Personal Income Tax	$6,830	26.6%
Other Taxes	$1,817	7.1%
Motor Fuels & Vehicle License Taxes	$1,073	4.2%
Corporate Income Tax	$495	1.9%
Sin Taxes*	$494	1.9%
Total Taxes	$25,655	100.0%

*includes tax revenue from alcoholic beverages and tobacco products.
Source: "State and Local Government Finances in 2003-2004," U.S. Census Bureau

[2] Henry George, *Progress and Poverty*.

Calculations of Georgia's personal income and business value added tax bases are shown in Tables 2 and 3. Despite the seemingly uncomplicated nature of the theory behind the flat tax, practical application requires some unavoidable complications; adjustments for these complications are also shown.

An example of a needed adjustment to personal income is the deductibility of mortgage interest. Mortgage interest has to remain deductible as long as interest income is taxable. If someone borrows $100,000 at 7% and lends $100,000 at 7%, clearly that person should not be liable for taxation. That person is simply a conduit for a loan. And yet if a person borrows $100,000 at 7% and lends $100,000 at 10%, then that person should be liable for taxation on the difference. All interest income should be taxable and all interest expense should be deductible. To avoid fraud and manipulation, for individuals interest deductions should be limited to mortgage interest.

Also, homeowners effectively rent from themselves with pre-tax dollars. Renters, on the other hand, pay their rent in after-tax dollars. Therefore, to be kept on an even footing with homeowners, renters should be allowed to deduct rent on their primary residence from their overall tax base. No longer would there be an economic distortion between home ownership and renters. Allowances should also be made for personal charitable contributions.

In addition, because the imputed rent of owner-occupied homes is included in personal income, this imputed rent must also be subtracted. These adjustments, along with several others, result in an estimated Georgia personal income tax base for 2004 (the most recent year for which we have data) of $222.9 billion.

Table 2
Estimated Georgia Personal Income Tax Base, 2004
(in $millions)

Personal Income	$265,198
Plus Capital Gains	$12,856 *
Less Charitable Contributions	($4,512) *
Less Mortgage Interest Payments	($8,862) *
Less Transfer Payments (Tax Exempt)	($38,875) *
Less Monetary Rent	($774) *
Less Imputed Rent	($2,167) *
Equals Tax Base for Personal Income	$222,864

*Estimate based on ratio (GA/U.S.) of personal income times U.S. total
Source: U.S. Department of Commerce, NIPA tables; "SOI Bulletin," IRS, Fall 2006 and older editions.

Table 3
Estimated Georgia Business Value Added Tax Base, 2004
(in $millions)

Gross Product	$339,730
Less Business Investment	
Fixed Non-Residential	($36,713) *
Business-Fixed Residential	($3,909) *
Depreciation	($27,306) *
Less Business Transfers	($2,445) *
Equals Tax Base for Business Value Added	$269,357

*Estimate based on ratio (GA/U.S.) of gross product times U.S. total
Source: U.S. Department of Commerce, NIPA tables.

For business value added there shouldn't be any specific deductions other than all purchases from other companies. One unusual feature of business value added under the flat tax is that all purchases from other companies—including capital equipment—would be expensed when purchased. This has the effect of leaving a lot of un-depreciated capital on the books of firms. Therefore, during a transition period this proposal would allow businesses to continue their depreciation over time, leaving the tax rate a little higher than it otherwise would be. Our calculation for Georiga's business value added tax base for 2004 is $269.4 billion.

The appropriate flat tax rate is obtained by dividing targeted state and local tax revenues by the total tax base. Without going into the level of detail of my previous flat tax research, I have performed calculations for Georgia using the most current state and local data available. To raise the targeted level of state and local revenue, the required flat tax rate on the personal income tax base and the business value added tax base has ranged between 5.11% and 5.34% over the years 2002, 2003 and 2004 (Table 4). Therefore, a 5.50% flat tax rate would be more than enough to achieve the necessary state and local tax revenues.

Table 4
Georgia Flat Tax Calculations, 2002, 2003 and 2004
(in $millions)

	2002	2003	2004
Personal Income Tax Base	$199,057	$206,517	$222,864
Business Value Added Tax Base	$244,859	$253,953	$269,357
Total Tax Base	$443,916	$460,470	$492,222
Targeted State and Local Tax Revenue*	$23,707	$23,727	$25,161
Flat Tax Rate	5.34%	5.15%	5.11%

*State and local total tax revenue minus "sin tax" revenue (alcohol and cigarette taxes).

Other practical issues, including the consideration of the allocation of revenue between state and local government, can be found in my previous flat tax analyses.

My flat tax proposal is designed to minimize the disincentives induced by tax rates and yet still provide the requisite amount of revenues to provide the services we all want and need. This revenue-neutral proposal will, by definition, raise the same amount of revenue as the current system. But, in truth, Georgia has everything to gain from its implementation. The broad-based, low rate tax minimizes distortions and maximizes efficiency gains. The state's competitive environment would increase and Georgia's economic activity and Georgia-based asset values would increase. Tax revenues would soon exceed the most optimistic projections. The longer this new tax system is in place, the greater will be these gains.

APPENDIX

The following research papers highlight my work on the flat tax. Proposals for both the federal government and state and local governments are listed, in addition to several papers on international flat tax developments. Please feel free to contact our office at 615-320-3989 for copies or any other assistance.

1) "The Complete Flat Tax," Laffer Associates, February 22, 1984. This study presents my federal flat tax plan in its entirety.

2) "The Complete Flat Tax 1992 Style," Laffer Associates, 1992. This paper updates the 1984 version and includes rebuttals to critiques incited by the first paper.

3) "Jack Kemp Letter," Laffer Associates, October 17, 1995. The third paper is a letter written to Jack Kemp containing testimony before the Kemp Commission which clarifies some common misconceptions regarding the federal flat tax.

4) "The California Flat Tax Proposal," Laffer Associates, October 20, 1995. This is the proposed 1995 flat tax amendment to the California constitution.

5) "How to Mark Dubya a Winner: The Flat Tax," *Wall Street Journal*, May 31, 2001. This *Journal* article discussed the merits of the flat tax for the Bush Administration.

6) "A Flat Rate Tax for California State and Local Governments," Laffer Associates, April 28, 2003. This is my 2003 proposal for a California flat rate tax. This plan was presented before the California Commission on Tax Policy.

7) "Will Gray Davis Survive," Laffer Associates, August 6, 2003. This paper includes a transcript of a second round of flat tax testimony before the California Commission on Tax Policy.

8) "The Only Answer: A California Flat Tax," Laffer Associates, October 2, 2003. This analysis explores in depth why California needs tax reform, in the form of a flat tax, so desperately.

9) "Russia's 12-Step Recovery Starts With the Flat Tax," Laffer Associates, June 6, 2002. This paper explains flat tax developments in Russia.

10) "Flataxism: Western Europe Under Fire," Laffer Associates, February 12, 2004. This analysis covers the supply-side changes Europe is undergoing.

11) "A Supply-Side Sub Sahara," Laffer Associates, December 16, 2004. This paper looks at tax cutting trends in Africa.

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"Don't Tread on Me"

Property Tax Reform in South Carolina
Rep. Thad Viers, South Carolina House

The Gadsden Flag

Origins

- Sense that earlier property tax in 1995 had eroded
- Older homeowners – sought relief from school operating taxes
- Sense that South Carolina's balanced tax system could withstand the change
- Fierce sense of property tax rights in SC

Major existing home tax relief

- Relief on first $100,000 of school operating
- $50,000 homestead exemption for those over 65 and disabled

4 Main Components:

- Substitution (1 cent swap plus local option)
- Millage limitations
- Valuation (enabling legislation for constitutional amendment)
- Miscellaneous provisions

H.4450 - Constitutional Amendment

- Caps the increase in value due to countywide reassessment of 15% over any five-year period.
- The base year for appraised values is property tax year 2007. Certain types of transfers of ownership are exempt from triggering a full reassessment. When property is sold, transferred, or improved otherwise it is assessed at full market value. The time limit for appeals of valuation is also extended.

What it does: the swap

- Removes 100% of the fair market value for school operations from homes (a 2/3rds majority vote of each legislative body is required to override this exemption). A recision referendum possible every two years.
- Accomplished by increasing the sales tax by 1% on nearly everything and decreases the sales tax on groceries from 5% to 3%. (Note: SC will soon eliminate the groceries sales tax in separate tax relief in 2007).

Costs

- One cent sales tax = $582 million
- $500 M applied to property tax
- $82 M applied to food tax relief

Local Government

- Allows county referendums to impose additional Local Option Sales Tax (LOST) up to one cent (1¢), in increments of one-tenth, to reduce property taxes; but is on top or after the one-cent general sales tax increase/swap being imposed.
- Any new LOST approved by voters would apply to county and/or school operations and would apply to all classes of property.
- A county governing body may place a question on the ballot as to the removal of a currently imposed local option sales tax, without a petition from the citizens. If the local option sales tax remains in effect, it must go to relieve property tax on the remaining classes.

Local Gov't

- Property taxing entities are prohibited from raising the millage by more than population growth plus the increase in the Consumer Price Index. This is a hard cap, but it may be overridden in certain emergency circumstances as listed below. This increase requires a 2/3 vote of the local governing body. The additional tax must be listed separately on the tax statement, and may only be put into effect for the amount of time necessary to remedy the emergency.

Emergency situations

- Previous year's deficit;
- Catastrophic event;
- Court order or decree;
- Loss of a taxpaying entity that made up more than 10% of the county's property tax revenue; or
- Federal or State requirement enacted after date of ratification.

Schools

- School reimbursements dollar for dollar in FY '07-'08. After Jan 2008, distributions will be dollar for dollar based on property taxes that would have been collected had the old system remained in effect.
- After 2008, disbursements will be increased by a percentage equal to the consumer price index plus population growth for the state. No district will ever receive less than they received in the first year.
- With an add-on weight of .20 for eligible poverty students.

General Fund Safety Net

- If the revenues in the trust fund are ever insufficient to remove all school operating property taxes on owner occupied homes based on the growth factors outlined in the bill, the difference must be made up from the General Fund.

Treatment of Taxpayers

- Beginning after tax year 2006, counties may enact ordinances that will allow a taxpayer to pay real property taxes by installment.
- Taxpayers will be given more time to challenge assessments in years when there is no property reassessment.

Future Aspects

- In 2006 only, the two days after Thanksgiving (Friday and Saturday) will be a total sales tax holiday (includes everything but accommodations and items subject to a maximum tax, not just the current sales tax holiday list).
- A Sales Tax Exemption Study Committee will be appointed to issue a report no later than 2010, but the report may be completed earlier at the Committee's discretion.
- Changes are made to discontinue future alternate financing programs after December 31, 2006. From August 31 to December 31, districts may still participate, but they may not pledge the full faith and credit of the district. After December 31, 2006 such contracts must be counted under the constitutional 8% debt limit.

Call us

- Property Tax Reform H. 4449 (Rat 0417, Act 0388 of 2006) & H.4450 (Rat 0418, Act 0402 of 2006).
- Rep. Thad T. Viers, Dist. No. 68 - Horry Co. / Blatt Bldg., Columbia. Bus.(803) 734-3064
- General Assembly homepage: www.schouse.org .
- House Research: (803) 734-3230 (Don Hottel, Assistant Clerk). Legislative Update: www.schouse.org/reports/hupdate/hupdate.htm
- Gadsden flag: http://www.gadsden.info/

Got Reform? Property Taxpayers Seek Solutions

PA State Representative
David J. Steil
NCSL Presentation August 8, 2007

History of Property Tax Reform

- Focus has been to alleviate the portion of property taxes that fund schools.
- All attempts have focused on a shift of tax and provision for local options.
- Acts did not address school funding equity.
- Past decade has produced
  - Act 50 of 1998
  - Act 72 of 2004
  - Act 1 of Special Session 2006

Act 50 of 1998

- Allowed a shift from property tax to an earned income tax (1.5% max) eliminating nuisance taxes.
- Required shift to be revenue neutral.
- Tax reductions offered to "homesteaded" properties.
- Required local voter approval to adopt.

Act 72 of 2004

- Relies on a mix of local revenue and state gaming revenue.
- School Districts must "opt in" through voter referenda.
- Must participate to receive state gaming revenue.
- Shift to earned income required, option to move toward a personal income tax (PIT).
- Provided for a referenda on future spending increases above an inflationary rate.

Act 1 of Special Session 2006

- Act 72 of 2004 did not receive participation hoped for and was repealed.
- Primary objectives of Act 1
  - Create a fund to distribute gaming monies
  - Help those impacted most by high taxes
  - Ask taxpayers if they wished to change the form of taxation
  - Put in place a system to limit school spending
  - Create a commission to study school spending
  - Optional installment payment program
- Mandatory for all school districts.

Components of Act 1

- Option for districts to shift from property tax to an earned income or personal income tax.
- Tax relief provided to homesteaded properties
- Expansion of Property Tax/Rent Rebate program for Senior Citizens.
- Low income provision for homeowners with incomes of $30,000 or less whose property taxes are in excess of 15% of their annual income.

Where do we go from here? Pending options in reform

- State assumption of a major portion of local school cost i.e. special education, requiring a property tax reduction in an equal amount funded by an increase in the state SUT.
- Complete elimination of property taxes to fund schools. State to fund schools via an expanded sales tax base.
- Increase in sales tax .5% Increase state PIT by .22% Monies allocated back to school districts to offset property taxes on homesteaded property.

Got Reform? Property Taxpayers Seek Solutions

Annual Meeting
National Conference of State Legislatures
August 8, 2007, Boston, MA

Professor Andrew Reschovsky
Robert M. La Follette School of Public Affairs
University of Wisconsin-Madison &
Visiting Fellow, Lincoln Institute of Land Policy
Cambridge, MA
reschovsky@lafollette.wisc.edu

Around the Country Legislatures are Enacting Property Tax Relief Measures

- 20 states have enacted assessment limits
  - e.g. Texas, Illinois, Minnesota, Colorado, Florida
- Limits on the size of annual increases in property tax levies are gaining in popularity
  - Sometimes called a property tax "freeze"
  - e.g. New Jersey, Wisconsin, Florida
- Property tax "reform" is the BIG issue in a number of states
  - e.g. New Jersey, Pennsylvania, Florida

2

Why this New Flurry of Activity to Limit Property Taxation?

- Response to rapidly rising property values
- Reduced state aid to local governments leading to rising property tax rates
- An aging population—baby boomers approaching retirement
  - Share of households without children is growing
- Response to economic uncertainty, rising job loss, increasing stock market variability
- Increasing numbers of taxpayers facing the AMT, and thus effectively losing their property tax deductions

3

What Are the Main Complaints About the Property Tax?

- Tax liability not related to current income
  - Some taxpayers face high ***burdens***
- Some taxpayers face sharp year-to-year increases in tax liabilities
- Local governments spend too much
  - Cut property taxes as a way of "starving the beast"

4

The Role of the Property Tax

- $168 billion in school property taxes (2005)
  - **79%** of local school district revenue
  - 38% of state-local school revenue
- $157 billion in county & municipal property taxes (2005)
  - **32%** of local county & municipal revenue
  - 24% of state-local county & municipal gov't revenue

5

Options if Property Taxes are Reduced

- Replace property tax revenue with **state** funding of local gov't (including schools)
- Replace property tax with **alternative** sources of **local** government revenue
- Reduce school district and local government **spending**

6

Unintended Consequences of Assessment Caps

- Assessment caps may result in increased taxes for many homeowners, including some who face rising assessments.
- Assessment caps further weaken the link between property taxes and homeowners' "ability to pay"
- Largest beneficiaries of assessment caps like to be those with high incomes
- **An alternative policy: Phase-in** of assessed value increases over a number of years
  - Maintains integrity of property tax system

7

Property Tax Levy Limits

- Found in about half the states
  - Massachusetts Proposition 2½ limits annual levy increase to 2½% plus value of new construction
  - Wisconsin School Revenue Cap limits sum of levy and state aid increase to ~$250/student and limits municipal and county levy increase to 2% or growth rate of new construction

8

Evaluating Levy Limits

- Levy limits lead to mill rate reductions when assessed values are growing
  - This provides **untargeted** property tax relief providing minimal help to those facing high burdens
- In Massachusetts, between 1981 and 2004 levy limits tightest in communities with lowest incomes

9

Evaluating Levy Limits (cont.)

- Temporary limits **may** encourage government efficiency
- Without alternative sources of revenue, levy limits can result in cuts in public services
  - If the rate of increase in health insurance, utilities, pensions, and other "cost drivers" exceed the levy limit, **service cuts are likely**
  - Most cost increases are **out of local control**
  - The longer the levy limit is in place, the greater the chance of service cuts, i.e. efficiency gains will have been exploited

10

Will Voter "Overrides" Prevent Service Cuts?

- Passage of overrides most likely in small, homogeneous communities
  - Where property tax acts like a "benefits" or "head" tax
  - Evidence from MA and WI that passage of overrides in cities is very rare

11

Massachusetts Proposition 2½ Override Attempts and Percent Passed

Fiscal 1983 to 2004

	Number of Attempts	Percent Passed
Statewide	3,583	39.3%
By Income Quintile and Boston		
Lowest 5th	487	27.3%
Second 5th	703	27.3%
Boston	0	0.0%
Third 5th	766	37.9%
Fourth 5th	947	42.7%
Highest 5th	680	57.1%
By Population Size		
50-1,999	609	49.4%
2,000-4,999	860	45.8%
5,000-9,999	1,171	36.1%
10,000-19,999	582	38.2%
20,000-49,999	313	30.7%
50,000+	48	35.4%
Boston	0	0.0%

12

Alternatives to Assessment Caps and Property Tax Levy Limits

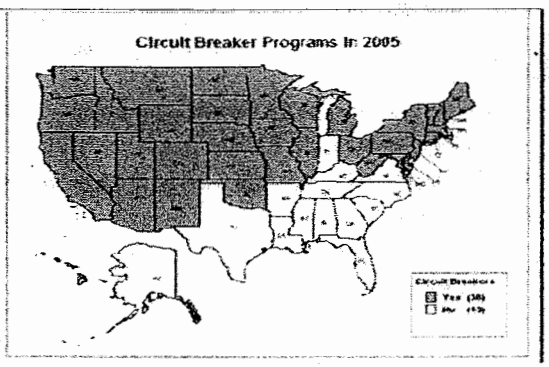
- Targeted property tax relief
  - Expand circuit breakers
- Expanding tax deferrals
- Reduced reliance on the property tax
  - Alternative local government revenue sources
  - Increased state aid
  - Policies to enhance local government efficiency

13

Policies for Targeting Tax Relief Expand "Circuit Breakers"

- **Circuit breakers** provide tax relief to taxpayers facing high burdens
  - 36 states have circuit breaker programs;
  - 2/3rd of states limit eligibility to elderly
  - Some states limit eligibility to low-income households; renters are eligible in 26 states (in NV property tax equivalent to 8.5% of rent, in WI property tax equivalent to 25% of rent)

14



15

Problems with Existing Circuit Breakers

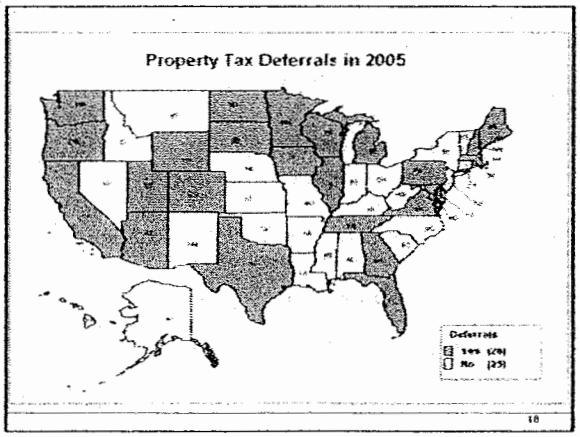
- Eligibility is often quite limited
  - In Wisconsin, income (measured very broadly) must be below $24,500
- Size of tax break also limited in most states
- Participation rates are often less than 50%
  - Programs often poorly advertised
  - Application process is often extremely complex

16

The Promise of Tax Deferrals

- **Property tax deferral** programs allow taxpayers to defer taxes until their house is sold (with the government in effect lending them money)
  - Largest beneficiaries of circuit breakers and other tax relief to seniors are often their heirs
  - Deferral programs found in 25 states
  - Participation in current programs is **very** low

17



18

The Promise of Tax Deferrals (cont.)

- In retirement, the baby boom generation may be more willing to accept property tax deferrals (new debt)
- Deferrals could be linked to annual tax increases above a threshold or to high burdens
- States could finance deferrals through tax-free borrowing
- Deferrals could be converted to "opt-out" programs

19

Reducing Local Government Reliance on the Property Tax

- Implement alternative local revenue sources
  - Expand the use of other local taxes
    - Parking or rental car tax
    - Meals and lodging taxes
    - Local government sales taxes, e.g. Georgia
  - Consider local income taxes
    - More equally distributed tax base than property tax
    - But, business no longer pays a share of tax

20

Reducing Local Government Reliance on the Property Tax (cont.)

- Increase the role of state governments in the financing of local services
  - Shifting some services to the state
  - Increasing state grants to both school districts and municipal and county governments
  - Establishing state aid as a ***stable*** source of funding
    - In many states, state aid is now pro-cyclical, i.e. reduced during recessions

21

Reducing Local Government Reliance on the Property Tax (cont.)

- Enact state policies to encourage local government cost savings
  - Health insurance reforms, e.g. purchasing pools
  - Government consolidation
  - Regional service delivery

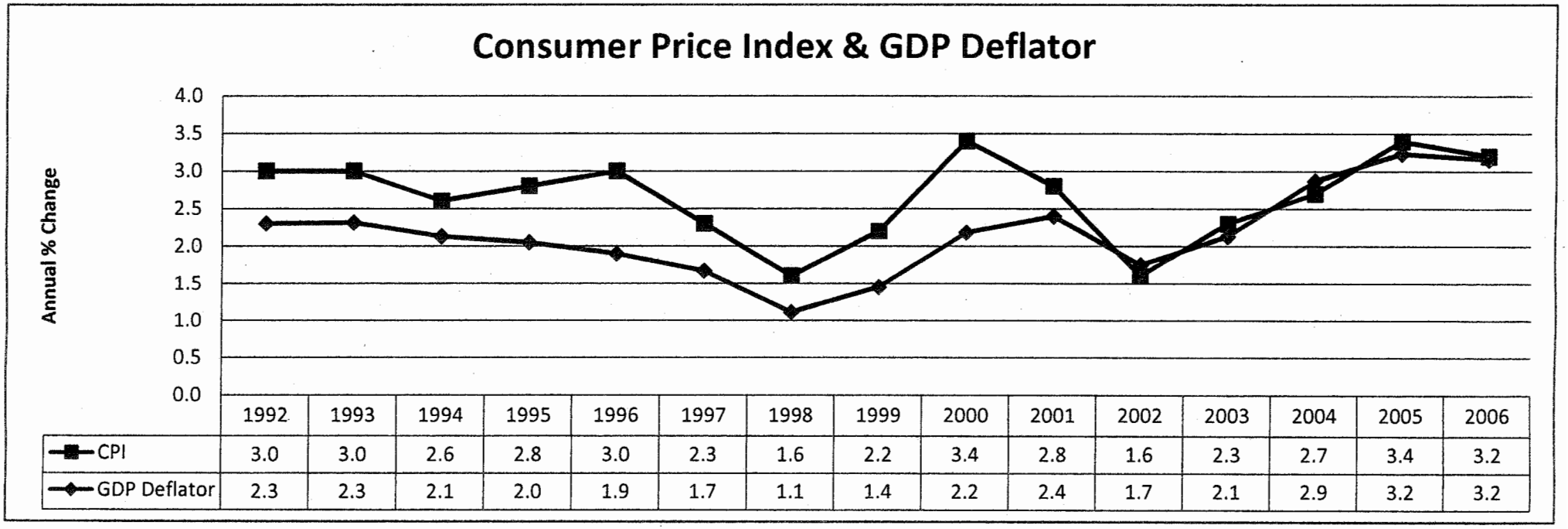
22

Conclusions

- Property taxes are very unpopular,
  - **But,** alternative local revenue sources all have shortcoming
  - **And,** replacement of property tax with state funding means loss of local government autonomy
- To maintain viability of the property tax, states must adopt policies to address problems of high property tax burdens and rapid increases in tax liabilities

23

Exhibit D
8/27/07



	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
CPI	3.0	3.0	2.6	2.8	3.0	2.3	1.6	2.2	3.4	2.8	1.6	2.3	2.7	3.4	3.2
GDP Deflator	2.3	2.3	2.1	2.0	1.9	1.7	1.1	1.4	2.2	2.4	1.7	2.1	2.9	3.2	3.2

Annual Performance of Selected Combined Growth Factors

Year	CPI + Population	GDP Deflator + Population	Personal Income
2002	2.04%	2.21%	2.74%
2003	2.88%	2.73%	3.60%
2004	3.17%	3.38%	4.96%
2005	4.07%	3.92%	4.16%
2006	3.98%	3.91%	5.13%

Source Data

Year	CPI	*Annual Change*	GDP Deflator	*Annual Change*
2001	177.1		102.399	
2002	179.9	*1.58%*	104.187	*1.75%*
2003	184.0	*2.28%*	106.404	*2.13%*
2004	188.9	*2.66%*	109.462	*2.87%*
2005	195.3	*3.39%*	113.000	*3.23%*
2006	201.6	*3.23%*	116.567	*3.16%*
Avg. Annual Change	***2.63%***		***2.63%***	
Year	**Population**	***Annual Change***	**Personal Income (000s)**	***Annual Change***
2001	6,126,395		$167,881,483	
2002	6,154,697	*0.46%*	$172,474,498	*2.74%*
2003	6,191,719	*0.60%*	$178,675,069	*3.60%*
2004	6,223,329	*0.51%*	$187,532,764	*4.96%*
2005	6,266,019	*0.69%*	$195,331,932	*4.16%*
2006	6,313,520	*0.76%*	$205,354,836	*5.13%*
Avg. Annual Change	***0.60%***		***4.11%***	

CPI=Annual Consumer Price Index for all urban consumers published by the U. S. Department of Labor, Bureau of Labor Statistics.
GDP Deflator=Annual Gross Domestic Product Implicit Price Deflator published by the U. S. Department of Commerce, Bureau of Economic Analysis.
Annual state population estimates are published by the U. S. Department of Commerce, Bureau of the Census.
Annual state personal income estimates are published by the U. S. Department of Commerce, Bureau of Economic Analysis.

Prepared by the Legislative Services Agency, August, 10, 2007.

State	Personal Property Assessed	Abatement Program[1]	State or Local Administration[2]	Citation
Indiana	Yes	Inventory	Local	IC 6-1.1-12-42
		Economic revitalization areas	Local	IC 6-1.1-12.1
		Investment deductions	Local	IC 6-1.1-12.4-2 IC 6-1.1-12.4-3
		Maritime opportunity districts	Local	IC 6-1.1-40
		Brownfield revitalization zone tax abatement	Local	IC 6-1.1-42
		Enterprise zone investment deduction	Local	IC 6-1.1-45

[1]The abatement programs listed may apply to either real or personal property.

[2]For purposes of this table the determining factor is whether the taxpayer files the application for the abatement with a state or local official.

Illinois	No	Commercial and industrial abatement[3]	Local	35 ILCS 200/18-165(a)(1)
		Enterprise zones	Local	35 ILCS 200/18-170
		Cook County[4]	Local	Constitution of the State of Illinois: Art 9, Sec. 4[5] 35 ILCS 200/9-145[6]

[3]In addition to the general abatement program referenced here, the statute also authorizes abatements applying to a number of other specific enterprises including horse racing and auto racing.

[4]This is a partial exemption. Recipient properties are assessed at 16% of market value rather than at 36% of market value as industrial properties are normally assessed in Cook County. Source: Illinois Enterprise Zone Association (http://www.ieza.org).

[5]This provision of the Illinois constitution permits counties having a population of more than 200,000 to classify property for purposes of property tax assessments.

[6]This statute defines assessed value in Illinois as 1/3 of fair cash value except in counties having a population over 200,000 that classify property for assessment purposes. The definition of assessed value in Cook County is established by county ordinance. Source: Hammersmith, *Survey of Illinois Law: Property*, 19 S. Ill. L. J. 923 (1995).

Michigan	Yes	Farmland[7]	Local	MCL 211.7ee
		Industrial facilities	Local	MCL 207.555
		Commercial rehabilitation	Local	MCL 207.844
		Renaissance zones	Local	MCL 211.7ff
		Obsolete property	Local	MCL 125.2788
		New personal property	Local	MCL 211.9f
		Qualified start up business[8]	Local	MCL 211.7hh

[7]The exemption applies only to certain school operating taxes.

[8]This exemption is a partial exemption that may be determined under a number of different Michigan statutes.

Ohio	Yes	Community urban redevelopment corporation abatements	Local	ORC 1728.01
		Community reinvestment areas	Local	ORC 3735.65
		Urban redevelopment tax increment financing abatements	Local[9]	ORC 5709.41
		Municipal urban renewal abatements	Local[10]	ORC 725.01
		Enterprise zones	Local	ORC 5709.63

[9]This abatement applies to real property owned by a local governmental entity and leased to someone else who may be required to pay a PILOT.

[10]Service fees may be charged for the debt service on municipal bonds issued for the urban renewal.

Kentucky	Yes[11]	Foreign trade zones	Either[12]	KRS 132.020[16] KRS 132.200[17]
		New manufacturing facilities	Local[13]	KRS 91.260
		Rehabilitated properties that are at least 25 years old	Local[14]	KRS 99.600 KRS 132.452
		Enterprise zones	Local[15]	KRS 154.45-090(8) (Repealed effective 12/31/2007)

[11]Manufacturing machinery, raw materials, goods in process, and certain property used in recycling waste materials are exempt from local taxation.

[12]Exemption is claimed on the taxpayer's personal property tax return which may be filed with either the county in which the property is located or the state's Department of Property Valuation.

[13]This exemption applies to city imposed property taxes.

[14]Cities and counties may freeze the AV of the rehabilitated property for five years.

[15]Exemption is partial as the statute requires qualified property to be taxed at a rate of one-tenth of one cent ($0.001) per one hundred dollars ($100) of assessed value.

[16]Exemption is partial with respect to state property taxes as this statute imposes a tax rate of one-tenth of one cent ($0.001) per one hundred dollars ($100) of assessed value.

[17]This statute exempts tangible personal property within a foreign trade zone from local property taxes.

Exhibit F
8/27/07

LEGISLATIVE SERVICES AGENCY

Office of Fiscal and Management Analysis
200 W. Washington Street, Suite 302
Indianapolis, Indiana 46204-2789
(317) 233-0696
(317) 232-2554 (FAX)

MEMORANDUM

To: Senator Luke Kenley, Chairman and
Members of the Commission on State Tax and Financing Policy

From: Bob Sigalow
David Lusan

Re: Abatements, TIF, and Exemptions by Taxing Unit

Date: August 27, 2007

At its August 13, 2007 meeting, the Commission requested additional information regarding abatements, tax increment financing (TIF) allocations, and exemptions on a taxing unit basis. Attached are two reports with this information for taxes payable in 2006.

Each report details the total gross assessed value (AV) of all real and personal property and the AV of abatements, TIFs, and exemptions, both by dollar amount and percent of gross AV.

Some cities, towns, school corporations, libraries, and special units are located in more than one county. Therefore, there is one report with information for each taxing unit shown in each individual county and then a second report that shows on one line, the total information for each cross-county taxing unit. The second report includes all cities, towns, school corporations, libraries, and special units.

The first report lists by group and county order, all of the counties, townships, cities and towns, school corporations, libraries, special units, and redevelopment authorities. In the second report, school corporations are sorted by corporation number and the other taxing units are sorted alphabetically by unit name.

Exempt AV is reported by each county auditor on the auditor's abstract. While government-owned property is not assessable, some counties do include these assessments and offsetting exemptions on the abstract. So, for any given county, the information in the report may or may not include government-owned property.

Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
Counties											
01	Adams	Adams County	1,728,879,050	30,368,750	1.8%	2,446,070	0.1%	32,814,820	1.9%	90,036,460	5.2%
02	Allen	Allen County	19,032,102,510	201,497,391	1.1%	350,290,150	1.8%	551,787,541	2.9%	756,140,105	4.0%
03	Bartholomew	Bartholomew County	5,054,515,654	150,631,680	3.0%	7,707,510	0.2%	158,339,190	3.1%	405,203,380	8.0%
04	Benton	Benton County	682,536,382	4,665,747	0.7%	0	0.0%	4,665,747	0.7%	41,512,300	6.1%
05	Blackford	Blackford County	588,814,745	6,838,110	1.2%	1,391,527	0.2%	8,229,637	1.4%	24,479,340	4.2%
06	Boone	Boone County	4,118,818,247	117,515,311	2.9%	107,325,889	2.6%	224,841,200	5.5%	206,526,210	5.0%
07	Brown	Brown County	1,305,940,464	0	0.0%	0	0.0%	0	0.0%	34,647,868	2.7%
08	Carroll	Carroll County	1,307,774,665	125,930	0.0%	31,041,596	2.4%	31,167,526	2.4%	74,975,030	5.7%
09	Cass	Cass County	1,736,103,390	5,764,960	0.3%	2,645,420	0.2%	8,410,380	0.5%	78,297,490	4.5%
10	Clark	Clark County	5,123,170,730	57,863,520	1.1%	239,746,650	4.7%	297,610,170	5.8%	142,061,690	2.8%
11	Clay	Clay County	1,224,673,180	11,587,090	0.9%	4,868,220	0.4%	16,455,310	1.3%	52,235,880	4.3%
12	Clinton	Clinton County	1,803,203,724	26,494,669	1.5%	0	0.0%	26,494,669	1.5%	98,454,100	5.5%
13	Crawford	Crawford County	363,972,165	0	0.0%	11,185,540	3.1%	11,185,540	3.1%	15,759,820	4.3%
14	Daviess	Daviess County	1,281,578,500	13,850,035	1.1%	21,907,110	1.7%	35,757,145	2.8%	39,642,460	3.1%
15	Dearborn	Dearborn County	3,497,411,310	11,784,460	0.3%	14,030,670	0.4%	25,815,130	0.7%	175,011,100	5.0%
16	Decatur	Decatur County	1,600,633,048	34,997,384	2.2%	78,492,600	4.9%	113,489,984	7.1%	116,946,750	7.3%
17	DeKalb	Dekalb County	2,939,967,235	170,335,190	5.8%	286,958,622	9.8%	457,293,812	15.6%	169,993,140	5.8%
18	Delaware	Delaware County	5,269,352,400	15,421,565	0.3%	145,146,415	2.8%	160,567,980	3.0%	192,324,355	3.6%
19	Dubois	Dubois County	2,640,738,830	1,508,610	0.1%	27,453,004	1.0%	28,961,614	1.1%	119,457,140	4.5%
20	Elkhart	Elkhart County	11,296,223,200	29,394,310	0.3%	150,415,700	1.3%	179,810,010	1.6%	493,516,560	4.4%
21	Fayette	Fayette County	1,194,233,020	21,422,645	1.8%	0	0.0%	21,422,645	1.8%	65,728,590	5.5%
22	Floyd	Floyd County	4,046,347,481	32,513,299	0.8%	107,357,893	2.7%	139,871,192	3.5%	226,633,990	5.6%
23	Fountain	Fountain County	844,377,660	11,007,280	1.3%	22,458,590	2.7%	33,465,870	4.0%	22,729,930	2.7%
24	Franklin	Franklin County	1,260,660,394	1,271,846	0.1%	0	0.0%	1,271,846	0.1%	92,746,650	7.4%
25	Fulton	Fulton County	1,121,685,691	4,294,410	0.4%	0	0.0%	4,294,410	0.4%	75,171,924	6.7%
26	Gibson	Gibson County	2,684,366,170	401,839,189	15.0%	171,940,350	6.4%	573,779,539	21.4%	145,023,180	5.4%
27	Grant	Grant County	3,393,720,570	92,615,910	2.7%	55,575,330	1.6%	148,191,240	4.4%	339,906,780	10.0%
28	Greene	Greene County	1,228,126,241	945,973	0.1%	24,901,284	2.0%	25,847,257	2.1%	58,209,284	4.7%
29	Hamilton	Hamilton County	23,310,316,241	218,285,722	0.9%	867,101,173	3.7%	1,085,386,895	4.7%	1,791,824,851	7.7%
30	Hancock	Hancock County	4,237,686,860	38,106,380	0.9%	87,430,470	2.1%	125,536,850	3.0%	173,713,430	4.1%
31	Harrison	Harrison County	1,959,475,830	29,758,780	1.5%	0	0.0%	29,758,780	1.5%	127,375,160	6.5%
32	Hendricks	Hendricks County	8,742,887,140	299,792,811	3.4%	342,392,088	3.9%	642,184,899	7.3%	219,236,092	2.5%
33	Henry	Henry County	2,477,468,690	38,913,940	1.6%	41,214,040	1.7%	80,127,980	3.2%	90,067,840	3.6%
34	Howard	Howard County	6,297,262,620	482,549,220	7.7%	0	0.0%	482,549,220	7.7%	571,511,975	9.1%
35	Huntington	Huntington County	2,067,345,305	24,343,834	1.2%	43,559,289	2.1%	67,903,123	3.3%	214,638,290	10.4%
36	Jackson	Jackson County	2,466,025,120	74,753,140	3.0%	0	0.0%	74,753,140	3.0%	144,359,140	5.9%
37	Jasper	Jasper County	2,725,030,930	44,967,460	1.7%	34,488,250	1.3%	79,455,710	2.9%	58,129,070	2.1%
38	Jay	Jay County	1,122,982,670	25,863,405	2.3%	0	0.0%	25,863,405	2.3%	31,455,550	2.8%
39	Jefferson	Jefferson County	1,746,321,196	21,565,370	1.2%	40,033,930	2.3%	61,599,300	3.5%	136,625,146	7.8%
40	Jennings	Jennings County	1,284,274,224	22,942,548	1.8%	51,608,698	4.0%	74,551,246	5.8%	44,851,410	3.5%
41	Johnson	Johnson County	8,116,368,290	71,834,350	0.9%	153,554,030	1.9%	225,388,380	2.8%	288,979,080	3.6%
42	Knox	Knox County	2,428,740,790	137,982,452	5.7%	25,897,090	1.1%	163,879,542	6.7%	371,345,350	15.3%
43	Kosciusko	Kosciusko County	5,694,865,445	25,465,270	0.4%	82,486,372	1.4%	107,951,642	1.9%	228,267,074	4.0%
44	LaGrange	Lagrange County	2,141,437,260	7,961,383	0.4%	77,379,000	3.6%	85,340,383	4.0%	131,616,770	6.1%
45	Lake	Lake County	28,873,573,245	457,475,926	1.6%	577,876,746	2.0%	1,035,352,672	3.6%	3,078,973,111	10.7%
46	LaPorte	Laporte County	6,806,150,170	8,544,420	0.1%	125,823,280	1.8%	134,367,700	2.0%	531,978,020	7.8%
47	Lawrence	Lawrence County	1,980,634,300	27,735,280	1.4%	3,896,710	0.2%	31,631,990	1.6%	136,602,160	6.9%
48	Madison	Madison County	6,015,056,856	128,581,961	2.1%	108,182,920	1.8%	236,764,881	3.9%	377,394,548	6.3%
49	Marion	Marion County	54,748,950,130	798,835,860	1.5%	1,836,443,060	3.4%	2,635,278,920	4.8%	3,381,977,800	6.2%

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Prepared by Legislative Services Agency, August 27, 2007

Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
50	Marshall	Marshall County	3,159,300,353	34,913,308	1.1%	55,867,370	1.8%	90,780,678	2.9%	327,095,200	10.4%
51	Martin	Martin County	438,601,876	596,480	0.1%	0	0.0%	596,480	0.1%	25,932,940	5.9%
52	Miami	Miami County	1,573,060,878	11,979,331	0.8%	13,406,577	0.9%	25,385,908	1.6%	157,175,610	10.0%
53	Monroe	Monroe County	6,883,266,270	92,487,010	1.3%	281,696,240	4.1%	374,183,250	5.4%	332,752,931	4.8%
54	Montgomery	Montgomery County	2,537,058,380	73,217,387	2.9%	18,196,420	0.7%	91,413,807	3.6%	133,887,920	5.3%
55	Morgan	Morgan County	3,879,262,200	58,163,869	1.5%	57,202,250	1.5%	115,366,119	3.0%	134,660,240	3.5%
56	Newton	Newton County	890,117,750	23,290,251	2.6%	0	0.0%	23,290,251	2.6%	11,314,380	1.3%
57	Noble	Noble County	2,618,469,669	60,763,507	2.3%	75,710,956	2.9%	136,474,463	5.2%	85,729,561	3.3%
58	Ohio	Ohio County	332,002,460	0	0.0%	0	0.0%	0	0.0%	19,959,800	6.0%
59	Orange	Orange County	837,766,350	1,457,370	0.2%	179,180	0.0%	1,636,550	0.2%	47,391,680	5.7%
60	Owen	Owen County	918,900,420	0	0.0%	0	0.0%	0	0.0%	70,626,800	7.7%
61	Parke	Parke County	773,178,953	3,547,850	0.5%	0	0.0%	3,547,850	0.5%	43,014,430	5.6%
62	Perry	Perry County	869,877,455	25,211,275	2.9%	78,154,140	9.0%	103,365,415	11.9%	38,077,370	4.4%
63	Pike	Pike County	985,015,690	11,000	0.0%	0	0.0%	11,000	0.0%	40,238,390	4.1%
64	Porter	Porter County	11,140,291,175	104,652,008	0.9%	324,777,965	2.9%	429,429,973	3.9%	383,389,970	3.4%
65	Posey	Posey County	2,170,627,093	9,574,095	0.4%	0	0.0%	9,574,095	0.4%	37,037,100	1.7%
66	Pulaski	Pulaski County	799,879,856	3,701,193	0.5%	0	0.0%	3,701,193	0.5%	18,322,190	2.3%
67	Putnam	Putnam County	2,215,237,935	40,209,462	1.8%	32,850,000	1.5%	73,059,462	3.3%	276,482,784	12.5%
68	Randolph	Randolph County	1,387,239,147	13,790,057	1.0%	6,139,297	0.4%	19,929,354	1.4%	147,126,390	10.6%
69	Ripley	Ripley County	1,427,253,450	18,683,525	1.3%	0	0.0%	18,683,525	1.3%	43,471,000	3.0%
70	Rush	Rush County	1,039,934,934	27,401,848	2.6%	4,296,308	0.4%	31,698,156	3.0%	54,143,580	5.2%
71	St. Joseph	St. Joseph County	13,943,237,448	235,253,065	1.7%	730,332,741	5.2%	965,585,806	6.9%	1,054,576,849	7.6%
72	Scott	Scott County	1,030,203,840	35,212,070	3.4%	43,016,760	4.2%	78,228,830	7.6%	31,648,010	3.1%
73	Shelby	Shelby County	2,757,569,090	65,213,226	2.4%	50,759,344	1.8%	115,972,570	4.2%	147,442,382	5.3%
74	Spencer	Spencer County	2,226,283,645	206,330,350	9.3%	72,168,170	3.2%	278,498,520	12.5%	120,267,360	5.4%
75	Starke	Starke County	1,207,212,660	109,855	0.0%	0	0.0%	109,855	0.0%	100,084,600	8.3%
76	Steuben	Steuben County	3,129,126,472	24,910,460	0.8%	7,867,880	0.3%	32,778,340	1.0%	90,054,470	2.9%
77	Sullivan	Sullivan County	1,135,235,329	0	0.0%	518,100	0.0%	518,100	0.0%	15,615,990	1.4%
78	Switzerland	Switzerland County	502,364,546	0	0.0%	0	0.0%	0	0.0%	25,550,890	5.1%
79	Tippecanoe	Tippecanoe County	10,135,019,140	153,677,900	1.5%	552,455,020	5.5%	706,132,920	7.0%	709,347,490	7.0%
80	Tipton	Tipton County	1,004,970,120	7,228,317	0.7%	0	0.0%	7,228,317	0.7%	36,984,405	3.7%
81	Union	Union County	389,620,150	4,782,856	1.2%	0	0.0%	4,782,856	1.2%	9,050,060	2.3%
82	Vanderburgh	Vanderburgh County	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
83	Vermillion	Vermillion County	1,180,215,730	105,138,608	8.9%	0	0.0%	105,138,608	8.9%	28,334,440	2.4%
84	Vigo	Vigo County	6,172,157,150	350,892,665	5.7%	94,498,870	1.5%	445,391,535	7.2%	864,778,090	14.0%
85	Wabash	Wabash County	1,801,078,710	10,758,860	0.6%	0	0.0%	10,758,860	0.6%	146,636,570	8.1%
86	Warren	Warren County	560,213,244	9,454,206	1.7%	0	0.0%	9,454,206	1.7%	12,387,750	2.2%
87	Warrick	Warrick County	3,795,338,760	11,695,070	0.3%	22,071,530	0.6%	33,766,600	0.9%	101,325,860	2.7%
88	Washington	Washington County	1,110,833,640	22,865,210	2.1%	0	0.0%	22,865,210	2.1%	47,530,580	4.3%
89	Wayne	Wayne County	3,980,148,900	63,408,596	1.6%	53,907,130	1.4%	117,315,726	2.9%	596,124,490	15.0%
90	Wells	Wells County	1,753,439,286	82,823,196	4.7%	0	0.0%	82,823,196	4.7%	141,872,360	8.1%
91	White	White County	1,882,833,761	3,576,376	0.2%	15,408,517	0.8%	18,984,893	1.0%	56,820,915	3.0%
92	Whitley	Whitley County	2,103,882,940	167,367,567	8.0%	73,985,050	3.5%	241,352,617	11.5%	111,494,550	5.3%

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Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
Townships											
01	Adams	Blue Creek Township	51,084,690	49,120	0.1%	0	0.0%	49,120	0.1%	1,452,470	2.8%
01	Adams	French Township	57,437,600	0	0.0%	0	0.0%	0	0.0%	1,802,790	3.1%
01	Adams	Hartford Township	43,866,380	0	0.0%	0	0.0%	0	0.0%	179,600	0.4%
01	Adams	Jefferson Township	39,371,100	0	0.0%	0	0.0%	0	0.0%	745,050	1.9%
01	Adams	Kirkland Township	57,475,700	0	0.0%	0	0.0%	0	0.0%	2,299,300	4.0%
01	Adams	Monroe Township	237,394,940	8,668,840	3.7%	2,446,070	1.0%	11,114,910	4.7%	9,891,130	4.2%
01	Adams	Preble Township	71,288,190	297,510	0.4%	0	0.0%	297,510	0.4%	5,081,400	7.1%
01	Adams	Root Township	357,802,250	5,094,820	1.4%	0	0.0%	5,094,820	1.4%	8,863,880	2.5%
01	Adams	St. Marys Township	62,717,320	0	0.0%	0	0.0%	0	0.0%	836,830	1.3%
01	Adams	Union Township	58,294,580	0	0.0%	0	0.0%	0	0.0%	2,336,600	4.0%
01	Adams	Wabash Township	246,633,770	10,121,190	4.1%	0	0.0%	10,121,190	4.1%	24,894,550	10.1%
01	Adams	Washington Township	445,512,530	6,137,270	1.4%	0	0.0%	6,137,270	1.4%	31,652,860	7.1%
02	Allen	Aboite Township	2,870,016,690	21,283,850	0.7%	767,570	0.0%	22,051,420	0.8%	57,644,750	2.0%
02	Allen	Adams Township	1,297,007,410	17,600,540	1.4%	113,780	0.0%	17,714,320	1.4%	52,062,245	4.0%
02	Allen	Cedar Creek Township	669,441,680	2,670,700	0.4%	0	0.0%	2,670,700	0.4%	17,520,135	2.6%
02	Allen	Eel River Township	210,073,260	0	0.0%	0	0.0%	0	0.0%	789,950	0.4%
02	Allen	Jackson Township	48,820,290	0	0.0%	0	0.0%	0	0.0%	742,120	1.5%
02	Allen	Jefferson Township	176,077,030	2,629,190	1.5%	7,776,750	4.4%	10,405,940	5.9%	2,913,650	1.7%
02	Allen	Lafayette Township	410,023,920	37,114,531	9.1%	25,830,710	6.3%	62,945,241	15.4%	451,400	0.1%
02	Allen	Lake Township	120,036,310	0	0.0%	0	0.0%	0	0.0%	1,171,800	1.0%
02	Allen	Madison Township	105,649,440	32,240	0.0%	0	0.0%	32,240	0.0%	1,478,000	1.4%
02	Allen	Marion Township	182,043,050	0	0.0%	0	0.0%	0	0.0%	1,744,750	1.0%
02	Allen	Maumee Township	114,860,800	562,350	0.5%	0	0.0%	562,350	0.5%	4,546,600	4.0%
02	Allen	Milan Township	252,168,030	11,803,500	4.7%	872,390	0.3%	12,675,890	5.0%	1,146,840	0.5%
02	Allen	Monroe Township	96,530,720	0	0.0%	9,360,750	9.7%	9,360,750	9.7%	1,434,040	1.5%
02	Allen	Perry Township	1,739,668,250	535,410	0.0%	0	0.0%	535,410	0.0%	39,958,910	2.3%
02	Allen	Pleasant Township	299,449,190	7,387,170	2.5%	54,600,370	18.2%	61,987,540	20.7%	2,389,080	0.8%
02	Allen	Scipio Township	27,335,770	0	0.0%	0	0.0%	0	0.0%	420,140	1.5%
02	Allen	Springfield Township	190,834,370	0	0.0%	0	0.0%	0	0.0%	3,404,050	1.8%
02	Allen	St. Joseph Township	3,294,166,640	2,791,200	0.1%	27,156,800	0.8%	29,948,000	0.9%	139,304,454	4.2%
02	Allen	Washington Township	2,814,302,520	47,379,690	1.7%	41,457,840	1.5%	88,837,530	3.2%	79,531,005	2.8%
02	Allen	Wayne Township	4,113,597,140	49,707,020	1.2%	182,353,190	4.4%	232,060,210	5.6%	347,486,186	8.4%
03	Bartholomew	Clay Township	160,702,420	0	0.0%	0	0.0%	0	0.0%	8,311,350	5.2%
03	Bartholomew	Clifty Township	58,047,640	0	0.0%	0	0.0%	0	0.0%	886,310	1.5%
03	Bartholomew	Columbus Township	3,043,968,224	68,292,340	2.2%	3,276,430	0.1%	71,568,770	2.4%	338,031,510	11.1%
03	Bartholomew	Flatrock Township	94,718,510	0	0.0%	0	0.0%	0	0.0%	11,083,080	11.7%
03	Bartholomew	German Township	310,685,480	8,140,140	2.6%	0	0.0%	8,140,140	2.6%	10,457,300	3.4%
03	Bartholomew	Harrison Township	285,938,300	0	0.0%	0	0.0%	0	0.0%	3,107,310	1.1%
03	Bartholomew	Hawcreek Township	172,170,670	46,700	0.0%	0	0.0%	46,700	0.0%	13,548,500	7.9%
03	Bartholomew	Jackson Township	55,712,270	0	0.0%	0	0.0%	0	0.0%	6,346,300	11.4%
03	Bartholomew	Ohio Township	119,977,270	0	0.0%	0	0.0%	0	0.0%	1,182,460	1.0%
03	Bartholomew	Rockcreek Township	79,074,100	0	0.0%	0	0.0%	0	0.0%	2,067,950	2.6%
03	Bartholomew	Sandcreek Township	93,037,270	0	0.0%	0	0.0%	0	0.0%	1,716,850	1.8%
03	Bartholomew	Wayne Township	580,483,500	74,152,500	12.8%	4,431,080	0.8%	78,583,580	13.5%	8,464,460	1.5%
04	Benton	Bolivar Township	86,414,812	519,889	0.6%	0	0.0%	519,889	0.6%	4,036,500	4.7%
04	Benton	Center Township	174,989,910	1,049,250	0.6%	0	0.0%	1,049,250	0.6%	22,995,700	13.1%
04	Benton	Gilboa Township	37,931,290	64,100	0.2%	0	0.0%	64,100	0.2%	141,100	0.4%
04	Benton	Grant Township	68,788,000	261,690	0.4%	0	0.0%	261,690	0.4%	5,567,100	8.1%
04	Benton	Hickory Grove Township	32,597,110	8,300	0.0%	0	0.0%	8,300	0.0%	888,400	2.7%

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Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
04	Benton	Oak Grove Township	92,132,970	2,609,718	2.8%	0	0.0%	2,609,718	2.8%	3,776,700	4.1%
04	Benton	Parish Grove Township	45,046,060	55,700	0.1%	0	0.0%	55,700	0.1%	439,700	1.0%
04	Benton	Pine Township	37,598,460	3,000	0.0%	0	0.0%	3,000	0.0%	846,700	2.3%
04	Benton	Richland Township	44,815,580	53,050	0.1%	0	0.0%	53,050	0.1%	2,373,300	5.3%
04	Benton	Union Township	35,812,970	12,100	0.0%	0	0.0%	12,100	0.0%	127,000	0.4%
04	Benton	York Township	26,409,220	28,950	0.1%	0	0.0%	28,950	0.1%	320,100	1.2%
05	Blackford	Harrison Township	122,710,330	2,677,440	2.2%	0	0.0%	2,677,440	2.2%	2,223,940	1.8%
05	Blackford	Jackson Township	73,586,070	0	0.0%	0	0.0%	0	0.0%	3,760,630	5.1%
05	Blackford	Licking Township	338,109,075	4,160,670	1.2%	1,391,527	0.4%	5,552,197	1.6%	17,297,470	5.1%
05	Blackford	Washington Township	54,409,270	0	0.0%	0	0.0%	0	0.0%	1,197,300	2.2%
06	Boone	Center Township	1,163,156,720	102,965,988	8.9%	77,337,681	6.6%	180,303,669	15.5%	65,386,770	5.6%
06	Boone	Clinton Township	64,475,445	0	0.0%	0	0.0%	0	0.0%	243,400	0.4%
06	Boone	Eagle Township	1,816,578,512	2,708,202	0.1%	27,694,990	1.5%	30,403,192	1.7%	103,789,930	5.7%
06	Boone	Harrison Township	57,204,810	563,628	1.0%	0	0.0%	563,628	1.0%	1,007,500	1.8%
06	Boone	Jackson Township	146,148,105	0	0.0%	0	0.0%	0	0.0%	4,666,260	3.2%
06	Boone	Jefferson Township	113,097,355	0	0.0%	0	0.0%	0	0.0%	11,534,270	10.2%
06	Boone	Marion Township	100,674,410	0	0.0%	0	0.0%	0	0.0%	609,100	0.6%
06	Boone	Perry Township	128,602,390	201,120	0.2%	135,940	0.1%	337,060	0.3%	2,930,500	2.3%
06	Boone	Sugar Creek Township	119,636,305	45,250	0.0%	0	0.0%	45,250	0.0%	7,230,400	6.0%
06	Boone	Union Township	188,631,665	0	0.0%	0	0.0%	0	0.0%	4,705,600	2.5%
06	Boone	Washington Township	99,669,770	0	0.0%	0	0.0%	0	0.0%	2,658,730	2.7%
06	Boone	Worth Township	120,942,760	11,031,123	9.1%	2,157,278	1.8%	13,188,401	10.9%	1,763,750	1.5%
07	Brown	Hamblen Township	407,589,256	0	0.0%	0	0.0%	0	0.0%	3,404,890	0.8%
07	Brown	Jackson Township	315,197,072	0	0.0%	0	0.0%	0	0.0%	10,595,228	3.4%
07	Brown	Van Buren Township	147,345,940	0	0.0%	0	0.0%	0	0.0%	2,352,470	1.6%
07	Brown	Washington Township	435,808,196	0	0.0%	0	0.0%	0	0.0%	18,295,280	4.2%
08	Carroll	Adams Township	29,546,205	0	0.0%	0	0.0%	0	0.0%	277,530	0.9%
08	Carroll	Burlington Township	108,672,880	0	0.0%	0	0.0%	0	0.0%	3,185,310	2.9%
08	Carroll	Carrollton Township	44,455,650	0	0.0%	0	0.0%	0	0.0%	118,030	0.3%
08	Carroll	Clay Township	62,808,300	0	0.0%	0	0.0%	0	0.0%	1,138,890	1.8%
08	Carroll	Deer Creek Township	296,051,910	125,930	0.0%	31,041,596	10.5%	31,167,526	10.5%	30,722,820	10.4%
08	Carroll	Democrat Township	56,050,310	0	0.0%	0	0.0%	0	0.0%	453,400	0.8%
08	Carroll	Jackson Township	84,409,740	0	0.0%	0	0.0%	0	0.0%	5,807,960	6.9%
08	Carroll	Jefferson Township	199,366,300	0	0.0%	0	0.0%	0	0.0%	4,090,640	2.1%
08	Carroll	Liberty Township	29,680,850	0	0.0%	0	0.0%	0	0.0%	208,360	0.7%
08	Carroll	Madison Township	39,963,270	0	0.0%	0	0.0%	0	0.0%	241,690	0.6%
08	Carroll	Monroe Township	161,778,330	0	0.0%	0	0.0%	0	0.0%	17,312,350	10.7%
08	Carroll	Rock Creek Township	23,038,920	0	0.0%	0	0.0%	0	0.0%	823,500	3.6%
08	Carroll	Tippecanoe Township	125,193,110	0	0.0%	0	0.0%	0	0.0%	9,663,470	7.7%
08	Carroll	Washington Township	46,758,890	0	0.0%	0	0.0%	0	0.0%	931,080	2.0%
09	Cass	Adams Township	49,312,940	0	0.0%	0	0.0%	0	0.0%	1,812,800	3.7%
09	Cass	Bethlehem Township	45,458,880	0	0.0%	0	0.0%	0	0.0%	1,395,400	3.1%
09	Cass	Boone Township	85,417,580	0	0.0%	0	0.0%	0	0.0%	1,746,700	2.0%
09	Cass	Clay Township	141,551,980	45,890	0.0%	0	0.0%	45,890	0.0%	10,514,150	7.4%
09	Cass	Clinton Township	66,952,350	136,700	0.2%	0	0.0%	136,700	0.2%	108,400	0.2%
09	Cass	Deer Creek Township	57,043,850	0	0.0%	0	0.0%	0	0.0%	1,506,500	2.6%
09	Cass	Eel Township	636,591,950	2,000,860	0.3%	359,720	0.1%	2,360,580	0.4%	46,513,380	7.3%
09	Cass	Harrison Township	48,282,150	0	0.0%	0	0.0%	0	0.0%	486,100	1.0%
09	Cass	Jackson Township	136,641,330	0	0.0%	0	0.0%	0	0.0%	3,008,400	2.2%
09	Cass	Jefferson Township	57,296,960	0	0.0%	0	0.0%	0	0.0%	1,660,890	2.9%

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Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
09	Cass	Miami Township	64,524,950	0	0.0%	0	0.0%	0	0.0%	1,959,800	3.0%
09	Cass	Noble Township	92,681,490	0	0.0%	0	0.0%	0	0.0%	2,202,000	2.4%
09	Cass	Tipton Township	115,022,820	0	0.0%	0	0.0%	0	0.0%	2,863,980	2.5%
09	Cass	Washington Township	139,324,160	3,581,510	2.6%	2,285,700	1.6%	5,867,210	4.2%	2,518,990	1.8%
10	Clark	Bethlehem Township	25,177,930	79,100	0.3%	0	0.0%	79,100	0.3%	175,600	0.7%
10	Clark	Carr Township	177,264,230	0	0.0%	0	0.0%	0	0.0%	594,000	0.3%
10	Clark	Charlestown Township	568,197,730	9,192,820	1.6%	825,000	0.1%	10,017,820	1.8%	9,098,170	1.6%
10	Clark	Jeffersonville Township	2,689,315,470	21,243,960	0.8%	186,296,200	6.9%	207,540,160	7.7%	91,771,950	3.4%
10	Clark	Monroe Township	203,260,470	0	0.0%	0	0.0%	0	0.0%	7,817,730	3.8%
10	Clark	Oregon Township	74,096,150	0	0.0%	0	0.0%	0	0.0%	683,000	0.9%
10	Clark	Owen Township	43,056,680	0	0.0%	0	0.0%	0	0.0%	662,000	1.5%
10	Clark	Silver Creek Township	588,524,380	9,223,430	1.6%	0	0.0%	9,223,430	1.6%	17,628,980	3.0%
10	Clark	Union Township	124,675,870	0	0.0%	76,700	0.1%	76,700	0.1%	5,094,380	4.1%
10	Clark	Utica Township	406,915,820	16,384,240	4.0%	52,548,750	12.9%	68,932,990	16.9%	4,953,280	1.2%
10	Clark	Washington Township	76,197,770	0	0.0%	0	0.0%	0	0.0%	1,474,900	1.9%
10	Clark	Wood Township	146,488,230	1,739,970	1.2%	0	0.0%	1,739,970	1.2%	2,107,700	1.4%
11	Clay	Brazil Township	318,406,880	6,773,320	2.1%	0	0.0%	6,773,320	2.1%	27,700,490	8.7%
11	Clay	Cass Township	18,988,580	0	0.0%	0	0.0%	0	0.0%	1,060,500	5.6%
11	Clay	Dick Johnson Township	59,813,230	0	0.0%	0	0.0%	0	0.0%	824,030	1.4%
11	Clay	Harrison Township	124,895,840	0	0.0%	0	0.0%	0	0.0%	7,833,860	6.3%
11	Clay	Jackson Township	134,168,260	0	0.0%	1,925,820	1.4%	1,925,820	1.4%	1,471,630	1.1%
11	Clay	Lewis Township	64,580,730	0	0.0%	0	0.0%	0	0.0%	1,510,570	2.3%
11	Clay	Perry Township	60,655,200	0	0.0%	0	0.0%	0	0.0%	883,600	1.5%
11	Clay	Posey Township	177,107,520	0	0.0%	208,600	0.1%	208,600	0.1%	5,441,680	3.1%
11	Clay	Sugar Ridge Township	60,546,210	608,450	1.0%	0	0.0%	608,450	1.0%	1,171,710	1.9%
11	Clay	Van Buren Township	162,271,490	4,205,320	2.6%	2,733,800	1.7%	6,939,120	4.3%	3,847,610	2.4%
11	Clay	Washington Township	43,239,240	0	0.0%	0	0.0%	0	0.0%	490,200	1.1%
12	Clinton	Center Township	776,106,798	9,689,733	1.2%	0	0.0%	9,689,733	1.2%	77,680,730	10.0%
12	Clinton	Forest Township	50,029,190	0	0.0%	0	0.0%	0	0.0%	1,079,090	2.2%
12	Clinton	Jackson Township	90,048,142	0	0.0%	0	0.0%	0	0.0%	1,193,800	1.3%
12	Clinton	Johnson Township	44,209,158	0	0.0%	0	0.0%	0	0.0%	714,600	1.6%
12	Clinton	Kirklin Township	75,657,385	0	0.0%	0	0.0%	0	0.0%	2,022,000	2.7%
12	Clinton	Madison Township	101,208,500	0	0.0%	0	0.0%	0	0.0%	2,639,140	2.6%
12	Clinton	Michigan Township	91,546,338	0	0.0%	0	0.0%	0	0.0%	2,094,400	2.3%
12	Clinton	Owen Township	53,151,813	0	0.0%	0	0.0%	0	0.0%	80,600	0.2%
12	Clinton	Perry Township	84,588,310	0	0.0%	0	0.0%	0	0.0%	2,633,450	3.1%
12	Clinton	Ross Township	141,733,440	0	0.0%	0	0.0%	0	0.0%	5,751,670	4.1%
12	Clinton	Sugar Creek Township	35,222,260	0	0.0%	0	0.0%	0	0.0%	429,300	1.2%
12	Clinton	Union Township	64,600,550	0	0.0%	0	0.0%	0	0.0%	795,000	1.2%
12	Clinton	Warren Township	55,776,720	0	0.0%	0	0.0%	0	0.0%	407,100	0.7%
12	Clinton	Washington Township	139,325,120	16,804,936	12.1%	0	0.0%	16,804,936	12.1%	933,220	0.7%
13	Crawford	Boone Township	5,751,050	0	0.0%	0	0.0%	0	0.0%	331,600	5.8%
13	Crawford	Jennings Township	62,784,130	0	0.0%	11,185,540	17.8%	11,185,540	17.8%	1,815,100	2.9%
13	Crawford	Johnson Township	14,777,380	0	0.0%	0	0.0%	0	0.0%	295,000	2.0%
13	Crawford	Liberty Township	55,829,615	0	0.0%	0	0.0%	0	0.0%	6,254,580	11.2%
13	Crawford	Ohio Township	29,782,590	0	0.0%	0	0.0%	0	0.0%	111,300	0.4%
13	Crawford	Patoka Township	59,203,770	0	0.0%	0	0.0%	0	0.0%	911,500	1.5%
13	Crawford	Sterling Township	61,774,790	0	0.0%	0	0.0%	0	0.0%	4,663,000	7.5%
13	Crawford	Union Township	23,279,070	0	0.0%	0	0.0%	0	0.0%	454,700	2.0%
13	Crawford	Whiskey Run Township	50,789,770	0	0.0%	0	0.0%	0	0.0%	923,040	1.8%

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				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
14	Daviess	Barr Township	221,156,970	149,860	0.1%	0	0.0%	149,860	0.1%	4,642,530	2.1%
14	Daviess	Bogard Township	54,452,810	0	0.0%	0	0.0%	0	0.0%	376,310	0.7%
14	Daviess	Elmore Township	56,702,920	0	0.0%	0	0.0%	0	0.0%	1,185,580	2.1%
14	Daviess	Harrison Township	35,988,020	0	0.0%	0	0.0%	0	0.0%	364,600	1.0%
14	Daviess	Madison Township	110,635,210	519,890	0.5%	0	0.0%	519,890	0.5%	4,664,010	4.2%
14	Daviess	Reeve Township	34,784,410	0	0.0%	0	0.0%	0	0.0%	653,400	1.9%
14	Daviess	Steele Township	50,342,410	0	0.0%	0	0.0%	0	0.0%	1,034,540	2.1%
14	Daviess	Van Buren Township	88,746,600	0	0.0%	0	0.0%	0	0.0%	1,924,140	2.2%
14	Daviess	Veale Township	56,264,950	0	0.0%	0	0.0%	0	0.0%	1,631,300	2.9%
14	Daviess	Washington Township	572,504,200	13,180,285	2.3%	21,907,110	3.8%	35,087,395	6.1%	23,166,050	4.0%
15	Dearborn	Caesar Creek Township	14,252,120	0	0.0%	0	0.0%	0	0.0%	1,113,740	7.8%
15	Dearborn	Center Township	246,679,340	0	0.0%	0	0.0%	0	0.0%	17,145,860	7.0%
15	Dearborn	Clay Township	141,321,630	537,010	0.4%	0	0.0%	537,010	0.4%	6,534,700	4.6%
15	Dearborn	Harrison Township	201,270,430	3,287,120	1.6%	0	0.0%	3,287,120	1.6%	7,340,300	3.6%
15	Dearborn	Hogan Township	78,978,040	0	0.0%	0	0.0%	0	0.0%	19,551,700	24.8%
15	Dearborn	Jackson Township	95,445,660	0	0.0%	0	0.0%	0	0.0%	717,600	0.8%
15	Dearborn	Kelso Township	127,822,900	0	0.0%	0	0.0%	0	0.0%	11,888,000	9.3%
15	Dearborn	Lawrenceburg Township	1,435,459,950	6,858,320	0.5%	14,030,670	1.0%	20,888,990	1.5%	79,687,500	5.6%
15	Dearborn	Logan Township	172,681,680	0	0.0%	0	0.0%	0	0.0%	8,996,500	5.2%
15	Dearborn	Manchester Township	163,798,060	0	0.0%	0	0.0%	0	0.0%	8,551,280	5.2%
15	Dearborn	Miller Township	556,438,500	0	0.0%	0	0.0%	0	0.0%	8,036,920	1.4%
15	Dearborn	Sparta Township	119,515,250	0	0.0%	0	0.0%	0	0.0%	3,211,900	2.7%
15	Dearborn	Washington Township	86,618,880	1,102,010	1.3%	0	0.0%	1,102,010	1.3%	1,522,200	1.8%
15	Dearborn	York Township	57,128,870	0	0.0%	0	0.0%	0	0.0%	712,900	1.2%
16	Decatur	Adams Township	86,566,860	0	0.0%	0	0.0%	0	0.0%	2,093,170	2.4%
16	Decatur	Clay Township	84,138,270	0	0.0%	0	0.0%	0	0.0%	721,160	0.9%
16	Decatur	Clinton Township	43,873,390	0	0.0%	0	0.0%	0	0.0%	6,485,700	14.8%
16	Decatur	Fugit Township	133,119,300	0	0.0%	0	0.0%	0	0.0%	2,365,790	1.8%
16	Decatur	Jackson Township	69,748,100	8,525	0.0%	0	0.0%	8,525	0.0%	1,179,090	1.7%
16	Decatur	Marion Township	99,302,490	0	0.0%	0	0.0%	0	0.0%	1,626,270	1.6%
16	Decatur	Saltcreek Township	70,761,440	2,460	0.0%	0	0.0%	2,460	0.0%	1,273,300	1.8%
16	Decatur	Sandcreek Township	141,830,820	25,250	0.0%	0	0.0%	25,250	0.0%	12,599,900	8.9%
16	Decatur	Washington Township	871,292,378	34,961,149	4.0%	78,492,600	9.0%	113,453,749	13.0%	88,602,370	10.2%
17	DeKalb	Butler Township	110,709,310	0	0.0%	0	0.0%	0	0.0%	1,513,590	1.4%
17	DeKalb	Concord Township	61,184,710	0	0.0%	0	0.0%	0	0.0%	581,800	1.0%
17	DeKalb	Fairfield Township	79,083,820	0	0.0%	0	0.0%	0	0.0%	1,161,170	1.5%
17	DeKalb	Franklin Township	73,274,460	0	0.0%	0	0.0%	0	0.0%	4,798,730	6.5%
17	DeKalb	Grant Township	185,963,590	0	0.0%	332,100	0.2%	332,100	0.2%	33,915,050	18.2%
17	DeKalb	Jackson Township	236,062,740	7,574,500	3.2%	122,956	0.1%	7,697,456	3.3%	6,967,970	3.0%
17	DeKalb	Keyser Township	427,684,650	4,519,480	1.1%	13,388,456	3.1%	17,907,936	4.2%	31,794,230	7.4%
17	DeKalb	Newville Township	27,051,810	0	0.0%	0	0.0%	0	0.0%	353,400	1.3%
17	DeKalb	Richland Township	66,157,750	0	0.0%	0	0.0%	0	0.0%	820,250	1.2%
17	DeKalb	Smithfield Township	128,355,710	2,436,330	1.9%	8,490,041	6.6%	10,926,371	8.5%	4,429,850	3.5%
17	DeKalb	Spencer Township	98,841,110	1,489,020	1.5%	0	0.0%	1,489,020	1.5%	2,631,000	2.7%
17	DeKalb	Stafford Township	22,703,960	0	0.0%	0	0.0%	0	0.0%	412,600	1.8%
17	DeKalb	Troy Township	19,989,530	0	0.0%	0	0.0%	0	0.0%	144,000	0.7%
17	DeKalb	Union Township	785,763,445	4,268,760	0.5%	49,345,437	6.3%	53,614,197	6.8%	56,993,470	7.3%
17	DeKalb	Wilmington Township	617,140,640	150,047,100	24.3%	215,279,632	34.9%	365,326,732	59.2%	23,476,030	3.8%
18	Delaware	Center Township	2,716,927,550	8,723,545	0.3%	91,046,695	3.4%	99,770,240	3.7%	147,950,470	5.4%
18	Delaware	Delaware Township	168,311,050	91,390	0.1%	0	0.0%	91,390	0.1%	928,930	0.6%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
18	Delaware	Hamilton Township	365,845,680	8,980	0.0%	1,081,920	0.3%	1,090,900	0.3%	6,440,600	1.8%
18	Delaware	Harrison Township	227,634,080	0	0.0%	11,784,690	5.2%	11,784,690	5.2%	13,304,600	5.8%
18	Delaware	Liberty Township	196,027,470	0	0.0%	0	0.0%	0	0.0%	7,191,060	3.7%
18	Delaware	Monroe Township	175,150,460	0	0.0%	0	0.0%	0	0.0%	1,920,920	1.1%
18	Delaware	Mt. Pleasant Township	813,194,550	6,488,450	0.8%	16,113,980	2.0%	22,602,430	2.8%	8,833,115	1.1%
18	Delaware	Niles Township	77,477,410	0	0.0%	0	0.0%	0	0.0%	276,260	0.4%
18	Delaware	Perry Township	90,426,150	0	0.0%	0	0.0%	0	0.0%	1,828,900	2.0%
18	Delaware	Salem Township	229,909,370	109,200	0.0%	25,119,130	10.9%	25,228,330	11.0%	979,690	0.4%
18	Delaware	Union Township	115,618,830	0	0.0%	0	0.0%	0	0.0%	1,721,570	1.5%
18	Delaware	Washington Township	92,829,800	0	0.0%	0	0.0%	0	0.0%	948,240	1.0%
19	Dubois	Bainbridge Township	1,224,255,830	0	0.0%	0	0.0%	0	0.0%	64,652,700	5.3%
19	Dubois	Boone Township	56,937,160	0	0.0%	0	0.0%	0	0.0%	868,740	1.5%
19	Dubois	Cass Township	107,855,500	0	0.0%	0	0.0%	0	0.0%	3,248,590	3.0%
19	Dubois	Columbia Township	50,294,550	0	0.0%	0	0.0%	0	0.0%	1,405,790	2.8%
19	Dubois	Ferdinand Township	228,812,130	1,508,610	0.7%	0	0.0%	1,508,610	0.7%	18,321,560	8.0%
19	Dubois	Hall Township	73,379,620	0	0.0%	0	0.0%	0	0.0%	1,873,030	2.6%
19	Dubois	Harbison Township	109,280,110	0	0.0%	0	0.0%	0	0.0%	3,294,130	3.0%
19	Dubois	Jackson Township	120,827,986	0	0.0%	0	0.0%	0	0.0%	1,988,780	1.6%
19	Dubois	Jefferson Township	63,473,810	0	0.0%	0	0.0%	0	0.0%	1,961,820	3.1%
19	Dubois	Madison Township	150,498,380	0	0.0%	0	0.0%	0	0.0%	1,081,610	0.7%
19	Dubois	Marion Township	88,282,200	0	0.0%	0	0.0%	0	0.0%	4,078,070	4.6%
19	Dubois	Patoka Township	366,841,554	0	0.0%	27,453,004	7.5%	27,453,004	7.5%	16,682,320	4.5%
20	Elkhart	Baugo Township	571,381,410	0	0.0%	4,200	0.0%	4,200	0.0%	17,853,110	3.1%
20	Elkhart	Benton Township	138,829,170	22,100	0.0%	0	0.0%	22,100	0.0%	1,936,470	1.4%
20	Elkhart	Cleveland Township	581,725,470	10,500	0.0%	21,500	0.0%	32,000	0.0%	17,479,570	3.0%
20	Elkhart	Clinton Township	234,745,490	21,450	0.0%	2,050,000	0.9%	2,071,450	0.9%	10,274,730	4.4%
20	Elkhart	Concord Township	2,828,424,910	16,597,320	0.6%	28,860,700	1.0%	45,458,020	1.6%	137,574,980	4.9%
20	Elkhart	Elkhart Township	1,922,381,300	3,957,220	0.2%	48,631,300	2.5%	52,588,520	2.7%	191,554,320	10.0%
20	Elkhart	Harrison Township	233,921,510	319,170	0.1%	0	0.0%	319,170	0.1%	11,863,520	5.1%
20	Elkhart	Jackson Township	269,310,940	25,800	0.0%	0	0.0%	25,800	0.0%	5,217,430	1.9%
20	Elkhart	Jefferson Township	462,850,130	15,700	0.0%	5,100	0.0%	20,800	0.0%	6,107,370	1.3%
20	Elkhart	Locke Township	216,796,090	0	0.0%	6,816,900	3.1%	6,816,900	3.1%	7,447,920	3.4%
20	Elkhart	Middlebury Township	622,952,000	3,384,810	0.5%	35,180,700	5.6%	38,565,510	6.2%	14,823,870	2.4%
20	Elkhart	Olive Township	227,060,650	2,572,900	1.1%	0	0.0%	2,572,900	1.1%	6,329,660	2.8%
20	Elkhart	Osolo Township	1,792,853,240	1,017,230	0.1%	22,874,500	1.3%	23,891,730	1.3%	36,119,400	2.0%
20	Elkhart	Union Township	391,565,780	801,400	0.2%	5,644,500	1.4%	6,445,900	1.6%	11,540,220	2.9%
20	Elkhart	Washington Township	525,935,500	648,710	0.1%	112,300	0.0%	761,010	0.1%	12,553,620	2.4%
20	Elkhart	York Township	275,489,610	0	0.0%	214,000	0.1%	214,000	0.1%	4,840,370	1.8%
21	Fayette	Columbia Township	37,850,820	0	0.0%	0	0.0%	0	0.0%	494,990	1.3%
21	Fayette	Connersville Township	513,085,630	1,370,380	0.3%	0	0.0%	1,370,380	0.3%	42,692,040	8.3%
21	Fayette	Fairview Township	24,999,560	0	0.0%	0	0.0%	0	0.0%	97,800	0.4%
21	Fayette	Harrison Township	397,156,260	20,028,665	5.0%	0	0.0%	20,028,665	5.0%	16,748,660	4.2%
21	Fayette	Jackson Township	71,449,150	0	0.0%	0	0.0%	0	0.0%	3,767,870	5.3%
21	Fayette	Jennings Township	46,569,230	23,600	0.1%	0	0.0%	23,600	0.1%	672,620	1.4%
21	Fayette	Orange Township	33,671,920	0	0.0%	0	0.0%	0	0.0%	406,000	1.2%
21	Fayette	Posey Township	37,890,530	0	0.0%	0	0.0%	0	0.0%	606,760	1.6%
21	Fayette	Waterloo Township	31,559,920	0	0.0%	0	0.0%	0	0.0%	241,850	0.8%
22	Floyd	Franklin Township	70,709,440	0	0.0%	0	0.0%	0	0.0%	1,835,400	2.6%
22	Floyd	Georgetown Township	475,627,920	164,700	0.0%	0	0.0%	164,700	0.0%	17,323,920	3.6%
22	Floyd	Greenville Township	344,505,980	581,340	0.2%	0	0.0%	581,340	0.2%	9,474,860	2.8%

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Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
22	Floyd	Lafayette Township	499,124,891	10,900	0.0%	0	0.0%	10,900	0.0%	17,311,990	3.5%
22	Floyd	New Albany Township	2,656,379,250	31,756,359	1.2%	107,357,893	4.0%	139,114,252	5.2%	180,687,820	6.8%
23	Fountain	Cain Township	62,107,890	0	0.0%	0	0.0%	0	0.0%	2,997,960	4.8%
23	Fountain	Davis Township	32,773,840	0	0.0%	0	0.0%	0	0.0%	87,600	0.3%
23	Fountain	Fulton Township	30,404,340	0	0.0%	0	0.0%	0	0.0%	211,900	0.7%
23	Fountain	Jackson Township	39,442,050	0	0.0%	0	0.0%	0	0.0%	393,900	1.0%
23	Fountain	Logan Township	166,611,710	5,774,050	3.5%	0	0.0%	5,774,050	3.5%	4,483,290	2.7%
23	Fountain	Millcreek Township	69,947,480	0	0.0%	0	0.0%	0	0.0%	1,981,100	2.8%
23	Fountain	Richland Township	64,141,840	0	0.0%	0	0.0%	0	0.0%	594,990	0.9%
23	Fountain	Shawnee Township	42,939,120	0	0.0%	0	0.0%	0	0.0%	546,200	1.3%
23	Fountain	Troy Township	156,705,760	0	0.0%	0	0.0%	0	0.0%	5,864,850	3.7%
23	Fountain	Van Buren Township	142,330,720	5,233,230	3.7%	22,458,590	15.8%	27,691,820	19.5%	3,845,440	2.7%
23	Fountain	Wabash Township	36,972,910	0	0.0%	0	0.0%	0	0.0%	1,722,700	4.7%
24	Franklin	Bath Township	28,483,990	0	0.0%	0	0.0%	0	0.0%	589,900	2.1%
24	Franklin	Blooming Grove Township	54,251,150	9,000	0.0%	0	0.0%	9,000	0.0%	703,300	1.3%
24	Franklin	Brookville Township	331,597,862	1,262,846	0.4%	0	0.0%	1,262,846	0.4%	43,679,550	13.2%
24	Franklin	Butler Township	63,609,190	0	0.0%	0	0.0%	0	0.0%	480,300	0.8%
24	Franklin	Fairfield Township	45,070,130	0	0.0%	0	0.0%	0	0.0%	9,341,400	20.7%
24	Franklin	Highland Township	72,496,360	0	0.0%	0	0.0%	0	0.0%	1,720,500	2.4%
24	Franklin	Laurel Township	62,865,410	0	0.0%	0	0.0%	0	0.0%	6,671,200	10.6%
24	Franklin	Metamora Township	48,489,320	0	0.0%	0	0.0%	0	0.0%	3,729,900	7.7%
24	Franklin	Posey Township	37,228,170	0	0.0%	0	0.0%	0	0.0%	1,438,800	3.9%
24	Franklin	Ray Township	264,622,582	0	0.0%	0	0.0%	0	0.0%	19,430,600	7.3%
24	Franklin	Salt Creek Township	46,971,570	0	0.0%	0	0.0%	0	0.0%	895,900	1.9%
24	Franklin	Springfield Township	65,543,680	0	0.0%	0	0.0%	0	0.0%	479,200	0.7%
24	Franklin	Whitewater Township	139,430,980	0	0.0%	0	0.0%	0	0.0%	3,586,100	2.6%
25	Fulton	Aubbeenaubbee Township	60,408,800	0	0.0%	0	0.0%	0	0.0%	1,577,600	2.6%
25	Fulton	Henry Township	121,249,830	949,488	0.8%	0	0.0%	949,488	0.8%	4,546,900	3.8%
25	Fulton	Liberty Township	95,608,940	0	0.0%	0	0.0%	0	0.0%	8,715,900	9.1%
25	Fulton	Newcastle Township	54,619,290	0	0.0%	0	0.0%	0	0.0%	473,380	0.9%
25	Fulton	Richland Township	68,425,690	228,378	0.3%	0	0.0%	228,378	0.3%	2,902,920	4.2%
25	Fulton	Rochester Township	575,957,219	2,709,144	0.5%	0	0.0%	2,709,144	0.5%	54,777,274	9.5%
25	Fulton	Union Township	75,497,090	407,400	0.5%	0	0.0%	407,400	0.5%	1,925,110	2.5%
25	Fulton	Wayne Township	69,918,832	0	0.0%	0	0.0%	0	0.0%	252,840	0.4%
26	Gibson	Barton Township	100,975,250	0	0.0%	0	0.0%	0	0.0%	7,082,100	7.0%
26	Gibson	Center Township	83,713,170	0	0.0%	0	0.0%	0	0.0%	2,958,460	3.5%
26	Gibson	Columbia Township	162,105,145	501,960	0.3%	0	0.0%	501,960	0.3%	33,684,440	20.8%
26	Gibson	Johnson Township	236,733,575	701,821	0.3%	0	0.0%	701,821	0.3%	12,621,820	5.3%
26	Gibson	Montgomery Township	501,224,220	0	0.0%	0	0.0%	0	0.0%	14,912,550	3.0%
26	Gibson	Patoka Township	1,244,398,600	400,634,108	32.2%	171,695,380	13.8%	572,329,488	46.0%	52,208,790	4.2%
26	Gibson	Union Township	216,797,370	1,300	0.0%	244,970	0.1%	246,270	0.1%	18,136,800	8.4%
26	Gibson	Wabash Township	19,317,740	0	0.0%	0	0.0%	0	0.0%	161,730	0.8%
26	Gibson	Washington Township	48,879,220	0	0.0%	0	0.0%	0	0.0%	462,830	0.9%
26	Gibson	White River Township	70,221,880	0	0.0%	0	0.0%	0	0.0%	2,793,660	4.0%
27	Grant	Center Township	952,587,160	9,754,680	1.0%	8,820,200	0.9%	18,574,880	1.9%	204,660,410	21.5%
27	Grant	Fairmount Township	159,459,230	592,600	0.4%	0	0.0%	592,600	0.4%	4,820,510	3.0%
27	Grant	Franklin Township	563,243,810	45,073,590	8.0%	5,905,760	1.0%	50,979,350	9.1%	28,498,590	5.1%
27	Grant	Green Township	43,728,510	0	0.0%	0	0.0%	0	0.0%	674,320	1.5%
27	Grant	Jefferson Township	226,795,860	1,734,150	0.8%	3,520,730	1.6%	5,254,880	2.3%	49,468,570	21.8%
27	Grant	Liberty Township	67,237,080	0	0.0%	0	0.0%	0	0.0%	594,000	0.9%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
27	Grant	Mill Township	401,338,190	13,818,330	3.4%	9,340,320	2.3%	23,158,650	5.8%	19,879,280	5.0%
27	Grant	Monroe Township	126,412,110	9,608,500	7.6%	17,803,700	14.1%	27,412,200	21.7%	1,500,270	1.2%
27	Grant	Pleasant Township	425,976,750	4,572,100	1.1%	0	0.0%	4,572,100	1.1%	17,881,720	4.2%
27	Grant	Richland Township	50,382,780	0	0.0%	0	0.0%	0	0.0%	2,914,580	5.8%
27	Grant	Sims Township	80,940,810	49,810	0.1%	0	0.0%	49,810	0.1%	1,581,500	2.0%
27	Grant	Van Buren Township	109,481,450	6,246,390	5.7%	9,997,020	9.1%	16,243,410	14.8%	1,830,520	1.7%
27	Grant	Washington Township	186,136,830	1,165,760	0.6%	187,600	0.1%	1,353,360	0.7%	5,602,510	3.0%
28	Greene	Beech Creek Township	68,652,950	0	0.0%	0	0.0%	0	0.0%	1,011,400	1.5%
28	Greene	Cass Township	22,145,250	0	0.0%	0	0.0%	0	0.0%	342,200	1.5%
28	Greene	Center Township	96,179,330	0	0.0%	0	0.0%	0	0.0%	1,300,200	1.4%
28	Greene	Fairplay Township	93,582,860	0	0.0%	23,740,784	25.4%	23,740,784	25.4%	3,418,000	3.7%
28	Greene	Grant Township	47,529,602	0	0.0%	0	0.0%	0	0.0%	4,096,800	8.6%
28	Greene	Highland Township	29,066,980	0	0.0%	0	0.0%	0	0.0%	563,500	1.9%
28	Greene	Jackson Township	49,698,390	0	0.0%	0	0.0%	0	0.0%	2,357,458	4.7%
28	Greene	Jefferson Township	81,273,050	0	0.0%	1,160,500	1.4%	1,160,500	1.4%	4,353,560	5.4%
28	Greene	Richland Township	184,910,425	714,458	0.4%	0	0.0%	714,458	0.4%	11,800,950	6.4%
28	Greene	Smith Township	25,892,587	0	0.0%	0	0.0%	0	0.0%	210,300	0.8%
28	Greene	Stafford Township	28,896,810	0	0.0%	0	0.0%	0	0.0%	1,229,000	4.3%
28	Greene	Stockton Township	284,480,667	231,515	0.1%	0	0.0%	231,515	0.1%	15,414,330	5.4%
28	Greene	Taylor Township	50,931,470	0	0.0%	0	0.0%	0	0.0%	1,089,166	2.1%
28	Greene	Washington Township	57,473,640	0	0.0%	0	0.0%	0	0.0%	3,476,420	6.0%
28	Greene	Wright Township	107,412,230	0	0.0%	0	0.0%	0	0.0%	7,546,000	7.0%
29	Hamilton	Adams Township	261,815,790	0	0.0%	1,474,887	0.6%	1,474,887	0.6%	17,103,140	6.5%
29	Hamilton	Clay Township	9,138,941,937	40,722,232	0.4%	642,793,072	7.0%	683,515,304	7.5%	426,725,301	4.7%
29	Hamilton	Delaware Township	3,000,398,240	22,755,879	0.8%	14,748,000	0.5%	37,503,879	1.2%	305,837,930	10.2%
29	Hamilton	Fall Creek Township	3,762,508,640	3,203,850	0.1%	6,446,002	0.2%	9,649,852	0.3%	352,679,870	9.4%
29	Hamilton	Jackson Township	697,170,090	0	0.0%	0	0.0%	0	0.0%	65,665,130	9.4%
29	Hamilton	Noblesville Township	3,584,552,290	144,233,272	4.0%	162,981,347	4.5%	307,214,619	8.6%	324,589,580	9.1%
29	Hamilton	Washington Township	2,351,379,290	2,640,869	0.1%	32,462,465	1.4%	35,103,334	1.5%	288,737,560	12.3%
29	Hamilton	Wayne Township	321,486,570	0	0.0%	6,195,400	1.9%	6,195,400	1.9%	6,667,430	2.1%
29	Hamilton	White River Township	192,063,394	4,729,620	2.5%	0	0.0%	4,729,620	2.5%	3,818,910	2.0%
30	Hancock	Blue River Township	94,910,040	0	0.0%	0	0.0%	0	0.0%	788,400	0.8%
30	Hancock	Brandywine Township	142,814,160	0	0.0%	0	0.0%	0	0.0%	4,275,800	3.0%
30	Hancock	Brown Township	133,597,030	0	0.0%	0	0.0%	0	0.0%	3,682,670	2.8%
30	Hancock	Buck Creek Township	599,682,430	8,954,690	1.5%	0	0.0%	8,954,690	1.5%	18,617,100	3.1%
30	Hancock	Center Township	1,613,186,150	29,151,690	1.8%	85,943,260	5.3%	115,094,950	7.1%	98,058,550	6.1%
30	Hancock	Green Township	106,764,920	0	0.0%	0	0.0%	0	0.0%	2,903,770	2.7%
30	Hancock	Jackson Township	121,677,520	0	0.0%	0	0.0%	0	0.0%	11,947,120	9.8%
30	Hancock	Sugar Creek Township	884,841,120	0	0.0%	0	0.0%	0	0.0%	16,422,190	1.9%
30	Hancock	Vernon Township	540,213,490	0	0.0%	1,487,210	0.3%	1,487,210	0.3%	17,017,830	3.2%
31	Harrison	Blue River Township	76,719,610	49,150	0.1%	0	0.0%	49,150	0.1%	2,843,500	3.7%
31	Harrison	Boone Township	66,783,920	0	0.0%	0	0.0%	0	0.0%	1,575,550	2.4%
31	Harrison	Franklin Township	196,918,250	0	0.0%	0	0.0%	0	0.0%	7,938,985	4.0%
31	Harrison	Harrison Township	703,186,735	28,033,980	4.0%	0	0.0%	28,033,980	4.0%	71,609,790	10.2%
31	Harrison	Heth Township	54,150,670	1,062,770	2.0%	0	0.0%	1,062,770	2.0%	749,500	1.4%
31	Harrison	Jackson Township	240,970,780	0	0.0%	0	0.0%	0	0.0%	22,188,200	9.2%
31	Harrison	Morgan Township	152,525,720	0	0.0%	0	0.0%	0	0.0%	5,996,910	3.9%
31	Harrison	Posey Township	257,823,775	0	0.0%	0	0.0%	0	0.0%	3,492,500	1.4%
31	Harrison	Spencer Township	79,485,980	0	0.0%	0	0.0%	0	0.0%	656,700	0.8%
31	Harrison	Taylor Township	37,076,080	0	0.0%	0	0.0%	0	0.0%	6,866,325	18.5%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
31	Harrison	Washington Township	19,342,960	612,880	3.2%	0	0.0%	612,880	3.2%	193,300	1.0%
31	Harrison	Webster Township	74,491,350	0	0.0%	0	0.0%	0	0.0%	3,263,900	4.4%
32	Hendricks	Brown Township	750,290,510	4,664,350	0.6%	31,808,010	4.2%	36,472,360	4.9%	19,167,030	2.6%
32	Hendricks	Center Township	673,644,880	119,430	0.0%	11,427,850	1.7%	11,547,280	1.7%	19,331,945	2.9%
32	Hendricks	Clay Township	114,251,300	0	0.0%	0	0.0%	0	0.0%	1,454,340	1.3%
32	Hendricks	Eel River Township	115,280,590	0	0.0%	0	0.0%	0	0.0%	2,244,180	1.9%
32	Hendricks	Franklin Township	82,149,990	0	0.0%	0	0.0%	0	0.0%	1,364,750	1.7%
32	Hendricks	Guilford Township	1,957,790,630	210,247,689	10.7%	210,260,970	10.7%	420,508,659	21.5%	37,472,590	1.9%
32	Hendricks	Liberty Township	323,456,390	72,670	0.0%	0	0.0%	72,670	0.0%	7,568,040	2.3%
32	Hendricks	Lincoln Township	1,515,079,280	50,024,880	3.3%	11,305,270	0.7%	61,330,150	4.0%	24,423,080	1.6%
32	Hendricks	Marion Township	105,503,460	0	0.0%	0	0.0%	0	0.0%	936,940	0.9%
32	Hendricks	Middle Township	435,965,430	29,429,952	6.8%	40,322,748	9.2%	69,752,700	16.0%	2,642,120	0.6%
32	Hendricks	Union Township	104,646,610	0	0.0%	0	0.0%	0	0.0%	1,327,190	1.3%
32	Hendricks	Washington Township	2,564,828,070	5,233,840	0.2%	37,267,240	1.5%	42,501,080	1.7%	101,303,887	3.9%
33	Henry	Blue River Township	63,236,770	0	0.0%	0	0.0%	0	0.0%	623,900	1.0%
33	Henry	Dudley Township	75,528,440	0	0.0%	0	0.0%	0	0.0%	1,131,790	1.5%
33	Henry	Fall Creek Township	213,048,770	21,820	0.0%	56,640	0.0%	78,460	0.0%	6,829,000	3.2%
33	Henry	Franklin Township	66,453,480	0	0.0%	546,460	0.8%	546,460	0.8%	1,018,020	1.5%
33	Henry	Greensboro Township	79,265,590	0	0.0%	0	0.0%	0	0.0%	1,557,000	2.0%
33	Henry	Harrison Township	163,426,180	0	0.0%	0	0.0%	0	0.0%	2,025,930	1.2%
33	Henry	Henry Township	1,118,731,080	36,942,610	3.3%	31,853,470	2.8%	68,796,080	6.1%	63,824,550	5.7%
33	Henry	Jefferson Township	89,864,360	0	0.0%	0	0.0%	0	0.0%	482,440	0.5%
33	Henry	Liberty Township	84,137,600	0	0.0%	0	0.0%	0	0.0%	1,596,320	1.9%
33	Henry	Prairie Township	160,319,540	0	0.0%	0	0.0%	0	0.0%	3,662,750	2.3%
33	Henry	Spiceland Township	113,955,630	0	0.0%	8,757,470	7.7%	8,757,470	7.7%	2,268,660	2.0%
33	Henry	Stoney Creek Township	41,500,710	0	0.0%	0	0.0%	0	0.0%	649,270	1.6%
33	Henry	Wayne Township	208,000,540	1,949,510	0.9%	0	0.0%	1,949,510	0.9%	4,398,210	2.1%
34	Howard	Center Township	3,590,021,250	202,643,630	5.6%	0	0.0%	202,643,630	5.6%	401,709,555	11.2%
34	Howard	Clay Township	240,964,590	0	0.0%	0	0.0%	0	0.0%	16,364,470	6.8%
34	Howard	Ervin Township	150,286,750	0	0.0%	0	0.0%	0	0.0%	1,328,600	0.9%
34	Howard	Harrison Township	611,919,710	0	0.0%	0	0.0%	0	0.0%	68,648,160	11.2%
34	Howard	Honey Creek Township	108,252,890	0	0.0%	0	0.0%	0	0.0%	4,592,150	4.2%
34	Howard	Howard Township	616,982,560	279,905,590	45.4%	0	0.0%	279,905,590	45.4%	10,990,930	1.8%
34	Howard	Jackson Township	42,358,300	0	0.0%	0	0.0%	0	0.0%	670,730	1.6%
34	Howard	Liberty Township	258,863,120	0	0.0%	0	0.0%	0	0.0%	19,662,510	7.6%
34	Howard	Monroe Township	88,475,800	0	0.0%	0	0.0%	0	0.0%	6,249,190	7.1%
34	Howard	Taylor Township	508,291,080	0	0.0%	0	0.0%	0	0.0%	38,925,110	7.7%
34	Howard	Union Township	80,846,570	0	0.0%	0	0.0%	0	0.0%	2,370,570	2.9%
35	Huntington	Clear Creek Township	124,051,680	83,230	0.1%	0	0.0%	83,230	0.1%	1,065,100	0.9%
35	Huntington	Dallas Township	84,024,920	9,800	0.0%	0	0.0%	9,800	0.0%	2,352,500	2.8%
35	Huntington	Huntington Township	1,095,401,305	20,421,902	1.9%	38,123,808	3.5%	58,545,710	5.3%	175,854,330	16.1%
35	Huntington	Jackson Township	225,456,710	83,522	0.0%	0	0.0%	83,522	0.0%	7,154,430	3.2%
35	Huntington	Jefferson Township	52,085,160	99,960	0.2%	0	0.0%	99,960	0.2%	538,400	1.0%
35	Huntington	Lancaster Township	67,499,300	9,300	0.0%	0	0.0%	9,300	0.0%	2,070,100	3.1%
35	Huntington	Polk Township	26,544,980	10,200	0.0%	0	0.0%	10,200	0.0%	204,900	0.8%
35	Huntington	Rock Creek Township	81,819,030	2,405,120	2.9%	0	0.0%	2,405,120	2.9%	1,892,280	2.3%
35	Huntington	Salamonie Township	126,385,740	385,800	0.3%	5,435,481	4.3%	5,821,281	4.6%	20,796,300	16.5%
35	Huntington	Union Township	97,948,780	827,500	0.8%	0	0.0%	827,500	0.8%	414,900	0.4%
35	Huntington	Warren Township	45,478,060	7,500	0.0%	0	0.0%	7,500	0.0%	565,300	1.2%
35	Huntington	Wayne Township	40,649,640	0	0.0%	0	0.0%	0	0.0%	1,729,750	4.3%

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Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
36	Jackson	Brownstown Township	257,550,810	531,820	0.2%	0	0.0%	531,820	0.2%	13,227,160	5.1%
36	Jackson	Carr Township	48,284,050	0	0.0%	0	0.0%	0	0.0%	2,082,000	4.3%
36	Jackson	Driftwood Township	46,977,360	0	0.0%	0	0.0%	0	0.0%	2,506,000	5.3%
36	Jackson	Grassy Fork Township	43,235,990	0	0.0%	0	0.0%	0	0.0%	493,700	1.1%
36	Jackson	Hamilton Township	124,802,900	0	0.0%	0	0.0%	0	0.0%	1,075,600	0.9%
36	Jackson	Jackson Township	1,284,780,740	56,905,510	4.4%	0	0.0%	56,905,510	4.4%	105,772,950	8.2%
36	Jackson	Owen Township	65,824,290	0	0.0%	0	0.0%	0	0.0%	1,535,400	2.3%
36	Jackson	Pershing Township	52,871,650	0	0.0%	0	0.0%	0	0.0%	1,515,600	2.9%
36	Jackson	Redding Township	280,565,550	3,683,130	1.3%	0	0.0%	3,683,130	1.3%	11,351,060	4.0%
36	Jackson	Salt Creek Township	14,326,710	0	0.0%	0	0.0%	0	0.0%	486,230	3.4%
36	Jackson	Vernon Township	177,062,530	13,632,680	7.7%	0	0.0%	13,632,680	7.7%	3,539,340	2.0%
36	Jackson	Washington Township	69,742,540	0	0.0%	0	0.0%	0	0.0%	774,100	1.1%
37	Jasper	Barkley Township	76,557,910	0	0.0%	0	0.0%	0	0.0%	26,700	0.0%
37	Jasper	Carpenter Township	190,682,340	9,298,730	4.9%	13,020,410	6.8%	22,319,140	11.7%	4,083,710	2.1%
37	Jasper	Gillam Township	46,260,810	0	0.0%	0	0.0%	0	0.0%	189,300	0.4%
37	Jasper	Hanging Grove Township	30,333,310	0	0.0%	0	0.0%	0	0.0%	0	0.0%
37	Jasper	Jordan Township	36,906,980	0	0.0%	0	0.0%	0	0.0%	1,263,470	3.4%
37	Jasper	Kankakee Township	849,962,280	18,908,680	2.2%	0	0.0%	18,908,680	2.2%	3,414,300	0.4%
37	Jasper	Keener Township	505,041,510	0	0.0%	0	0.0%	0	0.0%	18,037,040	3.6%
37	Jasper	Marion Township	407,315,990	13,642,280	3.3%	21,467,840	5.3%	35,110,120	8.6%	26,506,870	6.5%
37	Jasper	Milroy Township	25,386,620	0	0.0%	0	0.0%	0	0.0%	59,900	0.2%
37	Jasper	Newton Township	69,630,080	0	0.0%	0	0.0%	0	0.0%	254,370	0.4%
37	Jasper	Union Township	130,130,190	3,117,770	2.4%	0	0.0%	3,117,770	2.4%	953,400	0.7%
37	Jasper	Walker Township	161,287,730	0	0.0%	0	0.0%	0	0.0%	344,300	0.2%
37	Jasper	Wheatfield Township	195,535,180	0	0.0%	0	0.0%	0	0.0%	2,995,710	1.5%
38	Jay	Bearcreek Township	64,166,600	0	0.0%	0	0.0%	0	0.0%	1,509,880	2.4%
38	Jay	Greene Township	67,622,500	0	0.0%	0	0.0%	0	0.0%	332,350	0.5%
38	Jay	Jackson Township	43,100,760	0	0.0%	0	0.0%	0	0.0%	1,200,290	2.8%
38	Jay	Jefferson Township	47,407,220	0	0.0%	0	0.0%	0	0.0%	168,030	0.4%
38	Jay	Knox Township	31,265,800	0	0.0%	0	0.0%	0	0.0%	1,338,280	4.3%
38	Jay	Madison Township	38,168,630	415,380	1.1%	0	0.0%	415,380	1.1%	646,000	1.7%
38	Jay	Noble Township	46,197,540	644,500	1.4%	0	0.0%	644,500	1.4%	193,300	0.4%
38	Jay	Penn Township	50,071,300	8,050	0.0%	0	0.0%	8,050	0.0%	740,080	1.5%
38	Jay	Pike Township	46,401,070	87,600	0.2%	0	0.0%	87,600	0.2%	597,270	1.3%
38	Jay	Richland Township	217,715,320	17,252,880	7.9%	0	0.0%	17,252,880	7.9%	4,926,490	2.3%
38	Jay	Wabash Township	32,455,900	0	0.0%	0	0.0%	0	0.0%	509,580	1.6%
38	Jay	Wayne Township	438,410,030	7,454,995	1.7%	0	0.0%	7,454,995	1.7%	19,294,000	4.4%
39	Jefferson	Graham Township	60,758,300	0	0.0%	0	0.0%	0	0.0%	851,900	1.4%
39	Jefferson	Hanover Township	217,791,760	0	0.0%	0	0.0%	0	0.0%	48,456,560	22.2%
39	Jefferson	Lancaster Township	56,359,980	0	0.0%	0	0.0%	0	0.0%	971,600	1.7%
39	Jefferson	Madison Township	1,156,924,026	20,230,180	1.7%	40,033,930	3.5%	60,264,110	5.2%	77,112,166	6.7%
39	Jefferson	Milton Township	34,963,090	0	0.0%	0	0.0%	0	0.0%	719,500	2.1%
39	Jefferson	Monroe Township	18,140,010	0	0.0%	0	0.0%	0	0.0%	3,653,710	20.1%
39	Jefferson	Republican Township	61,082,550	0	0.0%	0	0.0%	0	0.0%	792,400	1.3%
39	Jefferson	Saluda Township	58,355,910	1,335,190	2.3%	0	0.0%	1,335,190	2.3%	2,495,600	4.3%
39	Jefferson	Shelby Township	41,815,480	0	0.0%	0	0.0%	0	0.0%	940,110	2.2%
39	Jefferson	Smyrna Township	40,130,090	0	0.0%	0	0.0%	0	0.0%	631,600	1.6%
40	Jennings	Bigger Township	29,242,920	0	0.0%	0	0.0%	0	0.0%	245,500	0.8%
40	Jennings	Campbell Township	44,461,520	0	0.0%	0	0.0%	0	0.0%	1,314,280	3.0%
40	Jennings	Center Township	517,619,938	22,261,548	4.3%	51,608,698	10.0%	73,870,246	14.3%	33,377,970	6.4%

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Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
40	Jennings	Columbia Township	43,205,915	0	0.0%	0	0.0%	0	0.0%	355,300	0.8%
40	Jennings	Geneva Township	259,240,446	681,000	0.3%	0	0.0%	681,000	0.3%	4,310,250	1.7%
40	Jennings	Lovett Township	46,540,140	0	0.0%	0	0.0%	0	0.0%	949,900	2.0%
40	Jennings	Marion Township	46,123,560	0	0.0%	0	0.0%	0	0.0%	667,100	1.4%
40	Jennings	Montgomery Township	38,137,590	0	0.0%	0	0.0%	0	0.0%	803,300	2.1%
40	Jennings	Sand Creek Township	43,694,420	0	0.0%	0	0.0%	0	0.0%	317,840	0.7%
40	Jennings	Spencer Township	104,369,960	0	0.0%	0	0.0%	0	0.0%	1,100,640	1.1%
40	Jennings	Vernon Township	111,637,815	0	0.0%	0	0.0%	0	0.0%	1,409,330	1.3%
41	Johnson	Blue River Township	221,878,740	3,252,280	1.5%	0	0.0%	3,252,280	1.5%	6,053,900	2.7%
41	Johnson	Clark Township	160,995,070	0	0.0%	0	0.0%	0	0.0%	2,070,500	1.3%
41	Johnson	Franklin Township	1,246,112,680	14,796,160	1.2%	56,207,450	4.5%	71,003,610	5.7%	173,985,460	14.0%
41	Johnson	Hensley Township	241,297,170	0	0.0%	0	0.0%	0	0.0%	3,008,300	1.2%
41	Johnson	Needham Township	376,885,790	10,367,730	2.8%	19,685,290	5.2%	30,053,020	8.0%	8,502,410	2.3%
41	Johnson	Nineveh Township	199,688,720	0	0.0%	0	0.0%	0	0.0%	4,540,950	2.3%
41	Johnson	Pleasant Township	2,676,248,050	39,726,260	1.5%	77,661,290	2.9%	117,387,550	4.4%	56,653,170	2.1%
41	Johnson	Union Township	154,798,990	0	0.0%	0	0.0%	0	0.0%	696,690	0.5%
41	Johnson	White River Township	2,838,463,080	3,691,920	0.1%	0	0.0%	3,691,920	0.1%	33,467,700	1.2%
42	Knox	Busseron Township	77,132,000	0	0.0%	0	0.0%	0	0.0%	4,024,340	5.2%
42	Knox	Decker Township	30,698,090	0	0.0%	0	0.0%	0	0.0%	375,590	1.2%
42	Knox	Harrison Township	153,749,690	0	0.0%	0	0.0%	0	0.0%	4,844,760	3.2%
42	Knox	Johnson Township	96,639,780	1,861,855	1.9%	0	0.0%	1,861,855	1.9%	1,049,490	1.1%
42	Knox	Palmyra Township	94,638,830	0	0.0%	0	0.0%	0	0.0%	1,119,500	1.2%
42	Knox	Steen Township	367,279,620	120,761,589	32.9%	0	0.0%	120,761,589	32.9%	990,100	0.3%
42	Knox	Vigo Township	155,628,280	0	0.0%	0	0.0%	0	0.0%	17,598,920	11.3%
42	Knox	Vincennes Township	1,278,446,120	15,359,008	1.2%	25,897,090	2.0%	41,256,098	3.2%	325,829,550	25.5%
42	Knox	Washington Township	100,216,120	0	0.0%	0	0.0%	0	0.0%	6,246,740	6.2%
42	Knox	Widner Township	74,312,260	0	0.0%	0	0.0%	0	0.0%	9,266,360	12.5%
43	Kosciusko	Clay Township	88,892,900	0	0.0%	1,482,080	1.7%	1,482,080	1.7%	1,444,070	1.6%
43	Kosciusko	Etna Township	76,802,860	0	0.0%	0	0.0%	0	0.0%	1,222,500	1.6%
43	Kosciusko	Franklin Township	74,365,420	0	0.0%	0	0.0%	0	0.0%	2,204,400	3.0%
43	Kosciusko	Harrison Township	152,818,530	655,110	0.4%	0	0.0%	655,110	0.4%	1,086,730	0.7%
43	Kosciusko	Jackson Township	61,876,480	0	0.0%	0	0.0%	0	0.0%	946,220	1.5%
43	Kosciusko	Jefferson Township	98,608,050	0	0.0%	0	0.0%	0	0.0%	1,731,180	1.8%
43	Kosciusko	Lake Township	83,395,630	549,250	0.7%	0	0.0%	549,250	0.7%	2,108,570	2.5%
43	Kosciusko	Monroe Township	57,333,840	0	0.0%	0	0.0%	0	0.0%	2,174,470	3.8%
43	Kosciusko	Plain Township	576,815,710	2,594,980	0.4%	45,070,361	7.8%	47,665,341	8.3%	7,790,370	1.4%
43	Kosciusko	Prairie Township	115,385,450	0	0.0%	0	0.0%	0	0.0%	1,807,780	1.6%
43	Kosciusko	Scott Township	76,162,480	0	0.0%	0	0.0%	0	0.0%	1,665,310	2.2%
43	Kosciusko	Seward Township	122,606,735	0	0.0%	0	0.0%	0	0.0%	2,114,300	1.7%
43	Kosciusko	Tippecanoe Township	646,416,580	0	0.0%	0	0.0%	0	0.0%	22,215,514	3.4%
43	Kosciusko	Turkey Creek Township	1,264,318,970	0	0.0%	0	0.0%	0	0.0%	47,557,830	3.8%
43	Kosciusko	Van Buren Township	267,213,760	3,646,940	1.4%	8,267,570	3.1%	11,914,510	4.5%	8,360,880	3.1%
43	Kosciusko	Washington Township	174,015,750	11,511,660	6.6%	10,738,995	6.2%	22,250,655	12.8%	2,723,490	1.6%
43	Kosciusko	Wayne Township	1,757,836,300	6,507,330	0.4%	16,927,366	1.0%	23,434,696	1.3%	121,113,460	6.9%
44	LaGrange	Bloomfield Township	296,340,180	887,993	0.3%	10,751,150	3.6%	11,639,143	3.9%	40,695,360	13.7%
44	LaGrange	Clay Township	154,003,135	0	0.0%	0	0.0%	0	0.0%	12,443,430	8.1%
44	LaGrange	Clearspring Township	177,056,550	0	0.0%	0	0.0%	0	0.0%	4,124,300	2.3%
44	LaGrange	Eden Township	237,770,840	4,679,890	2.0%	31,616,220	13.3%	36,296,110	15.3%	5,301,480	2.2%
44	LaGrange	Greenfield Township	81,474,560	0	0.0%	0	0.0%	0	0.0%	2,677,680	3.3%
44	LaGrange	Johnson Township	258,893,915	5,250	0.0%	0	0.0%	5,250	0.0%	7,432,850	2.9%

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				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
44	LaGrange	Lima Township	174,075,910	2,388,250	1.4%	10,632,940	6.1%	13,021,190	7.5%	13,942,710	8.0%
44	LaGrange	Milford Township	219,748,120	0	0.0%	0	0.0%	0	0.0%	6,785,960	3.1%
44	LaGrange	Newbury Township	331,687,940	0	0.0%	24,378,690	7.3%	24,378,690	7.3%	19,628,200	5.9%
44	LaGrange	Springfield Township	69,917,780	0	0.0%	0	0.0%	0	0.0%	16,340,200	23.4%
44	LaGrange	Van Buren Township	140,468,330	0	0.0%	0	0.0%	0	0.0%	2,244,600	1.6%
45	Lake	Calumet Township	4,469,002,235	35,910,431	0.8%	61,473,101	1.4%	97,383,532	2.2%	737,771,292	16.5%
45	Lake	Cedar Creek Township	684,559,872	2,822,902	0.4%	0	0.0%	2,822,902	0.4%	44,969,410	6.6%
45	Lake	Center Township	2,088,454,233	10,234,240	0.5%	21,219,050	1.0%	31,453,290	1.5%	298,483,973	14.3%
45	Lake	Eagle Creek Township	119,839,850	0	0.0%	0	0.0%	0	0.0%	2,525,800	2.1%
45	Lake	Hanover Township	593,967,680	1,185,367	0.2%	5,825,140	1.0%	7,010,507	1.2%	21,527,430	3.6%
45	Lake	Hobart Township	1,733,501,410	54,773,654	3.2%	4,914,800	0.3%	59,688,454	3.4%	171,618,090	9.9%
45	Lake	North Township	10,052,319,686	314,931,887	3.1%	163,505,490	1.6%	478,437,377	4.8%	1,105,897,359	11.0%
45	Lake	Ross Township	3,488,311,163	21,791,253	0.6%	141,509,740	4.1%	163,300,993	4.7%	373,212,857	10.7%
45	Lake	St. John Township	4,612,011,812	10,111,277	0.2%	179,429,425	3.9%	189,540,702	4.1%	284,208,160	6.2%
45	Lake	West Creek Township	400,841,864	5,714,915	1.4%	0	0.0%	5,714,915	1.4%	7,877,200	2.0%
45	Lake	Winfield Township	630,763,440	0	0.0%	0	0.0%	0	0.0%	30,881,540	4.9%
46	LaPorte	Cass Township	115,507,950	0	0.0%	0	0.0%	0	0.0%	2,404,910	2.1%
46	LaPorte	Center Township	1,422,403,740	3,397,350	0.2%	28,747,850	2.0%	32,145,200	2.3%	152,010,030	10.7%
46	LaPorte	Clinton Township	111,051,490	0	0.0%	0	0.0%	0	0.0%	3,600,280	3.2%
46	LaPorte	Coolspring Township	897,710,180	865,170	0.1%	30,101,720	3.4%	30,966,890	3.4%	51,305,930	5.7%
46	LaPorte	Dewey Township	62,149,810	0	0.0%	0	0.0%	0	0.0%	928,970	1.5%
46	LaPorte	Galena Township	120,923,380	12,240	0.0%	0	0.0%	12,240	0.0%	2,654,060	2.2%
46	LaPorte	Hanna Township	50,955,870	0	0.0%	0	0.0%	0	0.0%	688,230	1.4%
46	LaPorte	Hudson Township	102,814,420	0	0.0%	0	0.0%	0	0.0%	5,383,600	5.2%
46	LaPorte	Johnson Township	19,571,310	0	0.0%	0	0.0%	0	0.0%	1,818,800	9.3%
46	LaPorte	Kankakee Township	375,655,730	172,830	0.0%	0	0.0%	172,830	0.0%	25,799,490	6.9%
46	LaPorte	Lincoln Township	101,812,750	0	0.0%	0	0.0%	0	0.0%	2,204,990	2.2%
46	LaPorte	Michigan Township	2,084,897,620	3,756,600	0.2%	66,973,710	3.2%	70,730,310	3.4%	198,277,960	9.5%
46	LaPorte	New Durham Township	262,612,080	0	0.0%	0	0.0%	0	0.0%	56,274,270	21.4%
46	LaPorte	Noble Township	89,037,810	0	0.0%	0	0.0%	0	0.0%	687,130	0.8%
46	LaPorte	Pleasant Township	163,005,090	0	0.0%	0	0.0%	0	0.0%	6,013,410	3.7%
46	LaPorte	Prairie Township	22,808,860	0	0.0%	0	0.0%	0	0.0%	1,361,800	6.0%
46	LaPorte	Scipio Township	243,458,310	0	0.0%	0	0.0%	0	0.0%	8,049,690	3.3%
46	LaPorte	Springfield Township	208,206,010	340,230	0.2%	0	0.0%	340,230	0.2%	7,700,900	3.7%
46	LaPorte	Union Township	78,031,800	0	0.0%	0	0.0%	0	0.0%	2,458,950	3.2%
46	LaPorte	Washington Township	127,021,480	0	0.0%	0	0.0%	0	0.0%	2,120,140	1.7%
46	LaPorte	Wills Township	146,514,480	0	0.0%	0	0.0%	0	0.0%	234,480	0.2%
47	Lawrence	Bono Township	30,354,190	0	0.0%	0	0.0%	0	0.0%	1,675,990	5.5%
47	Lawrence	Guthrie Township	51,070,880	0	0.0%	0	0.0%	0	0.0%	6,984,530	13.7%
47	Lawrence	Indian Creek Township	85,425,900	0	0.0%	0	0.0%	0	0.0%	4,287,460	5.0%
47	Lawrence	Marion Township	447,124,880	925,700	0.2%	0	0.0%	925,700	0.2%	35,054,210	7.8%
47	Lawrence	Marshall Township	178,067,850	1,275,360	0.7%	3,896,710	2.2%	5,172,070	2.9%	9,370,580	5.3%
47	Lawrence	Perry Township	70,802,690	0	0.0%	0	0.0%	0	0.0%	4,111,260	5.8%
47	Lawrence	Pleasant Run Township	71,393,590	0	0.0%	0	0.0%	0	0.0%	2,864,900	4.0%
47	Lawrence	Shawswick Township	969,087,460	25,534,220	2.6%	0	0.0%	25,534,220	2.6%	67,963,860	7.0%
47	Lawrence	Spice Valley Township	77,306,860	0	0.0%	0	0.0%	0	0.0%	4,289,370	5.5%
48	Madison	Adams Township	217,266,810	534,060	0.2%	0	0.0%	534,060	0.2%	2,024,370	0.9%
48	Madison	Anderson Township	2,586,857,182	62,232,005	2.4%	81,132,510	3.1%	143,364,515	5.5%	292,122,631	11.3%
48	Madison	Boone Township	50,417,330	0	0.0%	0	0.0%	0	0.0%	58,800	0.1%
48	Madison	Duck Creek Township	42,891,740	0	0.0%	0	0.0%	0	0.0%	275,800	0.6%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
48	Madison	Fall Creek Township	630,006,225	16,383,295	2.6%	27,050,410	4.3%	43,433,705	6.9%	8,985,805	1.4%
48	Madison	Green Township	250,164,140	179,180	0.1%	0	0.0%	179,180	0.1%	2,433,500	1.0%
48	Madison	Jackson Township	110,973,910	0	0.0%	0	0.0%	0	0.0%	3,754,950	3.4%
48	Madison	Lafayette Township	260,802,230	26,975	0.0%	0	0.0%	26,975	0.0%	11,011,190	4.2%
48	Madison	Monroe Township	405,704,580	10,423,010	2.6%	0	0.0%	10,423,010	2.6%	10,422,310	2.6%
48	Madison	Pipe Creek Township	539,269,830	36,815,601	6.8%	0	0.0%	36,815,601	6.8%	22,904,510	4.2%
48	Madison	Richland Township	260,395,210	1,804,585	0.7%	0	0.0%	1,804,585	0.7%	6,188,960	2.4%
48	Madison	Stony Creek Township	186,115,239	0	0.0%	0	0.0%	0	0.0%	3,256,600	1.7%
48	Madison	Union Township	389,042,510	0	0.0%	0	0.0%	0	0.0%	12,642,570	3.2%
48	Madison	Van Buren Township	85,149,920	183,250	0.2%	0	0.0%	183,250	0.2%	1,312,552	1.5%
49	Marion	Center Township	9,328,037,880	343,724,810	3.7%	1,314,319,150	14.1%	1,658,043,960	17.8%	1,025,127,140	11.0%
49	Marion	Decatur Township	1,639,950,700	27,466,500	1.7%	125,738,360	7.7%	153,204,860	9.3%	43,254,190	2.6%
49	Marion	Franklin Township	2,713,078,460	3,993,390	0.1%	546,400	0.0%	4,539,790	0.2%	39,991,120	1.5%
49	Marion	Lawrence Township	7,087,551,610	10,414,390	0.1%	131,661,840	1.9%	142,076,230	2.0%	314,656,820	4.4%
49	Marion	Perry Township	5,269,255,600	902,000	0.0%	8,693,700	0.2%	9,595,700	0.2%	322,143,180	6.1%
49	Marion	Pike Township	6,402,573,850	53,856,110	0.8%	0	0.0%	53,856,110	0.8%	213,794,260	3.3%
49	Marion	Warren Township	5,750,745,130	150,329,510	2.6%	44,407,100	0.8%	194,736,610	3.4%	284,585,410	4.9%
49	Marion	Washington Township	9,657,854,360	454,350	0.0%	17,469,400	0.2%	17,923,750	0.2%	879,152,320	9.1%
49	Marion	Wayne Township	6,899,902,540	207,694,800	3.0%	193,607,110	2.8%	401,301,910	5.8%	259,273,360	3.8%
50	Marshall	Bourbon Township	182,047,380	1,957,947	1.1%	0	0.0%	1,957,947	1.1%	23,483,730	12.9%
50	Marshall	Center Township	1,004,870,624	7,133,662	0.7%	36,701,970	3.7%	43,835,632	4.4%	126,880,040	12.6%
50	Marshall	German Township	580,036,790	20,355,425	3.5%	15,787,200	2.7%	36,142,625	6.2%	41,376,240	7.1%
50	Marshall	Green Township	72,269,443	95,959	0.1%	0	0.0%	95,959	0.1%	1,542,200	2.1%
50	Marshall	North Township	213,905,007	263,624	0.1%	0	0.0%	263,624	0.1%	11,042,420	5.2%
50	Marshall	Polk Township	152,065,720	0	0.0%	0	0.0%	0	0.0%	1,719,070	1.1%
50	Marshall	Tippecanoe Township	71,379,890	0	0.0%	0	0.0%	0	0.0%	1,635,230	2.3%
50	Marshall	Union Township	486,601,650	0	0.0%	1,702,250	0.3%	1,702,250	0.3%	83,725,170	17.2%
50	Marshall	Walnut Township	128,389,207	100,300	0.1%	0	0.0%	100,300	0.1%	12,845,710	10.0%
50	Marshall	West Township	267,734,642	5,006,391	1.9%	1,675,950	0.6%	6,682,341	2.5%	22,845,390	8.5%
51	Martin	Center Township	54,533,105	0	0.0%	0	0.0%	0	0.0%	4,546,140	8.3%
51	Martin	Halbert Township	88,247,330	0	0.0%	0	0.0%	0	0.0%	7,653,150	8.7%
51	Martin	Lost River Township	27,547,330	0	0.0%	0	0.0%	0	0.0%	616,080	2.2%
51	Martin	Mitcheltree Township	23,581,481	0	0.0%	0	0.0%	0	0.0%	475,700	2.0%
51	Martin	Perry Township	206,571,070	596,480	0.3%	0	0.0%	596,480	0.3%	12,289,030	5.9%
51	Martin	Rutherford Township	38,121,560	0	0.0%	0	0.0%	0	0.0%	352,840	0.9%
52	Miami	Allen Township	34,173,590	0	0.0%	0	0.0%	0	0.0%	597,200	1.7%
52	Miami	Butler Township	48,590,180	0	0.0%	0	0.0%	0	0.0%	1,564,900	3.2%
52	Miami	Clay Township	56,681,480	0	0.0%	0	0.0%	0	0.0%	828,900	1.5%
52	Miami	Deer Creek Township	80,525,090	0	0.0%	0	0.0%	0	0.0%	1,241,100	1.5%
52	Miami	Erie Township	31,300,988	0	0.0%	0	0.0%	0	0.0%	268,200	0.9%
52	Miami	Harrison Township	41,799,150	0	0.0%	0	0.0%	0	0.0%	977,800	2.3%
52	Miami	Jackson Township	95,408,330	867,023	0.9%	2,752,477	2.9%	3,619,500	3.8%	6,686,700	7.0%
52	Miami	Jefferson Township	114,301,900	340,250	0.3%	0	0.0%	340,250	0.3%	5,913,400	5.2%
52	Miami	Perry Township	57,151,690	0	0.0%	0	0.0%	0	0.0%	1,454,100	2.5%
52	Miami	Peru Township	503,112,652	3,705,211	0.7%	0	0.0%	3,705,211	0.7%	77,848,940	15.5%
52	Miami	Pipe Creek Township	231,485,710	22,656	0.0%	10,654,100	4.6%	10,676,756	4.6%	15,344,370	6.6%
52	Miami	Richland Township	66,510,800	0	0.0%	0	0.0%	0	0.0%	10,091,200	15.2%
52	Miami	Union Townshp	40,063,890	0	0.0%	0	0.0%	0	0.0%	654,400	1.6%
52	Miami	Washington Township	171,955,428	7,044,191	4.1%	0	0.0%	7,044,191	4.1%	33,704,400	19.6%
53	Monroe	Bean Blossom Township	111,662,520	0	0.0%	0	0.0%	0	0.0%	1,721,000	1.5%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
53	Monroe	Benton Township	245,155,080	110,050	0.0%	0	0.0%	110,050	0.0%	2,541,310	1.0%
53	Monroe	Bloomington Township	1,521,069,840	14,130,040	0.9%	101,837,579	6.7%	115,967,619	7.6%	97,507,796	6.4%
53	Monroe	Clear Creek Township	334,609,515	0	0.0%	0	0.0%	0	0.0%	4,834,725	1.4%
53	Monroe	Indian Creek Township	73,212,100	0	0.0%	0	0.0%	0	0.0%	735,420	1.0%
53	Monroe	Perry Township	2,784,987,120	9,325,425	0.3%	84,955,098	3.1%	94,280,523	3.4%	174,945,460	6.3%
53	Monroe	Polk Township	17,078,300	0	0.0%	0	0.0%	0	0.0%	1,686,550	9.9%
53	Monroe	Richland Township	874,890,750	35,913,345	4.1%	94,903,563	10.8%	130,816,908	15.0%	22,282,330	2.5%
53	Monroe	Salt Creek Township	126,134,830	0	0.0%	0	0.0%	0	0.0%	706,940	0.6%
53	Monroe	Van Buren Township	658,685,995	33,008,150	5.0%	0	0.0%	33,008,150	5.0%	18,940,480	2.9%
53	Monroe	Washington Township	135,780,220	0	0.0%	0	0.0%	0	0.0%	6,850,920	5.0%
54	Montgomery	Brown Township	84,463,120	0	0.0%	0	0.0%	0	0.0%	1,757,500	2.1%
54	Montgomery	Clark Township	86,301,440	0	0.0%	0	0.0%	0	0.0%	1,250,000	1.4%
54	Montgomery	Coal Creek Township	92,302,120	0	0.0%	0	0.0%	0	0.0%	759,800	0.8%
54	Montgomery	Franklin Township	97,111,230	0	0.0%	0	0.0%	0	0.0%	1,012,140	1.0%
54	Montgomery	Madison Township	78,041,630	5,730	0.0%	0	0.0%	5,730	0.0%	1,219,700	1.6%
54	Montgomery	Ripley Township	51,223,100	0	0.0%	0	0.0%	0	0.0%	1,101,220	2.1%
54	Montgomery	Scott Township	53,722,200	0	0.0%	0	0.0%	0	0.0%	864,000	1.6%
54	Montgomery	Sugar Creek Township	38,484,230	0	0.0%	0	0.0%	0	0.0%	126,600	0.3%
54	Montgomery	Union Township	1,796,922,180	73,211,657	4.1%	18,196,420	1.0%	91,408,077	5.1%	123,629,570	6.9%
54	Montgomery	Walnut Township	76,647,010	0	0.0%	0	0.0%	0	0.0%	679,990	0.9%
54	Montgomery	Wayne Township	81,840,120	0	0.0%	0	0.0%	0	0.0%	1,487,400	1.8%
55	Morgan	Adams Township	75,513,440	0	0.0%	0	0.0%	0	0.0%	3,287,800	4.4%
55	Morgan	Ashland Township	92,932,690	0	0.0%	0	0.0%	0	0.0%	501,370	0.5%
55	Morgan	Baker Township	38,037,100	0	0.0%	0	0.0%	0	0.0%	996,600	2.6%
55	Morgan	Brown Township	784,216,690	57,992,800	7.4%	57,202,250	7.3%	115,195,050	14.7%	41,931,670	5.3%
55	Morgan	Clay Township	189,938,470	0	0.0%	0	0.0%	0	0.0%	6,119,290	3.2%
55	Morgan	Green Township	180,623,860	0	0.0%	0	0.0%	0	0.0%	2,745,140	1.5%
55	Morgan	Gregg Township	172,325,990	0	0.0%	0	0.0%	0	0.0%	2,720,400	1.6%
55	Morgan	Harrison Township	90,779,680	0	0.0%	0	0.0%	0	0.0%	2,234,390	2.5%
55	Morgan	Jackson Township	225,109,780	0	0.0%	0	0.0%	0	0.0%	8,054,630	3.6%
55	Morgan	Jefferson Township	181,978,890	0	0.0%	0	0.0%	0	0.0%	612,970	0.3%
55	Morgan	Madison Township	537,799,070	0	0.0%	0	0.0%	0	0.0%	10,478,960	1.9%
55	Morgan	Monroe Township	252,451,760	0	0.0%	0	0.0%	0	0.0%	10,228,600	4.1%
55	Morgan	Ray Township	76,665,980	0	0.0%	0	0.0%	0	0.0%	3,625,700	4.7%
55	Morgan	Washington Township	980,888,800	171,069	0.0%	0	0.0%	171,069	0.0%	41,122,720	4.2%
56	Newton	Beaver Township	89,842,670	1,142,055	1.3%	0	0.0%	1,142,055	1.3%	1,896,640	2.1%
56	Newton	Colfax Township	64,966,240	16,176,288	24.9%	0	0.0%	16,176,288	24.9%	1,152,150	1.8%
56	Newton	Grant Township	82,024,890	2,410,216	2.9%	0	0.0%	2,410,216	2.9%	810,810	1.0%
56	Newton	Iroquois Township	73,424,060	11,798	0.0%	0	0.0%	11,798	0.0%	1,300,890	1.8%
56	Newton	Jackson Township	40,101,490	0	0.0%	0	0.0%	0	0.0%	73,970	0.2%
56	Newton	Jefferson Township	157,009,570	3,473,400	2.2%	0	0.0%	3,473,400	2.2%	1,870,920	1.2%
56	Newton	Lake Township	114,028,820	0	0.0%	0	0.0%	0	0.0%	1,861,480	1.6%
56	Newton	Lincoln Township	194,353,320	76,494	0.0%	0	0.0%	76,494	0.0%	2,224,420	1.1%
56	Newton	Mcclellan Township	28,007,750	0	0.0%	0	0.0%	0	0.0%	0	0.0%
56	Newton	Washington Township	46,358,940	0	0.0%	0	0.0%	0	0.0%	123,100	0.3%
57	Noble	Albion Township	103,478,100	3,363,517	3.3%	1,250,900	1.2%	4,614,417	4.5%	3,461,085	3.3%
57	Noble	Allen Township	365,321,520	11,164,744	3.1%	15,790,172	4.3%	26,954,916	7.4%	16,283,780	4.5%
57	Noble	Elkhart Township	105,031,790	199,100	0.2%	0	0.0%	199,100	0.2%	812,500	0.8%
57	Noble	Green Township	102,729,440	0	0.0%	0	0.0%	0	0.0%	541,020	0.5%
57	Noble	Jefferson Township	133,697,480	11,974,971	9.0%	7,968,856	6.0%	19,943,827	14.9%	607,660	0.5%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
57	Noble	Noble Township	150,894,100	25,121	0.0%	0	0.0%	25,121	0.0%	7,816,260	5.2%
57	Noble	Orange Township	264,424,820	600,168	0.2%	0	0.0%	600,168	0.2%	3,664,985	1.4%
57	Noble	Perry Township	344,257,351	15,040,738	4.4%	39,344,634	11.4%	54,385,372	15.8%	10,676,790	3.1%
57	Noble	Sparta Township	111,300,970	324,430	0.3%	0	0.0%	324,430	0.3%	2,989,850	2.7%
57	Noble	Swan Township	138,135,930	0	0.0%	0	0.0%	0	0.0%	1,262,630	0.9%
57	Noble	Washington Township	57,473,270	0	0.0%	0	0.0%	0	0.0%	527,450	0.9%
57	Noble	Wayne Township	659,701,408	17,825,518	2.7%	11,356,394	1.7%	29,181,912	4.4%	36,777,551	5.6%
57	Noble	York Township	82,023,490	245,200	0.3%	0	0.0%	245,200	0.3%	308,000	0.4%
58	Ohio	Cass Township	35,507,040	0	0.0%	0	0.0%	0	0.0%	1,157,000	3.3%
58	Ohio	Pike Township	28,412,050	0	0.0%	0	0.0%	0	0.0%	540,600	1.9%
58	Ohio	Randolph Township	246,577,770	0	0.0%	0	0.0%	0	0.0%	17,505,500	7.1%
58	Ohio	Union Township	21,505,600	0	0.0%	0	0.0%	0	0.0%	756,700	3.5%
59	Orange	French Lick Township	189,638,820	363,550	0.2%	179,180	0.1%	542,730	0.3%	9,785,970	5.2%
59	Orange	Greenfield Township	27,845,470	0	0.0%	0	0.0%	0	0.0%	479,200	1.7%
59	Orange	Jackson Township	34,181,830	0	0.0%	0	0.0%	0	0.0%	169,600	0.5%
59	Orange	Northeast Township	36,753,250	0	0.0%	0	0.0%	0	0.0%	162,600	0.4%
59	Orange	Northwest Township	13,867,780	0	0.0%	0	0.0%	0	0.0%	452,400	3.3%
59	Orange	Orangeville Township	27,323,300	0	0.0%	0	0.0%	0	0.0%	664,300	2.4%
59	Orange	Orleans Township	179,269,450	859,920	0.5%	0	0.0%	859,920	0.5%	5,023,000	2.8%
59	Orange	Paoli Township	241,420,080	233,900	0.1%	0	0.0%	233,900	0.1%	27,800,910	11.5%
59	Orange	Southeast Township	53,996,050	0	0.0%	0	0.0%	0	0.0%	2,313,000	4.3%
59	Orange	Stamperscreek Township	33,470,320	0	0.0%	0	0.0%	0	0.0%	540,700	1.6%
60	Owen	Clay Township	91,626,060	0	0.0%	0	0.0%	0	0.0%	1,903,530	2.1%
60	Owen	Franklin Township	50,709,170	0	0.0%	0	0.0%	0	0.0%	508,700	1.0%
60	Owen	Harrison Township	22,463,250	0	0.0%	0	0.0%	0	0.0%	201,700	0.9%
60	Owen	Jackson Township	59,899,330	0	0.0%	0	0.0%	0	0.0%	968,530	1.6%
60	Owen	Jefferson Township	46,887,660	0	0.0%	0	0.0%	0	0.0%	839,300	1.8%
60	Owen	Jennings Township	36,333,020	0	0.0%	0	0.0%	0	0.0%	1,420,700	3.9%
60	Owen	Lafayette Township	44,281,470	0	0.0%	0	0.0%	0	0.0%	629,600	1.4%
60	Owen	Marion Township	37,373,370	0	0.0%	0	0.0%	0	0.0%	2,618,270	7.0%
60	Owen	Montgomery Township	48,403,590	0	0.0%	0	0.0%	0	0.0%	223,400	0.5%
60	Owen	Morgan Township	45,183,400	0	0.0%	0	0.0%	0	0.0%	995,030	2.2%
60	Owen	Taylor Township	40,459,600	0	0.0%	0	0.0%	0	0.0%	703,800	1.7%
60	Owen	Washington Township	333,414,810	0	0.0%	0	0.0%	0	0.0%	56,401,040	16.9%
60	Owen	Wayne Township	61,865,690	0	0.0%	0	0.0%	0	0.0%	3,213,200	5.2%
61	Parke	Adams Township	192,763,298	30,900	0.0%	0	0.0%	30,900	0.0%	15,611,370	8.1%
61	Parke	Florida Township	90,526,308	0	0.0%	0	0.0%	0	0.0%	2,248,120	2.5%
61	Parke	Greene Township	33,999,035	0	0.0%	0	0.0%	0	0.0%	182,700	0.5%
61	Parke	Howard Township	23,954,614	0	0.0%	0	0.0%	0	0.0%	3,391,400	14.2%
61	Parke	Jackson Township	45,744,649	0	0.0%	0	0.0%	0	0.0%	62,400	0.1%
61	Parke	Liberty Township	34,109,221	0	0.0%	0	0.0%	0	0.0%	585,610	1.7%
61	Parke	Penn Township	38,722,507	0	0.0%	0	0.0%	0	0.0%	1,291,600	3.3%
61	Parke	Raccoon Township	36,354,101	0	0.0%	0	0.0%	0	0.0%	881,600	2.4%
61	Parke	Reserve Township	47,788,424	987,460	2.1%	0	0.0%	987,460	2.1%	2,240,530	4.7%
61	Parke	Sugar Creek Township	17,298,774	0	0.0%	0	0.0%	0	0.0%	1,159,800	6.7%
61	Parke	Union Township	121,506,716	0	0.0%	0	0.0%	0	0.0%	12,804,730	10.5%
61	Parke	Wabash Township	35,327,498	2,294,050	6.5%	0	0.0%	2,294,050	6.5%	1,754,300	5.0%
61	Parke	Washington Township	55,083,808	235,440	0.4%	0	0.0%	235,440	0.4%	800,270	1.5%
62	Perry	Anderson Township	63,455,900	0	0.0%	0	0.0%	0	0.0%	1,386,820	2.2%
62	Perry	Clark Township	56,429,700	0	0.0%	0	0.0%	0	0.0%	1,507,140	2.7%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
62	Perry	Leopold Township	29,760,180	0	0.0%	0	0.0%	0	0.0%	1,187,360	4.0%
62	Perry	Oil Township	43,323,080	0	0.0%	0	0.0%	0	0.0%	633,430	1.5%
62	Perry	Tobin Township	35,917,120	0	0.0%	0	0.0%	0	0.0%	496,550	1.4%
62	Perry	Troy Township	614,267,755	25,211,275	4.1%	78,154,140	12.7%	103,365,415	16.8%	32,751,190	5.3%
62	Perry	Union Township	26,723,720	0	0.0%	0	0.0%	0	0.0%	114,880	0.4%
63	Pike	Clay Township	38,226,660	0	0.0%	0	0.0%	0	0.0%	239,680	0.6%
63	Pike	Jefferson Township	92,798,750	0	0.0%	0	0.0%	0	0.0%	7,123,190	7.7%
63	Pike	Lockhart Township	41,682,830	0	0.0%	0	0.0%	0	0.0%	2,190,780	5.3%
63	Pike	Logan Township	20,735,450	0	0.0%	0	0.0%	0	0.0%	718,420	3.5%
63	Pike	Madison Township	22,388,180	0	0.0%	0	0.0%	0	0.0%	214,400	1.0%
63	Pike	Marion Township	32,116,070	0	0.0%	0	0.0%	0	0.0%	1,096,270	3.4%
63	Pike	Monroe Township	40,567,030	0	0.0%	0	0.0%	0	0.0%	784,840	1.9%
63	Pike	Patoka Township	102,486,400	0	0.0%	0	0.0%	0	0.0%	8,858,490	8.6%
63	Pike	Washington Township	594,014,320	11,000	0.0%	0	0.0%	11,000	0.0%	19,012,320	3.2%
64	Porter	Boone Township	295,754,300	0	0.0%	0	0.0%	0	0.0%	7,756,700	2.6%
64	Porter	Center Township	2,831,654,985	1,292,040	0.0%	93,329,358	3.3%	94,621,398	3.3%	229,427,540	8.1%
64	Porter	Jackson Township	404,764,550	0	0.0%	0	0.0%	0	0.0%	1,550,620	0.4%
64	Porter	Liberty Township	535,117,300	1,311,600	0.2%	4,105,510	0.8%	5,417,110	1.0%	9,497,480	1.8%
64	Porter	Morgan Township	237,410,180	365,740	0.2%	0	0.0%	365,740	0.2%	4,369,230	1.8%
64	Porter	Pine Township	265,928,330	0	0.0%	0	0.0%	0	0.0%	3,134,670	1.2%
64	Porter	Pleasant Township	246,207,780	281,000	0.1%	0	0.0%	281,000	0.1%	2,679,080	1.1%
64	Porter	Portage Township	2,591,599,090	41,882,722	1.6%	136,779,888	5.3%	178,662,610	6.9%	64,508,890	2.5%
64	Porter	Porter Township	573,947,760	0	0.0%	0	0.0%	0	0.0%	1,826,060	0.3%
64	Porter	Union Township	594,686,190	0	0.0%	0	0.0%	0	0.0%	4,816,140	0.8%
64	Porter	Washington Township	493,802,730	28,947,226	5.9%	39,786,372	8.1%	68,733,598	13.9%	14,197,840	2.9%
64	Porter	Westchester Township	2,069,417,980	30,571,680	1.5%	50,776,837	2.5%	81,348,517	3.9%	39,625,720	1.9%
65	Posey	Bethel Township	24,027,150	0	0.0%	0	0.0%	0	0.0%	322,700	1.3%
65	Posey	Black Township	1,149,048,160	9,404,395	0.8%	0	0.0%	9,404,395	0.8%	20,797,050	1.8%
65	Posey	Center Township	66,356,830	0	0.0%	0	0.0%	0	0.0%	923,110	1.4%
65	Posey	Harmony Township	82,448,640	0	0.0%	0	0.0%	0	0.0%	4,116,110	5.0%
65	Posey	Lynn Township	49,684,910	0	0.0%	0	0.0%	0	0.0%	974,500	2.0%
65	Posey	Marrs Township	435,575,360	0	0.0%	0	0.0%	0	0.0%	4,367,860	1.0%
65	Posey	Point Township	26,259,283	0	0.0%	0	0.0%	0	0.0%	782,100	3.0%
65	Posey	Robb Township	105,095,050	0	0.0%	0	0.0%	0	0.0%	2,167,700	2.1%
65	Posey	Robinson Township	176,932,130	0	0.0%	0	0.0%	0	0.0%	1,675,380	0.9%
65	Posey	Smith Township	55,199,580	169,700	0.3%	0	0.0%	169,700	0.3%	910,590	1.6%
66	Pulaski	Beaver Township	47,755,170	245,132	0.5%	0	0.0%	245,132	0.5%	281,530	0.6%
66	Pulaski	Cass Township	40,653,240	0	0.0%	0	0.0%	0	0.0%	828,240	2.0%
66	Pulaski	Franklin Township	37,987,700	0	0.0%	0	0.0%	0	0.0%	136,800	0.4%
66	Pulaski	Harrison Township	46,782,510	0	0.0%	0	0.0%	0	0.0%	90,600	0.2%
66	Pulaski	Indian Creek Township	46,937,161	0	0.0%	0	0.0%	0	0.0%	583,730	1.2%
66	Pulaski	Jefferson Township	35,642,200	0	0.0%	0	0.0%	0	0.0%	965,380	2.7%
66	Pulaski	Monroe Township	234,143,215	1,790,167	0.8%	0	0.0%	1,790,167	0.8%	7,460,770	3.2%
66	Pulaski	Rich Grove Township	44,573,690	0	0.0%	0	0.0%	0	0.0%	360,890	0.8%
66	Pulaski	Salem Township	92,345,850	1,362,141	1.5%	0	0.0%	1,362,141	1.5%	5,102,050	5.5%
66	Pulaski	Tippecanoe Township	55,447,120	0	0.0%	0	0.0%	0	0.0%	1,131,040	2.0%
66	Pulaski	Van Buren Township	55,528,605	128,683	0.2%	0	0.0%	128,683	0.2%	340,200	0.6%
66	Pulaski	White Post Township	62,083,395	175,070	0.3%	0	0.0%	175,070	0.3%	1,040,960	1.7%
67	Putnam	Clinton Township	72,733,295	0	0.0%	0	0.0%	0	0.0%	2,932,600	4.0%
67	Putnam	Cloverdale Township	219,693,920	99,456	0.0%	0	0.0%	99,456	0.0%	27,717,160	12.6%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
67	Putnam	Floyd Township	232,440,480	0	0.0%	0	0.0%	0	0.0%	1,274,800	0.5%
67	Putnam	Franklin Township	111,196,550	0	0.0%	0	0.0%	0	0.0%	20,521,800	18.5%
67	Putnam	Greencastle Township	902,911,740	37,822,778	4.2%	32,850,000	3.6%	70,672,778	7.8%	167,632,940	18.6%
67	Putnam	Jackson Township	51,842,870	0	0.0%	0	0.0%	0	0.0%	1,008,544	1.9%
67	Putnam	Jefferson Township	76,930,210	0	0.0%	0	0.0%	0	0.0%	2,856,470	3.7%
67	Putnam	Madison Township	58,967,240	0	0.0%	0	0.0%	0	0.0%	595,210	1.0%
67	Putnam	Marion Township	107,631,310	1,529,357	1.4%	0	0.0%	1,529,357	1.4%	1,966,500	1.8%
67	Putnam	Monroe Township	89,968,490	0	0.0%	0	0.0%	0	0.0%	4,402,400	4.9%
67	Putnam	Russell Township	51,089,060	0	0.0%	0	0.0%	0	0.0%	1,636,200	3.2%
67	Putnam	Warren Township	120,854,100	0	0.0%	0	0.0%	0	0.0%	39,874,220	33.0%
67	Putnam	Washington Township	118,978,670	757,871	0.6%	0	0.0%	757,871	0.6%	4,063,940	3.4%
68	Randolph	Franklin Township	51,541,090	0	0.0%	0	0.0%	0	0.0%	1,824,370	3.5%
68	Randolph	Green Township	54,334,280	55,680	0.1%	0	0.0%	55,680	0.1%	2,613,800	4.8%
68	Randolph	Greensfork Township	71,603,930	0	0.0%	0	0.0%	0	0.0%	1,039,720	1.5%
68	Randolph	Jackson Township	41,252,210	0	0.0%	0	0.0%	0	0.0%	1,422,400	3.4%
68	Randolph	Monroe Township	154,675,770	0	0.0%	0	0.0%	0	0.0%	20,141,100	13.0%
68	Randolph	Stoney Creek Township	50,403,950	0	0.0%	0	0.0%	0	0.0%	929,140	1.8%
68	Randolph	Union Township	139,090,270	29,409	0.0%	0	0.0%	29,409	0.0%	9,319,840	6.7%
68	Randolph	Ward Township	62,043,770	0	0.0%	0	0.0%	0	0.0%	3,063,740	4.9%
68	Randolph	Washington Township	138,821,360	3,451,976	2.5%	0	0.0%	3,451,976	2.5%	15,042,250	10.8%
68	Randolph	Wayne Township	209,694,710	10,118,484	4.8%	0	0.0%	10,118,484	4.8%	20,284,070	9.7%
68	Randolph	White River Township	413,777,807	134,508	0.0%	6,139,297	1.5%	6,273,805	1.5%	71,445,960	17.3%
69	Ripley	Adams Township	333,531,450	12,077,946	3.6%	0	0.0%	12,077,946	3.6%	4,694,260	1.4%
69	Ripley	Brown Township	70,207,160	0	0.0%	0	0.0%	0	0.0%	3,420,660	4.9%
69	Ripley	Center Township	102,708,680	1,909,336	1.9%	0	0.0%	1,909,336	1.9%	4,426,080	4.3%
69	Ripley	Delaware Township	64,002,880	0	0.0%	0	0.0%	0	0.0%	955,000	1.5%
69	Ripley	Franklin Township	142,879,560	0	0.0%	0	0.0%	0	0.0%	4,391,490	3.1%
69	Ripley	Jackson Township	56,844,560	148,150	0.3%	0	0.0%	148,150	0.3%	1,616,420	2.8%
69	Ripley	Johnson Township	165,528,620	1,696,435	1.0%	0	0.0%	1,696,435	1.0%	7,110,220	4.3%
69	Ripley	Laughery Township	303,515,670	2,851,658	0.9%	0	0.0%	2,851,658	0.9%	14,186,680	4.7%
69	Ripley	Otter Creek Township	57,224,590	0	0.0%	0	0.0%	0	0.0%	2,071,300	3.6%
69	Ripley	Shelby Township	41,916,150	0	0.0%	0	0.0%	0	0.0%	474,930	1.1%
69	Ripley	Washington Township	88,894,130	0	0.0%	0	0.0%	0	0.0%	123,960	0.1%
70	Rush	Anderson Township	70,241,590	11,890	0.0%	0	0.0%	11,890	0.0%	1,905,150	2.7%
70	Rush	Center Township	56,428,520	0	0.0%	0	0.0%	0	0.0%	1,508,100	2.7%
70	Rush	Jackson Township	80,395,610	21,114,540	26.3%	4,296,308	5.3%	25,410,848	31.6%	98,400	0.1%
70	Rush	Noble Township	49,851,190	0	0.0%	0	0.0%	0	0.0%	490,710	1.0%
70	Rush	Orange Township	54,912,860	0	0.0%	0	0.0%	0	0.0%	744,500	1.4%
70	Rush	Posey Township	65,303,140	0	0.0%	0	0.0%	0	0.0%	1,432,530	2.2%
70	Rush	Richland Township	35,484,070	0	0.0%	0	0.0%	0	0.0%	73,100	0.2%
70	Rush	Ripley Township	107,219,550	0	0.0%	0	0.0%	0	0.0%	3,955,750	3.7%
70	Rush	Rushville Township	370,506,774	6,275,418	1.7%	0	0.0%	6,275,418	1.7%	40,430,230	10.9%
70	Rush	Union Township	58,622,800	0	0.0%	0	0.0%	0	0.0%	1,681,010	2.9%
70	Rush	Walker Township	49,806,710	0	0.0%	0	0.0%	0	0.0%	1,045,800	2.1%
70	Rush	Washington Township	41,162,120	0	0.0%	0	0.0%	0	0.0%	778,300	1.9%
71	St. Joseph	Centre Township	891,605,320	18,730,110	2.1%	8,054,570	0.9%	26,784,680	3.0%	78,066,640	8.8%
71	St. Joseph	Clay Township	2,259,146,287	936,980	0.0%	242,930,470	10.8%	243,867,450	10.8%	259,403,774	11.5%
71	St. Joseph	German Township	899,066,839	54,904,820	6.1%	171,836,376	19.1%	226,741,196	25.2%	24,266,940	2.7%
71	St. Joseph	Greene Township	194,064,859	0	0.0%	0	0.0%	0	0.0%	2,781,085	1.4%
71	St. Joseph	Harris Township	1,502,426,050	5,549,160	0.4%	44,815,489	3.0%	50,364,649	3.4%	25,628,990	1.7%

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Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
71	St. Joseph	Liberty Township	183,026,528	1,621,880	0.9%	0	0.0%	1,621,880	0.9%	3,827,680	2.1%
71	St. Joseph	Lincoln Township	156,805,802	797,180	0.5%	0	0.0%	797,180	0.5%	4,567,110	2.9%
71	St. Joseph	Madison Township	123,197,070	60,000	0.0%	0	0.0%	60,000	0.0%	4,284,740	3.5%
71	St. Joseph	Olive Township	420,438,610	6,766,930	1.6%	29,009,686	6.9%	35,776,616	8.5%	18,075,790	4.3%
71	St. Joseph	Penn Township	3,146,432,166	83,168,090	2.6%	123,126,030	3.9%	206,294,120	6.6%	132,143,801	4.2%
71	St. Joseph	Portage Township	3,531,776,922	49,524,975	1.4%	104,206,574	3.0%	153,731,549	4.4%	485,639,809	13.8%
71	St. Joseph	Union Township	191,848,595	0	0.0%	0	0.0%	0	0.0%	8,498,180	4.4%
71	St. Joseph	Warren Township	443,402,400	13,192,940	3.0%	6,353,546	1.4%	19,546,486	4.4%	7,392,310	1.7%
72	Scott	Finley Township	64,394,190	0	0.0%	0	0.0%	0	0.0%	738,600	1.1%
72	Scott	Jennings Township	250,206,520	23,399,595	9.4%	8,476,015	3.4%	31,875,610	12.7%	6,011,400	2.4%
72	Scott	Johnson Township	86,421,070	0	0.0%	0	0.0%	0	0.0%	1,488,000	1.7%
72	Scott	Lexington Township	137,883,470	0	0.0%	0	0.0%	0	0.0%	3,103,070	2.3%
72	Scott	Vienna Township	491,298,590	11,812,475	2.4%	34,540,745	7.0%	46,353,220	9.4%	20,306,940	4.1%
73	Shelby	Addison Township	1,220,347,060	42,904,283	3.5%	19,116,898	1.6%	62,021,181	5.1%	91,064,452	7.5%
73	Shelby	Brandywine Township	168,552,700	8,796,698	5.2%	0	0.0%	8,796,698	5.2%	6,489,500	3.9%
73	Shelby	Hanover Township	207,327,310	13,512,245	6.5%	31,642,446	15.3%	45,154,691	21.8%	6,522,400	3.1%
73	Shelby	Hendricks Township	95,087,150	0	0.0%	0	0.0%	0	0.0%	8,085,900	8.5%
73	Shelby	Jackson Township	104,027,660	0	0.0%	0	0.0%	0	0.0%	3,439,000	3.3%
73	Shelby	Liberty Township	97,990,110	0	0.0%	0	0.0%	0	0.0%	8,386,800	8.6%
73	Shelby	Marion Township	112,168,640	0	0.0%	0	0.0%	0	0.0%	554,700	0.5%
73	Shelby	Moral Township	264,495,150	0	0.0%	0	0.0%	0	0.0%	15,787,730	6.0%
73	Shelby	Noble Township	79,712,490	0	0.0%	0	0.0%	0	0.0%	750,000	0.9%
73	Shelby	Shelby Township	101,279,360	0	0.0%	0	0.0%	0	0.0%	1,715,700	1.7%
73	Shelby	Sugar Creek Township	73,148,870	0	0.0%	0	0.0%	0	0.0%	358,400	0.5%
73	Shelby	Union Township	65,427,170	0	0.0%	0	0.0%	0	0.0%	1,259,800	1.9%
73	Shelby	Van Buren Township	95,003,220	0	0.0%	0	0.0%	0	0.0%	1,459,300	1.5%
73	Shelby	Washington Township	73,002,200	0	0.0%	0	0.0%	0	0.0%	1,568,700	2.1%
74	Spencer	Carter Township	216,860,270	627,740	0.3%	0	0.0%	627,740	0.3%	25,187,040	11.6%
74	Spencer	Clay Township	194,844,490	0	0.0%	0	0.0%	0	0.0%	7,664,080	3.9%
74	Spencer	Grass Township	370,933,560	205,702,610	55.5%	72,168,170	19.5%	277,870,780	74.9%	7,930,880	2.1%
74	Spencer	Hammond Township	73,906,670	0	0.0%	0	0.0%	0	0.0%	1,894,950	2.6%
74	Spencer	Harrison Township	142,960,020	0	0.0%	0	0.0%	0	0.0%	44,916,550	31.4%
74	Spencer	Huff Township	75,644,100	0	0.0%	0	0.0%	0	0.0%	1,779,940	2.4%
74	Spencer	Jackson Township	37,407,170	0	0.0%	0	0.0%	0	0.0%	598,600	1.6%
74	Spencer	Luce Township	116,261,875	0	0.0%	0	0.0%	0	0.0%	3,774,900	3.2%
74	Spencer	Ohio Township	997,465,490	0	0.0%	0	0.0%	0	0.0%	26,520,420	2.7%
75	Starke	California Township	157,725,860	0	0.0%	0	0.0%	0	0.0%	3,763,620	2.4%
75	Starke	Center Township	308,653,790	109,855	0.0%	0	0.0%	109,855	0.0%	48,499,790	15.7%
75	Starke	Davis Township	54,881,620	0	0.0%	0	0.0%	0	0.0%	2,783,550	5.1%
75	Starke	Jackson Township	29,429,090	0	0.0%	0	0.0%	0	0.0%	3,493,900	11.9%
75	Starke	North Bend Township	104,811,300	0	0.0%	0	0.0%	0	0.0%	2,066,200	2.0%
75	Starke	Oregon Township	182,348,670	0	0.0%	0	0.0%	0	0.0%	14,611,900	8.0%
75	Starke	Railroad Township	72,454,230	0	0.0%	0	0.0%	0	0.0%	5,600,940	7.7%
75	Starke	Washington Township	110,319,170	0	0.0%	0	0.0%	0	0.0%	2,029,990	1.8%
75	Starke	Wayne Township	186,588,930	0	0.0%	0	0.0%	0	0.0%	17,234,710	9.2%
76	Steuben	Clear Lake Township	232,160,750	0	0.0%	0	0.0%	0	0.0%	1,050,890	0.5%
76	Steuben	Fremont Township	228,961,660	16,499,840	7.2%	4,693,900	2.1%	21,193,740	9.3%	3,936,620	1.7%
76	Steuben	Jackson Township	132,522,270	580,600	0.4%	0	0.0%	580,600	0.4%	1,399,940	1.1%
76	Steuben	Jamestown Township	557,783,430	0	0.0%	0	0.0%	0	0.0%	7,757,150	1.4%
76	Steuben	Millgrove Township	152,603,240	0	0.0%	0	0.0%	0	0.0%	1,812,200	1.2%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
76	Steuben	Otsego Township	280,739,482	2,214,210	0.8%	0	0.0%	2,214,210	0.8%	1,718,540	0.6%
76	Steuben	Pleasant Township	1,121,997,650	4,855,870	0.4%	0	0.0%	4,855,870	0.4%	65,382,360	5.8%
76	Steuben	Richland Township	24,230,780	0	0.0%	0	0.0%	0	0.0%	140,700	0.6%
76	Steuben	Salem Township	146,383,070	699,510	0.5%	2,905,490	2.0%	3,605,000	2.5%	2,164,180	1.5%
76	Steuben	Scott Township	64,689,270	0	0.0%	0	0.0%	0	0.0%	381,630	0.6%
76	Steuben	Steuben Township	149,703,820	60,430	0.0%	268,490	0.2%	328,920	0.2%	4,054,860	2.7%
76	Steuben	York Township	37,351,050	0	0.0%	0	0.0%	0	0.0%	255,400	0.7%
77	Sullivan	Cass Township	69,752,470	0	0.0%	0	0.0%	0	0.0%	2,172,330	3.1%
77	Sullivan	Curry Township	131,611,116	0	0.0%	0	0.0%	0	0.0%	2,226,840	1.7%
77	Sullivan	Fairbanks Township	71,138,218	0	0.0%	0	0.0%	0	0.0%	619,500	0.9%
77	Sullivan	Gill Township	304,128,755	0	0.0%	0	0.0%	0	0.0%	61,240	0.0%
77	Sullivan	Haddon Township	101,881,075	0	0.0%	0	0.0%	0	0.0%	405,070	0.4%
77	Sullivan	Hamilton Township	297,846,465	0	0.0%	518,100	0.2%	518,100	0.2%	4,845,860	1.6%
77	Sullivan	Jackson Township	67,535,480	0	0.0%	0	0.0%	0	0.0%	1,451,730	2.1%
77	Sullivan	Jefferson Township	29,955,840	0	0.0%	0	0.0%	0	0.0%	1,655,320	5.5%
77	Sullivan	Turman Township	61,385,910	0	0.0%	0	0.0%	0	0.0%	2,178,100	3.5%
78	Switzerland	Cotton Township	65,607,860	0	0.0%	0	0.0%	0	0.0%	3,711,000	5.7%
78	Switzerland	Craig Township	36,713,420	0	0.0%	0	0.0%	0	0.0%	814,700	2.2%
78	Switzerland	Jefferson Township	126,695,416	0	0.0%	0	0.0%	0	0.0%	17,952,990	14.2%
78	Switzerland	Pleasant Township	57,607,890	0	0.0%	0	0.0%	0	0.0%	1,321,300	2.3%
78	Switzerland	Posey Township	65,138,510	0	0.0%	0	0.0%	0	0.0%	1,028,400	1.6%
78	Switzerland	York Township	150,601,450	0	0.0%	0	0.0%	0	0.0%	722,500	0.5%
79	Tippecanoe	Fairfield Township	3,761,605,590	14,477,860	0.4%	260,976,305	6.9%	275,454,165	7.3%	297,898,590	7.9%
79	Tippecanoe	Jackson Township	57,633,840	0	0.0%	0	0.0%	0	0.0%	580,300	1.0%
79	Tippecanoe	Lauramie Township	151,489,100	0	0.0%	0	0.0%	0	0.0%	1,682,290	1.1%
79	Tippecanoe	Perry Township	426,623,810	1,636,400	0.4%	3,800,740	0.9%	5,437,140	1.3%	14,120,900	3.3%
79	Tippecanoe	Randolph Township	69,522,980	0	0.0%	0	0.0%	0	0.0%	4,373,410	6.3%
79	Tippecanoe	Sheffield Township	510,904,190	80,190,250	15.7%	898,190	0.2%	81,088,440	15.9%	6,592,520	1.3%
79	Tippecanoe	Shelby Township	182,385,350	70,690	0.0%	0	0.0%	70,690	0.0%	3,588,390	2.0%
79	Tippecanoe	Tippecanoe Township	396,020,500	523,660	0.1%	0	0.0%	523,660	0.1%	15,213,910	3.8%
79	Tippecanoe	Union Township	337,285,230	38,615,000	11.4%	9,722,470	2.9%	48,337,470	14.3%	669,220	0.2%
79	Tippecanoe	Wabash Township	2,522,466,350	8,058,020	0.3%	178,761,950	7.1%	186,819,970	7.4%	341,096,780	13.5%
79	Tippecanoe	Washington Township	143,487,920	671,960	0.5%	0	0.0%	671,960	0.5%	733,760	0.5%
79	Tippecanoe	Wayne Township	96,730,830	0	0.0%	0	0.0%	0	0.0%	377,720	0.4%
79	Tippecanoe	Wea Township	1,478,863,450	9,434,060	0.6%	98,295,365	6.6%	107,729,425	7.3%	22,419,700	1.5%
80	Tipton	Cicero Township	494,622,630	7,025,189	1.4%	0	0.0%	7,025,189	1.4%	27,580,065	5.6%
80	Tipton	Jefferson Township	94,572,360	36,650	0.0%	0	0.0%	36,650	0.0%	2,028,230	2.1%
80	Tipton	Liberty Township	139,350,630	166,478	0.1%	0	0.0%	166,478	0.1%	3,919,550	2.8%
80	Tipton	Madison Township	100,833,100	0	0.0%	0	0.0%	0	0.0%	535,800	0.5%
80	Tipton	Prairie Township	94,650,000	0	0.0%	0	0.0%	0	0.0%	919,480	1.0%
80	Tipton	Wildcat Township	80,941,400	0	0.0%	0	0.0%	0	0.0%	2,001,280	2.5%
81	Union	Brownsville Township	39,096,890	0	0.0%	0	0.0%	0	0.0%	266,000	0.7%
81	Union	Center Township	139,366,710	4,782,856	3.4%	0	0.0%	4,782,856	3.4%	6,418,360	4.6%
81	Union	Harmony Township	46,843,080	0	0.0%	0	0.0%	0	0.0%	210,700	0.4%
81	Union	Harrison Township	40,975,450	0	0.0%	0	0.0%	0	0.0%	244,100	0.6%
81	Union	Liberty Township	51,177,340	0	0.0%	0	0.0%	0	0.0%	637,800	1.2%
81	Union	Union Township	72,160,680	0	0.0%	0	0.0%	0	0.0%	1,273,100	1.8%
82	Vanderburgh	Armstrong Township	94,815,430	0	0.0%	0	0.0%	0	0.0%	723,170	0.8%
82	Vanderburgh	Center Township	2,398,133,860	15,333,670	0.6%	0	0.0%	15,333,670	0.6%	118,093,090	4.9%
82	Vanderburgh	German Township	429,795,130	0	0.0%	0	0.0%	0	0.0%	22,069,280	5.1%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
82	Vanderburgh	Perry Township	1,187,036,780	91,210	0.0%	0	0.0%	91,210	0.0%	163,542,100	13.8%
82	Vanderburgh	Knight Township	3,723,836,340	5,664,680	0.2%	211,584,086	5.7%	217,248,766	5.8%	302,492,410	8.1%
82	Vanderburgh	Pigeon Township	1,991,398,377	104,643,770	5.3%	116,018,884	5.8%	220,662,654	11.1%	239,243,920	12.0%
82	Vanderburgh	Scott Township	715,458,880	21,306,420	3.0%	28,045,908	3.9%	49,352,328	6.9%	18,142,900	2.5%
82	Vanderburgh	Union Township	21,332,330	1,200	0.0%	0	0.0%	1,200	0.0%	123,900	0.6%
83	Vermillion	Clinton Township	335,101,630	1,604,000	0.5%	0	0.0%	1,604,000	0.5%	21,814,770	6.5%
83	Vermillion	Eugene Township	395,782,730	99,872,540	25.2%	0	0.0%	99,872,540	25.2%	3,198,970	0.8%
83	Vermillion	Helt Township	288,741,370	299,800	0.1%	0	0.0%	299,800	0.1%	1,633,400	0.6%
83	Vermillion	Highland Township	77,811,000	130,950	0.2%	0	0.0%	130,950	0.2%	816,620	1.0%
83	Vermillion	Vermillion Township	82,779,000	3,231,318	3.9%	0	0.0%	3,231,318	3.9%	870,680	1.1%
84	Vigo	Fayette Township	268,206,130	30,519,361	11.4%	0	0.0%	30,519,361	11.4%	2,270,560	0.8%
84	Vigo	Harrison Township	2,386,935,950	96,587,756	4.0%	27,756,720	1.2%	124,344,476	5.2%	514,408,050	21.6%
84	Vigo	Honey Creek Township	1,139,818,650	6,398,525	0.6%	0	0.0%	6,398,525	0.6%	118,677,870	10.4%
84	Vigo	Linton Township	210,934,900	24,857,662	11.8%	58,317,130	27.6%	83,174,792	39.4%	7,721,850	3.7%
84	Vigo	Lost Creek Township	603,149,200	1,859,690	0.3%	2,362,700	0.4%	4,222,390	0.7%	135,665,420	22.5%
84	Vigo	Nevins Township	95,792,250	35,750	0.0%	0	0.0%	35,750	0.0%	2,003,510	2.1%
84	Vigo	Otter Creek Township	424,951,680	13,148,824	3.1%	0	0.0%	13,148,824	3.1%	13,125,680	3.1%
84	Vigo	Pierson Township	86,599,900	0	0.0%	0	0.0%	0	0.0%	649,800	0.8%
84	Vigo	Prairie Creek Township	49,285,570	0	0.0%	0	0.0%	0	0.0%	627,480	1.3%
84	Vigo	Prairieton Township	53,072,740	0	0.0%	0	0.0%	0	0.0%	3,090,140	5.8%
84	Vigo	Riley Township	199,804,770	1,514,870	0.8%	6,062,320	3.0%	7,577,190	3.8%	22,774,660	11.4%
84	Vigo	Sugar Creek Township	653,605,410	175,970,227	26.9%	0	0.0%	175,970,227	26.9%	43,763,070	6.7%
85	Wabash	Chester Township	403,636,700	1,862,370	0.5%	0	0.0%	1,862,370	0.5%	69,046,600	17.1%
85	Wabash	Lagro Township	165,462,660	0	0.0%	0	0.0%	0	0.0%	4,666,300	2.8%
85	Wabash	Liberty Township	114,150,370	0	0.0%	0	0.0%	0	0.0%	3,406,700	3.0%
85	Wabash	Noble Township	808,352,060	6,777,290	0.8%	0	0.0%	6,777,290	0.8%	60,522,470	7.5%
85	Wabash	Paw Paw Township	94,298,390	0	0.0%	0	0.0%	0	0.0%	3,002,500	3.2%
85	Wabash	Pleasant Township	135,862,430	0	0.0%	0	0.0%	0	0.0%	5,992,000	4.4%
85	Wabash	Waltz Township	79,316,100	2,119,200	2.7%	0	0.0%	2,119,200	2.7%	0	0.0%
86	Warren	Adams Township	39,895,010	0	0.0%	0	0.0%	0	0.0%	480,650	1.2%
86	Warren	Jordan Township	38,166,875	0	0.0%	0	0.0%	0	0.0%	167,420	0.4%
86	Warren	Kent Township	22,413,821	0	0.0%	0	0.0%	0	0.0%	91,740	0.4%
86	Warren	Liberty Township	64,832,225	4,113,080	6.3%	0	0.0%	4,113,080	6.3%	1,186,510	1.8%
86	Warren	Medina Township	36,361,990	0	0.0%	0	0.0%	0	0.0%	181,190	0.5%
86	Warren	Mound Township	36,930,870	0	0.0%	0	0.0%	0	0.0%	259,590	0.7%
86	Warren	Pike Township	53,420,560	107,937	0.2%	0	0.0%	107,937	0.2%	2,531,750	4.7%
86	Warren	Pine Township	36,226,000	0	0.0%	0	0.0%	0	0.0%	563,860	1.6%
86	Warren	Prairie Township	38,178,123	0	0.0%	0	0.0%	0	0.0%	139,470	0.4%
86	Warren	Steuben Township	46,146,840	0	0.0%	0	0.0%	0	0.0%	956,740	2.1%
86	Warren	Warren Township	41,009,300	0	0.0%	0	0.0%	0	0.0%	915,440	2.2%
86	Warren	Washington Township	106,631,630	5,233,189	4.9%	0	0.0%	5,233,189	4.9%	4,913,390	4.6%
87	Warrick	Anderson Township	698,878,600	5,985,935	0.9%	0	0.0%	5,985,935	0.9%	2,351,000	0.3%
87	Warrick	Boon Township	641,211,640	967,420	0.2%	8,911,030	1.4%	9,878,450	1.5%	31,983,710	5.0%
87	Warrick	Campbell Township	56,731,740	0	0.0%	0	0.0%	0	0.0%	2,223,900	3.9%
87	Warrick	Greer Township	95,565,750	480,795	0.5%	0	0.0%	480,795	0.5%	1,483,000	1.6%
87	Warrick	Hart Township	78,235,660	0	0.0%	0	0.0%	0	0.0%	1,929,920	2.5%
87	Warrick	Lane Township	14,123,770	0	0.0%	0	0.0%	0	0.0%	2,020,530	14.3%
87	Warrick	Ohio Township	2,056,991,520	4,260,920	0.2%	13,160,500	0.6%	17,421,420	0.8%	56,802,500	2.8%
87	Warrick	Owen Township	23,382,510	0	0.0%	0	0.0%	0	0.0%	240,100	1.0%
87	Warrick	Pigeon Township	52,212,040	0	0.0%	0	0.0%	0	0.0%	430,500	0.8%

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87	Warrick	Skelton Township	78,005,530	0	0.0%	0	0.0%	0	0.0%	1,860,700	2.4%
88	Washington	Brown Township	51,112,050	49,880	0.1%	0	0.0%	49,880	0.1%	1,137,100	2.2%
88	Washington	Franklin Township	68,567,100	0	0.0%	0	0.0%	0	0.0%	703,700	1.0%
88	Washington	Gibson Township	54,082,660	0	0.0%	0	0.0%	0	0.0%	2,533,700	4.7%
88	Washington	Howard Township	50,303,690	75,780	0.2%	0	0.0%	75,780	0.2%	327,800	0.7%
88	Washington	Jackson Township	73,448,140	0	0.0%	0	0.0%	0	0.0%	556,900	0.8%
88	Washington	Jefferson Township	33,008,450	0	0.0%	0	0.0%	0	0.0%	1,138,300	3.4%
88	Washington	Madison Township	26,514,090	0	0.0%	0	0.0%	0	0.0%	542,400	2.0%
88	Washington	Monroe Township	26,366,440	0	0.0%	0	0.0%	0	0.0%	2,627,250	10.0%
88	Washington	Pierce Township	92,237,750	0	0.0%	0	0.0%	0	0.0%	2,410,900	2.6%
88	Washington	Polk Township	85,264,290	622,230	0.7%	0	0.0%	622,230	0.7%	1,108,800	1.3%
88	Washington	Posey Township	63,003,270	0	0.0%	0	0.0%	0	0.0%	2,121,100	3.4%
88	Washington	Vernon Township	38,516,990	0	0.0%	0	0.0%	0	0.0%	1,963,200	5.1%
88	Washington	Washington Township	448,408,720	22,117,320	4.9%	0	0.0%	22,117,320	4.9%	30,359,430	6.8%
89	Wayne	Abington Township	44,072,500	0	0.0%	0	0.0%	0	0.0%	328,800	0.7%
89	Wayne	Boston Township	66,302,130	0	0.0%	0	0.0%	0	0.0%	7,898,390	11.9%
89	Wayne	Center Township	389,399,240	7,336,085	1.9%	0	0.0%	7,336,085	1.9%	17,597,290	4.5%
89	Wayne	Clay Township	51,120,310	0	0.0%	0	0.0%	0	0.0%	1,309,030	2.6%
89	Wayne	Dalton Township	30,022,940	0	0.0%	0	0.0%	0	0.0%	260,360	0.9%
89	Wayne	Franklin Township	72,254,010	0	0.0%	0	0.0%	0	0.0%	501,440	0.7%
89	Wayne	Greene Township	60,783,200	0	0.0%	0	0.0%	0	0.0%	1,484,680	2.4%
89	Wayne	Harrison Township	24,841,800	0	0.0%	0	0.0%	0	0.0%	514,460	2.1%
89	Wayne	Jackson Township	206,009,170	2,277,720	1.1%	0	0.0%	2,277,720	1.1%	21,770,825	10.6%
89	Wayne	Jefferson Township	179,101,100	1,131,208	0.6%	0	0.0%	1,131,208	0.6%	14,806,890	8.3%
89	Wayne	New Garden Township	94,981,930	0	0.0%	0	0.0%	0	0.0%	10,462,362	11.0%
89	Wayne	Perry Township	39,081,170	0	0.0%	0	0.0%	0	0.0%	490,600	1.3%
89	Wayne	Washington Township	73,943,820	109,800	0.1%	0	0.0%	109,800	0.1%	1,924,660	2.6%
89	Wayne	Wayne Township	2,590,190,220	52,553,783	2.0%	53,907,130	2.1%	106,460,913	4.1%	515,047,753	19.9%
89	Wayne	Webster Township	58,045,360	0	0.0%	0	0.0%	0	0.0%	1,726,950	3.0%
90	Wells	Chester Township	188,905,500	49,143,072	26.0%	0	0.0%	49,143,072	26.0%	16,081,200	8.5%
90	Wells	Harrison Township	500,774,620	17,475,198	3.5%	0	0.0%	17,475,198	3.5%	58,444,780	11.7%
90	Wells	Jackson Township	54,438,080	0	0.0%	0	0.0%	0	0.0%	445,100	0.8%
90	Wells	Jefferson Township	311,973,150	9,240,175	3.0%	0	0.0%	9,240,175	3.0%	8,094,360	2.6%
90	Wells	Lancaster Township	350,247,156	5,593,960	1.6%	0	0.0%	5,593,960	1.6%	46,093,040	13.2%
90	Wells	Liberty Township	69,466,260	63,511	0.1%	0	0.0%	63,511	0.1%	2,335,400	3.4%
90	Wells	Nottingham Township	62,942,280	0	0.0%	0	0.0%	0	0.0%	679,060	1.1%
90	Wells	Rockcreek Township	100,353,890	1,278,180	1.3%	0	0.0%	1,278,180	1.3%	6,349,280	6.3%
90	Wells	Union Township	114,338,350	29,100	0.0%	0	0.0%	29,100	0.0%	3,350,140	2.9%
91	White	Big Creek Township	65,080,880	0	0.0%	0	0.0%	0	0.0%	1,064,990	1.6%
91	White	Cass Township	39,084,360	0	0.0%	0	0.0%	0	0.0%	442,350	1.1%
91	White	Honey Creek Township	90,239,300	0	0.0%	0	0.0%	0	0.0%	2,005,930	2.2%
91	White	Jackson Township	33,287,110	0	0.0%	0	0.0%	0	0.0%	555,600	1.7%
91	White	Liberty Township	192,093,150	0	0.0%	0	0.0%	0	0.0%	2,588,750	1.3%
91	White	Lincoln Township	37,277,670	0	0.0%	0	0.0%	0	0.0%	1,053,100	2.8%
91	White	Monon Township	222,028,720	725,338	0.3%	0	0.0%	725,338	0.3%	3,219,490	1.5%
91	White	Prairie Township	206,159,630	0	0.0%	0	0.0%	0	0.0%	2,959,750	1.4%
91	White	Princeton Township	123,443,910	1,142,646	0.9%	0	0.0%	1,142,646	0.9%	2,754,470	2.2%
91	White	Round Grove Township	48,641,230	0	0.0%	0	0.0%	0	0.0%	0	0.0%
91	White	Union Township	744,948,410	1,708,392	0.2%	15,408,517	2.1%	17,116,909	2.3%	39,638,185	5.3%
91	White	West Point Township	80,549,391	0	0.0%	0	0.0%	0	0.0%	538,300	0.7%

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Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
92	Whitley	Cleveland Township	178,525,580	122,596	0.1%	0	0.0%	122,596	0.1%	12,950,100	7.3%
92	Whitley	Columbia Township	533,668,780	1,676,879	0.3%	1,459,225	0.3%	3,136,104	0.6%	52,601,770	9.9%
92	Whitley	Etna Troy Township	104,283,590	0	0.0%	0	0.0%	0	0.0%	1,992,000	1.9%
92	Whitley	Jefferson Township	166,712,940	679,593	0.4%	0	0.0%	679,593	0.4%	1,159,910	0.7%
92	Whitley	Richland Township	98,400,920	87,694	0.1%	0	0.0%	87,694	0.1%	10,211,530	10.4%
92	Whitley	Smith Township	265,524,490	2,160,729	0.8%	0	0.0%	2,160,729	0.8%	12,864,530	4.8%
92	Whitley	Thorncreek Township	263,357,760	0	0.0%	0	0.0%	0	0.0%	9,985,050	3.8%
92	Whitley	Union Township	412,564,250	162,640,076	39.4%	72,525,825	17.6%	235,165,901	57.0%	6,759,460	1.6%
92	Whitley	Washington Township	80,844,630	0	0.0%	0	0.0%	0	0.0%	2,970,200	3.7%

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Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
Cities and Towns											
01	Adams	Decatur Civil City	517,664,120	10,887,010	2.1%	0	0.0%	10,887,010	2.1%	23,693,610	4.6%
01	Adams	Berne Civil City	212,825,310	8,651,430	4.1%	2,446,070	1.1%	11,097,500	5.2%	27,759,850	13.0%
01	Adams	Geneva Civil Town	61,428,860	10,022,800	16.3%	0	0.0%	10,022,800	16.3%	1,425,330	2.3%
01	Adams	Monroe Civil Town	37,144,340	0	0.0%	0	0.0%	0	0.0%	1,382,950	3.7%
02	Allen	Fort Wayne Civil City	10,722,994,370	110,793,400	1.0%	263,052,140	2.5%	373,845,540	3.5%	590,015,485	5.5%
02	Allen	New Haven Civil City	936,014,020	18,175,880	1.9%	226,680	0.0%	18,402,560	2.0%	15,727,375	1.7%
02	Allen	Woodburn Civil City	48,176,200	562,350	1.2%	0	0.0%	562,350	1.2%	3,354,800	7.0%
02	Allen	Zanesville Civil Town	4,512,780	0	0.0%	0	0.0%	0	0.0%	0	0.0%
02	Allen	Grabill Civil Town	51,876,090	1,781,120	3.4%	0	0.0%	1,781,120	3.4%	2,524,400	4.9%
02	Allen	Huntertown Civil Town	206,170,600	535,410	0.3%	0	0.0%	535,410	0.3%	3,313,760	1.6%
02	Allen	Monroeville Civil Town	48,564,350	0	0.0%	9,360,750	19.3%	9,360,750	19.3%	1,340,900	2.8%
02	Allen	Leo-Cedarville	160,125,900	0	0.0%	0	0.0%	0	0.0%	4,775,235	3.0%
03	Bartholomew	Columbus Civil City	3,356,762,889	142,316,060	4.2%	7,707,510	0.2%	150,023,570	4.5%	347,434,540	10.4%
03	Bartholomew	Clifford Civil Town	5,938,220	0	0.0%	0	0.0%	0	0.0%	266,600	4.5%
03	Bartholomew	Elizabethtown Civil Town	8,759,470	0	0.0%	0	0.0%	0	0.0%	552,780	6.3%
03	Bartholomew	Hartsville Civil Town	11,091,770	0	0.0%	0	0.0%	0	0.0%	1,225,900	11.1%
03	Bartholomew	Hope Civil Town	75,119,560	46,700	0.1%	0	0.0%	46,700	0.1%	11,243,400	15.0%
03	Bartholomew	Jonesville Civil Town	6,614,230	128,780	1.9%	0	0.0%	128,780	1.9%	690,760	10.4%
03	Bartholomew	Edinburgh Civil Town	47,538,630	5,472,630	11.5%	0	0.0%	5,472,630	11.5%	2,890,100	6.1%
04	Benton	Ambia Civil Town	3,946,820	0	0.0%	0	0.0%	0	0.0%	600,800	15.2%
04	Benton	Boswell Civil Town	30,330,230	261,690	0.9%	0	0.0%	261,690	0.9%	4,563,400	15.0%
04	Benton	Earl Park Civil Town	12,423,280	34,500	0.3%	0	0.0%	34,500	0.3%	2,220,500	17.9%
04	Benton	Fowler Civil Town	102,169,450	978,350	1.0%	0	0.0%	978,350	1.0%	10,331,700	10.1%
04	Benton	Otterbein Civil Town	37,350,642	519,889	1.4%	0	0.0%	519,889	1.4%	3,663,300	9.8%
04	Benton	Oxford Civil Town	43,059,980	313,245	0.7%	0	0.0%	313,245	0.7%	3,080,600	7.2%
05	Blackford	Hartford City Civil City	248,066,250	4,160,670	1.7%	1,391,527	0.6%	5,552,197	2.2%	16,565,460	6.7%
05	Blackford	Dunkirk Civil City	2,709,610	0	0.0%	0	0.0%	0	0.0%	17,200	0.6%
05	Blackford	Montpelier Civil City	65,392,000	2,677,440	4.1%	0	0.0%	2,677,440	4.1%	1,459,540	2.2%
05	Blackford	Shamrock Lakes Civil Town	9,773,760	0	0.0%	0	0.0%	0	0.0%	0	0.0%
06	Boone	Lebanon Civil City	930,238,830	102,965,988	11.1%	77,337,681	8.3%	180,303,669	19.4%	52,789,010	5.7%
06	Boone	Advance Civil Town	14,922,800	0	0.0%	0	0.0%	0	0.0%	367,260	2.5%
06	Boone	Jamestown Civil Town	36,052,060	0	0.0%	0	0.0%	0	0.0%	1,820,100	5.0%
06	Boone	Thorntown Civil Town	55,752,400	45,250	0.1%	0	0.0%	45,250	0.1%	6,364,200	11.4%
06	Boone	Ulen Civil Town	12,484,230	0	0.0%	0	0.0%	0	0.0%	0	0.0%
06	Boone	Whitestown Civil Town	63,973,750	11,061,699	17.3%	2,213,388	3.5%	13,275,087	20.8%	1,093,550	1.7%
06	Boone	Zionsville Civil Town	1,079,686,556	2,142,400	0.2%	5,499,870	0.5%	7,642,270	0.7%	55,844,490	5.2%
07	Brown	Nashville Civil Town	134,709,256	0	0.0%	0	0.0%	0	0.0%	13,957,170	10.4%
08	Carroll	Delphi Civil City	139,329,290	93,596	0.1%	0	0.0%	93,596	0.1%	27,094,390	19.4%
08	Carroll	Burlington Civil Town	29,315,170	0	0.0%	0	0.0%	0	0.0%	2,939,190	10.0%
08	Carroll	Camden Civil Town	23,158,170	0	0.0%	0	0.0%	0	0.0%	4,656,610	20.1%
08	Carroll	Flora Civil Town	89,322,660	0	0.0%	0	0.0%	0	0.0%	7,796,600	8.7%
08	Carroll	Yeoman Civil Town	4,742,060	0	0.0%	0	0.0%	0	0.0%	230,500	4.9%
09	Cass	Logansport Civil City	673,759,190	4,718,520	0.7%	2,645,420	0.4%	7,363,940	1.1%	55,610,980	8.3%
09	Cass	Galveston Civil Town	47,243,460	0	0.0%	0	0.0%	0	0.0%	1,705,800	3.6%
09	Cass	Onward Civil Town	2,108,230	0	0.0%	0	0.0%	0	0.0%	266,700	12.7%
09	Cass	Royal Center Civil Town	25,129,880	0	0.0%	0	0.0%	0	0.0%	1,746,700	7.0%
09	Cass	Walton Civil Town	31,309,960	0	0.0%	0	0.0%	0	0.0%	1,854,840	5.9%
10	Clark	Jeffersonville Civil City	1,433,430,790	17,520,660	1.2%	130,660,170	9.1%	148,180,830	10.3%	55,749,160	3.9%
10	Clark	Charlestown Civil City	349,955,200	9,192,820	2.6%	825,000	0.2%	10,017,820	2.9%	7,375,330	2.1%

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10	Clark	Clarksville Civil Town	1,095,587,530	20,851,020	1.9%	108,184,780	9.9%	129,035,800	11.8%	33,594,280	3.1%
10	Clark	Town Of Borden	33,736,900	0	0.0%	0	0.0%	0	0.0%	1,254,400	3.7%
10	Clark	Sellersburg Civil Town	271,540,440	8,420,880	3.1%	0	0.0%	8,420,880	3.1%	10,114,230	3.7%
10	Clark	Utica Civil Town	31,474,590	0	0.0%	0	0.0%	0	0.0%	546,900	1.7%
11	Clay	Brazil Civil City	284,868,070	5,854,440	2.1%	0	0.0%	5,854,440	2.1%	26,512,540	9.3%
11	Clay	Carbon Civil Town	6,557,260	0	0.0%	0	0.0%	0	0.0%	321,780	4.9%
11	Clay	Center Point Civil Town	10,867,950	0	0.0%	0	0.0%	0	0.0%	666,900	6.1%
11	Clay	Clay City Civil Town	33,056,800	0	0.0%	0	0.0%	0	0.0%	3,355,580	10.2%
11	Clay	Knightsville Civil Town	21,667,380	0	0.0%	0	0.0%	0	0.0%	631,000	2.9%
11	Clay	Staunton Civil Town	13,224,310	0	0.0%	0	0.0%	0	0.0%	855,900	6.5%
11	Clay	Harmony Civil Town	20,274,770	0	0.0%	0	0.0%	0	0.0%	352,050	1.7%
12	Clinton	Frankfort Civil City	554,549,328	2,210,550	0.4%	0	0.0%	2,210,550	0.4%	66,857,270	12.1%
12	Clinton	Colfax Civil Town	22,875,710	0	0.0%	0	0.0%	0	0.0%	1,641,540	7.2%
12	Clinton	Kirklin Civil Town	23,473,120	0	0.0%	0	0.0%	0	0.0%	1,745,600	7.4%
12	Clinton	Michigantown Civil Town	15,672,158	0	0.0%	0	0.0%	0	0.0%	966,900	6.2%
12	Clinton	Mulberry Civil Town	43,014,250	0	0.0%	0	0.0%	0	0.0%	1,823,240	4.2%
12	Clinton	Rossville Civil Town	60,415,570	0	0.0%	0	0.0%	0	0.0%	2,547,750	4.2%
13	Crawford	Alton Civil Town	1,640,950	0	0.0%	0	0.0%	0	0.0%	245,000	14.9%
13	Crawford	English Civil Town	21,034,410	0	0.0%	0	0.0%	0	0.0%	3,842,600	18.3%
13	Crawford	Leavenworth Civil Town	8,862,760	0	0.0%	0	0.0%	0	0.0%	632,300	7.1%
13	Crawford	Marengo Civil Town	18,884,210	0	0.0%	0	0.0%	0	0.0%	2,923,430	15.5%
13	Crawford	Milltown Civil Town	8,925,430	0	0.0%	0	0.0%	0	0.0%	317,650	3.6%
14	Daviess	Washington Civil City	333,059,180	931,415	0.3%	0	0.0%	931,415	0.3%	16,341,680	4.9%
14	Daviess	Alfordsville Civil Town	2,159,770	0	0.0%	0	0.0%	0	0.0%	205,800	9.5%
14	Daviess	Cannelburg Civil Town	5,186,700	0	0.0%	0	0.0%	0	0.0%	634,740	12.2%
14	Daviess	Elnora Civil Town	15,806,630	0	0.0%	0	0.0%	0	0.0%	1,150,290	7.3%
14	Daviess	Montgomery Civil Town	13,623,210	0	0.0%	0	0.0%	0	0.0%	1,213,970	8.9%
14	Daviess	Odon Civil Town	44,590,790	0	0.0%	0	0.0%	0	0.0%	3,943,270	8.8%
14	Daviess	Plainville Civil Town	12,012,100	0	0.0%	0	0.0%	0	0.0%	895,220	7.5%
15	Dearborn	Lawrenceburg Civil City	1,001,006,920	6,671,900	0.7%	0	0.0%	6,671,900	0.7%	59,993,690	6.0%
15	Dearborn	Aurora Civil City	187,379,170	0	0.0%	0	0.0%	0	0.0%	15,499,370	8.3%
15	Dearborn	Dillsboro Civil Town	50,840,460	537,010	1.1%	0	0.0%	537,010	1.1%	5,230,500	10.3%
15	Dearborn	Greendale Civil Town	303,969,640	186,420	0.1%	14,030,670	4.6%	14,217,090	4.7%	8,931,110	2.9%
15	Dearborn	Moores Hill Civil Town	17,285,170	0	0.0%	0	0.0%	0	0.0%	2,389,000	13.8%
15	Dearborn	St. Leon Civil Town	32,480,230	0	0.0%	0	0.0%	0	0.0%	3,009,550	9.3%
15	Dearborn	West Harrison Civil Town	12,993,310	0	0.0%	0	0.0%	0	0.0%	462,100	3.6%
16	Decatur	Greensburg Civil City	666,890,674	30,956,842	4.6%	78,492,600	11.8%	109,449,442	16.4%	81,653,870	12.2%
16	Decatur	Milford Civil Town	2,746,600	0	0.0%	0	0.0%	0	0.0%	164,100	6.0%
16	Decatur	Millhousen Civil Town	6,092,330	0	0.0%	0	0.0%	0	0.0%	915,870	15.0%
16	Decatur	New Point Civil Town	7,497,690	0	0.0%	0	0.0%	0	0.0%	333,600	4.4%
16	Decatur	St. Paul Civil Town	16,641,550	0	0.0%	0	0.0%	0	0.0%	515,000	3.1%
16	Decatur	Westport Civil Town	48,652,980	25,250	0.1%	0	0.0%	25,250	0.1%	2,236,700	4.6%
17	DeKalb	Auburn Civil City	838,942,385	12,649,270	1.5%	53,757,763	6.4%	66,407,033	7.9%	57,600,670	6.9%
17	DeKalb	Garrett Civil City	298,678,600	3,713,470	1.2%	9,099,086	3.0%	12,812,556	4.3%	23,624,830	7.9%
17	DeKalb	Butler Civil City	165,356,880	17,696,330	10.7%	0	0.0%	17,696,330	10.7%	23,140,830	14.0%
17	DeKalb	Altona Civil Town	5,766,970	0	0.0%	0	0.0%	0	0.0%	62,000	1.1%
17	DeKalb	Ashley Civil Town	54,702,360	2,436,330	4.5%	8,490,041	15.5%	10,926,371	20.0%	840,350	1.5%
17	DeKalb	Corunna Civil Town	6,746,130	0	0.0%	0	0.0%	0	0.0%	285,100	4.2%
17	DeKalb	St. Joe Civil Town	13,402,200	0	0.0%	0	0.0%	0	0.0%	380,400	2.8%
17	DeKalb	Waterloo Civil Town	91,012,590	0	0.0%	332,100	0.4%	332,100	0.4%	8,295,050	9.1%

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17	DeKalb	Hamilton Civil Town	13,465,510	0	0.0%	0	0.0%	0	0.0%	4,472,130	33.2%
18	Delaware	Muncie Civil City	2,578,441,640	6,509,080	0.3%	93,622,195	3.6%	100,131,275	3.9%	135,753,450	5.3%
18	Delaware	Albany Civil Town	74,741,450	44,420	0.1%	0	0.0%	44,420	0.1%	598,030	0.8%
18	Delaware	Eaton Civil Town	46,993,510	0	0.0%	0	0.0%	0	0.0%	1,318,570	2.8%
18	Delaware	Gaston Civil Town	21,950,930	0	0.0%	0	0.0%	0	0.0%	493,040	2.2%
18	Delaware	Selma Civil Town	24,140,810	0	0.0%	0	0.0%	0	0.0%	469,720	1.9%
18	Delaware	Yorktown Civil Town	393,257,480	0	0.0%	2,870,550	0.7%	2,870,550	0.7%	3,047,365	0.8%
18	Delaware	Chesterfield Civil Town	7,589,230	0	0.0%	0	0.0%	0	0.0%	0	0.0%
18	Delaware	Daleville Civil Town	88,567,170	0	0.0%	24,600,330	27.8%	24,600,330	27.8%	979,690	1.1%
19	Dubois	Jasper Civil City	1,122,344,860	0	0.0%	0	0.0%	0	0.0%	61,750,670	5.5%
19	Dubois	Huntingburg Civil City	277,416,044	0	0.0%	27,453,004	9.9%	27,453,004	9.9%	16,151,200	5.8%
19	Dubois	Birdseye Civil Town	10,856,890	0	0.0%	0	0.0%	0	0.0%	992,870	9.1%
19	Dubois	Ferdinand Civil Town	140,804,850	1,508,610	1.1%	0	0.0%	1,508,610	1.1%	14,618,160	10.4%
19	Dubois	Holland Civil Town	20,893,630	0	0.0%	0	0.0%	0	0.0%	1,499,870	7.2%
20	Elkhart	Elkhart Civil City	2,864,232,380	17,603,150	0.6%	22,691,600	0.8%	40,294,750	1.4%	148,973,830	5.2%
20	Elkhart	Goshen Civil City	1,709,696,420	3,905,020	0.2%	49,817,900	2.9%	53,722,920	3.1%	180,433,170	10.6%
20	Elkhart	Nappanee Civil City	372,044,640	797,800	0.2%	12,461,400	3.3%	13,259,200	3.6%	8,865,660	2.4%
20	Elkhart	Bristol Civil Town	175,731,100	648,710	0.4%	0	0.0%	648,710	0.4%	7,188,950	4.1%
20	Elkhart	Middlebury Civil Town	351,154,350	3,332,510	0.9%	32,997,400	9.4%	36,329,910	10.3%	10,896,460	3.1%
20	Elkhart	Millersburg Civil Town	39,807,390	6,000	0.0%	0	0.0%	6,000	0.0%	667,420	1.7%
20	Elkhart	Wakarusa Civil Town	167,188,450	2,795,120	1.7%	0	0.0%	2,795,120	1.7%	5,406,550	3.2%
21	Fayette	Connersville Civil City	657,543,770	21,399,045	3.3%	0	0.0%	21,399,045	3.3%	46,612,120	7.1%
21	Fayette	Glenwood Civil Town	2,214,140	0	0.0%	0	0.0%	0	0.0%	95,300	4.3%
22	Floyd	New Albany Civil City	1,877,641,740	31,756,359	1.7%	82,157,521	4.4%	113,913,880	6.1%	142,732,810	7.6%
22	Floyd	Georgetown Civil Town	110,846,400	164,700	0.1%	0	0.0%	164,700	0.1%	8,801,800	7.9%
22	Floyd	Greenville Civil Town	27,502,880	3,000	0.0%	0	0.0%	3,000	0.0%	967,800	3.5%
23	Fountain	Attica Civil City	137,438,370	5,774,050	4.2%	0	0.0%	5,774,050	4.2%	4,433,890	3.2%
23	Fountain	Covington Civil City	95,776,510	0	0.0%	0	0.0%	0	0.0%	5,696,220	5.9%
23	Fountain	Hillsboro Civil Town	16,184,880	0	0.0%	0	0.0%	0	0.0%	363,900	2.2%
23	Fountain	Kingman Civil Town	14,660,970	0	0.0%	0	0.0%	0	0.0%	1,603,700	10.9%
23	Fountain	Mellott Civil Town	5,362,990	0	0.0%	0	0.0%	0	0.0%	280,500	5.2%
23	Fountain	Newtown Civil Town	7,226,430	0	0.0%	0	0.0%	0	0.0%	256,600	3.6%
23	Fountain	Veedersburg Civil Town	92,667,850	5,233,230	5.6%	22,458,590	24.2%	27,691,820	29.9%	2,518,100	2.7%
23	Fountain	Wallace Civil Town	2,482,570	0	0.0%	0	0.0%	0	0.0%	192,900	7.8%
24	Franklin	Batesville Civil City	120,701,940	0	0.0%	0	0.0%	0	0.0%	8,297,600	6.9%
24	Franklin	Cedar Grove Civil Town	6,200,890	0	0.0%	0	0.0%	0	0.0%	296,000	4.8%
24	Franklin	Laurel Civil Town	13,945,050	0	0.0%	0	0.0%	0	0.0%	1,959,600	14.1%
24	Franklin	Mt. Carmel Civil Town	2,106,900	0	0.0%	0	0.0%	0	0.0%	228,700	10.9%
24	Franklin	Oldenburg Civil Town	154,734,480	0	0.0%	0	0.0%	0	0.0%	11,688,800	7.6%
24	Franklin	Brookville Civil Town	128,061,412	0	0.0%	0	0.0%	0	0.0%	12,026,550	9.4%
25	Fulton	Rochester Civil City	369,376,083	2,411,037	0.7%	0	0.0%	2,411,037	0.7%	48,415,550	13.1%
25	Fulton	Akron Civil Town	35,744,740	455,488	1.3%	0	0.0%	455,488	1.3%	3,943,400	11.0%
25	Fulton	Fulton Civil Town	6,981,920	0	0.0%	0	0.0%	0	0.0%	694,000	9.9%
25	Fulton	Kewanna Civil Town	18,844,560	407,400	2.2%	0	0.0%	407,400	2.2%	1,254,910	6.7%
26	Gibson	Princeton Civil City	316,268,190	445,095	0.1%	0	0.0%	445,095	0.1%	41,661,110	13.2%
26	Gibson	Oakland City Civil City	83,635,415	501,960	0.6%	0	0.0%	501,960	0.6%	28,770,570	34.4%
26	Gibson	Fort Branch Civil Town	81,845,250	1,300	0.0%	0	0.0%	1,300	0.0%	3,907,320	4.8%
26	Gibson	Francisco Civil Town	14,543,870	0	0.0%	0	0.0%	0	0.0%	2,428,310	16.7%
26	Gibson	Haubstadt Civil Town	236,733,575	701,821	0.3%	0	0.0%	701,821	0.3%	12,621,820	5.3%
26	Gibson	Hazelton Civil Town	6,928,330	0	0.0%	0	0.0%	0	0.0%	655,340	9.5%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
26	Gibson	Mackey Civil Town	6,455,260	0	0.0%	0	0.0%	0	0.0%	3,468,710	53.7%
26	Gibson	Owensville Civil Town	501,224,220	0	0.0%	0	0.0%	0	0.0%	14,912,550	3.0%
26	Gibson	Patoka Civil Town	19,423,990	0	0.0%	0	0.0%	0	0.0%	925,510	4.8%
26	Gibson	Somerville Civil Town	5,975,690	0	0.0%	0	0.0%	0	0.0%	328,300	5.5%
27	Grant	Marion Civil City	1,520,211,400	61,590,450	4.1%	16,318,150	1.1%	77,908,600	5.1%	213,559,160	14.0%
27	Grant	Gas City Civil City	263,741,420	22,456,430	8.5%	29,260,160	11.1%	51,716,590	19.6%	10,469,800	4.0%
27	Grant	Fairmount Civil Town	91,694,670	592,600	0.6%	0	0.0%	592,600	0.6%	2,825,480	3.1%
27	Grant	Fowlerton Civil Town	5,368,590	0	0.0%	0	0.0%	0	0.0%	187,510	3.5%
27	Grant	Jonesboro Civil City	46,519,740	0	0.0%	0	0.0%	0	0.0%	1,459,080	3.1%
27	Grant	Matthews Civil Town	18,054,760	513,320	2.8%	0	0.0%	513,320	2.8%	850,530	4.7%
27	Grant	Swayzee Civil Town	34,971,820	49,810	0.1%	0	0.0%	49,810	0.1%	514,200	1.5%
27	Grant	Sweetser Civil Town	48,394,040	0	0.0%	0	0.0%	0	0.0%	1,591,720	3.3%
27	Grant	Upland Civil Town	124,371,800	214,260	0.2%	0	0.0%	214,260	0.2%	46,694,290	37.5%
27	Grant	Van Buren Civil Town	50,903,050	6,246,390	12.3%	9,996,640	19.6%	16,243,030	31.9%	1,399,500	2.7%
27	Grant	Converse Civil Town	8,522,250	0	0.0%	0	0.0%	0	0.0%	1,258,070	14.8%
28	Greene	Linton Civil City	169,770,157	0	0.0%	0	0.0%	0	0.0%	9,678,230	5.7%
28	Greene	Jasonville Civil City	45,976,610	0	0.0%	0	0.0%	0	0.0%	5,476,900	11.9%
28	Greene	Bloomfield Civil Town	91,053,840	714,458	0.8%	0	0.0%	714,458	0.8%	9,719,350	10.7%
28	Greene	Lyons Civil Town	16,315,980	0	0.0%	0	0.0%	0	0.0%	1,294,620	7.9%
28	Greene	Newberry Civil Town	4,023,110	0	0.0%	0	0.0%	0	0.0%	301,700	7.5%
28	Greene	Switz City Civil Town	7,513,880	0	0.0%	0	0.0%	0	0.0%	399,400	5.3%
28	Greene	Worthington Civil Town	38,051,760	0	0.0%	0	0.0%	0	0.0%	4,049,560	10.6%
29	Hamilton	Carmel Civil City	7,381,228,977	38,617,032	0.5%	579,229,602	7.8%	617,846,634	8.4%	382,860,921	5.2%
29	Hamilton	Noblesville Civil City	3,045,704,560	11,799,807	0.4%	185,683,957	6.1%	197,483,764	6.5%	308,458,420	10.1%
29	Hamilton	Arcadia Civil Town	58,441,660	0	0.0%	0	0.0%	0	0.0%	2,887,900	4.9%
29	Hamilton	Atlanta Civil Town	23,850,310	0	0.0%	0	0.0%	0	0.0%	1,195,540	5.0%
29	Hamilton	Cicero Civil Town	286,048,230	0	0.0%	0	0.0%	0	0.0%	14,092,640	4.9%
29	Hamilton	Fishers Civil Town	5,470,725,560	25,959,729	0.5%	4,101,902	0.1%	30,061,631	0.5%	632,790,160	11.6%
29	Hamilton	Sheridan Civil Town	98,610,990	0	0.0%	1,474,887	1.5%	1,474,887	1.5%	14,241,230	14.4%
29	Hamilton	Westfield Civil Town	1,404,642,860	2,640,869	0.2%	32,462,465	2.3%	35,103,334	2.5%	247,188,750	17.6%
30	Hancock	Greenfield Civil City	1,193,330,390	13,475,260	1.1%	85,943,260	7.2%	99,418,520	8.3%	90,381,470	7.6%
30	Hancock	Fortville Civil Town	160,803,700	0	0.0%	1,487,210	0.9%	1,487,210	0.9%	7,624,840	4.7%
30	Hancock	New Palestine Civil Town	114,102,490	0	0.0%	0	0.0%	0	0.0%	5,293,450	4.6%
30	Hancock	Shirley Civil Town	20,271,130	0	0.0%	0	0.0%	0	0.0%	1,116,250	5.5%
30	Hancock	Spring Lake Civil Town	9,414,860	0	0.0%	0	0.0%	0	0.0%	73,400	0.8%
30	Hancock	Wilkinson Civil Town	16,807,510	0	0.0%	0	0.0%	0	0.0%	323,400	1.9%
30	Hancock	Cumberland Civil Town	174,287,370	0	0.0%	0	0.0%	0	0.0%	286,100	0.2%
30	Hancock	Mccordsville Civil Town	215,944,470	0	0.0%	0	0.0%	0	0.0%	3,400,900	1.6%
31	Harrison	Milltown Civil Town	10,484,250	0	0.0%	0	0.0%	0	0.0%	2,166,400	20.7%
31	Harrison	Corydon Civil Town	172,668,690	0	0.0%	0	0.0%	0	0.0%	47,499,450	27.5%
31	Harrison	Crandall Civil Town	3,203,390	0	0.0%	0	0.0%	0	0.0%	251,700	7.9%
31	Harrison	Elizabeth Civil Town	6,805,120	0	0.0%	0	0.0%	0	0.0%	1,878,400	27.6%
31	Harrison	Laconia Civil Town	1,242,420	0	0.0%	0	0.0%	0	0.0%	65,300	5.3%
31	Harrison	Lanesville Civil Town	23,384,940	0	0.0%	0	0.0%	0	0.0%	1,110,800	4.8%
31	Harrison	Mauckport Civil Town	1,943,770	0	0.0%	0	0.0%	0	0.0%	176,000	9.1%
31	Harrison	New Amsterdam Civil Town	523,780	0	0.0%	0	0.0%	0	0.0%	67,600	12.9%
31	Harrison	New Middletown Civil Town	2,512,740	0	0.0%	0	0.0%	0	0.0%	299,300	11.9%
31	Harrison	Palmyra Civil Town	30,517,250	0	0.0%	0	0.0%	0	0.0%	2,250,300	7.4%
32	Hendricks	Brownsburg Civil Town	2,288,441,600	54,689,230	2.4%	43,113,280	1.9%	97,802,510	4.3%	43,590,110	1.9%
32	Hendricks	Plainfield Civil Town	1,769,077,550	210,162,809	11.9%	173,409,290	9.8%	383,572,099	21.7%	40,975,240	2.3%

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				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
32	Hendricks	Jamestown Civil Town	562,540	0	0.0%	0	0.0%	0	0.0%	0	0.0%
32	Hendricks	Amo Civil Town	13,172,660	0	0.0%	0	0.0%	0	0.0%	580,970	4.4%
32	Hendricks	Clayton Civil Town	38,700,260	0	0.0%	0	0.0%	0	0.0%	1,435,310	3.7%
32	Hendricks	Coatsville Civil Town	20,784,600	0	0.0%	0	0.0%	0	0.0%	683,360	3.3%
32	Hendricks	Danville Civil Town	433,995,830	119,430	0.0%	11,427,850	2.6%	11,547,280	2.7%	14,485,065	3.3%
32	Hendricks	Lizton Civil Town	18,877,610	0	0.0%	0	0.0%	0	0.0%	948,530	5.0%
32	Hendricks	North Salem Civil Town	19,400,780	0	0.0%	0	0.0%	0	0.0%	1,298,980	6.7%
32	Hendricks	Pittsboro Civil Town	223,670,240	29,429,952	13.2%	40,322,748	18.0%	69,752,700	31.2%	2,069,740	0.9%
32	Hendricks	Stilesville Civil Town	11,766,790	0	0.0%	0	0.0%	0	0.0%	598,350	5.1%
32	Hendricks	Avon Civil Town	829,952,490	4,560,730	0.5%	37,267,240	4.5%	41,827,970	5.0%	79,706,037	9.6%
33	Henry	New Castle Civil City	776,656,580	24,579,120	3.2%	16,280,380	2.1%	40,859,500	5.3%	45,755,960	5.9%
33	Henry	Shirley Civil Town	5,401,960	0	0.0%	0	0.0%	0	0.0%	215,300	4.0%
33	Henry	Blountsville Civil Town	3,591,840	0	0.0%	0	0.0%	0	0.0%	142,200	4.0%
33	Henry	Cadiz Civil Town	4,008,750	0	0.0%	0	0.0%	0	0.0%	165,370	4.1%
33	Henry	Dunreith Civil Town	7,016,880	0	0.0%	0	0.0%	0	0.0%	272,400	3.9%
33	Henry	Greensboro Civil Town	4,715,900	0	0.0%	0	0.0%	0	0.0%	527,800	11.2%
33	Henry	Kennard Civil Town	11,595,770	0	0.0%	0	0.0%	0	0.0%	333,280	2.9%
33	Henry	Knightstown Civil Town	78,339,900	0	0.0%	0	0.0%	0	0.0%	2,677,660	3.4%
33	Henry	Lewisville Civil Town	11,518,550	0	0.0%	0	0.0%	0	0.0%	577,710	5.0%
33	Henry	Middletown Civil Town	213,048,770	21,820	0.0%	56,640	0.0%	78,460	0.0%	6,829,000	3.2%
33	Henry	Mooreland Civil Town	11,080,120	0	0.0%	0	0.0%	0	0.0%	357,870	3.2%
33	Henry	Mount Summit Civil Town	12,767,080	0	0.0%	0	0.0%	0	0.0%	164,000	1.3%
33	Henry	Spiceland Civil Town	29,252,790	0	0.0%	0	0.0%	0	0.0%	644,840	2.2%
33	Henry	Springport Civil Town	5,539,710	0	0.0%	0	0.0%	0	0.0%	228,650	4.1%
33	Henry	Straughn Civil Town	8,131,500	0	0.0%	0	0.0%	0	0.0%	63,620	0.8%
33	Henry	Sulphur Springs Civil Town	13,838,360	0	0.0%	0	0.0%	0	0.0%	61,090	0.4%
34	Howard	Kokomo Civil City	4,040,512,540	482,549,220	11.9%	0	0.0%	482,549,220	11.9%	384,265,955	9.5%
34	Howard	Greentown Civil Town	102,645,460	0	0.0%	0	0.0%	0	0.0%	16,468,960	16.0%
34	Howard	Russiaville Civil Town	48,600,200	0	0.0%	0	0.0%	0	0.0%	4,327,850	8.9%
35	Huntington	Huntington Civil City	813,436,165	19,959,060	2.5%	38,123,808	4.7%	58,082,868	7.1%	98,276,360	12.1%
35	Huntington	Andrews Civil Town	25,359,630	9,800	0.0%	0	0.0%	9,800	0.0%	1,428,400	5.6%
35	Huntington	Markle Civil Town	30,273,670	2,367,760	7.8%	0	0.0%	2,367,760	7.8%	1,665,680	5.5%
35	Huntington	Mount Etna Civil Town	3,654,150	0	0.0%	0	0.0%	0	0.0%	530,520	14.5%
35	Huntington	Roanoke Civil Town	69,186,050	2,072	0.0%	0	0.0%	2,072	0.0%	4,151,530	6.0%
35	Huntington	Warren Civil Town	50,897,560	2,940	0.0%	0	0.0%	2,940	0.0%	5,636,900	11.1%
36	Jackson	Seymour Civil City	1,192,944,170	60,437,300	5.1%	0	0.0%	60,437,300	5.1%	107,205,580	9.0%
36	Jackson	Brownstown Civil Town	111,410,850	448,660	0.4%	0	0.0%	448,660	0.4%	6,751,360	6.1%
36	Jackson	Crothersville Civil Town	91,628,450	13,632,680	14.9%	0	0.0%	13,632,680	14.9%	2,955,490	3.2%
36	Jackson	Medora Civil Town	15,479,470	0	0.0%	0	0.0%	0	0.0%	1,917,500	12.4%
37	Jasper	Rensselaer Civil City	294,604,000	13,642,280	4.6%	21,467,840	7.3%	35,110,120	11.9%	8,916,260	3.0%
37	Jasper	Demotte Civil Town	195,429,360	0	0.0%	0	0.0%	0	0.0%	15,903,240	8.1%
37	Jasper	Remington Civil Town	69,814,980	2,532,780	3.6%	3,540,640	5.1%	6,073,420	8.7%	2,796,910	4.0%
37	Jasper	Wheatfield Civil Town	29,144,330	0	0.0%	0	0.0%	0	0.0%	1,587,810	5.4%
38	Jay	Portland Civil City	324,316,160	6,010,495	1.9%	0	0.0%	6,010,495	1.9%	17,375,050	5.4%
38	Jay	Dunkirk Civil City	125,756,380	17,130,680	13.6%	0	0.0%	17,130,680	13.6%	2,811,500	2.2%
38	Jay	Bryant Civil Town	7,637,320	0	0.0%	0	0.0%	0	0.0%	607,840	8.0%
38	Jay	Pennville Civil Town	15,153,590	8,050	0.1%	0	0.0%	8,050	0.1%	498,550	3.3%
38	Jay	Redkey Civil Town	30,559,760	0	0.0%	0	0.0%	0	0.0%	1,741,540	5.7%
38	Jay	Salamonia Civil Town	4,418,370	0	0.0%	0	0.0%	0	0.0%	377,700	8.5%
39	Jefferson	Madison Civil City	899,429,776	13,091,590	1.5%	40,033,930	4.5%	53,125,520	5.9%	68,718,216	7.6%

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39	Jefferson	Brooksburg Civil Town	1,475,200	0	0.0%	0	0.0%	0	0.0%	160,000	10.8%
39	Jefferson	Dupont Civil Town	8,625,960	0	0.0%	0	0.0%	0	0.0%	446,100	5.2%
39	Jefferson	Hanover Civil Town	129,070,770	0	0.0%	0	0.0%	0	0.0%	43,780,890	33.9%
40	Jennings	North Vernon Civil City	399,927,948	22,261,548	5.6%	51,608,698	12.9%	73,870,246	18.5%	29,207,270	7.3%
40	Jennings	Vernon Civil Town	10,519,795	0	0.0%	0	0.0%	0	0.0%	642,330	6.1%
41	Johnson	Franklin Civil City	1,325,691,350	25,143,490	1.9%	75,892,740	5.7%	101,036,230	7.6%	140,703,710	10.6%
41	Johnson	Greenwood Civil City	2,643,567,850	43,418,180	1.6%	77,661,290	2.9%	121,079,470	4.6%	60,545,790	2.3%
41	Johnson	Bargersville Civil Town	98,398,580	0	0.0%	0	0.0%	0	0.0%	1,393,290	1.4%
41	Johnson	Edinburgh Civil Town	141,057,020	3,232,780	2.3%	0	0.0%	3,232,780	2.3%	5,348,110	3.8%
41	Johnson	New Whiteland Civil Town	185,090,440	0	0.0%	0	0.0%	0	0.0%	3,268,610	1.8%
41	Johnson	Princes Lakes Civil Town	63,010,630	0	0.0%	0	0.0%	0	0.0%	207,100	0.3%
41	Johnson	Trafalgar Civil Town	54,571,490	0	0.0%	0	0.0%	0	0.0%	1,363,100	2.5%
41	Johnson	Whiteland Civil Town	200,331,710	0	0.0%	0	0.0%	0	0.0%	2,401,140	1.2%
42	Knox	Vincennes Civil City	941,673,430	4,497,816	0.5%	25,897,090	2.8%	30,394,906	3.2%	305,886,100	32.5%
42	Knox	Bicknell Civil City	68,592,530	0	0.0%	0	0.0%	0	0.0%	11,963,370	17.4%
42	Knox	Bruceville Civil Town	11,077,630	0	0.0%	0	0.0%	0	0.0%	668,040	6.0%
42	Knox	Decker Civil Town	2,919,130	0	0.0%	0	0.0%	0	0.0%	171,500	5.9%
42	Knox	Edwardsport Civil Town	12,008,730	0	0.0%	0	0.0%	0	0.0%	6,756,490	56.3%
42	Knox	Monroe City Civil Town	15,918,800	0	0.0%	0	0.0%	0	0.0%	2,362,560	14.8%
42	Knox	Oaktown Civil Town	15,516,730	0	0.0%	0	0.0%	0	0.0%	3,606,000	23.2%
42	Knox	Sandborn Civil Town	10,149,470	0	0.0%	0	0.0%	0	0.0%	981,170	9.7%
42	Knox	Wheatland Civil Town	9,615,150	0	0.0%	0	0.0%	0	0.0%	771,100	8.0%
43	Kosciusko	Warsaw Civil City	1,053,358,120	6,507,330	0.6%	56,821,079	5.4%	63,328,409	6.0%	56,953,630	5.4%
43	Kosciusko	Nappanee Civil City	16,321,880	0	0.0%	0	0.0%	0	0.0%	1,138,100	7.0%
43	Kosciusko	Burket Civil Town	5,832,980	0	0.0%	0	0.0%	0	0.0%	343,900	5.9%
43	Kosciusko	Claypool Civil Town	14,526,510	0	0.0%	1,482,080	10.2%	1,482,080	10.2%	583,870	4.0%
43	Kosciusko	Etna Green Civil Town	20,930,590	0	0.0%	0	0.0%	0	0.0%	509,300	2.4%
43	Kosciusko	Leesburg Civil Town	25,737,730	0	0.0%	0	0.0%	0	0.0%	405,600	1.6%
43	Kosciusko	Mentone Civil Town	37,942,400	655,110	1.7%	0	0.0%	655,110	1.7%	1,398,300	3.7%
43	Kosciusko	Milford Civil Town	86,998,120	3,646,940	4.2%	3,257,869	3.7%	6,904,809	7.9%	3,608,620	4.1%
43	Kosciusko	North Webster Civil Town	84,144,740	0	0.0%	0	0.0%	0	0.0%	10,323,964	12.3%
43	Kosciusko	Pierceton Civil Town	67,299,000	11,511,660	17.1%	10,738,995	16.0%	22,250,655	33.1%	2,144,020	3.2%
43	Kosciusko	Sidney Civil Town	4,439,350	0	0.0%	0	0.0%	0	0.0%	103,100	2.3%
43	Kosciusko	Silver Lake Civil Town	28,578,870	0	0.0%	0	0.0%	0	0.0%	725,080	2.5%
43	Kosciusko	Syracuse Civil Town	218,473,750	0	0.0%	0	0.0%	0	0.0%	4,885,690	2.2%
43	Kosciusko	Winona Lake Civil Town	237,952,560	0	0.0%	5,176,648	2.2%	5,176,648	2.2%	51,597,230	21.7%
44	LaGrange	Lagrange Civil Town	140,574,655	447,430	0.3%	8,881,790	6.3%	9,329,220	6.6%	17,662,050	12.6%
44	LaGrange	Shipshewana Civil Town	82,957,910	0	0.0%	21,374,880	25.8%	21,374,880	25.8%	4,165,490	5.0%
44	LaGrange	Topeka Civil Town	93,157,720	4,679,890	5.0%	31,616,220	33.9%	36,296,110	39.0%	3,992,800	4.3%
44	LaGrange	Wolcottville Civil Town	20,372,370	0	0.0%	0	0.0%	0	0.0%	4,050,470	19.9%
45	Lake	Gary Civil City	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
45	Lake	Hammond Civil City	3,777,751,699	64,594,944	1.7%	143,287,374	3.8%	207,882,318	5.5%	450,087,870	11.9%
45	Lake	East Chicago Civil City	2,034,738,749	181,442,606	8.9%	9,588,086	0.5%	191,030,692	9.4%	289,879,620	14.2%
45	Lake	Hobart Civil City	1,781,601,300	68,429,380	3.8%	83,858,080	4.7%	152,287,460	8.5%	119,441,640	6.7%
45	Lake	Crown Point Civil City	1,834,663,583	10,281,760	0.6%	24,664,770	1.3%	34,946,530	1.9%	357,417,743	19.5%
45	Lake	Whiting Civil City	450,879,588	47,085,280	10.4%	10,630,030	2.4%	57,715,310	12.8%	20,234,211	4.5%
45	Lake	Lake Station Civil City	426,595,600	2,270,320	0.5%	0	0.0%	2,270,320	0.5%	51,911,050	12.2%
45	Lake	Cedar Lake Civil Town	488,014,320	49,497	0.0%	4,751,890	1.0%	4,801,387	1.0%	24,931,930	5.1%
45	Lake	Griffith Civil Town	871,470,598	0	0.0%	0	0.0%	0	0.0%	77,806,380	8.9%
45	Lake	Highland Civil Town	1,601,135,580	0	0.0%	0	0.0%	0	0.0%	91,559,608	5.7%

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Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
45	Lake	Munster Civil Town	2,187,814,070	21,809,057	1.0%	0	0.0%	21,809,057	1.0%	254,136,050	11.6%
45	Lake	Merrillville Civil Town	2,453,299,503	5,604,577	0.2%	59,120,740	2.4%	64,725,317	2.6%	277,640,227	11.3%
45	Lake	Dyer Civil Town	1,184,622,299	5,363,692	0.5%	90,427,820	7.6%	95,791,512	8.1%	104,755,220	8.8%
45	Lake	Lowell Civil Town	441,187,639	2,354,637	0.5%	0	0.0%	2,354,637	0.5%	41,761,640	9.5%
45	Lake	New Chicago Civil Town	61,314,030	213,110	0.3%	0	0.0%	213,110	0.3%	3,573,220	5.8%
45	Lake	St. John Civil Town	855,456,070	2,625,930	0.3%	1,808,910	0.2%	4,434,840	0.5%	64,038,650	7.5%
45	Lake	Schererville Civil Town	2,174,795,343	3,257,525	0.1%	88,265,945	4.1%	91,523,470	4.2%	87,643,890	4.0%
45	Lake	Schneider Civil Town	14,315,400	0	0.0%	0	0.0%	0	0.0%	488,200	3.4%
45	Lake	Winfield Civil Town	297,057,410	0	0.0%	0	0.0%	0	0.0%	19,846,940	6.7%
46	LaPorte	Michigan City Civil City	1,995,390,930	4,606,770	0.2%	97,075,430	4.9%	101,682,200	5.1%	224,544,380	11.3%
46	LaPorte	Laporte Civil City	1,240,907,250	3,139,740	0.3%	28,747,850	2.3%	31,887,590	2.6%	172,597,710	13.9%
46	LaPorte	Kingsbury Civil Town	9,694,550	0	0.0%	0	0.0%	0	0.0%	252,790	2.6%
46	LaPorte	Kingsford Heights Civil Town	35,077,100	0	0.0%	0	0.0%	0	0.0%	936,010	2.7%
46	LaPorte	Lacrosse Civil Town	21,820,840	0	0.0%	0	0.0%	0	0.0%	394,070	1.8%
46	LaPorte	Long Beach Civil Town	349,072,080	0	0.0%	0	0.0%	0	0.0%	6,117,000	1.8%
46	LaPorte	Michiana Shores Civil Town	46,026,900	0	0.0%	0	0.0%	0	0.0%	796,850	1.7%
46	LaPorte	Pottawattamie Park Civil Town	16,151,460	0	0.0%	0	0.0%	0	0.0%	483,400	3.0%
46	LaPorte	Trail Creek Civil Town	109,834,720	15,000	0.0%	0	0.0%	15,000	0.0%	1,945,000	1.8%
46	LaPorte	Wanatah Civil Town	56,825,320	0	0.0%	0	0.0%	0	0.0%	1,912,200	3.4%
46	LaPorte	Westville Civil Town	81,280,120	0	0.0%	0	0.0%	0	0.0%	34,467,090	42.4%
47	Lawrence	Bedford Civil City	720,014,970	25,534,220	3.5%	0	0.0%	25,534,220	3.5%	59,684,270	8.3%
47	Lawrence	Mitchell Civil City	168,058,160	925,700	0.6%	0	0.0%	925,700	0.6%	26,187,430	15.6%
47	Lawrence	Oolitic Civil Town	36,646,110	0	0.0%	0	0.0%	0	0.0%	2,923,900	8.0%
48	Madison	Anderson Civil City	2,612,811,277	70,329,260	2.7%	92,460,190	3.5%	162,789,450	6.2%	300,558,211	11.5%
48	Madison	Elwood Civil City	343,057,940	36,815,601	10.7%	0	0.0%	36,815,601	10.7%	16,150,100	4.7%
48	Madison	Alexandria Civil City	190,773,890	2,674,840	1.4%	0	0.0%	2,674,840	1.4%	8,204,310	4.3%
48	Madison	Chesterfield Civil Town	383,125,190	0	0.0%	0	0.0%	0	0.0%	8,650,270	2.3%
48	Madison	Country Club Heights Civil Town	12,633,870	0	0.0%	0	0.0%	0	0.0%	0	0.0%
48	Madison	Edgewood Civil Town	101,847,200	0	0.0%	0	0.0%	0	0.0%	1,663,780	1.6%
48	Madison	Frankton Civil Town	57,106,690	0	0.0%	0	0.0%	0	0.0%	2,158,280	3.8%
48	Madison	Ingalls Civil Town	41,582,760	0	0.0%	0	0.0%	0	0.0%	2,264,600	5.4%
48	Madison	Lapel Civil Town	66,422,970	0	0.0%	0	0.0%	0	0.0%	1,829,600	2.8%
48	Madison	Markleville Civil Town	20,035,790	0	0.0%	0	0.0%	0	0.0%	440,220	2.2%
48	Madison	Orestes Civil Town	40,727,790	7,748,170	19.0%	0	0.0%	7,748,170	19.0%	294,000	0.7%
48	Madison	Pendleton Civil Town	585,491,670	10,651,660	1.8%	15,722,730	2.7%	26,374,390	4.5%	7,808,815	1.3%
48	Madison	River Forest Civil Town	2,168,700	0	0.0%	0	0.0%	0	0.0%	0	0.0%
48	Madison	Summitville Civil Town	33,980,330	183,250	0.5%	0	0.0%	183,250	0.5%	1,228,752	3.6%
48	Madison	Woodlawn Heights Civil Town	8,146,200	0	0.0%	0	0.0%	0	0.0%	0	0.0%
49	Marion	Indianapolis Consolidated City	50,827,154,390	656,410,320	1.3%	1,695,167,120	3.3%	2,351,577,440	4.6%	3,142,157,270	6.2%
49	Marion	Lawrence Civil City	2,089,592,070	0	0.0%	131,661,840	6.3%	131,661,840	6.3%	80,687,350	3.9%
49	Marion	Beech Grove Civil City	796,504,560	1,234,090	0.2%	9,614,100	1.2%	10,848,190	1.4%	131,358,090	16.5%
49	Marion	Southport Civil City	84,257,830	0	0.0%	0	0.0%	0	0.0%	5,803,770	6.9%
49	Marion	Speedway City Civil Town	951,441,280	141,191,450	14.8%	0	0.0%	141,191,450	14.8%	21,971,320	2.3%
49	Marion	Clermont Civil Town	83,112,970	0	0.0%	0	0.0%	0	0.0%	3,369,280	4.1%
49	Marion	Cumberland Civil Town	110,827,170	342,150	0.3%	0	0.0%	342,150	0.3%	8,169,660	7.4%
49	Marion	Homecroft Civil Town	38,505,550	0	0.0%	0	0.0%	0	0.0%	1,078,040	2.8%
49	Marion	Meridian Hills Civil Town	276,707,060	32,800	0.0%	0	0.0%	32,800	0.0%	47,818,980	17.3%
49	Marion	Rocky Ripple Civil Town	29,554,800	0	0.0%	0	0.0%	0	0.0%	15,740	0.1%
49	Marion	Warren Park Civil Town	66,588,870	0	0.0%	0	0.0%	0	0.0%	1,605,050	2.4%
49	Marion	Williams Creek Civil Town	106,825,870	60,000	0.1%	0	0.0%	60,000	0.1%	0	0.0%

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Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
49	Marion	Wynnedale Civil Town	23,208,640	0	0.0%	0	0.0%	0	0.0%	472,020	2.0%
49	Marion	Spring Hill Civil Town	13,455,550	0	0.0%	0	0.0%	0	0.0%	0	0.0%
50	Marshall	Plymouth Civil City	707,225,994	12,140,053	1.7%	38,377,920	5.4%	50,517,973	7.1%	119,293,880	16.9%
50	Marshall	Argos Civil Town	74,032,824	100,300	0.1%	0	0.0%	100,300	0.1%	12,273,330	16.6%
50	Marshall	Bourbon Civil Town	89,973,400	1,957,947	2.2%	0	0.0%	1,957,947	2.2%	21,250,440	23.6%
50	Marshall	Bremen Civil Town	317,756,920	20,355,425	6.4%	15,787,200	5.0%	36,142,625	11.4%	35,358,680	11.1%
50	Marshall	Culver Civil Town	134,959,650	0	0.0%	1,702,250	1.3%	1,702,250	1.3%	14,807,210	11.0%
50	Marshall	Lapaz Civil Town	23,518,175	0	0.0%	0	0.0%	0	0.0%	1,618,620	6.9%
51	Martin	Loogootee Civil City	100,475,300	596,480	0.6%	0	0.0%	596,480	0.6%	8,281,870	8.2%
51	Martin	Crane Civil Town	12,929,550	0	0.0%	0	0.0%	0	0.0%	526,600	4.1%
51	Martin	Shoals Civil Town	28,923,780	0	0.0%	0	0.0%	0	0.0%	8,061,140	27.9%
52	Miami	Peru Civil City	441,906,604	3,649,781	0.8%	0	0.0%	3,649,781	0.8%	79,583,840	18.0%
52	Miami	Amboy Civil Town	14,357,550	0	0.0%	0	0.0%	0	0.0%	1,259,500	8.8%
52	Miami	Bunker Hill Civil Town	24,487,320	0	0.0%	0	0.0%	0	0.0%	873,900	3.6%
52	Miami	Converse Civil Town	34,094,960	867,023	2.5%	2,752,477	8.1%	3,619,500	10.6%	5,113,700	15.0%
52	Miami	Denver Civil Town	11,618,790	0	0.0%	0	0.0%	0	0.0%	573,800	4.9%
52	Miami	Macy Civil Town	5,078,170	0	0.0%	0	0.0%	0	0.0%	381,600	7.5%
53	Monroe	Bloomington Civil City	3,522,815,565	23,228,255	0.7%	213,661,988	6.1%	236,890,243	6.7%	255,252,016	7.2%
53	Monroe	Ellettsville Civil Town	219,295,920	653,900	0.3%	0	0.0%	653,900	0.3%	12,710,530	5.8%
53	Monroe	Stinesville Civil Town	4,812,250	0	0.0%	0	0.0%	0	0.0%	899,900	18.7%
54	Montgomery	Crawfordsville Civil City	957,679,710	15,064,758	1.6%	18,196,420	1.9%	33,261,178	3.5%	111,429,340	11.6%
54	Montgomery	Alamo Civil Town	2,699,220	0	0.0%	0	0.0%	0	0.0%	369,800	13.7%
54	Montgomery	Darlington Civil Town	23,974,870	0	0.0%	0	0.0%	0	0.0%	800,290	3.3%
54	Montgomery	Ladoga Civil Town	29,136,530	0	0.0%	0	0.0%	0	0.0%	1,036,000	3.6%
54	Montgomery	Linden Civil Town	25,223,610	5,730	0.0%	0	0.0%	5,730	0.0%	1,183,400	4.7%
54	Montgomery	New Market Civil Town	20,478,730	0	0.0%	0	0.0%	0	0.0%	702,100	3.4%
54	Montgomery	Waveland Civil Town	13,240,950	0	0.0%	0	0.0%	0	0.0%	656,000	5.0%
54	Montgomery	Waynetown Civil Town	26,723,330	0	0.0%	0	0.0%	0	0.0%	836,800	3.1%
54	Montgomery	Wingate Civil Town	9,677,420	0	0.0%	0	0.0%	0	0.0%	211,900	2.2%
54	Montgomery	New Richmond Civil Town	10,950,850	0	0.0%	0	0.0%	0	0.0%	238,000	2.2%
54	Montgomery	New Ross Civil Town	10,176,510	0	0.0%	0	0.0%	0	0.0%	228,200	2.2%
55	Morgan	Martinsville Civil City	510,443,450	171,069	0.0%	0	0.0%	171,069	0.0%	28,240,920	5.5%
55	Morgan	Mooresville Civil Town	784,216,690	57,992,800	7.4%	57,202,250	7.3%	115,195,050	14.7%	41,931,670	5.3%
55	Morgan	Bethany Civil Town	2,237,580	0	0.0%	0	0.0%	0	0.0%	105,400	4.7%
55	Morgan	Brooklyn Civil Town	53,291,430	0	0.0%	0	0.0%	0	0.0%	2,217,400	4.2%
55	Morgan	Morgantown Civil Town	37,389,670	0	0.0%	0	0.0%	0	0.0%	2,180,290	5.8%
55	Morgan	Paragon Civil Town	18,450,130	0	0.0%	0	0.0%	0	0.0%	2,740,900	14.9%
55	Morgan	Monrovia Civil Town	30,366,310	0	0.0%	0	0.0%	0	0.0%	4,680,000	15.4%
56	Newton	Brook Civil Town	30,970,570	11,798	0.0%	0	0.0%	11,798	0.0%	1,137,490	3.7%
56	Newton	Goodland Civil Town	43,397,580	2,410,216	5.6%	0	0.0%	2,410,216	5.6%	737,110	1.7%
56	Newton	Kentland Civil Town	103,388,740	2,610,285	2.5%	0	0.0%	2,610,285	2.5%	1,429,380	1.4%
56	Newton	Morocco Civil Town	47,091,880	947,433	2.0%	0	0.0%	947,433	2.0%	1,896,640	4.0%
56	Newton	Mt. Ayr Civil Town	3,781,890	0	0.0%	0	0.0%	0	0.0%	51,970	1.4%
57	Noble	Kendallville Civil City	574,191,418	22,345,084	3.9%	11,356,394	2.0%	33,701,478	5.9%	38,139,491	6.6%
57	Noble	Ligonier Civil City	245,310,450	14,650,638	6.0%	39,344,634	16.0%	53,995,272	22.0%	6,475,350	2.6%
57	Noble	Albion Civil Town	127,509,690	8,166,320	6.4%	9,219,756	7.2%	17,386,076	13.6%	2,859,215	2.2%
57	Noble	Avilla Civil Town	141,915,330	6,036,468	4.3%	15,790,172	11.1%	21,826,640	15.4%	9,272,650	6.5%
57	Noble	Cromwell Civil Town	17,524,440	140,530	0.8%	0	0.0%	140,530	0.8%	324,800	1.9%
57	Noble	Rome City Civil Town	101,330,270	0	0.0%	0	0.0%	0	0.0%	926,375	0.9%
57	Noble	Wolcottville Civil Town	13,332,180	0	0.0%	0	0.0%	0	0.0%	372,710	2.8%

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Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
58	Ohio	Rising Sun Civil City	146,650,730	0	0.0%	0	0.0%	0	0.0%	16,798,900	11.5%
59	Orange	French Lick Civil Town	79,747,040	85,750	0.1%	179,180	0.2%	264,930	0.3%	3,897,410	4.9%
59	Orange	Orleans Civil Town	107,419,070	859,920	0.8%	0	0.0%	859,920	0.8%	2,936,300	2.7%
59	Orange	Paoli Civil Town	145,761,300	233,900	0.2%	0	0.0%	233,900	0.2%	24,062,210	16.5%
59	Orange	West Baden Civil Town	26,603,120	277,800	1.0%	0	0.0%	277,800	1.0%	3,642,470	13.7%
60	Owen	Gosport Civil Town	21,562,670	0	0.0%	0	0.0%	0	0.0%	1,524,400	7.1%
60	Owen	Spencer Civil Town	154,277,980	0	0.0%	0	0.0%	0	0.0%	31,945,080	20.7%
61	Parke	Bloomingdale Civil Town	11,180,875	0	0.0%	0	0.0%	0	0.0%	518,200	4.6%
61	Parke	Marshall Civil Town	8,904,220	0	0.0%	0	0.0%	0	0.0%	417,600	4.7%
61	Parke	Montezuma Civil Town	18,909,710	0	0.0%	0	0.0%	0	0.0%	1,821,900	9.6%
61	Parke	Rockville Civil Town	98,123,820	30,900	0.0%	0	0.0%	30,900	0.0%	4,877,680	5.0%
61	Parke	Rosedale Civil Town	14,645,350	0	0.0%	0	0.0%	0	0.0%	1,385,500	9.5%
61	Parke	Mecca Civil Town	4,936,840	0	0.0%	0	0.0%	0	0.0%	416,600	8.4%
62	Perry	Tell City Civil City	314,229,250	217,050	0.1%	5,033,947	1.6%	5,250,997	1.7%	22,460,005	7.1%
62	Perry	Cannelton Civil City	48,686,515	1,082,115	2.2%	0	0.0%	1,082,115	2.2%	5,280,125	10.8%
62	Perry	Troy Civil Town	12,039,520	0	0.0%	0	0.0%	0	0.0%	1,655,820	13.8%
63	Pike	Petersburg Civil City	89,163,020	11,000	0.0%	0	0.0%	11,000	0.0%	11,558,210	13.0%
63	Pike	Spurgeon Civil Town	4,651,280	0	0.0%	0	0.0%	0	0.0%	402,850	8.7%
63	Pike	Winslow Civil Town	23,860,270	0	0.0%	0	0.0%	0	0.0%	5,926,160	24.8%
64	Porter	Valparaiso Civil City	2,039,035,815	27,932,026	1.4%	133,115,730	6.5%	161,047,756	7.9%	222,397,870	10.9%
64	Porter	Portage Civil City	2,058,220,350	41,882,722	2.0%	136,808,904	6.6%	178,691,626	8.7%	42,769,060	2.1%
64	Porter	Chesterton Civil Town	869,718,970	1,311,600	0.2%	4,966,480	0.6%	6,278,080	0.7%	22,115,710	2.5%
64	Porter	Beverly Shores Civil Town	134,365,280	0	0.0%	0	0.0%	0	0.0%	780,200	0.6%
64	Porter	Burns Harbor Civil Town	586,661,200	29,171,080	5.0%	21,382,696	3.6%	50,553,776	8.6%	526,450	0.1%
64	Porter	Dune Acres Civil Town	80,605,040	0	0.0%	0	0.0%	0	0.0%	138,100	0.2%
64	Porter	Hebron Civil Town	141,731,190	0	0.0%	0	0.0%	0	0.0%	3,277,560	2.3%
64	Porter	Kouts Civil Town	97,260,360	281,000	0.3%	0	0.0%	281,000	0.3%	1,137,180	1.2%
64	Porter	Ogden Dunes Civil Town	167,040,670	0	0.0%	0	0.0%	0	0.0%	1,205,070	0.7%
64	Porter	Porter Civil Town	334,063,340	1,400,600	0.4%	28,504,155	8.5%	29,904,755	9.0%	2,759,770	0.8%
64	Porter	Pines Civil Town	36,908,710	0	0.0%	0	0.0%	0	0.0%	685,890	1.9%
65	Posey	Mount Vernon Civil City	1,149,048,160	9,404,395	0.8%	0	0.0%	9,404,395	0.8%	20,797,050	1.8%
65	Posey	Cynthiana Civil Town	14,556,080	0	0.0%	0	0.0%	0	0.0%	695,790	4.8%
65	Posey	Griffin Civil Town	2,768,860	0	0.0%	0	0.0%	0	0.0%	49,800	1.8%
65	Posey	New Harmony Civil Town	42,331,240	0	0.0%	0	0.0%	0	0.0%	4,110,610	9.7%
65	Posey	Poseyville Civil Town	50,705,180	0	0.0%	0	0.0%	0	0.0%	1,720,600	3.4%
66	Pulaski	Francesville Civil Town	29,841,920	0	0.0%	0	0.0%	0	0.0%	1,327,040	4.4%
66	Pulaski	Medaryville Civil Town	17,867,670	0	0.0%	0	0.0%	0	0.0%	1,026,760	5.7%
66	Pulaski	Monterey Civil Town	6,703,820	0	0.0%	0	0.0%	0	0.0%	622,430	9.3%
66	Pulaski	Winamac Civil Town	87,752,670	290,640	0.3%	0	0.0%	290,640	0.3%	5,324,610	6.1%
67	Putnam	Greencastle Civil City	664,931,970	13,692,313	2.1%	32,850,000	4.9%	46,542,313	7.0%	147,102,660	22.1%
67	Putnam	Bainbridge Civil Town	26,478,780	0	0.0%	0	0.0%	0	0.0%	3,906,000	14.8%
67	Putnam	Cloverdale Civil Town	114,161,200	0	0.0%	0	0.0%	0	0.0%	13,116,820	11.5%
67	Putnam	Roachdale Civil Town	36,840,380	0	0.0%	0	0.0%	0	0.0%	3,618,800	9.8%
67	Putnam	Russellville Civil Town	11,789,210	0	0.0%	0	0.0%	0	0.0%	753,500	6.4%
67	Putnam	Fillmore Civil Town	21,219,250	643,905	3.0%	0	0.0%	643,905	3.0%	1,094,800	5.2%
68	Randolph	Winchester Civil City	275,587,180	134,508	0.0%	6,139,297	2.2%	6,273,805	2.3%	68,592,040	24.9%
68	Randolph	Union City Civil City	114,738,680	187,377	0.2%	0	0.0%	187,377	0.2%	15,183,310	13.2%
68	Randolph	Albany Civil Town	4,322,210	0	0.0%	0	0.0%	0	0.0%	0	0.0%
68	Randolph	Farmland Civil Town	41,612,770	0	0.0%	0	0.0%	0	0.0%	3,099,850	7.4%
68	Randolph	Losantville Civil Town	6,141,440	0	0.0%	0	0.0%	0	0.0%	726,040	11.8%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
68	Randolph	Lynn Civil Town	51,279,410	0	0.0%	0	0.0%	0	0.0%	13,744,050	26.8%
68	Randolph	Modoc Civil Town	4,791,260	0	0.0%	0	0.0%	0	0.0%	324,100	6.8%
68	Randolph	Parker Civil Town	40,993,010	0	0.0%	0	0.0%	0	0.0%	2,281,750	5.6%
68	Randolph	Ridgeville Civil Town	20,418,420	0	0.0%	0	0.0%	0	0.0%	1,203,070	5.9%
68	Randolph	Saratoga Civil Town	9,423,680	0	0.0%	0	0.0%	0	0.0%	895,660	9.5%
69	Ripley	Batesville Civil City	339,536,650	3,267,827	1.0%	0	0.0%	3,267,827	1.0%	15,072,670	4.4%
69	Ripley	Milan Civil Town	54,268,580	0	0.0%	0	0.0%	0	0.0%	2,904,150	5.4%
69	Ripley	Napoleon Civil Town	9,216,860	0	0.0%	0	0.0%	0	0.0%	1,582,520	17.2%
69	Ripley	Osgood Civil Town	50,573,490	1,909,336	3.8%	0	0.0%	1,909,336	3.8%	3,768,400	7.5%
69	Ripley	Sunman Civil Town	52,194,540	6,511,872	12.5%	0	0.0%	6,511,872	12.5%	1,349,300	2.6%
69	Ripley	Versailles Civil Town	79,013,920	1,696,435	2.1%	0	0.0%	1,696,435	2.1%	4,449,220	5.6%
69	Ripley	Holton Civil Town	9,786,390	0	0.0%	0	0.0%	0	0.0%	419,490	4.3%
70	Rush	Rushville Civil City	308,304,294	27,389,958	8.9%	4,296,308	1.4%	31,686,266	10.3%	36,510,310	11.8%
70	Rush	Carthage Civil Town	30,382,710	0	0.0%	0	0.0%	0	0.0%	3,063,010	10.1%
70	Rush	Glenwood Civil Town	6,230,320	0	0.0%	0	0.0%	0	0.0%	355,600	5.7%
71	St. Joseph	South Bend Civil City	4,640,844,431	135,795,825	2.9%	290,451,066	6.3%	426,246,891	9.2%	429,212,669	9.2%
71	St. Joseph	Mishawaka Civil City	2,459,772,082	6,504,170	0.3%	384,384,921	15.6%	390,889,091	15.9%	104,856,140	4.3%
71	St. Joseph	Indian Village Civil Town	6,247,020	0	0.0%	0	0.0%	0	0.0%	0	0.0%
71	St. Joseph	Lakeville Civil Town	28,201,270	0	0.0%	0	0.0%	0	0.0%	3,878,200	13.8%
71	St. Joseph	New Carlisle Civil Town	178,540,280	0	0.0%	0	0.0%	0	0.0%	2,765,490	1.5%
71	St. Joseph	North Liberty Civil Town	51,427,085	1,621,880	3.2%	0	0.0%	1,621,880	3.2%	1,087,680	2.1%
71	St. Joseph	Osceola Civil Town	77,619,070	397,970	0.5%	0	0.0%	397,970	0.5%	1,789,670	2.3%
71	St. Joseph	Roseland Civil Town	40,873,830	0	0.0%	0	0.0%	0	0.0%	1,236,250	3.0%
71	St. Joseph	Walkerton Civil Town	105,862,542	797,180	0.8%	0	0.0%	797,180	0.8%	4,567,110	4.3%
72	Scott	Scottsburg Civil City	347,857,480	11,664,575	3.4%	34,540,745	9.9%	46,205,320	13.3%	18,267,440	5.3%
72	Scott	Austin Civil Town	118,156,090	5,877,795	5.0%	2,272,475	1.9%	8,150,270	6.9%	5,145,500	4.4%
73	Shelby	Shelbyville Civil City	1,162,401,380	49,617,333	4.3%	19,116,898	1.6%	68,734,231	5.9%	88,538,902	7.6%
73	Shelby	St. Paul Civil Town	8,387,500	0	0.0%	0	0.0%	0	0.0%	100	0.0%
73	Shelby	Edinburgh Civil Town	8,385,300	0	0.0%	0	0.0%	0	0.0%	1,972,600	23.5%
73	Shelby	Morristown Civil Town	110,354,350	13,512,245	12.2%	31,642,446	28.7%	45,154,691	40.9%	2,873,400	2.6%
74	Spencer	Rockport Civil City	67,826,840	0	0.0%	0	0.0%	0	0.0%	10,098,210	14.9%
74	Spencer	Chrisney Civil Town	16,106,000	0	0.0%	0	0.0%	0	0.0%	3,473,240	21.6%
74	Spencer	Dale Civil Town	84,703,490	627,740	0.7%	0	0.0%	627,740	0.7%	8,911,940	10.5%
74	Spencer	Gentryville Civil Town	6,675,750	0	0.0%	0	0.0%	0	0.0%	530,900	8.0%
74	Spencer	Grandview Civil Town	23,317,580	0	0.0%	0	0.0%	0	0.0%	1,027,050	4.4%
74	Spencer	Santa Claus Civil Town	195,499,690	0	0.0%	0	0.0%	0	0.0%	6,154,550	3.1%
75	Starke	Knox Civil City	187,004,220	109,855	0.1%	0	0.0%	109,855	0.1%	42,490,090	22.7%
75	Starke	Hamlet Civil Town	24,041,010	0	0.0%	0	0.0%	0	0.0%	1,992,550	8.3%
75	Starke	North Judson Civil Town	65,050,450	0	0.0%	0	0.0%	0	0.0%	5,062,110	7.8%
76	Steuben	Angola Civil City	555,360,310	4,695,110	0.8%	0	0.0%	4,695,110	0.8%	49,571,290	8.9%
76	Steuben	Ashley Civil Town	12,715,320	0	0.0%	0	0.0%	0	0.0%	170,600	1.3%
76	Steuben	Clearlake Civil Town	197,527,420	0	0.0%	0	0.0%	0	0.0%	619,850	0.3%
76	Steuben	Fremont Civil Town	181,701,200	16,499,840	9.1%	4,693,900	2.6%	21,193,740	11.7%	3,078,720	1.7%
76	Steuben	Hamilton Civil Town	181,779,572	2,214,210	1.2%	0	0.0%	2,214,210	1.2%	1,345,640	0.7%
76	Steuben	Hudson Civil Town	28,586,610	759,940	2.7%	3,173,980	11.1%	3,933,920	13.8%	279,130	1.0%
76	Steuben	Orland Civil Town	25,726,010	0	0.0%	0	0.0%	0	0.0%	1,473,200	5.7%
77	Sullivan	Sullivan Civil City	128,654,620	0	0.0%	518,100	0.4%	518,100	0.4%	3,495,620	2.7%
77	Sullivan	Carlisle Civil Town	16,847,850	0	0.0%	0	0.0%	0	0.0%	86,000	0.5%
77	Sullivan	Dugger Civil Town	22,923,310	0	0.0%	0	0.0%	0	0.0%	1,460,400	6.4%
77	Sullivan	Farmersburg Civil Town	35,266,660	0	0.0%	0	0.0%	0	0.0%	1,361,700	3.9%

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77	Sullivan	Hymera Civil Town	16,131,385	0	0.0%	0	0.0%	0	0.0%	1,310,300	8.1%
77	Sullivan	Merom Civil Town	5,223,870	0	0.0%	0	0.0%	0	0.0%	11,870	0.2%
77	Sullivan	Shelburn Civil Town	24,472,060	0	0.0%	0	0.0%	0	0.0%	206,900	0.8%
78	Switzerland	Patriot Civil Town	5,834,250	0	0.0%	0	0.0%	0	0.0%	370,900	6.4%
78	Switzerland	Vevay Civil Town	73,334,226	0	0.0%	0	0.0%	0	0.0%	16,831,050	23.0%
79	Tippecanoe	Lafayette Civil City	4,682,494,260	98,726,090	2.1%	354,192,510	7.6%	452,918,600	9.7%	302,224,810	6.5%
79	Tippecanoe	West Lafayette Civil City	1,519,615,530	7,898,120	0.5%	178,761,950	11.8%	186,660,070	12.3%	197,910,950	13.0%
79	Tippecanoe	Otterbein Civil Town	16,758,460	70,690	0.4%	0	0.0%	70,690	0.4%	0	0.0%
79	Tippecanoe	Battle Ground Civil Town	72,908,910	0	0.0%	0	0.0%	0	0.0%	4,910,110	6.7%
79	Tippecanoe	Clarks Hill Civil Town	20,630,960	0	0.0%	0	0.0%	0	0.0%	734,890	3.6%
79	Tippecanoe	Dayton Civil Town	69,272,300	0	0.0%	0	0.0%	0	0.0%	4,797,900	6.9%
79	Tippecanoe	Shadeland Civil Town	337,285,230	38,615,000	11.4%	9,722,470	2.9%	48,337,470	14.3%	669,220	0.2%
80	Tipton	Elwood Civil City	992,200	0	0.0%	0	0.0%	0	0.0%	0	0.0%
80	Tipton	Tipton Civil City	239,674,990	5,002,951	2.1%	0	0.0%	5,002,951	2.1%	20,940,355	8.7%
80	Tipton	Kempton Civil Town	11,264,900	0	0.0%	0	0.0%	0	0.0%	852,330	7.6%
80	Tipton	Sharpsville Civil Town	20,561,390	0	0.0%	0	0.0%	0	0.0%	645,170	3.1%
80	Tipton	Windfall Civil Town	23,638,570	0	0.0%	0	0.0%	0	0.0%	1,751,030	7.4%
81	Union	Liberty Civil Town	69,525,490	0	0.0%	0	0.0%	0	0.0%	5,983,500	8.6%
81	Union	West College Corner Civil Town	16,777,840	0	0.0%	0	0.0%	0	0.0%	936,900	5.6%
82	Vanderburgh	Evansville Civil City	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
82	Vanderburgh	Darmstadt Civil Town	100,025,410	0	0.0%	0	0.0%	0	0.0%	3,830,600	3.8%
83	Vermillion	Clinton Civil City	152,400,060	1,604,000	1.1%	0	0.0%	1,604,000	1.1%	18,696,640	12.3%
83	Vermillion	Cayuga Civil Town	30,360,470	0	0.0%	0	0.0%	0	0.0%	2,313,100	7.6%
83	Vermillion	Dana Civil Town	16,755,800	0	0.0%	0	0.0%	0	0.0%	756,710	4.5%
83	Vermillion	Fairview Park Civil Town	45,624,950	0	0.0%	0	0.0%	0	0.0%	879,200	1.9%
83	Vermillion	Newport Civil Town	11,372,720	0	0.0%	0	0.0%	0	0.0%	491,940	4.3%
83	Vermillion	Perrysville Civil Town	10,473,720	0	0.0%	0	0.0%	0	0.0%	391,670	3.7%
83	Vermillion	Universal Civil Town	7,291,430	0	0.0%	0	0.0%	0	0.0%	79,740	1.1%
84	Vigo	Terre Haute Civil City	3,043,671,200	99,229,491	3.3%	29,420,010	1.0%	128,649,501	4.2%	678,833,700	22.3%
84	Vigo	Riley Civil Town	9,560,830	0	0.0%	0	0.0%	0	0.0%	998,580	10.4%
84	Vigo	Seelyville Civil Town	36,699,680	1,434,500	3.9%	0	0.0%	1,434,500	3.9%	5,216,450	14.2%
84	Vigo	West Terre Haute Civil Town	58,462,990	278,700	0.5%	0	0.0%	278,700	0.5%	6,581,880	11.3%
85	Wabash	Wabash Civil City	574,897,770	6,777,290	1.2%	0	0.0%	6,777,290	1.2%	43,358,070	7.5%
85	Wabash	North Manchester Civil Town	270,227,650	1,576,710	0.6%	0	0.0%	1,576,710	0.6%	66,702,800	24.7%
85	Wabash	Lafontaine Civil Town	27,129,120	0	0.0%	0	0.0%	0	0.0%	2,263,000	8.3%
85	Wabash	Lagro Civil Town	11,863,110	0	0.0%	0	0.0%	0	0.0%	1,238,300	10.4%
85	Wabash	Roann Civil Town	12,556,070	0	0.0%	0	0.0%	0	0.0%	1,546,200	12.3%
86	Warren	Pine Village Civil Town	7,100,110	0	0.0%	0	0.0%	0	0.0%	327,730	4.6%
86	Warren	State Line City Civil Town	5,727,940	0	0.0%	0	0.0%	0	0.0%	82,240	1.4%
86	Warren	West Lebanon Civil Town	23,683,400	107,937	0.5%	0	0.0%	107,937	0.5%	640,040	2.7%
86	Warren	Williamsport Civil Town	75,234,080	4,710,079	6.3%	0	0.0%	4,710,079	6.3%	4,750,830	6.3%
87	Warrick	Boonville Civil City	238,994,650	665,720	0.3%	0	0.0%	665,720	0.3%	21,102,930	8.8%
87	Warrick	Chandler Civil Town	125,006,150	2,419,620	1.9%	0	0.0%	2,419,620	1.9%	3,713,200	3.0%
87	Warrick	Elberfeld Civil Town	25,262,150	0	0.0%	0	0.0%	0	0.0%	532,500	2.1%
87	Warrick	Lynnville Civil Town	29,768,790	0	0.0%	0	0.0%	0	0.0%	994,450	3.3%
87	Warrick	Newburgh Civil Town	193,310,370	0	0.0%	0	0.0%	0	0.0%	3,893,220	2.0%
87	Warrick	Tennyson Civil Town	6,910,490	0	0.0%	0	0.0%	0	0.0%	570,900	8.3%
88	Washington	Salem Civil City	271,478,020	21,652,470	8.0%	0	0.0%	21,652,470	8.0%	25,567,430	9.4%
88	Washington	Campbellsburg Civil Town	19,020,770	49,880	0.3%	0	0.0%	49,880	0.3%	911,400	4.8%
88	Washington	Fredericksburg Civil Town	2,702,860	0	0.0%	0	0.0%	0	0.0%	531,500	19.7%

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Prepared by Legislative Services Agency, August 27, 2007

Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
88	Washington	Hardinsburg Civil Town	6,514,850	0	0.0%	0	0.0%	0	0.0%	598,400	9.2%
88	Washington	Little York Civil Town	6,034,300	0	0.0%	0	0.0%	0	0.0%	429,200	7.1%
88	Washington	Livonia Civil Town	3,933,270	0	0.0%	0	0.0%	0	0.0%	358,200	9.1%
88	Washington	New Pekin Civil Town	33,679,400	503,880	1.5%	0	0.0%	503,880	1.5%	1,773,900	5.3%
88	Washington	Saltillo Civil Town	2,653,820	0	0.0%	0	0.0%	0	0.0%	50,500	1.9%
89	Wayne	Richmond Civil City	2,332,736,280	59,573,773	2.6%	53,907,130	2.3%	113,480,903	4.9%	495,658,573	21.2%
89	Wayne	Boston Civil Town	4,745,210	0	0.0%	0	0.0%	0	0.0%	304,700	6.4%
89	Wayne	Cambridge City Civil Town	83,750,710	1,021,410	1.2%	0	0.0%	1,021,410	1.2%	12,550,065	15.0%
89	Wayne	Centerville Civil Town	92,194,610	0	0.0%	0	0.0%	0	0.0%	5,061,330	5.5%
89	Wayne	Dublin Civil Town	21,588,710	0	0.0%	0	0.0%	0	0.0%	1,089,960	5.0%
89	Wayne	East Germantown Civil Town	7,450,360	0	0.0%	0	0.0%	0	0.0%	122,810	1.6%
89	Wayne	Economy Civil Town	4,665,310	0	0.0%	0	0.0%	0	0.0%	218,800	4.7%
89	Wayne	Fountain City Civil Town	24,480,590	0	0.0%	0	0.0%	0	0.0%	1,237,830	5.1%
89	Wayne	Greens Fork Civil Town	9,692,220	0	0.0%	0	0.0%	0	0.0%	782,960	8.1%
89	Wayne	Hagerstown Civil Town	89,445,290	1,112,608	1.2%	0	0.0%	1,112,608	1.2%	11,820,850	13.2%
89	Wayne	Milton Civil Town	13,444,390	100	0.0%	0	0.0%	100	0.0%	742,710	5.5%
89	Wayne	Mount Auburn Civil Town	4,607,170	0	0.0%	0	0.0%	0	0.0%	261,880	5.7%
89	Wayne	Spring Grove Civil Town	26,717,350	0	0.0%	0	0.0%	0	0.0%	3,218,460	12.0%
89	Wayne	Whitewater Civil Town	2,469,290	0	0.0%	0	0.0%	0	0.0%	387,770	15.7%
90	Wells	Bluffton Civil City	532,999,476	20,589,658	3.9%	0	0.0%	20,589,658	3.9%	72,510,800	13.6%
90	Wells	Zanesville Civil Town	17,537,870	0	0.0%	0	0.0%	0	0.0%	2,665,400	15.2%
90	Wells	Markle Civil Town	25,544,060	756,012	3.0%	0	0.0%	756,012	3.0%	3,742,970	14.7%
90	Wells	Ossian Civil Town	311,973,150	9,240,175	3.0%	0	0.0%	9,240,175	3.0%	8,094,360	2.6%
90	Wells	Poneto Civil Town	5,708,170	63,511	1.1%	0	0.0%	63,511	1.1%	260,800	4.6%
90	Wells	Uniondale Civil Town	8,094,800	0	0.0%	0	0.0%	0	0.0%	552,510	6.8%
90	Wells	Vera Cruz Civil Town	2,620,520	0	0.0%	0	0.0%	0	0.0%	535,600	20.4%
91	White	Monticello Civil City	369,053,780	497,270	0.1%	15,408,517	4.2%	15,905,787	4.3%	28,445,315	7.7%
91	White	Brookston Civil Town	66,756,210	0	0.0%	0	0.0%	0	0.0%	1,710,400	2.6%
91	White	Burnettsville Civil Town	13,690,500	0	0.0%	0	0.0%	0	0.0%	555,600	4.1%
91	White	Chalmers Civil Town	19,380,710	0	0.0%	0	0.0%	0	0.0%	1,062,790	5.5%
91	White	Monon Civil Town	43,292,040	0	0.0%	0	0.0%	0	0.0%	1,564,990	3.6%
91	White	Reynolds Civil Town	20,494,700	0	0.0%	0	0.0%	0	0.0%	1,616,030	7.9%
91	White	Wolcott Civil Town	44,610,960	320,190	0.7%	0	0.0%	320,190	0.7%	2,642,870	5.9%
92	Whitley	Columbia City Civil City	407,004,830	1,676,879	0.4%	1,459,225	0.4%	3,136,104	0.8%	40,933,770	10.1%
92	Whitley	Churubusco Civil Town	72,704,530	0	0.0%	0	0.0%	0	0.0%	11,036,630	15.2%
92	Whitley	Larwill Civil Town	8,749,010	0	0.0%	0	0.0%	0	0.0%	353,200	4.0%
92	Whitley	South Whitley Civil Town	74,179,830	122,596	0.2%	0	0.0%	122,596	0.2%	11,200,710	15.1%

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Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
School Corporations											
01	Adams	Adams Central Community School Corporati	393,721,480	67,920	0.0%	0	0.0%	67,920	0.0%	8,217,150	2.1%
01	Adams	North Adams Community School Corporation	853,561,610	11,510,800	1.3%	0	0.0%	11,510,800	1.3%	47,155,140	5.5%
01	Adams	South Adams School Corporation	481,595,960	18,790,030	3.9%	2,446,070	0.5%	21,236,100	4.4%	34,664,170	7.2%
02	Allen	M.S.D. Southwest Allen County School Cor	3,280,040,610	58,398,381	1.8%	26,598,280	0.8%	84,996,661	2.6%	58,096,150	1.8%
02	Allen	Northwest Allen County School Corporatio	2,069,777,820	535,410	0.0%	0	0.0%	535,410	0.0%	41,920,660	2.0%
02	Allen	Fort Wayne Community School Corporation	10,550,990,010	107,984,760	1.0%	305,568,200	2.9%	413,552,960	3.9%	568,830,025	5.4%
02	Allen	East Allen County School Corporation	3,131,294,070	34,578,840	1.1%	18,123,670	0.6%	52,702,510	1.7%	87,293,270	2.8%
03	Bartholomew	Bartholomew Consolidated School Corporat	4,775,472,904	150,584,980	3.2%	7,707,510	0.2%	158,292,490	3.3%	378,783,200	7.9%
03	Bartholomew	Flatrock-Hawcreek School Corporation	266,889,180	46,700	0.0%	0	0.0%	46,700	0.0%	24,631,580	9.2%
03	Bartholomew	Edinburgh Community School Corporation	12,153,570	0	0.0%	0	0.0%	0	0.0%	1,788,600	14.7%
04	Benton	Benton Community School Corporation	618,195,872	4,572,697	0.7%	0	0.0%	4,572,697	0.7%	41,051,100	6.6%
04	Benton	South Newton School Corporation	26,409,220	28,950	0.1%	0	0.0%	28,950	0.1%	320,100	1.2%
04	Benton	Tri County School Corporation	37,931,290	64,100	0.2%	0	0.0%	64,100	0.2%	141,100	0.4%
05	Blackford	Blackford County School Corporation	586,105,135	6,838,110	1.2%	1,391,527	0.2%	8,229,637	1.4%	24,462,140	4.2%
05	Blackford	Jay County School Corporation	2,709,610	0	0.0%	0	0.0%	0	0.0%	17,200	0.6%
06	Boone	Western Boone County School Corporation	600,231,790	608,878	0.1%	0	0.0%	608,878	0.1%	27,340,560	4.6%
06	Boone	Zionsville Community School Corporation	2,005,210,177	2,708,202	0.1%	27,694,990	1.4%	30,403,192	1.5%	108,495,530	5.4%
06	Boone	Lebanon Community School Corporation	1,412,701,870	114,198,231	8.1%	79,630,899	5.6%	193,829,130	13.7%	70,081,020	5.0%
06	Boone	Sheridan Community Schools	100,674,410	0	0.0%	0	0.0%	0	0.0%	609,100	0.6%
07	Brown	Brown County School Corportation	1,305,940,464	0	0.0%	0	0.0%	0	0.0%	34,647,868	2.7%
08	Carroll	Carroll Consolidated School Corporation	417,716,060	0	0.0%	0	0.0%	0	0.0%	22,000,170	5.3%
08	Carroll	Delphi Community School Corporation	598,337,800	125,930	0.0%	31,041,596	5.2%	31,167,526	5.2%	47,467,800	7.9%
08	Carroll	Rossville Consolidated School Corporatio	62,808,300	0	0.0%	0	0.0%	0	0.0%	1,138,890	1.8%
08	Carroll	Twin Lakes Community School Corporation	228,912,505	0	0.0%	0	0.0%	0	0.0%	4,368,170	1.9%
09	Cass	Pioneer Regional School Corporation	248,198,020	0	0.0%	0	0.0%	0	0.0%	4,539,990	1.8%
09	Cass	Southeastern School Corporation	443,464,860	3,408,090	0.8%	2,285,700	0.5%	5,693,790	1.3%	10,977,140	2.5%
09	Cass	Logansport Community School Corporation	949,668,690	2,356,870	0.2%	359,720	0.0%	2,716,590	0.3%	59,572,160	6.3%
09	Cass	Caston School Corporation	94,771,820	0	0.0%	0	0.0%	0	0.0%	3,208,200	3.4%
10	Clark	West Clark Community School Corporation	1,240,213,180	10,963,400	0.9%	76,700	0.0%	11,040,100	0.9%	33,242,790	2.7%
10	Clark	Clarksville Community School Corporation	527,172,030	20,048,470	3.8%	42,034,770	8.0%	62,083,240	11.8%	6,643,130	1.3%
10	Clark	Greater Clark County School Corporation	3,355,785,520	26,851,650	0.8%	197,635,180	5.9%	224,486,830	6.7%	102,175,770	3.0%
11	Clay	Clay Community School Corporation	1,160,092,450	11,587,090	1.0%	4,868,220	0.4%	16,455,310	1.4%	50,725,310	4.4%
11	Clay	M.S.D. Shakamak School Corporation	64,580,730	0	0.0%	0	0.0%	0	0.0%	1,510,570	2.3%
12	Clinton	Clinton Central School Corporation	352,441,051	0	0.0%	0	0.0%	0	0.0%	6,746,490	1.9%
12	Clinton	Clinton Prairie School Corporation	415,170,072	16,804,936	4.0%	0	0.0%	16,804,936	4.0%	7,399,610	1.8%
12	Clinton	Frankfort Community School Corporation	840,707,348	9,689,733	1.2%	0	0.0%	9,689,733	1.2%	78,475,730	9.3%
12	Clinton	Rossville Consolidated School Corporatio	194,885,253	0	0.0%	0	0.0%	0	0.0%	5,832,270	3.0%
13	Crawford	Crawford County Community School Corpora	363,972,165	0	0.0%	11,185,540	3.1%	11,185,540	3.1%	15,759,820	4.3%
14	Daviess	Barr-Reeve Community School Corporation	255,941,380	149,860	0.1%	0	0.0%	149,860	0.1%	5,295,930	2.1%
14	Daviess	North Daviess County School Corporation	360,879,950	519,890	0.1%	0	0.0%	519,890	0.1%	9,184,580	2.5%
14	Daviess	Washington Community School Corporation	664,757,170	13,180,285	2.0%	21,907,110	3.3%	35,087,395	5.3%	25,161,950	3.8%
15	Dearborn	Sunman-Dearborn Community School Corpora	1,210,788,040	3,287,120	0.3%	0	0.0%	3,287,120	0.3%	37,692,220	3.1%
15	Dearborn	South Dearborn Community School Corporat	851,163,320	1,639,020	0.2%	0	0.0%	1,639,020	0.2%	57,631,380	6.8%
15	Dearborn	Lawrenceburg Community School Corporatio	1,435,459,950	6,858,320	0.5%	14,030,670	1.0%	20,888,990	1.5%	79,687,500	5.6%
16	Decatur	Decatur County Community School Corporat	681,284,250	36,235	0.0%	0	0.0%	36,235	0.0%	27,854,480	4.1%
16	Decatur	Greensburg Community School Corporation	919,348,798	34,961,149	3.8%	78,492,600	8.5%	113,453,749	12.3%	89,092,270	9.7%
17	DeKalb	Dekalb County Eastern Community School C	846,911,760	151,536,120	17.9%	215,279,632	25.4%	366,815,752	43.3%	27,598,830	3.3%
17	DeKalb	Garrett-Keyser-Butler Community School C	538,393,960	4,519,480	0.8%	13,388,456	2.5%	17,907,936	3.3%	33,307,820	6.2%
17	DeKalb	Dekalb County Central United School Corp	1,481,387,055	14,279,590	1.0%	58,290,534	3.9%	72,570,124	4.9%	104,287,760	7.0%

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				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
17	DeKalb	Hamilton Community School Corporation	73,274,460	0	0.0%	0	0.0%	0	0.0%	4,798,730	6.5%
18	Delaware	Delaware Community School Corporation	727,252,970	100,370	0.0%	1,081,920	0.1%	1,182,290	0.2%	9,367,360	1.3%
18	Delaware	Wes-Del Community School Corp	320,463,880	0	0.0%	11,784,690	3.7%	11,784,690	3.7%	14,252,840	4.4%
18	Delaware	Liberty-Perry Community School Corporati	286,453,620	0	0.0%	0	0.0%	0	0.0%	9,019,960	3.1%
18	Delaware	Cowan Community School Corporation	175,150,460	0	0.0%	0	0.0%	0	0.0%	1,920,920	1.1%
18	Delaware	Mt. Pleasant Township Community School C	813,194,550	6,488,450	0.8%	16,113,980	2.0%	22,602,430	2.8%	8,833,115	1.1%
18	Delaware	Daleville Community Schools	229,909,370	109,200	0.0%	25,119,130	10.9%	25,228,330	11.0%	979,690	0.4%
18	Delaware	Muncie Community School Corporation	2,716,927,550	8,723,545	0.3%	91,046,695	3.4%	99,770,240	3.7%	147,950,470	5.4%
19	Dubois	Northeast Dubois County School Corporati	321,236,480	0	0.0%	0	0.0%	0	0.0%	10,651,020	3.3%
19	Dubois	Southeast Dubois County School Corporati	413,113,926	1,508,610	0.4%	0	0.0%	1,508,610	0.4%	22,272,160	5.4%
19	Dubois	Southwest Dubois County School Corporati	474,697,054	0	0.0%	27,453,004	5.8%	27,453,004	5.8%	19,930,910	4.2%
19	Dubois	Greater Jasper Consolidated School Corpo	1,431,691,370	0	0.0%	0	0.0%	0	0.0%	66,603,050	4.7%
20	Elkhart	Fairfield Community School Corporation	642,885,600	69,350	0.0%	2,050,000	0.3%	2,119,350	0.3%	17,428,630	2.7%
20	Elkhart	Baugo Community School Corporation	571,381,410	0	0.0%	4,200	0.0%	4,200	0.0%	17,853,110	3.1%
20	Elkhart	Concord Community School Corporation	1,529,017,570	13,737,230	0.9%	6,258,100	0.4%	19,995,330	1.3%	29,580,760	1.9%
20	Elkhart	Middlebury Community School Corporation	1,361,291,740	3,400,510	0.2%	35,399,800	2.6%	38,800,310	2.9%	25,771,610	1.9%
20	Elkhart	Wa-Nee Community School Corporation	1,069,344,030	3,693,470	0.3%	12,461,400	1.2%	16,154,870	1.5%	37,181,320	3.5%
20	Elkhart	Elkhart Community School Corporation	4,199,921,550	4,536,530	0.1%	45,610,900	1.1%	50,147,430	1.2%	174,146,810	4.1%
20	Elkhart	Goshen Community School Corporation	1,922,381,300	3,957,220	0.2%	48,631,300	2.5%	52,588,520	2.7%	191,554,320	10.0%
21	Fayette	Fayette County School Corporation	1,194,233,020	21,422,645	1.8%	0	0.0%	21,422,645	1.8%	65,728,590	5.5%
22	Floyd	New Albany-Floyd County Consolidated Sch	4,046,347,481	32,513,299	0.8%	107,357,893	2.7%	139,871,192	3.5%	226,633,990	5.6%
23	Fountain	Attica Consolidated School Corporation	242,324,670	5,774,050	2.4%	0	0.0%	5,774,050	2.4%	5,117,090	2.1%
23	Fountain	Covington Community School Corporation	224,083,010	0	0.0%	0	0.0%	0	0.0%	7,799,450	3.5%
23	Fountain	Southeast Fountain School Corporation	377,969,980	5,233,230	1.4%	22,458,590	5.9%	27,691,820	7.3%	9,813,390	2.6%
24	Franklin	Franklin County Community School Corpora	900,142,552	1,271,846	0.1%	0	0.0%	1,271,846	0.1%	71,760,150	8.0%
24	Franklin	Batesville Community School Corporation	332,033,852	0	0.0%	0	0.0%	0	0.0%	20,396,600	6.1%
24	Franklin	Union County School Corporation	28,483,990	0	0.0%	0	0.0%	0	0.0%	589,900	2.1%
25	Fulton	Rochester Community School Corporation	667,787,193	2,937,522	0.4%	0	0.0%	2,937,522	0.4%	57,680,194	8.6%
25	Fulton	Caston School Corporation	195,649,914	407,400	0.2%	0	0.0%	407,400	0.2%	10,838,650	5.5%
25	Fulton	Tippecanoe Valley School Corporation	175,869,120	949,488	0.5%	0	0.0%	949,488	0.5%	5,020,280	2.9%
25	Fulton	Culver Community School Corporation	60,408,800	0	0.0%	0	0.0%	0	0.0%	1,577,600	2.6%
25	Fulton	Eastern Pulaski Community School Corpora	21,970,664	0	0.0%	0	0.0%	0	0.0%	55,200	0.3%
26	Gibson	East Gibson School Corporation	346,793,565	501,960	0.1%	0	0.0%	501,960	0.1%	43,725,000	12.6%
26	Gibson	North Gibson School Corporation	1,363,499,700	400,634,108	29.4%	171,695,380	12.6%	572,329,488	42.0%	55,465,280	4.1%
26	Gibson	South Gibson School Corporation	974,072,905	703,121	0.1%	244,970	0.0%	948,091	0.1%	45,832,900	4.7%
27	Grant	Eastbrook Community School Corporation	524,170,550	17,589,040	3.4%	31,321,450	6.0%	48,910,490	9.3%	53,732,020	10.3%
27	Grant	Madison-Grant United School Corporation	270,424,820	592,600	0.2%	0	0.0%	592,600	0.2%	6,088,830	2.3%
27	Grant	Mississinewa Community School Corporatio	401,338,190	13,818,330	3.4%	9,340,320	2.3%	23,158,650	5.8%	19,879,280	5.0%
27	Grant	Marion Community School Corporation	1,893,871,740	59,613,480	3.1%	14,913,560	0.8%	74,527,040	3.9%	250,597,170	13.2%
27	Grant	Oak Hill United School Corporation	303,915,270	1,002,460	0.3%	0	0.0%	1,002,460	0.3%	9,609,480	3.2%
28	Greene	Bloomfield School District	264,908,875	714,458	0.3%	0	0.0%	714,458	0.3%	13,453,616	5.1%
28	Greene	Eastern Consolidated School Corporation	214,530,670	0	0.0%	0	0.0%	0	0.0%	4,669,058	2.2%
28	Greene	Linton-Stockton School Corporation	284,480,667	231,515	0.1%	0	0.0%	231,515	0.1%	15,414,330	5.4%
28	Greene	M.S.D. Shakamak School Corporation	107,412,230	0	0.0%	0	0.0%	0	0.0%	7,546,000	7.0%
28	Greene	White River Valley Consolidated School C	356,793,799	0	0.0%	24,901,284	7.0%	24,901,284	7.0%	17,126,280	4.8%
29	Hamilton	Hamilton Southeastern School Corporation	7,084,393,450	25,959,729	0.4%	27,389,402	0.4%	53,349,131	0.8%	665,185,230	9.4%
29	Hamilton	Hamilton Heights School Corporation	889,233,484	4,729,620	0.5%	0	0.0%	4,729,620	0.5%	69,484,040	7.8%
29	Hamilton	Westfield-Washington School Corporation	2,351,379,290	2,640,869	0.1%	32,462,465	1.4%	35,103,334	1.5%	288,737,560	12.3%
29	Hamilton	Sheridan Community Schools	261,815,790	0	0.0%	1,474,887	0.6%	1,474,887	0.6%	17,103,140	6.5%
29	Hamilton	Carmel-Clay School Corporation	9,138,941,937	40,722,232	0.4%	642,793,072	7.0%	683,515,304	7.5%	426,725,301	4.7%

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Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
29	Hamilton	Noblesville School Corporation	3,584,552,290	144,233,272	4.0%	162,981,347	4.5%	307,214,619	8.6%	324,589,580	9.1%
30	Hancock	Southern Hancock County Community School	1,027,655,280	0	0.0%	0	0.0%	0	0.0%	20,697,990	2.0%
30	Hancock	Greenfield Central Community School Corp	1,719,951,070	29,151,690	1.7%	85,943,260	5.0%	115,094,950	6.7%	100,962,320	5.9%
30	Hancock	Mt. Vernon Community School Corporation	1,139,895,920	8,954,690	0.8%	1,487,210	0.1%	10,441,900	0.9%	35,634,930	3.1%
30	Hancock	Eastern Hancock County Community School	350,184,590	0	0.0%	0	0.0%	0	0.0%	16,418,190	4.7%
31	Harrison	Crawford County Community School Corpora	10,107,270	0	0.0%	0	0.0%	0	0.0%	2,166,300	21.4%
31	Harrison	Lanesville School Corporation	196,918,250	0	0.0%	0	0.0%	0	0.0%	7,938,985	4.0%
31	Harrison	North Harrison Community School Corporat	539,594,820	49,150	0.0%	0	0.0%	49,150	0.0%	29,519,010	5.5%
31	Harrison	South Harrison School Corporation	1,212,855,490	29,709,630	2.4%	0	0.0%	29,709,630	2.4%	87,750,865	7.2%
32	Hendricks	Northwest Hendricks School Corporation	655,892,630	29,429,952	4.5%	40,322,748	6.1%	69,752,700	10.6%	6,213,490	0.9%
32	Hendricks	Brownsburg Community School Corporation	2,265,369,790	54,689,230	2.4%	43,113,280	1.9%	97,802,510	4.3%	43,590,110	1.9%
32	Hendricks	Avon Community School Corporation	2,564,828,070	5,233,840	0.2%	37,267,240	1.5%	42,501,080	1.7%	101,303,887	3.9%
32	Hendricks	Danville Community School Corporation	779,148,340	119,430	0.0%	11,427,850	1.5%	11,547,280	1.5%	20,268,885	2.6%
32	Hendricks	Plainfield Community School Corporation	1,957,790,630	210,247,689	10.7%	210,260,970	10.7%	420,508,659	21.5%	37,472,590	1.9%
32	Hendricks	Mill Creek Community School Corporation	519,857,680	72,670	0.0%	0	0.0%	72,670	0.0%	10,387,130	2.0%
33	Henry	Blue River Valley School Corporation	223,556,310	0	0.0%	0	0.0%	0	0.0%	4,286,650	1.9%
33	Henry	South Henry School Corporation	255,937,550	0	0.0%	9,303,930	3.6%	9,303,930	3.6%	4,418,470	1.7%
33	Henry	Shenandoah School Corporation	466,339,310	21,820	0.0%	56,640	0.0%	78,460	0.0%	9,337,370	2.0%
33	Henry	New Castle Community School Corporation	1,164,235,410	36,942,610	3.2%	31,853,470	2.7%	68,796,080	5.9%	63,871,650	5.5%
33	Henry	Charles A. Beard Memorial School Corpora	287,266,130	1,949,510	0.7%	0	0.0%	1,949,510	0.7%	5,955,210	2.1%
33	Henry	Union School Corporation	41,500,710	0	0.0%	0	0.0%	0	0.0%	649,270	1.6%
33	Henry	Nettle Creek School Corporation	38,633,270	0	0.0%	0	0.0%	0	0.0%	1,549,220	4.0%
34	Howard	Taylor Community School Corporation	508,291,080	0	0.0%	0	0.0%	0	0.0%	38,925,110	7.7%
34	Howard	Northwestern School Corporation	1,008,233,900	279,905,590	27.8%	0	0.0%	279,905,590	27.8%	28,684,000	2.8%
34	Howard	Eastern Howard Community School Corporat	382,067,990	0	0.0%	0	0.0%	0	0.0%	22,703,810	5.9%
34	Howard	Western School Corporation	808,648,400	0	0.0%	0	0.0%	0	0.0%	79,489,500	9.8%
34	Howard	Kokomo-Center Township Consolidated Scho	3,590,021,250	202,643,630	5.6%	0	0.0%	202,643,630	5.6%	401,709,555	11.2%
35	Huntington	Huntington County Community School Corpo	2,067,345,305	24,343,834	1.2%	43,559,289	2.1%	67,903,123	3.3%	214,638,290	10.4%
36	Jackson	Medora Community School Corporation	48,284,050	0	0.0%	0	0.0%	0	0.0%	2,082,000	4.3%
36	Jackson	Seymour Community School Corporation	1,759,891,730	60,588,640	3.4%	0	0.0%	60,588,640	3.4%	118,973,710	6.8%
36	Jackson	Brownstown Central Community School Corp	480,786,810	531,820	0.1%	0	0.0%	531,820	0.1%	19,764,090	4.1%
36	Jackson	Crothersville Community School Corporati	177,062,530	13,632,680	7.7%	0	0.0%	13,632,680	7.7%	3,539,340	2.0%
37	Jasper	Kankakee Valley School Corporation	1,782,281,880	18,908,680	1.1%	0	0.0%	18,908,680	1.1%	24,907,650	1.4%
37	Jasper	Rensselaer Central School Corporation	705,805,900	16,760,050	2.4%	21,467,840	3.0%	38,227,890	5.4%	28,948,410	4.1%
37	Jasper	West Central School Corporation	46,260,810	0	0.0%	0	0.0%	0	0.0%	189,300	0.4%
37	Jasper	Tri County School Corporation	190,682,340	9,298,730	4.9%	13,020,410	6.8%	22,319,140	11.7%	4,083,710	2.1%
38	Jay	Jay County School Corporation	1,122,982,670	25,863,405	2.3%	0	0.0%	25,863,405	2.3%	31,455,550	2.8%
39	Jefferson	Madison Consolidated School Corporation	1,368,960,886	20,230,180	1.5%	40,033,930	2.9%	60,264,110	4.4%	84,248,986	6.2%
39	Jefferson	Southwestern Jefferson Consolidated Scho	377,360,310	1,335,190	0.4%	0	0.0%	1,335,190	0.4%	52,376,160	13.9%
40	Jennings	Jennings County School Corporation	1,284,274,224	22,942,548	1.8%	51,608,698	4.0%	74,551,246	5.8%	44,851,410	3.5%
41	Johnson	Clark-Pleasant Community School Corporat	1,454,497,080	34,747,910	2.4%	54,618,740	3.8%	89,366,650	6.1%	32,058,890	2.2%
41	Johnson	Center Grove Community School Corporatio	2,790,269,120	3,691,920	0.1%	0	0.0%	3,691,920	0.1%	33,467,700	1.2%
41	Johnson	Edinburgh Community School Corporation	221,878,740	3,252,280	1.5%	0	0.0%	3,252,280	1.5%	6,053,900	2.7%
41	Johnson	Franklin Community School Corporation	1,777,797,460	25,163,890	1.4%	75,892,740	4.3%	101,056,630	5.7%	183,184,560	10.3%
41	Johnson	Greenwood Community School Corporation	1,430,940,000	4,978,350	0.3%	23,042,550	1.6%	28,020,900	2.0%	26,664,780	1.9%
41	Johnson	Nineveh-Hensley-Jackson United School Co	440,985,890	0	0.0%	0	0.0%	0	0.0%	7,549,250	1.7%
42	Knox	North Knox School Corporation	407,288,660	0	0.0%	0	0.0%	0	0.0%	37,136,360	9.1%
42	Knox	South Knox School Corporation	770,031,670	122,623,444	15.9%	0	0.0%	122,623,444	15.9%	8,541,640	1.1%
42	Knox	Vincennes Community School Corporation	1,251,420,460	15,359,008	1.2%	25,897,090	2.1%	41,256,098	3.3%	325,667,350	26.0%
43	Kosciusko	Wa-Nee Community School Corporation	139,391,120	0	0.0%	0	0.0%	0	0.0%	3,136,050	2.2%

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				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
43	Kosciusko	Wawasee Community School Corporation	2,213,328,720	3,646,940	0.2%	8,267,570	0.4%	11,914,510	0.5%	78,394,664	3.5%
43	Kosciusko	Warsaw Community School Corporation	2,622,325,990	9,651,560	0.4%	63,479,807	2.4%	73,131,367	2.8%	134,264,250	5.1%
43	Kosciusko	Tippecanoe Valley School Corporation	349,790,685	655,110	0.2%	0	0.0%	655,110	0.2%	5,405,430	1.5%
43	Kosciusko	Whitko Community School Corporation	293,226,070	11,511,660	3.9%	10,738,995	3.7%	22,250,655	7.6%	5,844,180	2.0%
43	Kosciusko	Triton School Corporation	76,802,860	0	0.0%	0	0.0%	0	0.0%	1,222,500	1.6%
44	LaGrange	Prairie Heights Community School Corpora	289,665,900	0	0.0%	0	0.0%	0	0.0%	23,126,160	8.0%
44	LaGrange	Westview School Corporation	965,072,730	4,679,890	0.5%	55,994,910	5.8%	60,674,800	6.3%	39,991,310	4.1%
44	LaGrange	Lakeland School Corporation	886,698,630	3,281,493	0.4%	21,384,090	2.4%	24,665,583	2.8%	68,499,300	7.7%
45	Lake	Hanover Community School Corporation	593,967,680	1,185,367	0.2%	5,825,140	1.0%	7,010,507	1.2%	21,527,430	3.6%
45	Lake	River Forest Community School Corporatio	283,749,950	2,810,473	1.0%	0	0.0%	2,810,473	1.0%	32,088,450	11.3%
45	Lake	Merrillville School Corporation	3,488,311,163	21,791,253	0.6%	141,509,740	4.1%	163,300,993	4.7%	373,212,857	10.7%
45	Lake	Lake Central School Corporation	4,612,011,812	10,111,277	0.2%	179,429,425	3.9%	189,540,702	4.1%	284,208,160	6.2%
45	Lake	Tri Creek School Corporation	1,205,241,586	8,537,817	0.7%	0	0.0%	8,537,817	0.7%	55,372,410	4.6%
45	Lake	Lake Ridge School Corporation	441,318,672	491,010	0.1%	9,640,085	2.2%	10,131,095	2.3%	69,970,280	15.9%
45	Lake	Crown Point Community School Corporation	2,719,217,673	10,234,240	0.4%	21,219,050	0.8%	31,453,290	1.2%	329,365,513	12.1%
45	Lake	East Chicago City School Corporation	2,034,738,749	181,442,606	8.9%	9,588,086	0.5%	191,030,692	9.4%	289,879,620	14.2%
45	Lake	Lake Station School Corporation	306,868,960	2,010,250	0.7%	0	0.0%	2,010,250	0.7%	34,803,710	11.3%
45	Lake	Gary Community School Corporation	3,179,356,155	35,419,421	1.1%	51,833,016	1.6%	87,252,437	2.7%	593,930,842	18.7%
45	Lake	Griffith Public School Corporation	845,903,598	0	0.0%	0	0.0%	0	0.0%	73,817,070	8.7%
45	Lake	Hammond City School Corporation	3,777,751,699	64,594,944	1.7%	143,287,374	3.8%	207,882,318	5.5%	450,087,870	11.9%
45	Lake	Highland Town School Corporation	1,601,135,580	0	0.0%	0	0.0%	0	0.0%	91,559,608	5.7%
45	Lake	School City Of Hobart School Corporation	1,145,306,310	49,952,931	4.4%	4,914,800	0.4%	54,867,731	4.8%	104,779,030	9.1%
45	Lake	Munster Community School Corporation	2,187,814,070	21,809,057	1.0%	0	0.0%	21,809,057	1.0%	254,136,050	11.6%
45	Lake	Whiting City School Corporation	450,879,588	47,085,280	10.4%	10,630,030	2.4%	57,715,310	12.8%	20,234,211	4.5%
46	LaPorte	Cass Township School Corporation	115,507,950	0	0.0%	0	0.0%	0	0.0%	2,404,910	2.1%
46	LaPorte	Dewey Township School Corporation	62,149,810	0	0.0%	0	0.0%	0	0.0%	928,970	1.5%
46	LaPorte	New Prairie United School Corporation	706,518,230	118,970	0.0%	0	0.0%	118,970	0.0%	21,032,140	3.0%
46	LaPorte	New Durham Township School Corporation	262,612,080	0	0.0%	0	0.0%	0	0.0%	56,274,270	21.4%
46	LaPorte	Prairie Township School Corporation	22,808,860	0	0.0%	0	0.0%	0	0.0%	1,361,800	6.0%
46	LaPorte	Michigan City Area School Corporation	3,185,573,010	4,962,000	0.2%	97,075,430	3.0%	102,037,430	3.2%	257,117,490	8.1%
46	LaPorte	South Central Community School Corporati	251,045,170	0	0.0%	0	0.0%	0	0.0%	4,975,640	2.0%
46	LaPorte	Laporte Community School Corporation	2,180,363,750	3,463,450	0.2%	28,747,850	1.3%	32,211,300	1.5%	186,064,000	8.5%
46	LaPorte	John Glenn School Corporation	19,571,310	0	0.0%	0	0.0%	0	0.0%	1,818,800	9.3%
47	Lawrence	North Lawrence Community School Corporat	1,451,465,020	26,809,580	1.8%	3,896,710	0.3%	30,706,290	2.1%	96,460,190	6.6%
47	Lawrence	Mitchell Community School Corporation	529,169,280	925,700	0.2%	0	0.0%	925,700	0.2%	40,141,970	7.6%
48	Madison	Madison-Grant United School Corporation	165,926,100	183,250	0.1%	0	0.0%	183,250	0.1%	1,647,152	1.0%
48	Madison	Frankton-Lapel Community School Corporat	629,950,189	0	0.0%	0	0.0%	0	0.0%	19,771,890	3.1%
48	Madison	South Madison Community School Corporati	1,097,437,175	17,096,535	1.6%	27,050,410	2.5%	44,146,945	4.0%	13,443,675	1.2%
48	Madison	Alexandria Community School Corporation	405,704,580	10,423,010	2.6%	0	0.0%	10,423,010	2.6%	10,422,310	2.6%
48	Madison	Anderson Community School Corporation	3,287,924,812	64,063,565	1.9%	81,132,510	2.5%	145,196,075	4.4%	312,166,261	9.5%
48	Madison	Elwood Community School Corporation	428,114,000	36,815,601	8.6%	0	0.0%	36,815,601	8.6%	19,943,260	4.7%
49	Marion	M.S.D. Decatur Township School Corporati	1,636,654,180	27,466,500	1.7%	125,738,360	7.7%	153,204,860	9.4%	43,254,190	2.6%
49	Marion	Franklin Township Community School Corpo	2,529,040,810	2,759,300	0.1%	0	0.0%	2,759,300	0.1%	32,517,170	1.3%
49	Marion	M.S.D. Lawrence Township School Corporat	6,431,614,990	10,414,390	0.2%	131,661,840	2.0%	142,076,230	2.2%	238,734,310	3.7%
49	Marion	M.S.D. Perry Township School Corporation	4,699,813,460	902,000	0.0%	0	0.0%	902,000	0.0%	247,281,490	5.3%
49	Marion	M.S.D. Pike Township School Corporation	6,273,007,890	53,856,110	0.9%	0	0.0%	53,856,110	0.9%	208,205,200	3.3%
49	Marion	M.S.D. Warren Township School Corporatio	4,120,401,560	11,405,670	0.3%	0	0.0%	11,405,670	0.3%	162,750,070	3.9%
49	Marion	M.S.D. Washington Township School Corpor	6,827,515,670	101,500	0.0%	771,400	0.0%	872,900	0.0%	548,334,800	8.0%
49	Marion	M.S.D. Wayne Township School Corporation	4,291,020,160	27,957,880	0.7%	186,466,210	4.3%	214,424,090	5.0%	113,711,380	2.6%
49	Marion	Beech Grove City School Corporation	757,746,020	1,234,090	0.2%	9,614,100	1.3%	10,848,190	1.4%	131,358,090	17.3%

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49	Marion	Indianapolis Public School Corporation	16,230,694,110	521,546,970	3.2%	1,382,191,150	8.5%	1,903,738,120	11.7%	1,633,859,780	10.1%
49	Marion	Speedway City School Corporation	951,441,280	141,191,450	14.8%	0	0.0%	141,191,450	14.8%	21,971,320	2.3%
50	Marshall	Culver Community School Corporation	486,601,650	0	0.0%	1,702,250	0.3%	1,702,250	0.3%	83,725,170	17.2%
50	Marshall	Argos Community School Corporation	200,658,650	196,259	0.1%	0	0.0%	196,259	0.1%	14,387,910	7.2%
50	Marshall	Bremen Public School Corporation	580,036,790	20,355,425	3.5%	15,787,200	2.7%	36,142,625	6.2%	41,376,240	7.1%
50	Marshall	Plymouth Community School	1,272,605,266	12,140,053	1.0%	38,377,920	3.0%	50,517,973	4.0%	149,725,430	11.8%
50	Marshall	Triton School Corporation	253,427,270	1,957,947	0.8%	0	0.0%	1,957,947	0.8%	25,118,960	9.9%
50	Marshall	John Glenn School Corporation	152,065,720	0	0.0%	0	0.0%	0	0.0%	1,719,070	1.1%
50	Marshall	Union-North United School Corporation	213,905,007	263,624	0.1%	0	0.0%	263,624	0.1%	11,042,420	5.2%
51	Martin	Shoals Community School Corporation	193,909,246	0	0.0%	0	0.0%	0	0.0%	13,291,070	6.9%
51	Martin	Loogootee Community School Corporation	244,692,630	596,480	0.2%	0	0.0%	596,480	0.2%	12,641,870	5.2%
52	Miami	Maconoquah School Corporation	585,325,188	6,806,181	1.2%	10,654,100	1.8%	17,460,281	3.0%	47,449,770	8.1%
52	Miami	North Miami Consolidated School Corporat	312,201,870	340,250	0.1%	0	0.0%	340,250	0.1%	18,710,300	6.0%
52	Miami	Oak Hill United School Corporation	95,408,330	867,023	0.9%	2,752,477	2.9%	3,619,500	3.8%	6,686,700	7.0%
52	Miami	Peru Community School Corporation	580,125,490	3,965,877	0.7%	0	0.0%	3,965,877	0.7%	84,328,840	14.5%
53	Monroe	Richland-Bean Blossom Community School C	986,553,270	35,913,345	3.6%	94,903,563	9.6%	130,816,908	13.3%	24,003,330	2.4%
53	Monroe	Monroe County Community School Corporati	5,896,713,000	56,573,665	1.0%	186,792,677	3.2%	243,366,342	4.1%	308,749,601	5.2%
54	Montgomery	North Montgomery Community School Corpor	836,041,680	9,646,640	1.2%	742,300	0.1%	10,388,940	1.2%	39,031,220	4.7%
54	Montgomery	South Montgomery Community School Corpor	935,634,580	57,792,699	6.2%	0	0.0%	57,792,699	6.2%	11,476,440	1.2%
54	Montgomery	Crawfordsville Community School Corporat	765,382,120	5,778,048	0.8%	17,454,120	2.3%	23,232,168	3.0%	83,380,260	10.9%
55	Morgan	Nineveh-Hensley-Jackson United School Co	225,109,780	0	0.0%	0	0.0%	0	0.0%	8,054,630	3.6%
55	Morgan	Monroe-Gregg School Corporation	424,777,750	0	0.0%	0	0.0%	0	0.0%	12,949,000	3.0%
55	Morgan	Eminence Consolidated School Corporation	168,446,130	0	0.0%	0	0.0%	0	0.0%	3,789,170	2.2%
55	Morgan	M.S.D. Martinsville School Corporation	1,648,133,100	171,069	0.0%	0	0.0%	171,069	0.0%	55,222,420	3.4%
55	Morgan	Mooresville Consolidated School Corporat	1,412,795,440	57,992,800	4.1%	57,202,250	4.0%	115,195,050	8.2%	54,645,020	3.9%
56	Newton	North Newton School Corporation	531,300,290	17,394,837	3.3%	0	0.0%	17,394,837	3.3%	7,208,660	1.4%
56	Newton	South Newton School Corporation	358,817,460	5,895,414	1.6%	0	0.0%	5,895,414	1.6%	4,105,720	1.1%
57	Noble	Lakeland School Corporation	13,332,180	0	0.0%	0	0.0%	0	0.0%	372,710	2.8%
57	Noble	Central Noble Community School Corporati	470,093,170	15,608,809	3.3%	9,219,756	2.0%	24,828,565	5.3%	12,193,005	2.6%
57	Noble	East Noble School Corporation	1,414,251,498	29,590,430	2.1%	27,146,566	1.9%	56,736,996	4.0%	57,616,236	4.1%
57	Noble	West Noble School Corporation	618,063,381	15,564,268	2.5%	39,344,634	6.4%	54,908,902	8.9%	15,006,590	2.4%
57	Noble	Smith-Green Community School Corporation	102,729,440	0	0.0%	0	0.0%	0	0.0%	541,020	0.5%
58	Ohio	Rising Sun-Ohio County Community School	332,002,460	0	0.0%	0	0.0%	0	0.0%	19,959,800	6.0%
59	Orange	Orleans Community School Corporation	243,346,000	859,920	0.4%	0	0.0%	859,920	0.4%	5,849,900	2.4%
59	Orange	Paoli Community School Corporation	356,731,920	233,900	0.1%	0	0.0%	233,900	0.1%	31,133,810	8.7%
59	Orange	Springs Valley Community School Corporat	237,688,430	363,550	0.2%	179,180	0.1%	542,730	0.2%	10,407,970	4.4%
60	Owen	Spencer-Owen Community School Corporatio	782,208,470	0	0.0%	0	0.0%	0	0.0%	67,533,770	8.6%
60	Owen	Cloverdale Community School Corporation	136,691,950	0	0.0%	0	0.0%	0	0.0%	3,093,030	2.3%
61	Parke	Clay Community School Corporation	45,744,649	0	0.0%	0	0.0%	0	0.0%	62,400	0.1%
61	Parke	Southwest Parke Community School Corpora	209,996,331	3,281,510	1.6%	0	0.0%	3,281,510	1.6%	7,124,550	3.4%
61	Parke	Rockville Community School Corporation	314,270,014	30,900	0.0%	0	0.0%	30,900	0.0%	28,416,100	9.0%
61	Parke	Turkey Run Community School Corporation	203,167,959	235,440	0.1%	0	0.0%	235,440	0.1%	7,411,380	3.6%
62	Perry	Perry Central Community School Corporati	255,609,700	0	0.0%	0	0.0%	0	0.0%	5,326,180	2.1%
62	Perry	Cannelton City School Corporation	48,686,515	1,082,115	2.2%	0	0.0%	1,082,115	2.2%	5,280,125	10.8%
62	Perry	Tell City-Troy Township School Corporati	565,581,240	24,129,160	4.3%	78,154,140	13.8%	102,283,300	18.1%	27,471,065	4.9%
63	Pike	Pike County School Corporation	985,015,690	11,000	0.0%	0	0.0%	11,000	0.0%	40,238,390	4.1%
64	Porter	Michigan City Area School Corporation	223,389,220	0	0.0%	0	0.0%	0	0.0%	3,034,670	1.4%
64	Porter	Boone Township School Corporation	295,754,300	0	0.0%	0	0.0%	0	0.0%	7,756,700	2.6%
64	Porter	Duneland School Corporation	3,051,838,940	31,883,280	1.0%	54,882,347	1.8%	86,765,627	2.8%	50,773,820	1.7%
64	Porter	East Porter County School Corporation	977,420,690	29,593,966	3.0%	39,786,372	4.1%	69,380,338	7.1%	21,246,150	2.2%

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Prepared by Legislative Services Agency, August 27, 2007

Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
64	Porter	Porter Township School Corporation	573,947,760	0	0.0%	0	0.0%	0	0.0%	1,826,060	0.3%
64	Porter	Union Township School Corporation	594,686,190	0	0.0%	0	0.0%	0	0.0%	4,816,140	0.8%
64	Porter	Portage Township School Corporation	2,591,599,090	41,882,722	1.6%	136,779,888	5.3%	178,662,610	6.9%	64,508,890	2.5%
64	Porter	Valparaiso Community School Corporation	2,831,654,985	1,292,040	0.0%	93,329,358	3.3%	94,621,398	3.3%	229,427,540	8.1%
65	Posey	M.S.D. Mount Vernon School Corporation	1,660,567,713	9,404,395	0.6%	0	0.0%	9,404,395	0.6%	26,921,510	1.6%
65	Posey	M.S.D. North Posey County School Corpora	427,610,740	169,700	0.0%	0	0.0%	169,700	0.0%	5,999,480	1.4%
65	Posey	New Harmony Town And Township School Cor	82,448,640	0	0.0%	0	0.0%	0	0.0%	4,116,110	5.0%
66	Pulaski	Culver Community School Corporation	55,447,120	0	0.0%	0	0.0%	0	0.0%	1,131,040	2.0%
66	Pulaski	Eastern Pulaski Community School Corpora	434,455,801	1,918,850	0.4%	0	0.0%	1,918,850	0.4%	9,172,280	2.1%
66	Pulaski	West Central School Corporation	257,521,985	1,782,343	0.7%	0	0.0%	1,782,343	0.7%	7,657,980	3.0%
66	Pulaski	North Judson-San Pierre School Corporati	52,454,950	0	0.0%	0	0.0%	0	0.0%	360,890	0.7%
67	Putnam	South Putnam Community School Corporatio	424,394,290	2,287,228	0.5%	0	0.0%	2,287,228	0.5%	48,761,130	11.5%
67	Putnam	North Putnam Community School Corporatio	609,270,745	0	0.0%	0	0.0%	0	0.0%	31,776,344	5.2%
67	Putnam	Cloverdale Community School Corporation	219,693,920	99,456	0.0%	0	0.0%	99,456	0.0%	27,717,160	12.6%
67	Putnam	Greencastle Community School Corporation	961,878,980	37,822,778	3.9%	32,850,000	3.4%	70,672,778	7.3%	168,228,150	17.5%
68	Randolph	Union School Corporation	139,090,270	29,409	0.0%	0	0.0%	29,409	0.0%	9,319,840	6.7%
68	Randolph	Randolph Southern School Corporation	210,425,290	3,451,976	1.6%	0	0.0%	3,451,976	1.6%	16,081,970	7.6%
68	Randolph	Monroe Central School Corporation	259,414,000	55,680	0.0%	0	0.0%	55,680	0.0%	23,684,040	9.1%
68	Randolph	Randolph Central School Corporation	527,362,667	134,508	0.0%	6,139,297	1.2%	6,273,805	1.2%	76,334,070	14.5%
68	Randolph	Randolph Eastern School Corporation	250,946,920	10,118,484	4.0%	0	0.0%	10,118,484	4.0%	21,706,470	8.6%
69	Ripley	Sunman-Dearborn Community School Corpora	156,805,660	6,511,872	4.2%	0	0.0%	6,511,872	4.2%	2,915,940	1.9%
69	Ripley	South Ripley Community School Corporatio	334,876,520	1,696,435	0.5%	0	0.0%	1,696,435	0.5%	13,077,110	3.9%
69	Ripley	Batesville Community School Corporation	477,296,830	8,417,732	1.8%	0	0.0%	8,417,732	1.8%	15,965,000	3.3%
69	Ripley	Jac-Cen-Del Community School Corporation	226,500,750	2,057,486	0.9%	0	0.0%	2,057,486	0.9%	6,997,500	3.1%
69	Ripley	Milan Community School Corporation	231,773,690	0	0.0%	0	0.0%	0	0.0%	4,515,450	1.9%
70	Rush	Charles A. Beard Memorial School Corpora	107,219,550	0	0.0%	0	0.0%	0	0.0%	3,955,750	3.7%
70	Rush	Rush County School Corporatio	932,715,384	27,401,848	2.9%	4,296,308	0.5%	31,698,156	3.4%	50,187,830	5.4%
71	St. Joseph	New Prairie United School Corporation	420,438,610	6,766,930	1.6%	29,009,686	6.9%	35,776,616	8.5%	18,075,790	4.3%
71	St. Joseph	John Glenn School Corporation	339,832,330	2,419,060	0.7%	0	0.0%	2,419,060	0.7%	8,394,790	2.5%
71	St. Joseph	Penn-Harris-Madison-School Corporation	3,565,848,067	83,020,220	2.3%	162,728,895	4.6%	245,749,115	6.9%	111,396,691	3.1%
71	St. Joseph	Mishawaka City School Corporation	1,206,207,219	5,757,030	0.5%	5,212,624	0.4%	10,969,654	0.9%	50,660,840	4.2%
71	St. Joseph	South Bend Community School Corporation	8,219,062,627	137,289,825	1.7%	533,381,536	6.5%	670,671,361	8.2%	857,550,558	10.4%
71	St. Joseph	Union-North United School Corporation	191,848,595	0	0.0%	0	0.0%	0	0.0%	8,498,180	4.4%
72	Scott	Scott County District No. 1 School Corpo	250,206,520	23,399,595	9.4%	8,476,015	3.4%	31,875,610	12.7%	6,011,400	2.4%
72	Scott	Scott County District No. 2 School Corpo	779,997,320	11,812,475	1.5%	34,540,745	4.4%	46,353,220	5.9%	25,636,610	3.3%
73	Shelby	Decatur County Community School Corporat	5,382,960	0	0.0%	0	0.0%	0	0.0%	0	0.0%
73	Shelby	Shelby Eastern School Corporation	578,759,420	13,512,245	2.3%	31,642,446	5.5%	45,154,691	7.8%	19,665,800	3.4%
73	Shelby	Northwestern Consolidated School Corpora	506,196,720	8,796,698	1.7%	0	0.0%	8,796,698	1.7%	22,635,630	4.5%
73	Shelby	Southwestern Consolidated Shelby County	272,117,010	0	0.0%	0	0.0%	0	0.0%	13,093,600	4.8%
73	Shelby	Shelbyville Central School Corporation	1,395,112,980	42,904,283	3.1%	19,116,898	1.4%	62,021,181	4.4%	92,047,352	6.6%
74	Spencer	North Spencer County School Corporation	1,069,333,400	206,330,350	19.3%	72,168,170	6.7%	278,498,520	26.0%	88,795,590	8.3%
74	Spencer	South Spencer County School Corporation	1,156,950,245	0	0.0%	0	0.0%	0	0.0%	31,471,770	2.7%
75	Starke	Culver Community School Corporation	104,811,300	0	0.0%	0	0.0%	0	0.0%	2,066,200	2.0%
75	Starke	Oregon-Davis School Corporation	237,230,290	0	0.0%	0	0.0%	0	0.0%	17,395,450	7.3%
75	Starke	North Judson-San Pierre School Corporati	303,755,640	0	0.0%	0	0.0%	0	0.0%	26,970,040	8.9%
75	Starke	Knox Community School Corporation	561,415,430	109,855	0.0%	0	0.0%	109,855	0.0%	53,652,910	9.6%
76	Steuben	Dekalb County Central United School Corp	12,715,320	0	0.0%	0	0.0%	0	0.0%	170,600	1.3%
76	Steuben	Prairie Heights Community School Corpora	431,508,580	1,280,110	0.3%	2,905,490	0.7%	4,185,600	1.0%	5,376,320	1.2%
76	Steuben	Fremont Community School Corporation	1,018,905,840	16,499,840	1.6%	4,693,900	0.5%	21,193,740	2.1%	12,744,660	1.3%
76	Steuben	Hamilton Community School Corporation	304,970,262	2,214,210	0.7%	0	0.0%	2,214,210	0.7%	1,859,240	0.6%

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Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
76	Steuben	M.S.D. Steuben County School Corporation	1,361,026,470	4,916,300	0.4%	268,490	0.0%	5,184,790	0.4%	69,903,650	5.1%
77	Sullivan	Northeast School Corporation	369,993,124	0	0.0%	0	0.0%	0	0.0%	8,125,720	2.2%
77	Sullivan	Southwest School Corporation	765,242,205	0	0.0%	518,100	0.1%	518,100	0.1%	7,490,270	1.0%
78	Switzerland	Switzerland County School Corporation	502,364,546	0	0.0%	0	0.0%	0	0.0%	25,550,890	5.1%
79	Tippecanoe	Benton Community School Corporation	150,493,380	70,690	0.0%	0	0.0%	70,690	0.0%	3,556,590	2.4%
79	Tippecanoe	Lafayette School Corporation	3,483,841,520	11,052,330	0.3%	260,306,570	7.5%	271,358,900	7.8%	237,165,740	6.8%
79	Tippecanoe	Tippecanoe School Corporation	5,181,744,020	134,656,760	2.6%	173,791,520	3.4%	308,448,280	6.0%	300,187,360	5.8%
79	Tippecanoe	West Lafayette Community School Corporat	1,318,940,220	7,898,120	0.6%	118,356,930	9.0%	126,255,050	9.6%	168,437,800	12.8%
80	Tipton	Northern Community Schools Tipton County	314,942,030	166,478	0.1%	0	0.0%	166,478	0.1%	6,840,310	2.2%
80	Tipton	Tipton Community School Corporation	690,028,090	7,061,839	1.0%	0	0.0%	7,061,839	1.0%	30,144,095	4.4%
81	Union	Union County School Corporation	389,620,150	4,782,856	1.2%	0	0.0%	4,782,856	1.2%	9,050,060	2.3%
82	Vanderburgh	Evansville-Vanderburgh School Corporatio	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
83	Vermillion	North Vermillion Community School Corpor	556,372,730	103,234,808	18.6%	0	0.0%	103,234,808	18.6%	4,886,270	0.9%
83	Vermillion	South Vermillion Community School Corpor	623,843,000	1,903,800	0.3%	0	0.0%	1,903,800	0.3%	23,448,170	3.8%
84	Vigo	Vigo County School Corporation	6,172,157,150	350,892,665	5.7%	94,498,870	1.5%	445,391,535	7.2%	864,778,090	14.0%
85	Wabash	Manchester Community School Corporation	539,499,130	1,862,370	0.3%	0	0.0%	1,862,370	0.3%	75,038,600	13.9%
85	Wabash	M.S.D. Wabash County School Corporation	850,563,110	5,011,100	0.6%	0	0.0%	5,011,100	0.6%	39,364,300	4.6%
85	Wabash	Wabash City School Corporation	411,016,470	3,885,390	0.9%	0	0.0%	3,885,390	0.9%	32,233,670	7.8%
86	Warren	Benton Community School Corporation	74,540,113	0	0.0%	0	0.0%	0	0.0%	320,660	0.4%
86	Warren	Covington Community School Corporation	36,930,870	0	0.0%	0	0.0%	0	0.0%	259,590	0.7%
86	Warren	M.S.D. Of Warren County School Corporati	448,742,261	9,454,206	2.1%	0	0.0%	9,454,206	2.1%	11,807,500	2.6%
87	Warrick	Warrick County School Corporation	3,795,338,760	11,695,070	0.3%	22,071,530	0.6%	33,766,600	0.9%	101,325,860	2.7%
88	Washington	Salem Community School Corporation	561,866,270	22,117,320	3.9%	0	0.0%	22,117,320	3.9%	36,658,680	6.5%
88	Washington	East Washington School Corporation	319,517,280	622,230	0.2%	0	0.0%	622,230	0.2%	4,780,300	1.5%
88	Washington	West Washington School Corporation	229,450,090	125,660	0.1%	0	0.0%	125,660	0.1%	6,091,600	2.7%
89	Wayne	Nettle Creek School Corporation	324,167,320	1,131,208	0.3%	0	0.0%	1,131,208	0.3%	17,381,340	5.4%
89	Wayne	Western Wayne School Corporation	279,952,990	2,387,520	0.9%	0	0.0%	2,387,520	0.9%	23,695,485	8.5%
89	Wayne	Centerville-Abington Community School Co	433,471,740	7,336,085	1.7%	0	0.0%	7,336,085	1.7%	17,926,090	4.1%
89	Wayne	Northeastern Wayne School Corporation	286,064,500	0	0.0%	0	0.0%	0	0.0%	14,175,432	5.0%
89	Wayne	Richmond Community School Corporation	2,656,492,350	52,553,783	2.0%	53,907,130	2.0%	106,460,913	4.0%	522,946,143	19.7%
90	Wells	Southern Wells Community School Corporat	375,752,120	49,206,583	13.1%	0	0.0%	49,206,583	13.1%	19,540,760	5.2%
90	Wells	Northern Wells Community School Corporat	868,279,156	14,581,415	1.7%	0	0.0%	14,581,415	1.7%	63,800,220	7.3%
90	Wells	M.S.D. Bluffton-Harrison School Corporat	509,408,010	19,035,198	3.7%	0	0.0%	19,035,198	3.7%	58,531,380	11.5%
91	White	Pioneer Regional School Corporation	23,871,990	0	0.0%	0	0.0%	0	0.0%	442,350	1.9%
91	White	North White School Corporation	443,187,380	725,338	0.2%	0	0.0%	725,338	0.2%	7,420,370	1.7%
91	White	Frontier School Corporation	286,639,820	0	0.0%	0	0.0%	0	0.0%	4,024,740	1.4%
91	White	Tri County School Corporation	237,235,221	1,142,646	0.5%	0	0.0%	1,142,646	0.5%	3,292,770	1.4%
91	White	Twin Lakes Community School Corporation	891,899,350	1,708,392	0.2%	15,408,517	1.7%	17,116,909	1.9%	41,640,685	4.7%
92	Whitley	Whitko Community School Corporation	276,926,500	210,290	0.1%	0	0.0%	210,290	0.1%	23,161,630	8.4%
92	Whitley	Smith-Green Community School Corporation	265,524,490	2,160,729	0.8%	0	0.0%	2,160,729	0.8%	12,864,530	4.8%
92	Whitley	Whitley County Consolidated School Corpo	1,561,431,950	164,996,548	10.6%	73,985,050	4.7%	238,981,598	15.3%	75,468,390	4.8%

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Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
Libraries											
01	Adams	Berne Public Library	212,825,310	8,651,430	4.1%	2,446,070	1.1%	11,097,500	5.2%	27,759,850	13.0%
01	Adams	Decatur Public Library	517,664,120	10,887,010	2.1%	0	0.0%	10,887,010	2.1%	23,693,610	4.6%
01	Adams	Geneva Public Library	61,428,860	10,022,800	16.3%	0	0.0%	10,022,800	16.3%	1,425,330	2.3%
02	Allen	Allen County Public Library	19,032,102,510	201,497,391	1.1%	350,290,150	1.8%	551,787,541	2.9%	756,140,105	4.0%
03	Bartholomew	Bartholomew County Public Library	5,006,977,024	145,159,050	2.9%	7,707,510	0.2%	152,866,560	3.1%	402,313,280	8.0%
03	Bartholomew	Edinburgh-Wright-Hageman Public Library	47,538,630	5,472,630	11.5%	0	0.0%	5,472,630	11.5%	2,890,100	6.1%
04	Benton	Boswell Public Library	68,788,000	261,690	0.4%	0	0.0%	261,690	0.4%	5,567,100	8.1%
04	Benton	Earl Park Public Library	44,815,580	53,050	0.1%	0	0.0%	53,050	0.1%	2,373,300	5.3%
04	Benton	Otterbein Public Library	86,414,812	519,889	0.6%	0	0.0%	519,889	0.6%	4,036,500	4.7%
04	Benton	Oxford Public Library	92,132,970	2,609,718	2.8%	0	0.0%	2,609,718	2.8%	3,776,700	4.1%
04	Benton	Benton County Public Library	363,975,800	1,192,450	0.3%	0	0.0%	1,192,450	0.3%	25,438,600	7.0%
04	Benton	York Township Public Library	26,409,220	28,950	0.1%	0	0.0%	28,950	0.1%	320,100	1.2%
05	Blackford	Hartford City Public Library	248,066,250	4,160,670	1.7%	1,391,527	0.6%	5,552,197	2.2%	16,565,460	6.7%
05	Blackford	Montpelier Public Library	122,710,330	2,677,440	2.2%	0	0.0%	2,677,440	2.2%	2,223,940	1.8%
05	Blackford	Dunkirk Public Library	2,709,610	0	0.0%	0	0.0%	0	0.0%	17,200	0.6%
06	Boone	Lebanon Public Library	1,163,156,720	102,965,988	8.9%	77,337,681	6.6%	180,303,669	15.5%	65,386,770	5.6%
06	Boone	Thorntown Public Library	332,403,430	45,250	0.0%	0	0.0%	45,250	0.0%	21,423,400	6.4%
06	Boone	Hussey - Mayfield Memorial Library	2,005,210,177	2,708,202	0.1%	27,694,990	1.4%	30,403,192	1.5%	108,495,530	5.4%
07	Brown	Brown County Public Library	1,305,940,464	0	0.0%	0	0.0%	0	0.0%	34,647,868	2.7%
08	Carroll	Camden Public Library	84,409,740	0	0.0%	0	0.0%	0	0.0%	5,807,960	6.9%
08	Carroll	Delphi Public Library	548,003,335	125,930	0.0%	31,041,596	5.7%	31,167,526	5.7%	35,914,490	6.6%
08	Carroll	Flora Public Library	161,778,330	0	0.0%	0	0.0%	0	0.0%	17,312,350	10.7%
09	Cass	Logansport-Cass Public Library	1,535,662,990	5,764,960	0.4%	2,645,420	0.2%	8,410,380	0.5%	73,686,810	4.8%
09	Cass	Royal Center Public Library	85,417,580	0	0.0%	0	0.0%	0	0.0%	1,746,700	2.0%
09	Cass	Walton Public Library	115,022,820	0	0.0%	0	0.0%	0	0.0%	2,863,980	2.5%
10	Clark	Jeffersonville Township Public Library	2,689,315,470	21,243,960	0.8%	186,296,200	6.9%	207,540,160	7.7%	91,771,950	3.4%
10	Clark	Charlestown-Clark County Contractual Lib	2,433,855,260	36,619,560	1.5%	53,450,450	2.2%	90,070,010	3.7%	50,289,740	2.1%
11	Clay	Brazil Public Library	339,222,280	6,773,320	2.0%	0	0.0%	6,773,320	2.0%	27,804,990	8.2%
12	Clinton	Colfax-Perry Township Public Library	84,588,310	0	0.0%	0	0.0%	0	0.0%	2,633,450	3.1%
12	Clinton	Frankfort Community Public Library	840,707,348	9,689,733	1.2%	0	0.0%	9,689,733	1.2%	78,475,730	9.3%
12	Clinton	Kirklin Public Library	75,657,385	0	0.0%	0	0.0%	0	0.0%	2,022,000	2.7%
12	Clinton	Clinton County Contractual Public Librar	802,250,681	16,804,936	2.1%	0	0.0%	16,804,936	2.1%	15,322,920	1.9%
13	Crawford	Crawford County Public Library	363,972,165	0	0.0%	11,185,540	3.1%	11,185,540	3.1%	15,759,820	4.3%
14	Daviess	Odon-Winkelpleck Public Library	110,635,210	519,890	0.5%	0	0.0%	519,890	0.5%	4,664,010	4.2%
14	Daviess	Washington Carnegie Public Library	333,059,180	931,415	0.3%	0	0.0%	931,415	0.3%	16,341,680	4.9%
15	Dearborn	Aurora Public Library	851,163,320	1,639,020	0.2%	0	0.0%	1,639,020	0.2%	57,631,380	6.8%
15	Dearborn	Lawrenceburg Public Library	2,646,247,990	10,145,440	0.4%	14,030,670	0.5%	24,176,110	0.9%	117,379,720	4.4%
16	Decatur	Greensburg Public Library	666,890,674	30,956,842	4.6%	78,492,600	11.8%	109,449,442	16.4%	81,653,870	12.2%
16	Decatur	Decatur County Contractual Library	933,742,374	4,040,542	0.4%	0	0.0%	4,040,542	0.4%	35,292,880	3.8%
17	DeKalb	Auburn-Eckhart Public Library	900,542,865	12,649,270	1.4%	53,757,763	6.0%	66,407,033	7.4%	58,699,170	6.5%
17	DeKalb	Butler Carnegie Public Library	165,356,880	17,696,330	10.7%	0	0.0%	17,696,330	10.7%	23,140,830	14.0%
17	DeKalb	Garrett Public Library	480,861,390	3,713,470	0.8%	9,099,086	1.9%	12,812,556	2.7%	33,245,820	6.9%
17	DeKalb	Waterloo Public Library	187,127,690	0	0.0%	332,100	0.2%	332,100	0.2%	33,915,050	18.1%
18	Delaware	Muncie Public Library	2,830,952,890	8,723,545	0.3%	93,622,195	3.3%	102,345,740	3.6%	149,396,280	5.3%
18	Delaware	Yorktown - Mt Pleasant Library	719,576,450	6,488,450	0.9%	13,538,480	1.9%	20,026,930	2.8%	7,686,905	1.1%
19	Dubois	Huntingburg Public Library	366,841,554	0	0.0%	27,453,004	7.5%	27,453,004	7.5%	16,682,320	4.5%
19	Dubois	Jasper Public Library	1,241,627,010	0	0.0%	0	0.0%	0	0.0%	64,654,000	5.2%
19	Dubois	Dubois County Contractual Library	1,032,270,266	1,508,610	0.1%	0	0.0%	1,508,610	0.1%	38,120,820	3.7%
20	Elkhart	Bristol Public Library	525,935,500	648,710	0.1%	112,300	0.0%	761,010	0.1%	12,553,620	2.4%

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Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
20	Elkhart	Elkhart Public Library	5,068,308,500	17,625,050	0.3%	50,570,100	1.0%	68,195,150	1.3%	189,072,390	3.7%
20	Elkhart	Goshen Public Library	2,063,069,220	3,957,220	0.2%	49,817,900	2.4%	53,775,120	2.6%	193,655,880	9.4%
20	Elkhart	Nappanee Public Library	529,465,690	801,400	0.2%	12,461,400	2.4%	13,262,800	2.5%	13,904,210	2.6%
20	Elkhart	Wakarusa-Olive Township-Harrison Townshi	460,577,440	2,892,070	0.6%	0	0.0%	2,892,070	0.6%	18,193,180	4.0%
20	Elkhart	Middlebury Public Library	1,361,291,740	3,400,510	0.2%	35,399,800	2.6%	38,800,310	2.9%	25,771,610	1.9%
21	Fayette	Fayette County Public Library	1,194,233,020	21,422,645	1.8%	0	0.0%	21,422,645	1.8%	65,728,590	5.5%
22	Floyd	New Albany-Floyd County Public Library	4,046,347,481	32,513,299	0.8%	107,357,893	2.7%	139,871,192	3.5%	226,633,990	5.6%
23	Fountain	Covington Public Library	299,036,480	5,233,230	1.8%	22,458,590	7.5%	27,691,820	9.3%	9,710,290	3.2%
23	Fountain	Kingman-Millcreek Public Library	69,947,480	0	0.0%	0	0.0%	0	0.0%	1,981,100	2.8%
23	Fountain	Attica Public Library	199,385,550	5,774,050	2.9%	0	0.0%	5,774,050	2.9%	4,570,890	2.3%
24	Franklin	Whitewater Valley Community Library	480,180,762	1,262,846	0.3%	0	0.0%	1,262,846	0.3%	55,519,450	11.6%
24	Franklin	Batesville Public Library	264,622,582	0	0.0%	0	0.0%	0	0.0%	19,430,600	7.3%
25	Fulton	Akron Carnegie Public Library	121,249,830	949,488	0.8%	0	0.0%	949,488	0.8%	4,546,900	3.8%
25	Fulton	Kewanna Public Library	75,497,090	407,400	0.5%	0	0.0%	407,400	0.5%	1,925,110	2.5%
25	Fulton	Fulton County Public Library	924,938,771	2,937,522	0.3%	0	0.0%	2,937,522	0.3%	68,699,914	7.4%
26	Gibson	Oakland City-Columbia Township Public Li	162,105,145	501,960	0.3%	0	0.0%	501,960	0.3%	33,684,440	20.8%
26	Gibson	Owensville Carnegie Library	520,541,960	0	0.0%	0	0.0%	0	0.0%	15,074,280	2.9%
26	Gibson	Fort Branch-Johnson Township Library	453,530,945	703,121	0.2%	244,970	0.1%	948,091	0.2%	30,758,620	6.8%
26	Gibson	Princeton-Patoka Township Public Library	1,244,398,600	400,634,108	32.2%	171,695,380	13.8%	572,329,488	46.0%	52,208,790	4.2%
27	Grant	Fairmount Public Library	159,459,230	592,600	0.4%	0	0.0%	592,600	0.4%	4,820,510	3.0%
27	Grant	Gas City-Mill Township Public Library	390,731,910	22,456,430	5.7%	29,260,160	7.5%	51,716,590	13.2%	19,268,900	4.9%
27	Grant	Jonesboro Public Library	46,519,740	0	0.0%	0	0.0%	0	0.0%	1,459,080	3.1%
27	Grant	Marion Public Library	1,520,211,400	61,590,450	4.1%	16,318,150	1.1%	77,908,600	5.1%	213,559,160	14.0%
27	Grant	Matthews Public Library	18,054,760	513,320	2.8%	0	0.0%	513,320	2.8%	850,530	4.7%
27	Grant	Swayzee Public Library	80,940,810	49,810	0.1%	0	0.0%	49,810	0.1%	1,581,500	2.0%
27	Grant	Barton-Rees-Pogue Memorial Library	124,371,800	214,260	0.2%	0	0.0%	214,260	0.2%	46,694,290	37.5%
27	Grant	Van Buren Public Library	109,481,450	6,246,390	5.7%	9,997,020	9.1%	16,243,410	14.8%	1,830,520	1.7%
27	Grant	Converse Public Library	8,522,250	0	0.0%	0	0.0%	0	0.0%	1,258,070	14.8%
28	Greene	Jasonville Public Library	45,976,610	0	0.0%	0	0.0%	0	0.0%	5,476,900	11.9%
28	Greene	Margaret Cooper Public Library	284,480,667	231,515	0.1%	0	0.0%	231,515	0.1%	15,414,330	5.4%
28	Greene	Worthington Public Library	81,273,050	0	0.0%	1,160,500	1.4%	1,160,500	1.4%	4,353,560	5.4%
28	Greene	Bloomfield-Eastern Greene County Public	479,439,545	714,458	0.1%	0	0.0%	714,458	0.1%	18,122,674	3.8%
29	Hamilton	Hamilton North Public Library	697,170,090	0	0.0%	0	0.0%	0	0.0%	65,665,130	9.4%
29	Hamilton	Carmel-Clay Public Library	9,138,941,937	40,722,232	0.4%	642,793,072	7.0%	683,515,304	7.5%	426,725,301	4.7%
29	Hamilton	Hamilton East Public Library	10,668,945,740	170,193,001	1.6%	190,370,749	1.8%	360,563,750	3.4%	989,774,810	9.3%
29	Hamilton	Sheridan Public Library	261,815,790	0	0.0%	1,474,887	0.6%	1,474,887	0.6%	17,103,140	6.5%
29	Hamilton	Westfield Public Library	2,351,379,290	2,640,869	0.1%	32,462,465	1.4%	35,103,334	1.5%	288,737,560	12.3%
30	Hancock	Fortville Public Library	540,213,490	0	0.0%	1,487,210	0.3%	1,487,210	0.3%	17,017,830	3.2%
30	Hancock	Hancock County Public Library	3,697,473,370	38,106,380	1.0%	85,943,260	2.3%	124,049,640	3.4%	156,695,600	4.2%
31	Harrison	Harrison County Public Library	1,959,475,830	29,758,780	1.5%	0	0.0%	29,758,780	1.5%	127,375,160	6.5%
32	Hendricks	Washington Township Public Library	2,564,828,070	5,233,840	0.2%	37,267,240	1.5%	42,501,080	1.7%	101,303,887	3.9%
32	Hendricks	Brownsburg Public Library	2,265,369,790	54,689,230	2.4%	43,113,280	1.9%	97,802,510	4.3%	43,590,110	1.9%
32	Hendricks	Clayton Public Library	323,456,390	72,670	0.0%	0	0.0%	72,670	0.0%	7,568,040	2.3%
32	Hendricks	Coatesville-Clay Township Public Library	114,251,300	0	0.0%	0	0.0%	0	0.0%	1,454,340	1.3%
32	Hendricks	Danville Public Library	673,644,880	119,430	0.0%	11,427,850	1.7%	11,547,280	1.7%	19,331,945	2.9%
32	Hendricks	Plainfield - Guilford Twp Public Library	1,957,790,630	210,247,689	10.7%	210,260,970	10.7%	420,508,659	21.5%	37,472,590	1.9%
33	Henry	Knightstown Public Library	78,339,900	0	0.0%	0	0.0%	0	0.0%	2,677,660	3.4%
33	Henry	Middletown-Fall Creek Township Public Li	213,048,770	21,820	0.0%	56,640	0.0%	78,460	0.0%	6,829,000	3.2%
33	Henry	Spiceland Public Library	113,955,630	0	0.0%	8,757,470	7.7%	8,757,470	7.7%	2,268,660	2.0%
33	Henry	New Castle-Henry County Public Library	2,072,124,390	38,892,120	1.9%	32,399,930	1.6%	71,292,050	3.4%	78,292,520	3.8%

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Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
34	Howard	Greentown Public Library	382,067,990	0	0.0%	0	0.0%	0	0.0%	22,703,810	5.9%
34	Howard	Kokomo-Howard County Public Library	5,915,194,630	482,549,220	8.2%	0	0.0%	482,549,220	8.2%	548,808,165	9.3%
35	Huntington	Andrews Public Library	84,024,920	9,800	0.0%	0	0.0%	9,800	0.0%	2,352,500	2.8%
35	Huntington	Roanoke Public Library	69,186,050	2,072	0.0%	0	0.0%	2,072	0.0%	4,151,530	6.0%
35	Huntington	Warren Public Library	126,385,740	385,800	0.3%	5,435,481	4.3%	5,821,281	4.6%	20,796,300	16.5%
35	Huntington	Huntington Library	1,125,674,975	22,789,662	2.0%	38,123,808	3.4%	60,913,470	5.4%	177,520,010	15.8%
36	Jackson	Brownstown Public Library	347,764,160	531,820	0.2%	0	0.0%	531,820	0.2%	16,226,860	4.7%
36	Jackson	Jackson County Public Library	2,118,260,960	74,221,320	3.5%	0	0.0%	74,221,320	3.5%	128,132,280	6.0%
37	Jasper	Remington Public Library	190,682,340	9,298,730	4.9%	13,020,410	6.8%	22,319,140	11.7%	4,083,710	2.1%
37	Jasper	Jasper County Public Library	2,534,348,590	35,668,730	1.4%	21,467,840	0.8%	57,136,570	2.3%	54,045,360	2.1%
38	Jay	Dunkirk Public Library	125,756,380	17,130,680	13.6%	0	0.0%	17,130,680	13.6%	2,811,500	2.2%
38	Jay	Penn Township Public Library	50,071,300	8,050	0.0%	0	0.0%	8,050	0.0%	740,080	1.5%
38	Jay	Jay County Public Library	947,154,990	8,724,675	0.9%	0	0.0%	8,724,675	0.9%	27,903,970	2.9%
39	Jefferson	Jefferson County Public Library	1,746,321,196	21,565,370	1.2%	40,033,930	2.3%	61,599,300	3.5%	136,625,146	7.8%
40	Jennings	Jennings County Public Library	1,284,274,224	22,942,548	1.8%	51,608,698	4.0%	74,551,246	5.8%	44,851,410	3.5%
41	Johnson	Edinburgh-Wright-Hageman Public Library	140,722,000	3,232,780	2.3%	0	0.0%	3,232,780	2.3%	5,348,110	3.8%
41	Johnson	Greenwood Public Library	1,708,625,980	5,804,880	0.3%	45,591,020	2.7%	51,395,900	3.0%	44,762,670	2.6%
41	Johnson	Johnson County Public Library	6,267,020,310	62,796,690	1.0%	107,963,010	1.7%	170,759,700	2.7%	238,868,300	3.8%
42	Knox	Bicknell Public Library	171,786,110	0	0.0%	0	0.0%	0	0.0%	21,124,670	12.3%
42	Knox	Knox County Public Library	2,256,954,680	137,982,452	6.1%	25,897,090	1.1%	163,879,542	7.3%	350,220,680	15.5%
43	Kosciusko	Nappanee Public Library	16,321,880	0	0.0%	0	0.0%	0	0.0%	1,138,100	7.0%
43	Kosciusko	Milford Public Library	302,593,170	3,646,940	1.2%	8,267,570	2.7%	11,914,510	3.9%	8,621,320	2.8%
43	Kosciusko	Pierceton Public Library	174,015,750	11,511,660	6.6%	10,738,995	6.2%	22,250,655	12.8%	2,723,490	1.6%
43	Kosciusko	Syracuse Public Library	1,264,318,970	0	0.0%	0	0.0%	0	0.0%	47,557,830	3.8%
43	Kosciusko	Warsaw Community Public Library	1,849,926,500	6,507,330	0.4%	61,997,727	3.4%	68,505,057	3.7%	125,911,940	6.8%
43	Kosciusko	Bell Memorial Public Library	163,567,570	655,110	0.4%	0	0.0%	655,110	0.4%	2,122,130	1.3%
43	Kosciusko	North Webster Library	646,416,580	0	0.0%	0	0.0%	0	0.0%	22,215,514	3.4%
44	LaGrange	Lagrange County Public Library	2,141,437,260	7,961,383	0.4%	77,379,000	3.6%	85,340,383	4.0%	131,616,770	6.1%
45	Lake	East Chicago Public Library	2,034,738,749	181,442,606	8.9%	9,588,086	0.5%	191,030,692	9.4%	289,879,620	14.2%
45	Lake	Gary Public Library	3,179,356,155	35,419,421	1.1%	51,833,016	1.6%	87,252,437	2.7%	593,930,842	18.7%
45	Lake	Hammond Public Library	3,777,751,699	64,594,944	1.7%	143,287,374	3.8%	207,882,318	5.5%	450,087,870	11.9%
45	Lake	Lowell Public Library	1,205,241,586	8,537,817	0.7%	0	0.0%	8,537,817	0.7%	55,372,410	4.6%
45	Lake	Whiting Public Library	450,879,588	47,085,280	10.4%	10,630,030	2.4%	57,715,310	12.8%	20,234,211	4.5%
45	Lake	Lake County Public Library	15,506,387,795	110,161,618	0.7%	341,319,190	2.2%	451,480,808	2.9%	1,340,102,645	8.6%
45	Lake	Crown Point Community Public Library	2,719,217,673	10,234,240	0.4%	21,219,050	0.8%	31,453,290	1.2%	329,365,513	12.1%
46	LaPorte	Michigan City Public Library	2,574,567,710	4,621,770	0.2%	97,075,430	3.8%	101,697,200	4.0%	233,404,980	9.1%
46	LaPorte	Wanatah Public Library	115,507,950	0	0.0%	0	0.0%	0	0.0%	2,404,910	2.1%
46	LaPorte	Westville Public Library	262,612,080	0	0.0%	0	0.0%	0	0.0%	56,274,270	21.4%
46	LaPorte	Laporte County Public Library	3,791,312,620	3,922,650	0.1%	28,747,850	0.8%	32,670,500	0.9%	238,964,890	6.3%
46	LaPorte	Lacrosse Public Library	62,149,810	0	0.0%	0	0.0%	0	0.0%	928,970	1.5%
47	Lawrence	Bedford Public Library	1,451,465,020	26,809,580	1.8%	3,896,710	0.3%	30,706,290	2.1%	96,460,190	6.6%
47	Lawrence	Mitchell Community Public Library	529,169,280	925,700	0.2%	0	0.0%	925,700	0.2%	40,141,970	7.6%
48	Madison	Alexandria-Monroe Public Library	405,704,580	10,423,010	2.6%	0	0.0%	10,423,010	2.6%	10,422,310	2.6%
48	Madison	Anderson-Anderson, Stoney Creek Union To	3,254,408,691	64,597,625	2.0%	81,132,510	2.5%	145,730,135	4.5%	310,959,901	9.6%
48	Madison	Pendleton Community Public Library	880,170,365	16,562,475	1.9%	27,050,410	3.1%	43,612,885	5.0%	11,419,305	1.3%
48	Madison	North Madison County Library System	930,373,480	36,998,851	4.0%	0	0.0%	36,998,851	4.0%	34,350,752	3.7%
49	Marion	Beech Grove Public Library	757,746,020	1,234,090	0.2%	9,614,100	1.3%	10,848,190	1.4%	131,358,090	17.3%
49	Marion	Speedway City Public Library	951,441,280	141,191,450	14.8%	0	0.0%	141,191,450	14.8%	21,971,320	2.3%
49	Marion	Indianapolis-Marion County Public Librar	53,039,762,830	656,410,320	1.2%	1,826,828,960	3.4%	2,483,239,280	4.7%	3,228,648,390	6.1%
50	Marshall	Argos Public Library	200,658,650	196,259	0.1%	0	0.0%	196,259	0.1%	14,387,910	7.2%

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Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
50	Marshall	Bourbon Public Library	182,047,380	1,957,947	1.1%	0	0.0%	1,957,947	1.1%	23,483,730	12.9%
50	Marshall	Bremen Public Library	580,036,790	20,355,425	3.5%	15,787,200	2.7%	36,142,625	6.2%	41,376,240	7.1%
50	Marshall	Culver Public Library	486,601,650	0	0.0%	1,702,250	0.3%	1,702,250	0.3%	83,725,170	17.2%
50	Marshall	Plymouth Public Library	1,272,605,266	12,140,053	1.0%	38,377,920	3.0%	50,517,973	4.0%	149,725,430	11.8%
51	Martin	Loogootee Public Library	100,475,300	596,480	0.6%	0	0.0%	596,480	0.6%	8,281,870	8.2%
51	Martin	Shoals Public Library	28,923,780	0	0.0%	0	0.0%	0	0.0%	8,061,140	27.9%
52	Miami	Converse Public Library	95,408,330	867,023	0.9%	2,752,477	2.9%	3,619,500	3.8%	6,686,700	7.0%
52	Miami	Peru Public Library	441,906,604	3,649,781	0.8%	0	0.0%	3,649,781	0.8%	79,583,840	18.0%
53	Monroe	Monroe County Public Library	6,883,266,270	92,487,010	1.3%	281,696,240	4.1%	374,183,250	5.4%	332,752,931	4.8%
54	Montgomery	Crawfordsville Public Library	1,796,922,180	73,211,657	4.1%	18,196,420	1.0%	91,408,077	5.1%	123,629,570	6.9%
54	Montgomery	Darlington Public Library	97,111,230	0	0.0%	0	0.0%	0	0.0%	1,012,140	1.0%
54	Montgomery	Ladoga Public Library	86,301,440	0	0.0%	0	0.0%	0	0.0%	1,250,000	1.4%
54	Montgomery	Linden Public Library	78,041,630	5,730	0.0%	0	0.0%	5,730	0.0%	1,219,700	1.6%
54	Montgomery	Waveland Public Library	84,463,120	0	0.0%	0	0.0%	0	0.0%	1,757,500	2.1%
55	Morgan	Morgan County Public Library	3,095,045,510	171,069	0.0%	0	0.0%	171,069	0.0%	92,728,570	3.0%
55	Morgan	Mooresville Public Library	784,216,690	57,992,800	7.4%	57,202,250	7.3%	115,195,050	14.7%	41,931,670	5.3%
56	Newton	Brook Public Library	119,783,000	11,798	0.0%	0	0.0%	11,798	0.0%	1,423,990	1.2%
56	Newton	Goodland Public Library	82,024,890	2,410,216	2.9%	0	0.0%	2,410,216	2.9%	810,810	1.0%
56	Newton	Kentland Public Library	157,009,570	3,473,400	2.2%	0	0.0%	3,473,400	2.2%	1,870,920	1.2%
56	Newton	Newton County Public Library	531,300,290	17,394,837	3.3%	0	0.0%	17,394,837	3.3%	7,208,660	1.4%
57	Noble	Kendallville Public Library	1,016,150,698	22,985,552	2.3%	11,356,394	1.1%	34,341,946	3.4%	43,903,086	4.3%
57	Noble	Ligonier Public Library	245,310,450	14,650,638	6.0%	39,344,634	16.0%	53,995,272	22.0%	6,475,350	2.6%
57	Noble	Noble County Public Library	1,258,061,620	22,737,217	1.8%	25,009,928	2.0%	47,747,145	3.8%	31,149,685	2.5%
58	Ohio	Ohio County Public Library	332,002,460	0	0.0%	0	0.0%	0	0.0%	19,959,800	6.0%
59	Orange	Orleans Public Library	179,269,450	859,920	0.5%	0	0.0%	859,920	0.5%	5,023,000	2.8%
59	Orange	Paoli Public Library	241,420,080	233,900	0.1%	0	0.0%	233,900	0.1%	27,800,910	11.5%
59	Orange	French Lick-Melton Public Library	189,638,820	363,550	0.2%	179,180	0.1%	542,730	0.3%	9,785,970	5.2%
60	Owen	Spencer-Owen County Public Library	918,900,420	0	0.0%	0	0.0%	0	0.0%	70,626,800	7.7%
61	Parke	Montezuma Public Library	48,433,974	987,460	2.0%	0	0.0%	987,460	2.0%	2,240,530	4.6%
61	Parke	Rockville Public Library	192,763,298	30,900	0.0%	0	0.0%	30,900	0.0%	15,611,370	8.1%
62	Perry	Cannelton Public Library	48,686,515	1,082,115	2.2%	0	0.0%	1,082,115	2.2%	5,280,125	10.8%
62	Perry	Tell City Public Library	821,190,940	24,129,160	2.9%	78,154,140	9.5%	102,283,300	12.5%	32,797,245	4.0%
63	Pike	Pike County Public Library	985,015,690	11,000	0.0%	0	0.0%	11,000	0.0%	40,238,390	4.1%
64	Porter	Westchester Public Library	2,069,417,980	30,571,680	1.5%	50,776,837	2.5%	81,348,517	3.9%	39,625,720	1.9%
64	Porter	Porter County Public Library	9,070,873,195	74,080,328	0.8%	274,001,128	3.0%	348,081,456	3.8%	343,764,250	3.8%
65	Posey	New Harmony Workingmens Institute	42,331,240	0	0.0%	0	0.0%	0	0.0%	4,110,610	9.7%
65	Posey	Poseyville Carnegie Library	250,678,610	169,700	0.1%	0	0.0%	169,700	0.1%	4,324,100	1.7%
65	Posey	Alexandrian Free Public Library	1,837,499,843	9,404,395	0.5%	0	0.0%	9,404,395	0.5%	28,596,890	1.6%
66	Pulaski	Francesville Public Library	92,345,850	1,362,141	1.5%	0	0.0%	1,362,141	1.5%	5,102,050	5.5%
66	Pulaski	Monterey Public Library	55,447,120	0	0.0%	0	0.0%	0	0.0%	1,131,040	2.0%
66	Pulaski	Pulaski County Public Library	604,331,716	2,093,920	0.3%	0	0.0%	2,093,920	0.3%	11,807,570	2.0%
67	Putnam	Roachdale Public Library	111,196,550	0	0.0%	0	0.0%	0	0.0%	20,521,800	18.5%
67	Putnam	Putnam County Public Library	2,104,041,385	40,209,462	1.9%	32,850,000	1.6%	73,059,462	3.5%	255,960,984	12.2%
68	Randolph	Farmland Public Library	41,612,770	0	0.0%	0	0.0%	0	0.0%	3,099,850	7.4%
68	Randolph	Ridgeville Public Library	20,418,420	0	0.0%	0	0.0%	0	0.0%	1,203,070	5.9%
68	Randolph	Union City Public Library	114,738,680	187,377	0.2%	0	0.0%	187,377	0.2%	15,183,310	13.2%
68	Randolph	Winchester Public Library	475,821,577	134,508	0.0%	6,139,297	1.3%	6,273,805	1.3%	74,509,700	15.7%
68	Randolph	Washington Township Public Library	138,821,360	3,451,976	2.5%	0	0.0%	3,451,976	2.5%	15,042,250	10.8%
69	Ripley	Batesville Public Library	477,296,830	8,417,732	1.8%	0	0.0%	8,417,732	1.8%	15,965,000	3.3%
69	Ripley	Osgood Public Library	398,485,250	1,909,336	0.5%	0	0.0%	1,909,336	0.5%	9,896,530	2.5%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
70	Rush	Carthage-Henry Hensley Public Library	30,382,710	0	0.0%	0	0.0%	0	0.0%	3,063,010	10.1%
70	Rush	Rushville Public Library	308,304,294	27,389,958	8.9%	4,296,308	1.4%	31,686,266	10.3%	36,510,310	11.8%
71	St. Joseph	Mishawaka Public Library	4,648,858,216	88,717,250	1.9%	167,941,519	3.6%	256,658,769	5.5%	157,772,791	3.4%
71	St. Joseph	New Carlisle Public Library	420,438,610	6,766,930	1.6%	29,009,686	6.9%	35,776,616	8.5%	18,075,790	4.3%
71	St. Joseph	Walkerton Public Library	156,805,802	797,180	0.5%	0	0.0%	797,180	0.5%	4,567,110	2.9%
71	St. Joseph	St. Joseph County Public Library	8,593,937,750	138,911,705	1.6%	533,381,536	6.2%	672,293,241	7.8%	869,876,418	10.1%
72	Scott	Scott County Public Library	1,030,203,840	35,212,070	3.4%	43,016,760	4.2%	78,228,830	7.6%	31,648,010	3.1%
73	Shelby	Shelbyville-Shelby County Public Library	2,757,569,090	65,213,226	2.4%	50,759,344	1.8%	115,972,570	4.2%	147,442,382	5.3%
74	Spencer	Spencer County Public Library	1,187,634,035	0	0.0%	0	0.0%	0	0.0%	32,190,270	2.7%
74	Spencer	Lincoln Heritage Public Library	1,038,649,610	206,330,350	19.9%	72,168,170	6.9%	278,498,520	26.8%	88,077,090	8.5%
75	Starke	North Judson Public Library	186,588,930	0	0.0%	0	0.0%	0	0.0%	17,234,710	9.2%
75	Starke	Starke County Public Library	1,020,623,730	109,855	0.0%	0	0.0%	109,855	0.0%	82,849,890	8.1%
76	Steuben	Carnegie Public Library Of Steuben Count	1,159,348,700	4,855,870	0.4%	0	0.0%	4,855,870	0.4%	65,637,760	5.7%
76	Steuben	Fremont Public Library	1,018,905,840	16,499,840	1.6%	4,693,900	0.5%	21,193,740	2.1%	12,744,660	1.3%
77	Sullivan	Sullivan County Public Library	1,135,235,329	0	0.0%	518,100	0.0%	518,100	0.0%	15,615,990	1.4%
78	Switzerland	Switzerland County Public Library	502,364,546	0	0.0%	0	0.0%	0	0.0%	25,550,890	5.1%
79	Tippecanoe	Otterbein Public Library	16,758,460	70,690	0.4%	0	0.0%	70,690	0.4%	0	0.0%
79	Tippecanoe	West Lafayette Public Library	1,115,816,020	0	0.0%	84,202,640	7.5%	84,202,640	7.5%	157,155,090	14.1%
79	Tippecanoe	Tippecanoe County Public Library	9,002,444,660	153,607,210	1.7%	468,252,380	5.2%	621,859,590	6.9%	552,192,400	6.1%
80	Tipton	Tipton County Public Library	1,004,970,120	7,228,317	0.7%	0	0.0%	7,228,317	0.7%	36,984,405	3.7%
81	Union	Union County Public Library	389,620,150	4,782,856	1.2%	0	0.0%	4,782,856	1.2%	9,050,060	2.3%
82	Vanderburgh	Evansville-Vanderburgh County Public Lib	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
83	Vermillion	Clinton Public Library	335,101,630	1,604,000	0.5%	0	0.0%	1,604,000	0.5%	21,814,770	6.5%
83	Vermillion	Vermillion County Public Library	845,114,100	103,534,608	12.3%	0	0.0%	103,534,608	12.3%	6,519,670	0.8%
84	Vigo	Vigo County Public Library	6,172,157,150	350,892,665	5.7%	94,498,870	1.5%	445,391,535	7.2%	864,778,090	14.0%
85	Wabash	North Manchester Public Library	270,227,650	1,576,710	0.6%	0	0.0%	1,576,710	0.6%	66,702,800	24.7%
85	Wabash	Roann Public Library	94,298,390	0	0.0%	0	0.0%	0	0.0%	3,002,500	3.2%
85	Wabash	Wabash Public Library	574,897,770	6,777,290	1.2%	0	0.0%	6,777,290	1.2%	43,358,070	7.5%
86	Warren	West Lebanon Public Library	53,420,560	107,937	0.2%	0	0.0%	107,937	0.2%	2,531,750	4.7%
86	Warren	Williamsport Public Library	106,631,630	5,233,189	4.9%	0	0.0%	5,233,189	4.9%	4,913,390	4.6%
87	Warrick	Newburgh - Ohio Township Public Library	2,056,991,520	4,260,920	0.2%	13,160,500	0.6%	17,421,420	0.8%	56,802,500	2.8%
87	Warrick	Boonville-Warrick County Public Library	1,738,347,240	7,434,150	0.4%	8,911,030	0.5%	16,345,180	0.9%	44,523,360	2.6%
88	Washington	Salem Public Library	448,408,720	22,117,320	4.9%	0	0.0%	22,117,320	4.9%	30,359,430	6.8%
89	Wayne	Cambridge City Public Library	258,364,280	2,387,520	0.9%	0	0.0%	2,387,520	0.9%	22,605,525	8.7%
89	Wayne	Centerville Public Library	389,399,240	7,336,085	1.9%	0	0.0%	7,336,085	1.9%	17,597,290	4.5%
89	Wayne	Dublin Public Library	21,588,710	0	0.0%	0	0.0%	0	0.0%	1,089,960	5.0%
89	Wayne	Hagerstown Public Library	179,101,100	1,131,208	0.6%	0	0.0%	1,131,208	0.6%	14,806,890	8.3%
89	Wayne	Richmond-Morrisson-Reeves Public Library	2,590,190,220	52,553,783	2.0%	53,907,130	2.1%	106,460,913	4.1%	515,047,753	19.9%
89	Wayne	Wayne County Contractual Library	541,505,350	0	0.0%	0	0.0%	0	0.0%	24,977,072	4.6%
90	Wells	Wells County Public Library	1,727,895,226	82,067,184	4.7%	0	0.0%	82,067,184	4.7%	138,129,390	8.0%
90	Wells	Huntington Library	25,544,060	756,012	3.0%	0	0.0%	756,012	3.0%	3,742,970	14.7%
91	White	Brookston Public Library	206,159,630	0	0.0%	0	0.0%	0	0.0%	2,959,750	1.4%
91	White	Monon Public Library	222,028,720	725,338	0.3%	0	0.0%	725,338	0.3%	3,219,490	1.5%
91	White	Monticello Public Library	778,235,520	1,708,392	0.2%	15,408,517	2.0%	17,116,909	2.2%	40,193,785	5.2%
91	White	Wolcott Public Library	123,443,910	1,142,646	0.9%	0	0.0%	1,142,646	0.9%	2,754,470	2.2%
92	Whitley	Churubusco Public Library	265,524,490	2,160,729	0.8%	0	0.0%	2,160,729	0.8%	12,864,530	4.8%
92	Whitley	Peabody Library	802,848,540	1,676,879	0.2%	1,459,225	0.2%	3,136,104	0.4%	62,586,820	7.8%
92	Whitley	South Whitley Public Library	74,179,830	122,596	0.2%	0	0.0%	122,596	0.2%	11,200,710	15.1%

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Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
Special Taxing Units											
01	Adams	Adams County Solid Waste Management	1,728,879,050	30,368,750	1.8%	2,446,070	0.1%	32,814,820	1.9%	90,036,460	5.2%
02	Allen	Fort Wayne Public Transportation	11,633,662,700	123,804,430	1.1%	263,286,270	2.3%	387,090,700	3.3%	611,279,230	5.3%
02	Allen	Fort Wayne-Allen County Airport Authorit	19,032,102,510	201,497,391	1.1%	350,290,150	1.8%	551,787,541	2.9%	756,140,105	4.0%
02	Allen	Southwest Allen County Fire	933,052,720	43,648,951	4.7%	71,695,940	7.7%	115,344,891	12.4%	7,209,870	0.8%
02	Allen	Allen County Solid Waste	19,032,102,510	201,497,391	1.1%	350,290,150	1.8%	551,787,541	2.9%	756,140,105	4.0%
03	Bartholomew	Bartholomew County Solid Waste Managemen	5,054,515,654	150,631,680	3.0%	7,707,510	0.2%	158,339,190	3.1%	405,203,380	8.0%
04	Benton	Northwest Indiana Solid Waste Management	682,536,382	4,665,747	0.7%	0	0.0%	4,665,747	0.7%	41,512,300	6.1%
05	Blackford	Blackford County Solid Waste	588,814,745	6,838,110	1.2%	1,391,527	0.2%	8,229,637	1.4%	24,479,340	4.2%
06	Boone	Boone County Solid Waste Management Dist	4,118,818,247	117,515,311	2.9%	107,325,889	2.6%	224,841,200	5.5%	206,526,210	5.0%
07	Brown	Hamblen Township Fire Protection Distr.	213,001,287	0	0.0%	0	0.0%	0	0.0%	3,195,380	1.5%
07	Brown	Brown County Solid Waste Management	1,305,940,464	0	0.0%	0	0.0%	0	0.0%	34,647,868	2.7%
08	Carroll	Northwest Indiana Solid Waste Management	1,307,774,665	125,930	0.0%	31,041,596	2.4%	31,167,526	2.4%	74,975,030	5.7%
09	Cass	Cass County Solid Waste Management Distr	1,736,103,390	5,764,960	0.3%	2,645,420	0.2%	8,410,380	0.5%	78,297,490	4.5%
09	Cass	Logansport/Cass Co. Airport Authority	1,736,103,390	5,764,960	0.3%	2,645,420	0.2%	8,410,380	0.5%	78,297,490	4.5%
10	Clark	Jeffersonville Flood Control	1,039,653,550	20,343,970	2.0%	19,879,450	1.9%	40,223,420	3.9%	41,670,560	4.0%
10	Clark	Charlestown Fire	600,383,920	9,192,820	1.5%	825,000	0.1%	10,017,820	1.7%	9,349,870	1.6%
10	Clark	Tri-Township Fire Protection District	890,464,480	9,223,430	1.0%	76,700	0.0%	9,300,130	1.0%	23,317,360	2.6%
10	Clark	Monroe Township Fire Protection	203,260,470	0	0.0%	0	0.0%	0	0.0%	7,817,730	3.8%
10	Clark	Utica Township Fire District	279,254,170	0	0.0%	0	0.0%	0	0.0%	4,095,380	1.5%
10	Clark	New Washington Fire Protection District	186,342,340	79,100	0.0%	0	0.0%	79,100	0.0%	2,743,800	1.5%
10	Clark	Clark County Solid Waste Management Dist	5,123,170,730	57,863,520	1.1%	239,746,650	4.7%	297,610,170	5.8%	142,061,690	2.8%
11	Clay	Clay-Owen-Vigo Solid Waste Management Di	1,224,673,180	11,587,090	0.9%	4,868,220	0.4%	16,455,310	1.3%	52,235,880	4.3%
12	Clinton	Frankfort Airport	554,549,328	2,210,550	0.4%	0	0.0%	2,210,550	0.4%	66,857,270	12.1%
12	Clinton	Wildcat Creek Solid Waste Management Dis	1,803,203,724	26,494,669	1.5%	0	0.0%	26,494,669	1.5%	98,454,100	5.5%
13	Crawford	Marengo-Liberty Township Fire	55,829,615	0	0.0%	0	0.0%	0	0.0%	6,254,580	11.2%
13	Crawford	English Fire	154,369,860	0	0.0%	0	0.0%	0	0.0%	6,292,200	4.1%
13	Crawford	Whiskey Run Fire Protection District	50,789,770	0	0.0%	0	0.0%	0	0.0%	923,040	1.8%
13	Crawford	Crawford County Solid Waste Management D	363,972,165	0	0.0%	11,185,540	3.1%	11,185,540	3.1%	15,759,820	4.3%
14	Daviess	Veale Fire District	56,264,950	0	0.0%	0	0.0%	0	0.0%	1,631,300	2.9%
14	Daviess	Southeast Daviess Fire Protection Distri	70,772,430	0	0.0%	0	0.0%	0	0.0%	1,018,000	1.4%
14	Daviess	Daviess County Solid Waste District	1,281,578,500	13,850,035	1.1%	21,907,110	1.7%	35,757,145	2.8%	39,642,460	3.1%
15	Dearborn	Dearborn County Solid Waste	3,497,411,310	11,784,460	0.3%	14,030,670	0.4%	25,815,130	0.7%	175,011,100	5.0%
16	Decatur	Decatur County Solid Waste Management	1,600,633,048	34,997,384	2.2%	78,492,600	4.9%	113,489,984	7.1%	116,946,750	7.3%
17	DeKalb	Northeast Indiana Solid Waste Management	2,939,967,235	170,335,190	5.8%	286,958,622	9.8%	457,293,812	15.6%	169,993,140	5.8%
18	Delaware	Muncie Sanitary	3,136,934,180	8,665,045	0.3%	106,488,805	3.4%	115,153,850	3.7%	157,017,170	5.0%
18	Delaware	Muncie Public Transportation	2,578,441,640	6,509,080	0.3%	93,622,195	3.6%	100,131,275	3.9%	135,753,450	5.3%
18	Delaware	Delaware Airport	5,269,352,400	15,421,565	0.3%	145,146,415	2.8%	160,567,980	3.0%	192,324,355	3.6%
18	Delaware	East Central Indiana Solid Waste	5,269,352,400	15,421,565	0.3%	145,146,415	2.8%	160,567,980	3.0%	192,324,355	3.6%
19	Dubois	Dubois County Airport	2,640,738,830	1,508,610	0.1%	27,453,004	1.0%	28,961,614	1.1%	119,457,140	4.5%
19	Dubois	Northeast Dubois County Fire Protection	155,757,210	0	0.0%	0	0.0%	0	0.0%	6,520,960	4.2%
19	Dubois	Dubois County Solid Waste Management Dis	2,640,738,830	1,508,610	0.1%	27,453,004	1.0%	28,961,614	1.1%	119,457,140	4.5%
20	Elkhart	Elkhart Cnty Sw Management District	11,296,223,200	29,394,310	0.3%	150,415,700	1.3%	179,810,010	1.6%	493,516,560	4.4%
21	Fayette	Three Rivers Solid Waste Management Dist	1,194,233,020	21,422,645	1.8%	0	0.0%	21,422,645	1.8%	65,728,590	5.5%
22	Floyd	New Albany Flood Control	1,877,641,740	31,756,359	1.7%	82,157,521	4.4%	113,913,880	6.1%	142,732,810	7.6%
22	Floyd	Floyd County Solid Waste	4,046,347,481	32,513,299	0.8%	107,357,893	2.7%	139,871,192	3.5%	226,633,990	5.6%
23	Fountain	Fountain County Solid Waste Management D	844,377,660	11,007,280	1.3%	22,458,590	2.7%	33,465,870	4.0%	22,729,930	2.7%
24	Franklin	Southwest Franklin Co. Fire Territory	154,734,480	0	0.0%	0	0.0%	0	0.0%	11,688,800	7.6%
24	Franklin	Southeastern Indiana Solid Waste Managem	1,260,660,394	1,271,846	0.1%	0	0.0%	1,271,846	0.1%	92,746,650	7.4%
25	Fulton	Fulton County Solid Waste Management Dis	1,121,685,691	4,294,410	0.4%	0	0.0%	4,294,410	0.4%	75,171,924	6.7%

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Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
26	Gibson	Owensville-Montgomery Township Fire	501,224,220	0	0.0%	0	0.0%	0	0.0%	14,912,550	3.0%
26	Gibson	Gibson Co Solid Waste Management	2,684,366,170	401,839,189	15.0%	171,940,350	6.4%	573,779,539	21.4%	145,023,180	5.4%
27	Grant	East Central Indiana Solid Waste	3,393,720,570	92,615,910	2.7%	55,575,330	1.6%	148,191,240	4.4%	339,906,780	10.0%
28	Greene	Greene County Solid Waste	1,228,126,241	945,973	0.1%	24,901,284	2.0%	25,847,257	2.1%	58,209,284	4.7%
29	Hamilton	Hamilton County Solid Waste Management D	23,310,316,241	218,285,722	0.9%	867,101,173	3.7%	1,085,386,895	4.7%	1,791,824,851	7.7%
31	Harrison	Whiskey Run Fire Protection District	10,484,250	0	0.0%	0	0.0%	0	0.0%	2,166,400	20.7%
31	Harrison	Palmyra Fire	152,525,720	0	0.0%	0	0.0%	0	0.0%	5,996,910	3.9%
31	Harrison	Heth-Washington Twp. Fire Protection Dis	73,493,630	1,675,650	2.3%	0	0.0%	1,675,650	2.3%	942,800	1.3%
31	Harrison	Boone Township Fire District	66,783,920	0	0.0%	0	0.0%	0	0.0%	1,575,550	2.4%
31	Harrison	Harrison County Solid Waste	1,959,475,830	29,758,780	1.5%	0	0.0%	29,758,780	1.5%	127,375,160	6.5%
31	Harrison	Webster Twp Fire Protection	74,491,350	0	0.0%	0	0.0%	0	0.0%	3,263,900	4.4%
32	Hendricks	Hendricks County Solid Waste District	8,742,887,140	299,792,811	3.4%	342,392,088	3.9%	642,184,899	7.3%	219,236,092	2.5%
33	Henry	Three Rivers Solid Waste Management Dist	2,477,468,690	38,913,940	1.6%	41,214,040	1.7%	80,127,980	3.2%	90,067,840	3.6%
34	Howard	Howard County Solid Waste Management	6,297,262,620	482,549,220	7.7%	0	0.0%	482,549,220	7.7%	571,511,975	9.1%
35	Huntington	Huntington County Solid Waste Management	2,067,345,305	24,343,834	1.2%	43,559,289	2.1%	67,903,123	3.3%	214,638,290	10.4%
36	Jackson	Seymour Airport Authority	1,192,944,170	60,437,300	5.1%	0	0.0%	60,437,300	5.1%	107,205,580	9.0%
36	Jackson	Jackson County Solid Waste	2,466,025,120	74,753,140	3.0%	0	0.0%	74,753,140	3.0%	144,359,140	5.9%
36	Jackson	Pershing Fire District	52,871,650	0	0.0%	0	0.0%	0	0.0%	1,515,600	2.9%
37	Jasper	Northwest Indiana Solid Waste Management	2,725,030,930	44,967,460	1.7%	34,488,250	1.3%	79,455,710	2.9%	58,129,070	2.1%
38	Jay	Jay County Solid Waste District	1,122,982,670	25,863,405	2.3%	0	0.0%	25,863,405	2.3%	31,455,550	2.8%
39	Jefferson	Southeastern Indiana Solid Waste Managem	1,746,321,196	21,565,370	1.2%	40,033,930	2.3%	61,599,300	3.5%	136,625,146	7.8%
40	Jennings	Southeastern Indiana Solid Waste Managem	1,284,274,224	22,942,548	1.8%	51,608,698	4.0%	74,551,246	5.8%	44,851,410	3.5%
41	Johnson	White River Township Fire	1,958,955,370	3,691,920	0.2%	0	0.0%	3,691,920	0.2%	24,974,730	1.3%
41	Johnson	Amity Fire Protection	121,159,640	0	0.0%	0	0.0%	0	0.0%	910,290	0.8%
41	Johnson	Nineveh Fire Protection District	199,270,160	0	0.0%	0	0.0%	0	0.0%	4,540,950	2.3%
41	Johnson	Needham Fire Protection District	114,981,450	0	0.0%	0	0.0%	0	0.0%	938,800	0.8%
41	Johnson	Bargersville Fire Protection	818,653,100	20,400	0.0%	0	0.0%	20,400	0.0%	7,018,370	0.9%
41	Johnson	Whiteland Fire Protection	291,585,070	0	0.0%	0	0.0%	0	0.0%	2,843,840	1.0%
41	Johnson	Hensley Fire Protection	286,751,320	0	0.0%	0	0.0%	0	0.0%	3,220,790	1.1%
41	Johnson	Johnson County Solid Waste	8,116,368,290	71,834,350	0.9%	153,554,030	1.9%	225,388,380	2.8%	288,979,080	3.6%
42	Knox	Vincennes Township Fire	376,816,850	10,861,192	2.9%	5,741,400	1.5%	16,602,592	4.4%	22,679,450	6.0%
42	Knox	South Vigo Township Fire	20,558,510	0	0.0%	0	0.0%	0	0.0%	871,900	4.2%
42	Knox	Vigo Central Community Fire	41,282,800	0	0.0%	0	0.0%	0	0.0%	6,768,290	16.4%
42	Knox	Johnson Township Community Fire	96,639,780	1,861,855	1.9%	0	0.0%	1,861,855	1.9%	1,049,490	1.1%
42	Knox	Knox County Solid Waste Management Distr	2,428,740,790	137,982,452	5.7%	25,897,090	1.1%	163,879,542	6.7%	371,345,350	15.3%
43	Kosciusko	Kosciusko County Solid Waste Management	5,694,865,445	25,465,270	0.4%	82,486,372	1.4%	107,951,642	1.9%	228,267,074	4.0%
44	LaGrange	Northeast Indiana Solid Waste Management	2,141,437,260	7,961,383	0.4%	77,379,000	3.6%	85,340,383	4.0%	131,616,770	6.1%
45	Lake	East Chicago Sanitary	2,034,738,749	181,442,606	8.9%	9,588,086	0.5%	191,030,692	9.4%	289,879,620	14.2%
45	Lake	Gary Sanitary	3,543,241,297	35,902,481	1.0%	61,473,101	1.7%	97,375,582	2.7%	644,412,792	18.2%
45	Lake	Hammond Sanitary	5,965,565,769	86,404,001	1.4%	143,287,374	2.4%	229,691,375	3.9%	704,223,920	11.8%
45	Lake	Highland Sanitary	1,601,135,580	0	0.0%	0	0.0%	0	0.0%	91,559,608	5.7%
45	Lake	Whiting Sanitary	450,879,588	47,085,280	10.4%	10,630,030	2.4%	57,715,310	12.8%	20,234,211	4.5%
45	Lake	Gary Airport	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
45	Lake	Gary Redevelopment	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
45	Lake	Hammond Redevelopment	3,777,751,699	64,594,944	1.7%	143,287,374	3.8%	207,882,318	5.5%	450,087,870	11.9%
45	Lake	Gary Public Transportation	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
45	Lake	Highland Water District	1,601,135,580	0	0.0%	0	0.0%	0	0.0%	91,559,608	5.7%
45	Lake	Schererville Waterworks	2,417,320,343	3,257,525	0.1%	88,265,945	3.7%	91,523,470	3.8%	105,302,590	4.4%
45	Lake	Winfield Waterworks	45,818,200	0	0.0%	0	0.0%	0	0.0%	6,000	0.0%
45	Lake	St. John Sanitary	885,340,170	2,625,930	0.3%	1,808,910	0.2%	4,434,840	0.5%	68,684,750	7.8%

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				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
45	Lake	Lake Ridge Fire Protection	279,810,050	7,950	0.0%	0	0.0%	7,950	0.0%	27,488,100	9.8%
45	Lake	St. John Water District	885,340,170	2,625,930	0.3%	1,808,910	0.2%	4,434,840	0.5%	68,684,750	7.8%
45	Lake	Town Of Dyer Sanitary District	1,184,622,299	5,363,692	0.5%	90,427,820	7.6%	95,791,512	8.1%	104,755,220	8.8%
45	Lake	Lake County Solid Waste Management Distr	28,873,573,245	457,475,926	1.6%	577,876,746	2.0%	1,035,352,672	3.6%	3,078,973,111	10.7%
45	Lake	Gary Storm Water Management	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
45	Lake	Dyer Water Works	1,184,622,299	5,363,692	0.5%	90,427,820	7.6%	95,791,512	8.1%	104,755,220	8.8%
46	LaPorte	Michigan City Sanitary	2,039,806,470	4,606,770	0.2%	97,075,430	4.8%	101,682,200	5.0%	224,668,880	11.0%
46	LaPorte	Laporte Municipal Airport Authority	1,240,907,250	3,139,740	0.3%	28,747,850	2.3%	31,887,590	2.6%	172,597,710	13.9%
46	LaPorte	Laporte County Solid Waste Management	6,806,150,170	8,544,420	0.1%	125,823,280	1.8%	134,367,700	2.0%	531,978,020	7.8%
47	Lawrence	Lawrence County Solid Waste Management D	1,980,634,300	27,735,280	1.4%	3,896,710	0.2%	31,631,990	1.6%	136,602,160	6.9%
48	Madison	Independence Fire	8,146,200	0	0.0%	0	0.0%	0	0.0%	0	0.0%
48	Madison	East Central Indiana Solid Waste	6,015,056,856	128,581,961	2.1%	108,182,920	1.8%	236,764,881	3.9%	377,394,548	6.3%
49	Marion	Indianapolis Sanitation (Liquid)	49,913,630,580	656,068,170	1.3%	1,693,755,710	3.4%	2,349,823,880	4.7%	3,111,215,010	6.2%
49	Marion	Indianapolis Sanitation (Solid)	50,911,412,220	656,410,320	1.3%	1,695,167,120	3.3%	2,351,577,440	4.6%	3,147,961,040	6.2%
49	Marion	Indianapolis Police Special Service	18,005,635,690	536,967,470	3.0%	1,382,962,550	7.7%	1,919,930,020	10.7%	1,680,878,940	9.3%
49	Marion	Indianapolis Fire Special Service	16,801,970,090	521,546,970	3.1%	1,382,962,550	8.2%	1,904,509,520	11.3%	1,666,452,290	9.9%
49	Marion	Indianapolis Public Transportation	51,623,658,950	657,644,410	1.3%	1,704,781,220	3.3%	2,362,425,630	4.6%	3,273,515,360	6.3%
49	Marion	Marion County Health And Hospital	54,748,950,130	798,835,860	1.5%	1,836,443,060	3.4%	2,635,278,920	4.8%	3,381,977,800	6.2%
49	Marion	Marion County Airport	54,748,950,130	798,835,860	1.5%	1,836,443,060	3.4%	2,635,278,920	4.8%	3,381,977,800	6.2%
49	Marion	Speedway Public Transportation	951,441,280	141,191,450	14.8%	0	0.0%	141,191,450	14.8%	21,971,320	2.3%
49	Marion	Indianapolis Consolidated County	54,748,950,130	798,835,860	1.5%	1,836,443,060	3.4%	2,635,278,920	4.8%	3,381,977,800	6.2%
50	Marshall	Marshall County Solid Waste Management	3,159,300,353	34,913,308	1.1%	55,867,370	1.8%	90,780,678	2.9%	327,095,200	10.4%
51	Martin	Martin County Solid Waste Management Dis	438,601,876	596,480	0.1%	0	0.0%	596,480	0.1%	25,932,940	5.9%
52	Miami	Miami County Solid Waste Management Dist	1,573,060,878	11,979,331	0.8%	13,406,577	0.9%	25,385,908	1.6%	157,175,610	10.0%
53	Monroe	Bloomington Transportation	3,522,815,565	23,228,255	0.7%	213,661,988	6.1%	236,890,243	6.7%	255,252,016	7.2%
53	Monroe	Perry-Clear Creek Fire Protection	959,925,315	993,610	0.1%	0	0.0%	993,610	0.1%	16,585,535	1.7%
53	Monroe	Monroe County Solid Waste Management Dis	6,883,266,270	92,487,010	1.3%	281,696,240	4.1%	374,183,250	5.4%	332,752,931	4.8%
54	Montgomery	West Central Indiana Solid Waste Managem	2,537,058,380	73,217,387	2.9%	18,196,420	0.7%	91,413,807	3.6%	133,887,920	5.3%
55	Morgan	Harrison Township Fire #7	90,779,680	0	0.0%	0	0.0%	0	0.0%	2,234,390	2.5%
55	Morgan	West Central Indiana Solid Waste Managem	3,879,262,200	58,163,869	1.5%	57,202,250	1.5%	115,366,119	3.0%	134,660,240	3.5%
55	Morgan	Monroe Township Fire District	252,451,760	0	0.0%	0	0.0%	0	0.0%	10,228,600	4.1%
56	Newton	Northwest Indiana Solid Waste Management	890,117,750	23,290,251	2.6%	0	0.0%	23,290,251	2.6%	11,314,380	1.3%
57	Noble	Northeast Indiana Solid Waste Management	2,618,469,669	60,763,507	2.3%	75,710,956	2.9%	136,474,463	5.2%	85,729,561	3.3%
58	Ohio	Southeastern Indiana Solid Waste Managem	332,002,460	0	0.0%	0	0.0%	0	0.0%	19,959,800	6.0%
59	Orange	Orange County Fire Protection District	478,235,820	0	0.0%	0	0.0%	0	0.0%	12,853,290	2.7%
59	Orange	Orange County Solid Waste Management Dis	837,766,350	1,457,370	0.2%	179,180	0.0%	1,636,550	0.2%	47,391,680	5.7%
60	Owen	Clay-Owen-Vigo Solid Waste Management Di	918,900,420	0	0.0%	0	0.0%	0	0.0%	70,626,800	7.7%
61	Parke	West Central Indiana Solid Waste Managem	773,178,953	3,547,850	0.5%	0	0.0%	3,547,850	0.5%	43,014,430	5.6%
62	Perry	Perry County Airport Authority	869,877,455	25,211,275	2.9%	78,154,140	9.0%	103,365,415	11.9%	38,077,370	4.4%
62	Perry	Perry County Solid Waste Management Dist	869,877,455	25,211,275	2.9%	78,154,140	9.0%	103,365,415	11.9%	38,077,370	4.4%
63	Pike	Patoka Township Fire	78,626,130	0	0.0%	0	0.0%	0	0.0%	2,932,330	3.7%
63	Pike	Jefferson-Marion Township Fire	124,914,820	0	0.0%	0	0.0%	0	0.0%	8,219,460	6.6%
63	Pike	Pike County Solid Waste District	985,015,690	11,000	0.0%	0	0.0%	11,000	0.0%	40,238,390	4.1%
64	Porter	West Porter Township Fire Protection	267,743,880	0	0.0%	0	0.0%	0	0.0%	549,000	0.2%
64	Porter	Porter Co Sw District	11,140,291,175	104,652,008	0.9%	324,777,965	2.9%	429,429,973	3.9%	383,389,970	3.4%
64	Porter	Porter Co Airport Authority	11,140,291,175	104,652,008	0.9%	324,777,965	2.9%	429,429,973	3.9%	383,389,970	3.4%
65	Posey	Griffin-Bethel Township Fire Protection	24,027,150	0	0.0%	0	0.0%	0	0.0%	322,700	1.3%
65	Posey	Wadesville-Center Township Fire	66,356,830	0	0.0%	0	0.0%	0	0.0%	923,110	1.4%
65	Posey	Posey County Solid Waste Management Dist	2,170,627,093	9,574,095	0.4%	0	0.0%	9,574,095	0.4%	37,037,100	1.7%
66	Pulaski	Northwest Indiana Solid Waste Management	799,879,856	3,701,193	0.5%	0	0.0%	3,701,193	0.5%	18,322,190	2.3%

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67	Putnam	Roachdale Fire Protection	163,039,420	0	0.0%	0	0.0%	0	0.0%	21,530,344	13.2%
67	Putnam	Walnut Creek Fire Protection	162,701,785	0	0.0%	0	0.0%	0	0.0%	7,335,000	4.5%
67	Putnam	Floyd Twp Fire District	232,440,480	0	0.0%	0	0.0%	0	0.0%	1,274,800	0.5%
67	Putnam	West Central Indiana Solid Waste Managem	2,215,237,935	40,209,462	1.8%	32,850,000	1.5%	73,059,462	3.3%	276,482,784	12.5%
68	Randolph	Randolph Co Solid Waste	1,387,239,147	13,790,057	1.0%	6,139,297	0.4%	19,929,354	1.4%	147,126,390	10.6%
69	Ripley	Southeastern Indiana Solid Waste Managem	1,427,253,450	18,683,525	1.3%	0	0.0%	18,683,525	1.3%	43,471,000	3.0%
70	Rush	Three Rivers Solid Waste Management Dist	1,039,934,934	27,401,848	2.6%	4,296,308	0.4%	31,698,156	3.0%	54,143,580	5.2%
71	St. Joseph	St. Joseph Airport	13,943,237,448	235,253,065	1.7%	730,332,741	5.2%	965,585,806	6.9%	1,054,576,849	7.6%
71	St. Joseph	South Bend Public Transportation	7,100,616,513	142,299,995	2.0%	674,835,987	9.5%	817,135,982	11.5%	534,068,809	7.5%
71	St. Joseph	South Bend Redevelopment Commission	4,640,844,431	135,795,825	2.9%	290,451,066	6.3%	426,246,891	9.2%	429,212,669	9.2%
71	St. Joseph	St. Joe Solid Waste Management	13,943,237,448	235,253,065	1.7%	730,332,741	5.2%	965,585,806	6.9%	1,054,576,849	7.6%
72	Scott	Southeastern Indiana Solid Waste Managem	1,030,203,840	35,212,070	3.4%	43,016,760	4.2%	78,228,830	7.6%	31,648,010	3.1%
73	Shelby	Shelby County Solid Waste	2,757,569,090	65,213,226	2.4%	50,759,344	1.8%	115,972,570	4.2%	147,442,382	5.3%
74	Spencer	Carter Fire Protection District	176,659,430	627,740	0.4%	0	0.0%	627,740	0.4%	21,450,440	12.1%
74	Spencer	Spencer County Solid Waste Management Di	2,226,283,645	206,330,350	9.3%	72,168,170	3.2%	278,498,520	12.5%	120,267,360	5.4%
75	Starke	Starke County Airport Authority	1,207,212,660	109,855	0.0%	0	0.0%	109,855	0.0%	100,084,600	8.3%
75	Starke	Starke County Solid Waste Management Dis	1,207,212,660	109,855	0.0%	0	0.0%	109,855	0.0%	100,084,600	8.3%
76	Steuben	Northeast Indiana Solid Waste Management	3,129,126,472	24,910,460	0.8%	7,867,880	0.3%	32,778,340	1.0%	90,054,470	2.9%
77	Sullivan	Sullivan County Solid Waste Management D	1,135,235,329	0	0.0%	518,100	0.0%	518,100	0.0%	15,615,990	1.4%
78	Switzerland	Southeastern Indiana Solid Waste Managem	502,364,546	0	0.0%	0	0.0%	0	0.0%	25,550,890	5.1%
79	Tippecanoe	Greater Lafayette Public Transportation	7,894,524,510	150,775,190	1.9%	547,650,640	6.9%	698,425,830	8.8%	657,065,490	8.3%
79	Tippecanoe	Wildcat Creek Solid Waste Management Dis	10,135,019,140	153,677,900	1.5%	552,455,020	5.5%	706,132,920	7.0%	709,347,490	7.0%
80	Tipton	Tipton County Solid Waste	1,004,970,120	7,228,317	0.7%	0	0.0%	7,228,317	0.7%	36,984,405	3.7%
81	Union	W. U. R. Solid Waste Management District	389,620,150	4,782,856	1.2%	0	0.0%	4,782,856	1.2%	9,050,060	2.3%
82	Vanderburgh	Vanderburgh County Solid Waste Managemen	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
82	Vanderburgh	Evansville Levee Authority	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
83	Vermillion	Vermillion County Solid Waste Management	1,180,215,730	105,138,608	8.9%	0	0.0%	105,138,608	8.9%	28,334,440	2.4%
84	Vigo	Terre Haute Sanitary	4,295,570,100	134,194,656	3.1%	88,413,220	2.1%	222,607,876	5.2%	783,555,930	18.2%
84	Vigo	Hulman Field Airport	6,172,157,150	350,892,665	5.7%	94,498,870	1.5%	445,391,535	7.2%	864,778,090	14.0%
84	Vigo	Honey Creek Fire Protection	969,983,890	30,554,512	3.2%	58,317,130	6.0%	88,871,642	9.2%	56,103,510	5.8%
84	Vigo	New Goshen Fire Protection District	232,388,130	30,519,361	13.1%	0	0.0%	30,519,361	13.1%	1,651,520	0.7%
84	Vigo	Lost Creek Fire Protection District	260,932,990	1,434,500	0.5%	890,530	0.3%	2,325,030	0.9%	39,729,130	15.2%
84	Vigo	Prairieton Fire Protection District	53,072,740	0	0.0%	0	0.0%	0	0.0%	3,090,140	5.8%
84	Vigo	Riley Fire Protection District	191,455,260	0	0.0%	5,871,200	3.1%	5,871,200	3.1%	22,727,960	11.9%
84	Vigo	Clay-Owen-Vigo Solid Waste Management Di	6,172,157,150	350,892,665	5.7%	94,498,870	1.5%	445,391,535	7.2%	864,778,090	14.0%
84	Vigo	Sugar Creek Township Fire District	653,605,410	175,970,227	26.9%	0	0.0%	175,970,227	26.9%	43,763,070	6.7%
85	Wabash	Wabash County Solid Waste Management Dis	1,801,078,710	10,758,860	0.6%	0	0.0%	10,758,860	0.6%	146,636,570	8.1%
86	Warren	Warren County Solid Waste	560,213,244	9,454,206	1.7%	0	0.0%	9,454,206	1.7%	12,387,750	2.2%
87	Warrick	Warrick County Solid Waste	3,795,338,760	11,695,070	0.3%	22,071,530	0.6%	33,766,600	0.9%	101,325,860	2.7%
88	Washington	Brown-Vernon Fire District	89,629,040	49,880	0.1%	0	0.0%	49,880	0.1%	3,100,300	3.5%
88	Washington	Washington County Solid Waste Management	1,110,833,640	22,865,210	2.1%	0	0.0%	22,865,210	2.1%	47,530,580	4.3%
88	Washington	Blue River Fire Protection District	50,303,690	75,780	0.2%	0	0.0%	75,780	0.2%	327,800	0.7%
89	Wayne	Richmond Sanitary	2,553,256,690	59,573,773	2.3%	53,907,130	2.1%	113,480,903	4.4%	507,150,103	19.9%
89	Wayne	W. U. R. Solid Waste Management District	3,980,138,900	63,408,596	1.6%	53,907,130	1.4%	117,315,726	2.9%	596,124,490	15.0%
90	Wells	Wells County Solid Waste District	1,753,439,286	82,823,196	4.7%	0	0.0%	82,823,196	4.7%	141,872,360	8.1%
91	White	Northwest Indiana Solid Waste Management	1,882,833,761	3,576,376	0.2%	15,408,517	0.8%	18,984,893	1.0%	56,820,915	3.0%
92	Whitley	Whitley County Solid Waste Management Di	2,103,882,940	167,367,567	8.0%	73,985,050	3.5%	241,352,617	11.5%	111,494,550	5.3%

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Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
Redevelopment Commissions											
02	Allen	Allen County Redevelopment Commission	8,260,543,790	90,703,991	1.1%	77,877,260	0.9%	168,581,251	2.0%	164,783,720	2.0%
02	Allen	Fort Wayne Redevelopment Commission	10,722,994,370	110,793,400	1.0%	263,052,140	2.5%	373,845,540	3.5%	590,015,485	5.5%
02	Allen	Monroeville Redevelopment Commission	48,564,350	0	0.0%	9,360,750	19.3%	9,360,750	19.3%	1,340,900	2.8%
06	Boone	City Of Lebanon Redevelopment	930,238,830	102,965,988	11.1%	77,337,681	8.3%	180,303,669	19.4%	52,789,010	5.7%
06	Boone	Zionsville Redevelopment Commission	1,079,686,556	2,142,400	0.2%	5,499,870	0.5%	7,642,270	0.7%	55,844,490	5.2%
06	Boone	Boone County Redevelopment Commission	2,103,945,701	12,205,803	0.6%	24,432,228	1.2%	36,638,031	1.7%	97,890,610	4.7%
10	Clark	Clark County Redevelopment Commission	2,627,496,500	19,491,840	0.7%	901,700	0.0%	20,393,540	0.8%	55,761,980	2.1%
10	Clark	Clarksville Redevelopment Commission	1,062,243,440	20,851,020	2.0%	108,184,780	10.2%	129,035,800	12.1%	30,550,550	2.9%
10	Clark	Jeffersonville Redevelopment Commission	1,433,430,790	17,520,660	1.2%	130,660,170	9.1%	148,180,830	10.3%	55,749,160	3.9%
11	Clay	Clay County Redevelopment Commission	1,224,673,180	11,587,090	0.9%	4,868,220	0.4%	16,455,310	1.3%	52,235,880	4.3%
13	Crawford	Crawford County Redevelopment Commission	363,972,165	0	0.0%	11,185,540	3.1%	11,185,540	3.1%	15,759,820	4.3%
15	Dearborn	Greendale Redevelopment Commission	303,969,640	186,420	0.1%	14,030,670	4.6%	14,217,090	4.7%	8,931,110	2.9%
16	Decatur	Greensburg Redevelopment Commission	666,890,674	30,956,842	4.6%	78,492,600	11.8%	109,449,442	16.4%	81,653,870	12.2%
17	DeKalb	Dekalb County Redevelopment Commission	1,747,643,890	151,536,120	8.7%	215,611,732	12.3%	367,147,852	21.0%	87,927,290	5.0%
17	DeKalb	Garrett City Redevelopment Commission	298,678,600	3,713,470	1.2%	9,099,086	3.0%	12,812,556	4.3%	23,624,830	7.9%
17	DeKalb	Auburn Redevelopment Commission	838,942,385	12,649,270	1.5%	53,757,763	6.4%	66,407,033	7.9%	57,600,670	6.9%
18	Delaware	Delaware County Redevelopment	2,365,685,180	9,323,950	0.4%	104,298,095	4.4%	113,622,045	4.8%	54,733,040	2.3%
18	Delaware	Town Of Yorktown Redevelopment	272,747,580	0	0.0%	2,870,550	1.1%	2,870,550	1.1%	1,933,390	0.7%
18	Delaware	Muncie Redevelopment Commission	2,510,409,740	6,097,615	0.2%	37,977,770	1.5%	44,075,385	1.8%	134,543,950	5.4%
19	Dubois	Huntingburg Redevelopment Commission	277,416,044	0	0.0%	27,453,004	9.9%	27,453,004	9.9%	16,151,200	5.8%
20	Elkhart	Goshen Redevelopment Commission	1,709,696,420	3,905,020	0.2%	49,817,900	2.9%	53,722,920	3.1%	180,433,170	10.6%
20	Elkhart	Elkhart City Redevelopment Commission	2,864,232,380	17,603,150	0.6%	22,691,600	0.8%	40,294,750	1.4%	148,973,830	5.2%
20	Elkhart	Nappanee Redevelopment Commission	372,044,640	797,800	0.2%	12,461,400	3.3%	13,259,200	3.6%	8,865,660	2.4%
20	Elkhart	Elkhart County Redevelopment Commission	6,350,249,760	7,088,340	0.1%	65,444,800	1.0%	72,533,140	1.1%	155,243,900	2.4%
22	Floyd	City Of New Albany Redevelopment	1,877,641,740	31,756,359	1.7%	82,157,521	4.4%	113,913,880	6.1%	142,732,810	7.6%
23	Fountain	Veedersburg Redevelopment Commission	92,667,850	5,233,230	5.6%	22,458,590	24.2%	27,691,820	29.9%	2,518,100	2.7%
26	Gibson	Gibson County Redevelopment Commission	2,368,097,980	401,394,094	17.0%	171,940,350	7.3%	573,334,444	24.2%	103,362,070	4.4%
27	Grant	Gas City Redevelopment Comission	263,741,420	22,456,430	8.5%	29,260,160	11.1%	51,716,590	19.6%	10,469,800	4.0%
27	Grant	Van Buren Town Redevelopment Commission	50,903,050	6,246,390	12.3%	9,996,640	19.6%	16,243,030	31.9%	1,399,500	2.7%
27	Grant	Converse Redevelopment Commission	8,522,250	0	0.0%	0	0.0%	0	0.0%	1,258,070	14.8%
27	Grant	Marion City Redevelopment Commission	1,520,211,400	61,590,450	4.1%	16,318,150	1.1%	77,908,600	5.1%	213,559,160	14.0%
28	Greene	Greene County Redevelopment Commission	1,228,126,241	945,973	0.1%	24,901,284	2.0%	25,847,257	2.1%	58,209,284	4.7%
29	Hamilton	City Of Noblesville Redevelopment	3,045,704,560	11,799,807	0.4%	185,683,957	6.1%	197,483,764	6.5%	308,458,420	10.1%
29	Hamilton	Carmel Redevelopment Commission	7,195,050,977	18,566,712	0.3%	418,543,859	5.8%	437,110,571	6.1%	381,057,321	5.3%
29	Hamilton	Sheridan Redevelopment Commission	98,610,990	0	0.0%	1,474,887	1.5%	1,474,887	1.5%	14,241,230	14.4%
29	Hamilton	Hamilton County Redevelopment Comm	12,970,949,714	187,919,203	1.4%	261,398,470	2.0%	449,317,673	3.5%	1,088,067,880	8.4%
30	Hancock	Greenfield Redevelopment Commission	1,193,330,390	13,475,260	1.1%	85,943,260	7.2%	99,418,520	8.3%	90,381,470	7.6%
32	Hendricks	Hendricks County Redevelopment	4,536,737,450	30,260,612	0.7%	77,174,428	1.7%	107,435,040	2.4%	62,256,680	1.4%
32	Hendricks	Brownsburg Redevelopment Commission	1,173,123,820	54,689,230	4.7%	43,113,280	3.7%	97,802,510	8.3%	21,813,070	1.9%
32	Hendricks	Plainfield Redevelopment Commission	1,769,077,550	210,162,809	11.9%	173,409,290	9.8%	383,572,099	21.7%	40,975,240	2.3%
32	Hendricks	Danville Redevelopment Commission	433,995,830	119,430	0.0%	11,427,850	2.6%	11,547,280	2.7%	14,485,065	3.3%
32	Hendricks	Avon Redevelopment Commission	829,952,490	4,560,730	0.5%	37,267,240	4.5%	41,827,970	5.0%	79,706,037	9.6%
33	Henry	Middletown Redevelopment Commission	76,470,150	21,820	0.0%	56,640	0.1%	78,460	0.1%	2,273,840	3.0%
33	Henry	Henry County Redevelopment Commission	1,624,341,960	14,313,000	0.9%	24,877,020	1.5%	39,190,020	2.4%	42,038,040	2.6%
35	Huntington	Huntington City Redevelopment Commission	813,436,165	19,959,060	2.5%	38,123,808	4.7%	58,082,868	7.1%	98,276,360	12.1%
37	Jasper	Remington Redevelopment Commission	69,814,980	2,532,780	3.6%	3,540,640	5.1%	6,073,420	8.7%	2,796,910	4.0%
37	Jasper	Rensselear Redevelopment Commission	294,604,000	13,642,280	4.6%	21,467,840	7.3%	35,110,120	11.9%	8,916,260	3.0%
39	Jefferson	Madison City Redevelopment Commission	899,429,776	13,091,590	1.5%	40,033,930	4.5%	53,125,520	5.9%	68,718,216	7.6%
40	Jennings	North Vernon Redevelopment Commission	399,927,948	22,261,548	5.6%	51,608,698	12.9%	73,870,246	18.5%	29,207,270	7.3%

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Taxing Units By County

				Abatements		TIF		Abatement + TIF		Exempt	
Cnty	County	Unit	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
41	Johnson	Franklin City Redevelopment Commission	1,325,691,350	25,143,490	1.9%	75,892,740	5.7%	101,036,230	7.6%	140,703,710	10.6%
41	Johnson	Greenwood Redevelopment Commission	2,643,513,550	43,418,180	1.6%	77,661,290	2.9%	121,079,470	4.6%	60,545,790	2.3%
42	Knox	Vincennes Redevelopment Commission	941,673,430	4,497,816	0.5%	25,897,090	2.8%	30,394,906	3.2%	305,886,100	32.5%
43	Kosciusko	Winona Lake Redevelopment Commission	237,952,560	0	0.0%	5,176,648	2.2%	5,176,648	2.2%	51,597,230	21.7%
43	Kosciusko	Warsaw City Redevelopment Commission	1,053,358,120	6,507,330	0.6%	56,821,079	5.4%	63,328,409	6.0%	56,953,630	5.4%
43	Kosciusko	Milford Town Redevelopment Commission	86,998,120	3,646,940	4.2%	3,257,869	3.7%	6,904,809	7.9%	3,608,620	4.1%
43	Kosciusko	Pierceton Town Redevelopment Commission	67,299,000	11,511,660	17.1%	10,738,995	16.0%	22,250,655	33.1%	2,144,020	3.2%
43	Kosciusko	Kosciusko County Redevelopment Commissio	4,234,731,135	3,799,340	0.1%	5,009,701	0.1%	8,809,041	0.2%	113,379,704	2.7%
43	Kosciusko	Claypool Redevelopment Commission	14,526,510	0	0.0%	1,482,080	10.2%	1,482,080	10.2%	583,870	4.0%
44	LaGrange	Lagrange Town Redevelopment Commission	140,574,655	447,430	0.3%	8,881,790	6.3%	9,329,220	6.6%	17,662,050	12.6%
44	LaGrange	Shipshewana Redevelopment Commission	82,957,910	0	0.0%	21,374,880	25.8%	21,374,880	25.8%	4,165,490	5.0%
44	LaGrange	Lagrange County Redevelopment Commission	1,824,746,975	2,834,063	0.2%	15,506,110	0.8%	18,340,173	1.0%	105,796,430	5.8%
44	LaGrange	Topeka Redevelopment Commission	93,157,720	4,679,890	5.0%	31,616,220	33.9%	36,296,110	39.0%	3,992,800	4.3%
45	Lake	Cedar Lake Town Redevelopment Commission	488,014,320	49,497	0.0%	4,751,890	1.0%	4,801,387	1.0%	24,931,930	5.1%
45	Lake	Hammond Redevelopment Commission	3,777,751,699	64,594,944	1.7%	143,287,374	3.8%	207,882,318	5.5%	450,087,870	11.9%
45	Lake	Hobart Redevelopment Commission	1,208,807,890	52,290,224	4.3%	4,914,800	0.4%	57,205,024	4.7%	107,152,120	8.9%
45	Lake	Dyer Redevelopment Commission	1,184,622,299	5,363,692	0.5%	90,427,820	7.6%	95,791,512	8.1%	104,755,220	8.8%
45	Lake	Merrillville Redevelopment Commission	2,453,299,503	5,604,577	0.2%	59,120,740	2.4%	64,725,317	2.6%	277,640,227	11.3%
45	Lake	Lake County Redevelopment Commission	9,026,936,274	48,977,410	0.5%	78,943,280	0.9%	127,920,690	1.4%	647,954,908	7.2%
45	Lake	Schererville Redevelopment Commission	2,174,795,343	3,257,525	0.1%	88,265,945	4.1%	91,523,470	4.2%	87,643,890	4.0%
45	Lake	Whiting Redevelopment Commission	450,879,588	47,085,280	10.4%	10,630,030	2.4%	57,715,310	12.8%	20,234,211	4.5%
45	Lake	Town Of St John Redevelopment Commission	855,456,070	2,625,930	0.3%	1,808,910	0.2%	4,434,840	0.5%	64,038,650	7.5%
45	Lake	Crown Point Redevelopment Commission	1,834,663,583	10,281,760	0.6%	24,664,770	1.3%	34,946,530	1.9%	357,417,743	19.5%
45	Lake	Gary Redevelopment Commission	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
46	LaPorte	Laporte City Redevelopment Commission	1,240,907,250	3,139,740	0.3%	28,747,850	2.3%	31,887,590	2.6%	172,597,710	13.9%
46	LaPorte	Michigan City Redevelopment Commission	1,995,390,930	4,606,770	0.2%	97,075,430	4.9%	101,682,200	5.1%	224,544,380	11.3%
47	Lawrence	Lawrence County Redevelopment Commission	1,980,634,300	27,735,280	1.4%	3,896,710	0.2%	31,631,990	1.6%	136,602,160	6.9%
48	Madison	City Of Anderson Redevelopment	2,612,811,277	70,329,260	2.7%	92,460,190	3.5%	162,789,450	6.2%	300,558,211	11.5%
48	Madison	Pendleton Town Redevelopment Commission	210,536,110	10,651,660	5.1%	15,722,730	7.5%	26,374,390	12.5%	4,158,855	2.0%
49	Marion	Lawrence City Redevelopment Commission	2,089,592,070	0	0.0%	131,661,840	6.3%	131,661,840	6.3%	80,687,350	3.9%
49	Marion	Redevelopment Commission Of Indianapolis	50,827,154,390	656,410,320	1.3%	1,695,167,120	3.3%	2,351,577,440	4.6%	3,142,157,270	6.2%
50	Marshall	Plymouth City Redevelopment Commission	707,225,994	12,140,053	1.7%	38,377,920	5.4%	50,517,973	7.1%	119,293,880	16.9%
50	Marshall	Bremen Town Redevelopment Commission	317,756,920	20,355,425	6.4%	15,787,200	5.0%	36,142,625	11.4%	35,358,680	11.1%
52	Miami	Converse Town Redevelopment Commission	34,094,960	867,023	2.5%	2,752,477	8.1%	3,619,500	10.6%	5,113,700	15.0%
52	Miami	Miami County Redevelopment (Grissom)	1,538,965,918	11,112,308	0.7%	10,654,100	0.7%	21,766,408	1.4%	152,061,910	9.9%
53	Monroe	Bloomington City Redevelopment	3,522,815,565	23,228,255	0.7%	213,661,988	6.1%	236,890,243	6.7%	255,252,016	7.2%
53	Monroe	Monroe County Redevelopment Commission	3,360,450,705	69,258,755	2.1%	68,034,252	2.0%	137,293,007	4.1%	77,500,915	2.3%
54	Montgomery	Crawfordsville Redevelopment Commission	957,679,710	15,064,758	1.6%	18,196,420	1.9%	33,261,178	3.5%	111,429,340	11.6%
55	Morgan	Town Of Mooresville Redevelopment	602,281,000	57,992,800	9.6%	57,202,250	9.5%	115,195,050	19.1%	36,821,720	6.1%
57	Noble	Ligonier City Redevelopment Commission	245,310,450	14,650,638	6.0%	39,344,634	16.0%	53,995,272	22.0%	6,475,350	2.6%
57	Noble	Albion Town Redevelopment Commission	127,509,690	8,166,320	6.4%	9,219,756	7.2%	17,386,076	13.6%	2,859,215	2.2%
57	Noble	Avilla Town Redevelopment Commission	141,915,330	6,036,468	4.3%	15,790,172	11.1%	21,826,640	15.4%	9,272,650	6.5%
57	Noble	Kendallville Redevelopment Commission	574,191,418	22,345,084	3.9%	11,356,394	2.0%	33,701,478	5.9%	38,139,491	6.6%
62	Perry	Perry County Redevelopment Commission	869,877,455	25,211,275	2.9%	78,154,140	9.0%	103,365,415	11.9%	38,077,370	4.4%
64	Porter	Valparaiso Redevelopment Commission	2,039,035,815	27,932,026	1.4%	133,115,730	6.5%	161,047,756	7.9%	222,397,870	10.9%
64	Porter	Burns Harbor Town Redevelopment	586,661,200	29,171,080	5.0%	21,382,696	3.6%	50,553,776	8.6%	526,450	0.1%
64	Porter	Porter Redevelopment Commission	334,063,340	1,400,600	0.4%	28,504,155	8.5%	29,904,755	9.0%	2,759,770	0.8%
64	Porter	Portage Redevelopment Commission	2,058,220,350	41,882,722	2.0%	136,808,904	6.6%	178,691,626	8.7%	42,769,060	2.1%
64	Porter	Chesterton Redevelopment Commission	869,718,970	1,311,600	0.2%	4,966,480	0.6%	6,278,080	0.7%	22,115,710	2.5%
67	Putnam	Greencastle Redevelopment Commission	664,931,970	13,692,313	2.1%	32,850,000	4.9%	46,542,313	7.0%	147,102,660	22.1%

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Prepared by Legislative Services Agency, August 27, 2007

Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Taxing Units By County

Cnty	County	Unit	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
				AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
68	Randolph	Winchester City Redevelopment Commission	275,587,180	134,508	0.0%	6,139,297	2.2%	6,273,805	2.3%	68,592,040	24.9%
70	Rush	Rushville Redevelopment Commission	308,304,294	27,389,958	8.9%	4,296,308	1.4%	31,686,266	10.3%	36,510,310	11.8%
71	St. Joseph	Mishawaka Redevelopment Commission	2,459,772,082	6,504,170	0.3%	384,384,921	15.6%	390,889,091	15.9%	104,856,140	4.3%
71	St. Joseph	South Bend Redevelopement Commission	4,626,839,731	135,795,825	2.9%	290,451,066	6.3%	426,246,891	9.2%	429,212,669	9.3%
72	Scott	Scottsburg Redevelopment Commission	347,857,480	11,664,575	3.4%	34,540,745	9.9%	46,205,320	13.3%	18,267,440	5.3%
72	Scott	Scott County Redevelopment Commission	564,190,270	17,669,700	3.1%	6,203,540	1.1%	23,873,240	4.2%	8,235,070	1.5%
72	Scott	Austin Redevelopment Commission	118,156,090	5,877,795	5.0%	2,272,475	1.9%	8,150,270	6.9%	5,145,500	4.4%
73	Shelby	Morristown Redevelopment Commission	110,354,350	13,512,245	12.2%	31,642,446	28.7%	45,154,691	40.9%	2,873,400	2.6%
73	Shelby	Shelbyville Redevelopment Commission	1,162,401,380	49,617,333	4.3%	19,116,898	1.6%	68,734,231	5.9%	88,538,902	7.6%
76	Steuben	Hudson Redevelopment Commission	28,586,610	759,940	2.7%	3,173,980	11.1%	3,933,920	13.8%	279,130	1.0%
79	Tippecanoe	Lafayette Redevelopment Commission	4,363,989,380	18,535,840	0.4%	351,709,300	8.1%	370,245,140	8.5%	301,710,110	6.9%
79	Tippecanoe	Tippecanoe County Redevelopment	3,595,624,120	8,438,690	0.2%	9,778,090	0.3%	18,216,780	0.5%	208,542,510	5.8%
79	Tippecanoe	West Lafayette Redevelopment Commission	1,519,615,530	7,898,120	0.5%	178,761,950	11.8%	186,660,070	12.3%	197,910,950	13.0%
79	Tippecanoe	Shadeland Town Redevelopment Commission	337,285,230	38,615,000	11.4%	9,722,470	2.9%	48,337,470	14.3%	669,220	0.2%
84	Vigo	Vigo County Redevelopment Commission	3,128,485,950	251,663,174	8.0%	65,078,860	2.1%	316,742,034	10.1%	185,944,390	5.9%
84	Vigo	Terre Haute Redevelopment Commission	3,043,671,200	99,229,491	3.3%	29,420,010	1.0%	128,649,501	4.2%	678,833,700	22.3%
89	Wayne	Richmond Redevelopment Commission	2,332,736,280	59,573,773	2.6%	53,907,130	2.3%	113,480,903	4.9%	495,658,573	21.2%
91	White	Monticello Redevelopment Commission	369,053,780	497,270	0.1%	15,408,517	4.2%	15,905,787	4.3%	28,445,315	7.7%
92	Whitley	Whitley County Redevelopment Commission	1,696,878,110	165,690,688	9.8%	72,525,825	4.3%	238,216,513	14.0%	70,560,780	4.2%
92	Whitley	Columbia City Redevelopment Commission	407,004,830	1,676,879	0.4%	1,459,225	0.4%	3,136,104	0.8%	40,933,770	10.1%

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Cities, Towns, Schools, Libraries, and Special Unit Totals (Cross-County Units Are Summed)

			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
Cities and Towns										
0536	Advance Civil Town	14,922,800	0	0.0%	0	0.0%	0	0.0%	367,260	2.5%
0615	Akron Civil Town	35,744,740	455,488	1.3%	0	0.0%	455,488	1.3%	3,943,400	11.0%
0790	Alamo Civil Town	2,699,220	0	0.0%	0	0.0%	0	0.0%	369,800	13.7%
0591	Albany Civil Town	79,063,660	44,420	0.1%	0	0.0%	44,420	0.1%	598,030	0.8%
0807	Albion Civil Town	127,509,690	8,166,320	6.4%	9,219,756	7.2%	17,386,076	13.6%	2,859,215	2.2%
0430	Alexandria Civil City	190,773,890	2,674,840	1.4%	0	0.0%	2,674,840	1.4%	8,204,310	4.3%
0569	Alfordsville Civil Town	2,159,770	0	0.0%	0	0.0%	0	0.0%	205,800	9.5%
0564	Alton Civil Town	1,640,950	0	0.0%	0	0.0%	0	0.0%	245,000	14.9%
0585	Altona Civil Town	5,766,970	0	0.0%	0	0.0%	0	0.0%	62,000	1.1%
0530	Ambia Civil Town	3,946,820	0	0.0%	0	0.0%	0	0.0%	600,800	15.2%
0782	Amboy Civil Town	14,357,550	0	0.0%	0	0.0%	0	0.0%	1,259,500	8.8%
0659	Amo Civil Town	13,172,660	0	0.0%	0	0.0%	0	0.0%	580,970	4.4%
0105	Anderson Civil City	2,612,811,277	70,329,260	2.7%	92,460,190	3.5%	162,789,450	6.2%	300,558,211	11.5%
0683	Andrews Civil Town	25,359,630	9,800	0.0%	0	0.0%	9,800	0.0%	1,428,400	5.6%
0429	Angola Civil City	555,360,310	4,695,110	0.8%	0	0.0%	4,695,110	0.8%	49,571,290	8.9%
0639	Arcadia Civil Town	58,441,660	0	0.0%	0	0.0%	0	0.0%	2,887,900	4.9%
0775	Argos Civil Town	74,032,824	100,300	0.1%	0	0.0%	100,300	0.1%	12,273,330	16.6%
0586	Ashley Civil Town	67,417,680	2,436,330	3.6%	8,490,041	12.6%	10,926,371	16.2%	1,010,950	1.5%
0640	Atlanta Civil Town	23,850,310	0	0.0%	0	0.0%	0	0.0%	1,195,540	5.0%
0443	Attica Civil City	137,438,370	5,774,050	4.2%	0	0.0%	5,774,050	4.2%	4,433,890	3.2%
0416	Auburn Civil City	838,942,385	12,649,270	1.5%	53,757,763	6.4%	66,407,033	7.9%	57,600,670	6.9%
0442	Aurora Civil City	187,379,170	0	0.0%	0	0.0%	0	0.0%	15,499,370	8.3%
0868	Austin Civil Town	118,156,090	5,877,795	5.0%	2,272,475	1.9%	8,150,270	6.9%	5,145,500	4.4%
0808	Avilla Civil Town	141,915,330	6,036,468	4.3%	15,790,172	11.1%	21,826,640	15.4%	9,272,650	6.5%
0969	Avon Civil Town	829,952,490	4,560,730	0.5%	37,267,240	4.5%	41,827,970	5.0%	79,706,037	9.6%
0843	Bainbridge Civil Town	26,478,780	0	0.0%	0	0.0%	0	0.0%	3,906,000	14.8%
0702	Bargersville Civil Town	98,398,580	0	0.0%	0	0.0%	0	0.0%	1,393,290	1.4%
0447	Batesville Civil City	460,238,590	3,267,827	0.7%	0	0.0%	3,267,827	0.7%	23,370,270	5.1%
0890	Battle Ground Civil Town	72,908,910	0	0.0%	0	0.0%	0	0.0%	4,910,110	6.7%
0315	Bedford Civil City	720,014,970	25,534,220	3.5%	0	0.0%	25,534,220	3.5%	59,684,270	8.3%
0312	Beech Grove Civil City	796,504,560	1,234,090	0.2%	9,614,100	1.2%	10,848,190	1.4%	131,358,090	16.5%
0453	Berne Civil City	212,825,310	8,651,430	4.1%	2,446,070	1.1%	11,097,500	5.2%	27,759,850	13.0%
0798	Bethany Civil Town	2,237,580	0	0.0%	0	0.0%	0	0.0%	105,400	4.7%
0827	Beverly Shores Civil Town	134,365,280	0	0.0%	0	0.0%	0	0.0%	780,200	0.6%
0448	Bicknell Civil City	68,592,530	0	0.0%	0	0.0%	0	0.0%	11,963,370	17.4%
0596	Birdseye Civil Town	10,856,890	0	0.0%	0	0.0%	0	0.0%	992,870	9.1%
0634	Bloomfield Civil Town	91,053,840	714,458	0.8%	0	0.0%	714,458	0.8%	9,719,350	10.7%
0818	Bloomingdale Civil Town	11,180,875	0	0.0%	0	0.0%	0	0.0%	518,200	4.6%
0113	Bloomington Civil City	3,522,815,565	23,228,255	0.7%	213,661,988	6.1%	236,890,243	6.7%	255,252,016	7.2%
0667	Blountsville Civil Town	3,591,840	0	0.0%	0	0.0%	0	0.0%	142,200	4.0%
0408	Bluffton Civil City	532,999,476	20,589,658	3.9%	0	0.0%	20,589,658	3.9%	72,510,800	13.6%
0423	Boonville Civil City	238,994,650	665,720	0.3%	0	0.0%	665,720	0.3%	21,102,930	8.8%
0925	Boston Civil Town	4,745,210	0	0.0%	0	0.0%	0	0.0%	304,700	6.4%
0531	Boswell Civil Town	30,330,230	261,690	0.9%	0	0.0%	261,690	0.9%	4,563,400	15.0%
0776	Bourbon Civil Town	89,973,400	1,957,947	2.2%	0	0.0%	1,957,947	2.2%	21,250,440	23.6%
0410	Brazil Civil City	284,868,070	5,854,440	2.1%	0	0.0%	5,854,440	2.1%	26,512,540	9.3%
0777	Bremen Civil Town	317,756,920	20,355,425	6.4%	15,787,200	5.0%	36,142,625	11.4%	35,358,680	11.1%
0599	Bristol Civil Town	175,731,100	648,710	0.4%	0	0.0%	648,710	0.4%	7,188,950	4.1%

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			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0802	Brook Civil Town	30,970,570	11,798	0.0%	0	0.0%	11,798	0.0%	1,137,490	3.7%
0799	Brooklyn Civil Town	53,291,430	0	0.0%	0	0.0%	0	0.0%	2,217,400	4.2%
0698	Brooksburg Civil Town	1,475,200	0	0.0%	0	0.0%	0	0.0%	160,000	10.8%
0942	Brookston Civil Town	66,756,210	0	0.0%	0	0.0%	0	0.0%	1,710,400	2.6%
0952	Brookville Civil Town	128,061,412	0	0.0%	0	0.0%	0	0.0%	12,026,550	9.4%
0502	Brownsburg Civil Town	2,288,441,600	54,689,230	2.4%	43,113,280	1.9%	97,802,510	4.3%	43,590,110	1.9%
0688	Brownstown Civil Town	111,410,850	448,660	0.4%	0	0.0%	448,660	0.4%	6,751,360	6.1%
0708	Bruceville Civil Town	11,077,630	0	0.0%	0	0.0%	0	0.0%	668,040	6.0%
0694	Bryant Civil Town	7,637,320	0	0.0%	0	0.0%	0	0.0%	607,840	8.0%
0783	Bunker Hill Civil Town	24,487,320	0	0.0%	0	0.0%	0	0.0%	873,900	3.6%
0715	Burket Civil Town	5,832,980	0	0.0%	0	0.0%	0	0.0%	343,900	5.9%
0543	Burlington Civil Town	29,315,170	0	0.0%	0	0.0%	0	0.0%	2,939,190	10.0%
0943	Burnettsville Civil Town	13,690,500	0	0.0%	0	0.0%	0	0.0%	555,600	4.1%
0828	Burns Harbor Civil Town	586,661,200	29,171,080	5.0%	21,382,696	3.6%	50,553,776	8.6%	526,450	0.1%
0460	Butler Civil City	165,356,880	17,696,330	10.7%	0	0.0%	17,696,330	10.7%	23,140,830	14.0%
0668	Cadiz Civil Town	4,008,750	0	0.0%	0	0.0%	0	0.0%	165,370	4.1%
0926	Cambridge City Civil Town	83,750,710	1,021,410	1.2%	0	0.0%	1,021,410	1.2%	12,550,065	15.0%
0544	Camden Civil Town	23,158,170	0	0.0%	0	0.0%	0	0.0%	4,656,610	20.1%
0918	Campbellsburg Civil Town	19,020,770	49,880	0.3%	0	0.0%	49,880	0.3%	911,400	4.8%
0570	Cannelburg Civil Town	5,186,700	0	0.0%	0	0.0%	0	0.0%	634,740	12.2%
0463	Cannelton Civil City	48,686,515	1,082,115	2.2%	0	0.0%	1,082,115	2.2%	5,280,125	10.8%
0553	Carbon Civil Town	6,557,260	0	0.0%	0	0.0%	0	0.0%	321,780	4.9%
0882	Carlisle Civil Town	16,847,850	0	0.0%	0	0.0%	0	0.0%	86,000	0.5%
0323	Carmel Civil City	7,381,228,977	38,617,032	0.5%	579,229,602	7.8%	617,846,634	8.4%	382,860,921	5.2%
0859	Carthage Civil Town	30,382,710	0	0.0%	0	0.0%	0	0.0%	3,063,010	10.1%
0897	Cayuga Civil Town	30,360,470	0	0.0%	0	0.0%	0	0.0%	2,313,100	7.6%
0611	Cedar Grove Civil Town	6,200,890	0	0.0%	0	0.0%	0	0.0%	296,000	4.8%
0504	Cedar Lake Civil Town	488,014,320	49,497	0.0%	4,751,890	1.0%	4,801,387	1.0%	24,931,930	5.1%
0554	Center Point Civil Town	10,867,950	0	0.0%	0	0.0%	0	0.0%	666,900	6.1%
0927	Centerville Civil Town	92,194,610	0	0.0%	0	0.0%	0	0.0%	5,061,330	5.5%
0944	Chalmers Civil Town	19,380,710	0	0.0%	0	0.0%	0	0.0%	1,062,790	5.5%
0913	Chandler Civil Town	125,006,150	2,419,620	1.9%	0	0.0%	2,419,620	1.9%	3,713,200	3.0%
0421	Charlestown Civil City	349,955,200	9,192,820	2.6%	825,000	0.2%	10,017,820	2.9%	7,375,330	2.1%
0746	Chesterfield Civil Town	390,714,420	0	0.0%	0	0.0%	0	0.0%	8,650,270	2.2%
0510	Chesterton Civil Town	869,718,970	1,311,600	0.2%	4,966,480	0.6%	6,278,080	0.7%	22,115,710	2.5%
0870	Chrisney Civil Town	16,106,000	0	0.0%	0	0.0%	0	0.0%	3,473,240	21.6%
0948	Churubusco Civil Town	72,704,530	0	0.0%	0	0.0%	0	0.0%	11,036,630	15.2%
0641	Cicero Civil Town	286,048,230	0	0.0%	0	0.0%	0	0.0%	14,092,640	4.9%
0891	Clarks Hill Civil Town	20,630,960	0	0.0%	0	0.0%	0	0.0%	734,890	3.6%
0500	Clarksville Civil Town	1,095,587,530	20,851,020	1.9%	108,184,780	9.9%	129,035,800	11.8%	33,594,280	3.1%
0555	Clay City Civil Town	33,056,800	0	0.0%	0	0.0%	0	0.0%	3,355,580	10.2%
0716	Claypool Civil Town	14,526,510	0	0.0%	1,482,080	10.2%	1,482,080	10.2%	583,870	4.0%
0660	Clayton Civil Town	38,700,260	0	0.0%	0	0.0%	0	0.0%	1,435,310	3.7%
0877	Clearlake Civil Town	197,527,420	0	0.0%	0	0.0%	0	0.0%	619,850	0.3%
0760	Clermont Civil Town	83,112,970	0	0.0%	0	0.0%	0	0.0%	3,369,280	4.1%
0525	Clifford Civil Town	5,938,220	0	0.0%	0	0.0%	0	0.0%	266,600	4.5%
0427	Clinton Civil City	152,400,060	1,604,000	1.1%	0	0.0%	1,604,000	1.1%	18,696,640	12.3%
0844	Cloverdale Civil Town	114,161,200	0	0.0%	0	0.0%	0	0.0%	13,116,820	11.5%
0661	Coatsville Civil Town	20,784,600	0	0.0%	0	0.0%	0	0.0%	683,360	3.3%

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			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0559	Colfax Civil Town	22,875,710	0	0.0%	0	0.0%	0	0.0%	1,641,540	7.2%
0432	Columbia City Civil City	407,004,830	1,676,879	0.4%	1,459,225	0.4%	3,136,104	0.8%	40,933,770	10.1%
0200	Columbus Civil City	3,356,762,889	142,316,060	4.2%	7,707,510	0.2%	150,023,570	4.5%	347,434,540	10.4%
0304	Connersville Civil City	657,543,770	21,399,045	3.3%	0	0.0%	21,399,045	3.3%	46,612,120	7.1%
0784	Converse Civil Town	42,617,210	867,023	2.0%	2,752,477	6.5%	3,619,500	8.5%	6,371,770	15.0%
0587	Corunna Civil Town	6,746,130	0	0.0%	0	0.0%	0	0.0%	285,100	4.2%
0650	Corydon Civil Town	172,668,690	0	0.0%	0	0.0%	0	0.0%	47,499,450	27.5%
0747	Country Club Heights Civil Town	12,633,870	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0456	Covington Civil City	95,776,510	0	0.0%	0	0.0%	0	0.0%	5,696,220	5.9%
0651	Crandall Civil Town	3,203,390	0	0.0%	0	0.0%	0	0.0%	251,700	7.9%
0780	Crane Civil Town	12,929,550	0	0.0%	0	0.0%	0	0.0%	526,600	4.1%
0311	Crawfordsville Civil City	957,679,710	15,064,758	1.6%	18,196,420	1.9%	33,261,178	3.5%	111,429,340	11.6%
0809	Cromwell Civil Town	17,524,440	140,530	0.8%	0	0.0%	140,530	0.8%	324,800	1.9%
0689	Crothersville Civil Town	91,628,450	13,632,680	14.9%	0	0.0%	13,632,680	14.9%	2,955,490	3.2%
0321	Crown Point Civil City	1,834,663,583	10,281,760	0.6%	24,664,770	1.3%	34,946,530	1.9%	357,417,743	19.5%
0778	Culver Civil Town	134,959,650	0	0.0%	1,702,250	1.3%	1,702,250	1.3%	14,807,210	11.0%
0762	Cumberland Civil Town	285,114,540	342,150	0.1%	0	0.0%	342,150	0.1%	8,455,760	3.0%
0835	Cynthiana Civil Town	14,556,080	0	0.0%	0	0.0%	0	0.0%	695,790	4.8%
0871	Dale Civil Town	84,703,490	627,740	0.7%	0	0.0%	627,740	0.7%	8,911,940	10.5%
0963	Daleville Civil Town	88,567,170	0	0.0%	24,600,330	27.8%	24,600,330	27.8%	979,690	1.1%
0898	Dana Civil Town	16,755,800	0	0.0%	0	0.0%	0	0.0%	756,710	4.5%
0662	Danville Civil Town	433,995,830	119,430	0.0%	11,427,850	2.6%	11,547,280	2.7%	14,485,065	3.3%
0791	Darlington Civil Town	23,974,870	0	0.0%	0	0.0%	0	0.0%	800,290	3.3%
0958	Darmstadt Civil Town	100,025,410	0	0.0%	0	0.0%	0	0.0%	3,830,600	3.8%
0957	Dayton Civil Town	69,272,300	0	0.0%	0	0.0%	0	0.0%	4,797,900	6.9%
0407	Decatur Civil City	517,664,120	10,887,010	2.1%	0	0.0%	10,887,010	2.1%	23,693,610	4.6%
0709	Decker Civil Town	2,919,130	0	0.0%	0	0.0%	0	0.0%	171,500	5.9%
0457	Delphi Civil City	139,329,290	93,596	0.1%	0	0.0%	93,596	0.1%	27,094,390	19.4%
0691	Demotte Civil Town	195,429,360	0	0.0%	0	0.0%	0	0.0%	15,903,240	8.1%
0785	Denver Civil Town	11,618,790	0	0.0%	0	0.0%	0	0.0%	573,800	4.9%
0575	Dillsboro Civil Town	50,840,460	537,010	1.1%	0	0.0%	537,010	1.1%	5,230,500	10.3%
0928	Dublin Civil Town	21,588,710	0	0.0%	0	0.0%	0	0.0%	1,089,960	5.0%
0883	Dugger Civil Town	22,923,310	0	0.0%	0	0.0%	0	0.0%	1,460,400	6.4%
0829	Dune Acres Civil Town	80,605,040	0	0.0%	0	0.0%	0	0.0%	138,100	0.2%
0450	Dunkirk Civil City	128,465,990	17,130,680	13.3%	0	0.0%	17,130,680	13.3%	2,828,700	2.2%
0669	Dunreith Civil Town	7,016,880	0	0.0%	0	0.0%	0	0.0%	272,400	3.9%
0699	Dupont Civil Town	8,625,960	0	0.0%	0	0.0%	0	0.0%	446,100	5.2%
0730	Dyer Civil Town	1,184,622,299	5,363,692	0.5%	90,427,820	7.6%	95,791,512	8.1%	104,755,220	8.8%
0532	Earl Park Civil Town	12,423,280	34,500	0.3%	0	0.0%	34,500	0.3%	2,220,500	17.9%
0108	East Chicago Civil City	2,034,738,749	181,442,606	8.9%	9,588,086	0.5%	191,030,692	9.4%	289,879,620	14.2%
0929	East Germantown Civil Town	7,450,360	0	0.0%	0	0.0%	0	0.0%	122,810	1.6%
0592	Eaton Civil Town	46,993,510	0	0.0%	0	0.0%	0	0.0%	1,318,570	2.8%
0930	Economy Civil Town	4,665,310	0	0.0%	0	0.0%	0	0.0%	218,800	4.7%
0748	Edgewood Civil Town	101,847,200	0	0.0%	0	0.0%	0	0.0%	1,663,780	1.6%
0703	Edinburgh Civil Town	196,980,950	8,705,410	4.4%	0	0.0%	8,705,410	4.4%	10,210,810	5.2%
0710	Edwardsport Civil Town	12,008,730	0	0.0%	0	0.0%	0	0.0%	6,756,490	56.3%
0914	Elberfeld Civil Town	25,262,150	0	0.0%	0	0.0%	0	0.0%	532,500	2.1%
0652	Elizabeth Civil Town	6,805,120	0	0.0%	0	0.0%	0	0.0%	1,878,400	27.6%
0526	Elizabethtown Civil Town	8,759,470	0	0.0%	0	0.0%	0	0.0%	552,780	6.3%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0112	Elkhart Civil City	2,864,232,380	17,603,150	0.6%	22,691,600	0.8%	40,294,750	1.4%	148,973,830	5.2%
0788	Ellettsville Civil Town	219,295,920	653,900	0.3%	0	0.0%	653,900	0.3%	12,710,530	5.8%
0571	Elnora Civil Town	15,806,630	0	0.0%	0	0.0%	0	0.0%	1,150,290	7.3%
0320	Elwood Civil City	344,050,140	36,815,601	10.7%	0	0.0%	36,815,601	10.7%	16,150,100	4.7%
0565	English Civil Town	21,034,410	0	0.0%	0	0.0%	0	0.0%	3,842,600	18.3%
0717	Etna Green Civil Town	20,930,590	0	0.0%	0	0.0%	0	0.0%	509,300	2.4%
0102	Evansville Civil City	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
0626	Fairmount Civil Town	91,694,670	592,600	0.6%	0	0.0%	592,600	0.6%	2,825,480	3.1%
0899	Fairview Park Civil Town	45,624,950	0	0.0%	0	0.0%	0	0.0%	879,200	1.9%
0884	Farmersburg Civil Town	35,266,660	0	0.0%	0	0.0%	0	0.0%	1,361,700	3.9%
0847	Farmland Civil Town	41,612,770	0	0.0%	0	0.0%	0	0.0%	3,099,850	7.4%
0597	Ferdinand Civil Town	140,804,850	1,508,610	1.1%	0	0.0%	1,508,610	1.1%	14,618,160	10.4%
0965	Fillmore Civil Town	21,219,250	643,905	3.0%	0	0.0%	643,905	3.0%	1,094,800	5.2%
0642	Fishers Civil Town	5,470,725,560	25,959,729	0.5%	4,101,902	0.1%	30,061,631	0.5%	632,790,160	11.6%
0545	Flora Civil Town	89,322,660	0	0.0%	0	0.0%	0	0.0%	7,796,600	8.7%
0618	Fort Branch Civil Town	81,845,250	1,300	0.0%	0	0.0%	1,300	0.0%	3,907,320	4.8%
0100	Fort Wayne Civil City	10,722,994,370	110,793,400	1.0%	263,052,140	2.5%	373,845,540	3.5%	590,015,485	5.5%
0645	Fortville Civil Town	160,803,700	0	0.0%	1,487,210	0.9%	1,487,210	0.9%	7,624,840	4.7%
0931	Fountain City Civil Town	24,480,590	0	0.0%	0	0.0%	0	0.0%	1,237,830	5.1%
0533	Fowler Civil Town	102,169,450	978,350	1.0%	0	0.0%	978,350	1.0%	10,331,700	10.1%
0627	Fowlerton Civil Town	5,368,590	0	0.0%	0	0.0%	0	0.0%	187,510	3.5%
0839	Francesville Civil Town	29,841,920	0	0.0%	0	0.0%	0	0.0%	1,327,040	4.4%
0619	Francisco Civil Town	14,543,870	0	0.0%	0	0.0%	0	0.0%	2,428,310	16.7%
0309	Frankfort Civil City	554,549,328	2,210,550	0.4%	0	0.0%	2,210,550	0.4%	66,857,270	12.1%
0317	Franklin Civil City	1,325,691,350	25,143,490	1.9%	75,892,740	5.7%	101,036,230	7.6%	140,703,710	10.6%
0749	Frankton Civil Town	57,106,690	0	0.0%	0	0.0%	0	0.0%	2,158,280	3.8%
0919	Fredericksburg Civil Town	2,702,860	0	0.0%	0	0.0%	0	0.0%	531,500	19.7%
0878	Fremont Civil Town	181,701,200	16,499,840	9.1%	4,693,900	2.6%	21,193,740	11.7%	3,078,720	1.7%
0812	French Lick Civil Town	79,747,040	85,750	0.1%	179,180	0.2%	264,930	0.3%	3,897,410	4.9%
0616	Fulton Civil Town	6,981,920	0	0.0%	0	0.0%	0	0.0%	694,000	9.9%
0547	Galveston Civil Town	47,243,460	0	0.0%	0	0.0%	0	0.0%	1,705,800	3.6%
0436	Garrett Civil City	298,678,600	3,713,470	1.2%	9,099,086	3.0%	12,812,556	4.3%	23,624,830	7.9%
0101	Gary Civil City	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
0422	Gas City Civil City	263,741,420	22,456,430	8.5%	29,260,160	11.1%	51,716,590	19.6%	10,469,800	4.0%
0593	Gaston Civil Town	21,950,930	0	0.0%	0	0.0%	0	0.0%	493,040	2.2%
0520	Geneva Civil Town	61,428,860	10,022,800	16.3%	0	0.0%	10,022,800	16.3%	1,425,330	2.3%
0872	Gentryville Civil Town	6,675,750	0	0.0%	0	0.0%	0	0.0%	530,900	8.0%
0603	Georgetown Civil Town	110,846,400	164,700	0.1%	0	0.0%	164,700	0.1%	8,801,800	7.9%
0860	Glenwood Civil Town	8,444,460	0	0.0%	0	0.0%	0	0.0%	450,900	5.3%
0803	Goodland Civil Town	43,397,580	2,410,216	5.6%	0	0.0%	2,410,216	5.6%	737,110	1.7%
0305	Goshen Civil City	1,709,696,420	3,905,020	0.2%	49,817,900	2.9%	53,722,920	3.1%	180,433,170	10.6%
0816	Gosport Civil Town	21,562,670	0	0.0%	0	0.0%	0	0.0%	1,524,400	7.1%
0522	Grabill Civil Town	51,876,090	1,781,120	3.4%	0	0.0%	1,781,120	3.4%	2,524,400	4.9%
0873	Grandview Civil Town	23,317,580	0	0.0%	0	0.0%	0	0.0%	1,027,050	4.4%
0404	Greencastle Civil City	664,931,970	13,692,313	2.1%	32,850,000	4.9%	46,542,313	7.0%	147,102,660	22.1%
0576	Greendale Civil Town	303,969,640	186,420	0.1%	14,030,670	4.6%	14,217,090	4.7%	8,931,110	2.9%
0400	Greenfield Civil City	1,193,330,390	13,475,260	1.1%	85,943,260	7.2%	99,418,520	8.3%	90,381,470	7.6%
0932	Greens Fork Civil Town	9,692,220	0	0.0%	0	0.0%	0	0.0%	782,960	8.1%
0670	Greensboro Civil Town	4,715,900	0	0.0%	0	0.0%	0	0.0%	527,800	11.2%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0406	Greensburg Civil City	666,890,674	30,956,842	4.6%	78,492,600	11.8%	109,449,442	16.4%	81,653,870	12.2%
0681	Greentown Civil Town	102,645,460	0	0.0%	0	0.0%	0	0.0%	16,468,960	16.0%
0604	Greenville Civil Town	27,502,880	3,000	0.0%	0	0.0%	3,000	0.0%	967,800	3.5%
0318	Greenwood Civil City	2,643,567,850	43,418,180	1.6%	77,661,290	2.9%	121,079,470	4.6%	60,545,790	2.3%
0836	Griffin Civil Town	2,768,860	0	0.0%	0	0.0%	0	0.0%	49,800	1.8%
0505	Griffith Civil Town	871,470,598	0	0.0%	0	0.0%	0	0.0%	77,806,380	8.9%
0933	Hagerstown Civil Town	89,445,290	1,112,608	1.2%	0	0.0%	1,112,608	1.2%	11,820,850	13.2%
0879	Hamilton Civil Town	195,245,082	2,214,210	1.1%	0	0.0%	2,214,210	1.1%	5,817,770	3.0%
0875	Hamlet Civil Town	24,041,010	0	0.0%	0	0.0%	0	0.0%	1,992,550	8.3%
0104	Hammond Civil City	3,777,751,699	64,594,944	1.7%	143,287,374	3.8%	207,882,318	5.5%	450,087,870	11.9%
0700	Hanover Civil Town	129,070,770	0	0.0%	0	0.0%	0	0.0%	43,780,890	33.9%
0920	Hardinsburg Civil Town	6,514,850	0	0.0%	0	0.0%	0	0.0%	598,400	9.2%
0558	Harmony Civil Town	20,274,770	0	0.0%	0	0.0%	0	0.0%	352,050	1.7%
0409	Hartford City Civil City	248,066,250	4,160,670	1.7%	1,391,527	0.6%	5,552,197	2.2%	16,565,460	6.7%
0527	Hartsville Civil Town	11,091,770	0	0.0%	0	0.0%	0	0.0%	1,225,900	11.1%
0620	Haubstadt Civil Town	236,733,575	701,821	0.3%	0	0.0%	701,821	0.3%	12,621,820	5.3%
0621	Hazelton Civil Town	6,928,330	0	0.0%	0	0.0%	0	0.0%	655,340	9.5%
0830	Hebron Civil Town	141,731,190	0	0.0%	0	0.0%	0	0.0%	3,277,560	2.3%
0506	Highland Civil Town	1,601,135,580	0	0.0%	0	0.0%	0	0.0%	91,559,608	5.7%
0605	Hillsboro Civil Town	16,184,880	0	0.0%	0	0.0%	0	0.0%	363,900	2.2%
0202	Hobart Civil City	1,781,601,300	68,429,380	3.8%	83,858,080	4.7%	152,287,460	8.5%	119,441,640	6.7%
0598	Holland Civil Town	20,893,630	0	0.0%	0	0.0%	0	0.0%	1,499,870	7.2%
0955	Holton Civil Town	9,786,390	0	0.0%	0	0.0%	0	0.0%	419,490	4.3%
0764	Homecroft Civil Town	38,505,550	0	0.0%	0	0.0%	0	0.0%	1,078,040	2.8%
0528	Hope Civil Town	75,119,560	46,700	0.1%	0	0.0%	46,700	0.1%	11,243,400	15.0%
0880	Hudson Civil Town	28,586,610	759,940	2.7%	3,173,980	11.1%	3,933,920	13.8%	279,130	1.0%
0523	Huntertown Civil Town	206,170,600	535,410	0.3%	0	0.0%	535,410	0.3%	3,313,760	1.6%
0434	Huntingburg Civil City	277,416,044	0	0.0%	27,453,004	9.9%	27,453,004	9.9%	16,151,200	5.8%
0307	Huntington Civil City	813,436,165	19,959,060	2.5%	38,123,808	4.7%	58,082,868	7.1%	98,276,360	12.1%
0885	Hymera Civil Town	16,131,385	0	0.0%	0	0.0%	0	0.0%	1,310,300	8.1%
0861	Indian Village Civil Town	6,247,020	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0938	Indianapolis Consolidated City	50,827,154,390	656,410,320	1.3%	1,695,167,120	3.3%	2,351,577,440	4.6%	3,142,157,270	6.2%
0751	Ingalls Civil Town	41,582,760	0	0.0%	0	0.0%	0	0.0%	2,264,600	5.4%
0537	Jamestown Civil Town	36,614,600	0	0.0%	0	0.0%	0	0.0%	1,820,100	5.0%
0461	Jasonville Civil City	45,976,610	0	0.0%	0	0.0%	0	0.0%	5,476,900	11.9%
0405	Jasper Civil City	1,122,344,860	0	0.0%	0	0.0%	0	0.0%	61,750,670	5.5%
0205	Jeffersonville Civil City	1,433,430,790	17,520,660	1.2%	130,660,170	9.1%	148,180,830	10.3%	55,749,160	3.9%
0628	Jonesboro Civil City	46,519,740	0	0.0%	0	0.0%	0	0.0%	1,459,080	3.1%
0529	Jonesville Civil Town	6,614,230	128,780	1.9%	0	0.0%	128,780	1.9%	690,760	10.4%
0892	Kempton Civil Town	11,264,900	0	0.0%	0	0.0%	0	0.0%	852,330	7.6%
0418	Kendallville Civil City	574,191,418	22,345,084	3.9%	11,356,394	2.0%	33,701,478	5.9%	38,139,491	6.6%
0671	Kennard Civil Town	11,595,770	0	0.0%	0	0.0%	0	0.0%	333,280	2.9%
0804	Kentland Civil Town	103,388,740	2,610,285	2.5%	0	0.0%	2,610,285	2.5%	1,429,380	1.4%
0617	Kewanna Civil Town	18,844,560	407,400	2.2%	0	0.0%	407,400	2.2%	1,254,910	6.7%
0606	Kingman Civil Town	14,660,970	0	0.0%	0	0.0%	0	0.0%	1,603,700	10.9%
0737	Kingsford Heights Civil Town	35,077,100	0	0.0%	0	0.0%	0	0.0%	936,010	2.7%
0560	Kirklin Civil Town	23,473,120	0	0.0%	0	0.0%	0	0.0%	1,745,600	7.4%
0672	Knightstown Civil Town	78,339,900	0	0.0%	0	0.0%	0	0.0%	2,677,660	3.4%
0556	Knightsville Civil Town	21,667,380	0	0.0%	0	0.0%	0	0.0%	631,000	2.9%

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Cities, Towns, Schools, Libraries, and Special Unit Totals (Cross-County Units Are Summed)

			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0449	Knox Civil City	187,004,220	109,855	0.1%	0	0.0%	109,855	0.1%	42,490,090	22.7%
0110	Kokomo Civil City	4,040,512,540	482,549,220	11.9%	0	0.0%	482,549,220	11.9%	384,265,955	9.5%
0831	Kouts Civil Town	97,260,360	281,000	0.3%	0	0.0%	281,000	0.3%	1,137,180	1.2%
0653	Laconia Civil Town	1,242,420	0	0.0%	0	0.0%	0	0.0%	65,300	5.3%
0738	Lacrosse Civil Town	21,820,840	0	0.0%	0	0.0%	0	0.0%	394,070	1.8%
0792	Ladoga Civil Town	29,136,530	0	0.0%	0	0.0%	0	0.0%	1,036,000	3.6%
0109	Lafayette Civil City	4,682,494,260	98,726,090	2.1%	354,192,510	7.6%	452,918,600	9.7%	302,224,810	6.5%
0906	Lafontaine Civil Town	27,129,120	0	0.0%	0	0.0%	0	0.0%	2,263,000	8.3%
0727	Lagrange Civil Town	140,574,655	447,430	0.3%	8,881,790	6.3%	9,329,220	6.6%	17,662,050	12.6%
0907	Lagro Civil Town	11,863,110	0	0.0%	0	0.0%	0	0.0%	1,238,300	10.4%
0401	Lake Station Civil City	426,595,600	2,270,320	0.5%	0	0.0%	2,270,320	0.5%	51,911,050	12.2%
0862	Lakeville Civil Town	28,201,270	0	0.0%	0	0.0%	0	0.0%	3,878,200	13.8%
0654	Lanesville Civil Town	23,384,940	0	0.0%	0	0.0%	0	0.0%	1,110,800	4.8%
0779	Lapaz Civil Town	23,518,175	0	0.0%	0	0.0%	0	0.0%	1,618,620	6.9%
0752	Lapel Civil Town	66,422,970	0	0.0%	0	0.0%	0	0.0%	1,829,600	2.8%
0201	Laporte Civil City	1,240,907,250	3,139,740	0.3%	28,747,850	2.3%	31,887,590	2.6%	172,597,710	13.9%
0949	Larwill Civil Town	8,749,010	0	0.0%	0	0.0%	0	0.0%	353,200	4.0%
0612	Laurel Civil Town	13,945,050	0	0.0%	0	0.0%	0	0.0%	1,959,600	14.1%
0306	Lawrence Civil City	2,089,592,070	0	0.0%	131,661,840	6.3%	131,661,840	6.3%	80,687,350	3.9%
0439	Lawrenceburg Civil City	1,001,006,920	6,671,900	0.7%	0	0.0%	6,671,900	0.7%	59,993,690	6.0%
0566	Leavenworth Civil Town	8,862,760	0	0.0%	0	0.0%	0	0.0%	632,300	7.1%
0402	Lebanon Civil City	930,238,830	102,965,988	11.1%	77,337,681	8.3%	180,303,669	19.4%	52,789,010	5.7%
0718	Leesburg Civil Town	25,737,730	0	0.0%	0	0.0%	0	0.0%	405,600	1.6%
0968	Leo-Cedarville	160,125,900	0	0.0%	0	0.0%	0	0.0%	4,775,235	3.0%
0673	Lewisville Civil Town	11,518,550	0	0.0%	0	0.0%	0	0.0%	577,710	5.0%
0895	Liberty Civil Town	69,525,490	0	0.0%	0	0.0%	0	0.0%	5,983,500	8.6%
0452	Ligonier Civil City	245,310,450	14,650,638	6.0%	39,344,634	16.0%	53,995,272	22.0%	6,475,350	2.6%
0793	Linden Civil Town	25,223,610	5,730	0.0%	0	0.0%	5,730	0.0%	1,183,400	4.7%
0426	Linton Civil City	169,770,157	0	0.0%	0	0.0%	0	0.0%	9,678,230	5.7%
0921	Little York Civil Town	6,034,300	0	0.0%	0	0.0%	0	0.0%	429,200	7.1%
0922	Livonia Civil Town	3,933,270	0	0.0%	0	0.0%	0	0.0%	358,200	9.1%
0663	Lizton Civil Town	18,877,610	0	0.0%	0	0.0%	0	0.0%	948,530	5.0%
0301	Logansport Civil City	673,759,190	4,718,520	0.7%	2,645,420	0.4%	7,363,940	1.1%	55,610,980	8.3%
0739	Long Beach Civil Town	349,072,080	0	0.0%	0	0.0%	0	0.0%	6,117,000	1.8%
0454	Loogootee Civil City	100,475,300	596,480	0.6%	0	0.0%	596,480	0.6%	8,281,870	8.2%
0848	Losantville Civil Town	6,141,440	0	0.0%	0	0.0%	0	0.0%	726,040	11.8%
0731	Lowell Civil Town	441,187,639	2,354,637	0.5%	0	0.0%	2,354,637	0.5%	41,761,640	9.5%
0849	Lynn Civil Town	51,279,410	0	0.0%	0	0.0%	0	0.0%	13,744,050	26.8%
0915	Lynnville Civil Town	29,768,790	0	0.0%	0	0.0%	0	0.0%	994,450	3.3%
0635	Lyons Civil Town	16,315,980	0	0.0%	0	0.0%	0	0.0%	1,294,620	7.9%
0622	Mackey Civil Town	6,455,260	0	0.0%	0	0.0%	0	0.0%	3,468,710	53.7%
0786	Macy Civil Town	5,078,170	0	0.0%	0	0.0%	0	0.0%	381,600	7.5%
0316	Madison Civil City	899,429,776	13,091,590	1.5%	40,033,930	4.5%	53,125,520	5.9%	68,718,216	7.6%
0567	Marengo Civil Town	18,884,210	0	0.0%	0	0.0%	0	0.0%	2,923,430	15.5%
0114	Marion Civil City	1,520,211,400	61,590,450	4.1%	16,318,150	1.1%	77,908,600	5.1%	213,559,160	14.0%
0684	Markle Civil Town	55,817,730	3,123,772	5.6%	0	0.0%	3,123,772	5.6%	5,408,650	9.7%
0753	Markleville Civil Town	20,035,790	0	0.0%	0	0.0%	0	0.0%	440,220	2.2%
0820	Marshall Civil Town	8,904,220	0	0.0%	0	0.0%	0	0.0%	417,600	4.7%
0403	Martinsville Civil City	510,443,450	171,069	0.0%	0	0.0%	171,069	0.0%	28,240,920	5.5%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0629	Matthews Civil Town	18,054,760	513,320	2.8%	0	0.0%	513,320	2.8%	850,530	4.7%
0655	Mauckport Civil Town	1,943,770	0	0.0%	0	0.0%	0	0.0%	176,000	9.1%
0966	Mccordsville Civil Town	215,944,470	0	0.0%	0	0.0%	0	0.0%	3,400,900	1.6%
0954	Mecca Civil Town	4,936,840	0	0.0%	0	0.0%	0	0.0%	416,600	8.4%
0840	Medaryville Civil Town	17,867,670	0	0.0%	0	0.0%	0	0.0%	1,026,760	5.7%
0690	Medora Civil Town	15,479,470	0	0.0%	0	0.0%	0	0.0%	1,917,500	12.4%
0607	Mellott Civil Town	5,362,990	0	0.0%	0	0.0%	0	0.0%	280,500	5.2%
0719	Mentone Civil Town	37,942,400	655,110	1.7%	0	0.0%	655,110	1.7%	1,398,300	3.7%
0766	Meridian Hills Civil Town	276,707,060	32,800	0.0%	0	0.0%	32,800	0.0%	47,818,980	17.3%
0886	Merom Civil Town	5,223,870	0	0.0%	0	0.0%	0	0.0%	11,870	0.2%
0512	Merrillville Civil Town	2,453,299,503	5,604,577	0.2%	59,120,740	2.4%	64,725,317	2.6%	277,640,227	11.3%
0740	Michiana Shores Civil Town	46,026,900	0	0.0%	0	0.0%	0	0.0%	796,850	1.7%
0115	Michigan City Civil City	1,995,390,930	4,606,770	0.2%	97,075,430	4.9%	101,682,200	5.1%	224,544,380	11.3%
0561	Michigantown Civil Town	15,672,158	0	0.0%	0	0.0%	0	0.0%	966,900	6.2%
0600	Middlebury Civil Town	351,154,350	3,332,510	0.9%	32,997,400	9.4%	36,329,910	10.3%	10,896,460	3.1%
0674	Middletown Civil Town	213,048,770	21,820	0.0%	56,640	0.0%	78,460	0.0%	6,829,000	3.2%
0854	Milan Civil Town	54,268,580	0	0.0%	0	0.0%	0	0.0%	2,904,150	5.4%
0580	Milford Civil Town	2,746,600	0	0.0%	0	0.0%	0	0.0%	164,100	6.0%
0720	Milford Civil Town	86,998,120	3,646,940	4.2%	3,257,869	3.7%	6,904,809	7.9%	3,608,620	4.1%
0601	Millersburg Civil Town	39,807,390	6,000	0.0%	0	0.0%	6,000	0.0%	667,420	1.7%
0581	Millhousen Civil Town	6,092,330	0	0.0%	0	0.0%	0	0.0%	915,870	15.0%
0568	Milltown Civil Town	19,409,680	0	0.0%	0	0.0%	0	0.0%	2,484,050	12.8%
0934	Milton Civil Town	13,444,390	100	0.0%	0	0.0%	100	0.0%	742,710	5.5%
0117	Mishawaka Civil City	2,459,772,082	6,504,170	0.3%	384,384,921	15.6%	390,889,091	15.9%	104,856,140	4.3%
0445	Mitchell Civil City	168,058,160	925,700	0.6%	0	0.0%	925,700	0.6%	26,187,430	15.6%
0850	Modoc Civil Town	4,791,260	0	0.0%	0	0.0%	0	0.0%	324,100	6.8%
0945	Monon Civil Town	43,292,040	0	0.0%	0	0.0%	0	0.0%	1,564,990	3.6%
0711	Monroe City Civil Town	15,918,800	0	0.0%	0	0.0%	0	0.0%	2,362,560	14.8%
0521	Monroe Civil Town	37,144,340	0	0.0%	0	0.0%	0	0.0%	1,382,950	3.7%
0524	Monroeville Civil Town	48,564,350	0	0.0%	9,360,750	19.3%	9,360,750	19.3%	1,340,900	2.8%
0970	Monrovia Civil Town	30,366,310	0	0.0%	0	0.0%	0	0.0%	4,680,000	15.4%
0841	Monterey Civil Town	6,703,820	0	0.0%	0	0.0%	0	0.0%	622,430	9.3%
0821	Montezuma Civil Town	18,909,710	0	0.0%	0	0.0%	0	0.0%	1,821,900	9.6%
0572	Montgomery Civil Town	13,623,210	0	0.0%	0	0.0%	0	0.0%	1,213,970	8.9%
0433	Monticello Civil City	369,053,780	497,270	0.1%	15,408,517	4.2%	15,905,787	4.3%	28,445,315	7.7%
0464	Montpelier Civil City	65,392,000	2,677,440	4.1%	0	0.0%	2,677,440	4.1%	1,459,540	2.2%
0675	Mooreland Civil Town	11,080,120	0	0.0%	0	0.0%	0	0.0%	357,870	3.2%
0577	Moores Hill Civil Town	17,285,170	0	0.0%	0	0.0%	0	0.0%	2,389,000	13.8%
0509	Mooresville Civil Town	784,216,690	57,992,800	7.4%	57,202,250	7.3%	115,195,050	14.7%	41,931,670	5.3%
0800	Morgantown Civil Town	37,389,670	0	0.0%	0	0.0%	0	0.0%	2,180,290	5.8%
0805	Morocco Civil Town	47,091,880	947,433	2.0%	0	0.0%	947,433	2.0%	1,896,640	4.0%
0869	Morristown Civil Town	110,354,350	13,512,245	12.2%	31,642,446	28.7%	45,154,691	40.9%	2,873,400	2.6%
0935	Mount Auburn Civil Town	4,607,170	0	0.0%	0	0.0%	0	0.0%	261,880	5.7%
0685	Mount Etna Civil Town	3,654,150	0	0.0%	0	0.0%	0	0.0%	530,520	14.5%
0676	Mount Summit Civil Town	12,767,080	0	0.0%	0	0.0%	0	0.0%	164,000	1.3%
0419	Mount Vernon Civil City	1,149,048,160	9,404,395	0.8%	0	0.0%	9,404,395	0.8%	20,797,050	1.8%
0806	Mt. Ayr Civil Town	3,781,890	0	0.0%	0	0.0%	0	0.0%	51,970	1.4%
0613	Mt. Carmel Civil Town	2,106,900	0	0.0%	0	0.0%	0	0.0%	228,700	10.9%
0562	Mulberry Civil Town	43,014,250	0	0.0%	0	0.0%	0	0.0%	1,823,240	4.2%

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0107	Muncie Civil City	2,578,441,640	6,509,080	0.3%	93,622,195	3.6%	100,131,275	3.9%	135,753,450	5.3%
0507	Munster Civil Town	2,187,814,070	21,809,057	1.0%	0	0.0%	21,809,057	1.0%	254,136,050	11.6%
0855	Napoleon Civil Town	9,216,860	0	0.0%	0	0.0%	0	0.0%	1,582,520	17.2%
0444	Nappanee Civil City	388,366,520	797,800	0.2%	12,461,400	3.2%	13,259,200	3.4%	10,003,760	2.6%
0542	Nashville Civil Town	134,709,256	0	0.0%	0	0.0%	0	0.0%	13,957,170	10.4%
0116	New Albany Civil City	1,877,641,740	31,756,359	1.7%	82,157,521	4.4%	113,913,880	6.1%	142,732,810	7.6%
0656	New Amsterdam Civil Town	523,780	0	0.0%	0	0.0%	0	0.0%	67,600	12.9%
0863	New Carlisle Civil Town	178,540,280	0	0.0%	0	0.0%	0	0.0%	2,765,490	1.5%
0203	New Castle Civil City	776,656,580	24,579,120	3.2%	16,280,380	2.1%	40,859,500	5.3%	45,755,960	5.9%
0732	New Chicago Civil Town	61,314,030	213,110	0.3%	0	0.0%	213,110	0.3%	3,573,220	5.8%
0837	New Harmony Civil Town	42,331,240	0	0.0%	0	0.0%	0	0.0%	4,110,610	9.7%
0424	New Haven Civil City	936,014,020	18,175,880	1.9%	226,680	0.0%	18,402,560	2.0%	15,727,375	1.7%
0794	New Market Civil Town	20,478,730	0	0.0%	0	0.0%	0	0.0%	702,100	3.4%
0657	New Middletown Civil Town	2,512,740	0	0.0%	0	0.0%	0	0.0%	299,300	11.9%
0646	New Palestine Civil Town	114,102,490	0	0.0%	0	0.0%	0	0.0%	5,293,450	4.6%
0923	New Pekin Civil Town	33,679,400	503,880	1.5%	0	0.0%	503,880	1.5%	1,773,900	5.3%
0582	New Point Civil Town	7,497,690	0	0.0%	0	0.0%	0	0.0%	333,600	4.4%
0959	New Richmond Civil Town	10,950,850	0	0.0%	0	0.0%	0	0.0%	238,000	2.2%
0960	New Ross Civil Town	10,176,510	0	0.0%	0	0.0%	0	0.0%	228,200	2.2%
0704	New Whiteland Civil Town	185,090,440	0	0.0%	0	0.0%	0	0.0%	3,268,610	1.8%
0636	Newberry Civil Town	4,023,110	0	0.0%	0	0.0%	0	0.0%	301,700	7.5%
0916	Newburgh Civil Town	193,310,370	0	0.0%	0	0.0%	0	0.0%	3,893,220	2.0%
0900	Newport Civil Town	11,372,720	0	0.0%	0	0.0%	0	0.0%	491,940	4.3%
0608	Newtown Civil Town	7,226,430	0	0.0%	0	0.0%	0	0.0%	256,600	3.6%
0413	Noblesville Civil City	3,045,704,560	11,799,807	0.4%	185,683,957	6.1%	197,483,764	6.5%	308,458,420	10.1%
0876	North Judson Civil Town	65,050,450	0	0.0%	0	0.0%	0	0.0%	5,062,110	7.8%
0864	North Liberty Civil Town	51,427,085	1,621,880	3.2%	0	0.0%	1,621,880	3.2%	1,087,680	2.1%
0511	North Manchester Civil Town	270,227,650	1,576,710	0.6%	0	0.0%	1,576,710	0.6%	66,702,800	24.7%
0664	North Salem Civil Town	19,400,780	0	0.0%	0	0.0%	0	0.0%	1,298,980	6.7%
0441	North Vernon Civil City	399,927,948	22,261,548	5.6%	51,608,698	12.9%	73,870,246	18.5%	29,207,270	7.3%
0721	North Webster Civil Town	84,144,740	0	0.0%	0	0.0%	0	0.0%	10,323,964	12.3%
0451	Oakland City Civil City	83,635,415	501,960	0.6%	0	0.0%	501,960	0.6%	28,770,570	34.4%
0712	Oaktown Civil Town	15,516,730	0	0.0%	0	0.0%	0	0.0%	3,606,000	23.2%
0573	Odon Civil Town	44,590,790	0	0.0%	0	0.0%	0	0.0%	3,943,270	8.8%
0832	Ogden Dunes Civil Town	167,040,670	0	0.0%	0	0.0%	0	0.0%	1,205,070	0.7%
0614	Oldenburg Civil Town	154,734,480	0	0.0%	0	0.0%	0	0.0%	11,688,800	7.6%
0548	Onward Civil Town	2,108,230	0	0.0%	0	0.0%	0	0.0%	266,700	12.7%
0745	Oolitic Civil Town	36,646,110	0	0.0%	0	0.0%	0	0.0%	2,923,900	8.0%
0754	Orestes Civil Town	40,727,790	7,748,170	19.0%	0	0.0%	7,748,170	19.0%	294,000	0.7%
0881	Orland Civil Town	25,726,010	0	0.0%	0	0.0%	0	0.0%	1,473,200	5.7%
0813	Orleans Civil Town	107,419,070	859,920	0.8%	0	0.0%	859,920	0.8%	2,936,300	2.7%
0865	Osceola Civil Town	77,619,070	397,970	0.5%	0	0.0%	397,970	0.5%	1,789,670	2.3%
0856	Osgood Civil Town	50,573,490	1,909,336	3.8%	0	0.0%	1,909,336	3.8%	3,768,400	7.5%
0938	Ossian Civil Town	311,973,150	9,240,175	3.0%	0	0.0%	9,240,175	3.0%	8,094,360	2.6%
0534	Otterbein Civil Town	54,109,102	590,579	1.1%	0	0.0%	590,579	1.1%	3,663,300	6.8%
0623	Owensville Civil Town	501,224,220	0	0.0%	0	0.0%	0	0.0%	14,912,550	3.0%
0535	Oxford Civil Town	43,059,980	313,245	0.7%	0	0.0%	313,245	0.7%	3,080,600	7.2%
0658	Palmyra Civil Town	30,517,250	0	0.0%	0	0.0%	0	0.0%	2,250,300	7.4%
0814	Paoli Civil Town	145,761,300	233,900	0.2%	0	0.0%	233,900	0.2%	24,062,210	16.5%

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0801	Paragon Civil Town	18,450,130	0	0.0%	0	0.0%	0	0.0%	2,740,900	14.9%
0851	Parker Civil Town	40,993,010	0	0.0%	0	0.0%	0	0.0%	2,281,750	5.6%
0624	Patoka Civil Town	19,423,990	0	0.0%	0	0.0%	0	0.0%	925,510	4.8%
0888	Patriot Civil Town	5,834,250	0	0.0%	0	0.0%	0	0.0%	370,900	6.4%
0755	Pendleton Civil Town	585,491,670	10,651,660	1.8%	15,722,730	2.7%	26,374,390	4.5%	7,808,815	1.3%
0695	Pennville Civil Town	15,153,590	8,050	0.1%	0	0.0%	8,050	0.1%	498,550	3.3%
0901	Perrysville Civil Town	10,473,720	0	0.0%	0	0.0%	0	0.0%	391,670	3.7%
0310	Peru Civil City	441,906,604	3,649,781	0.8%	0	0.0%	3,649,781	0.8%	79,583,840	18.0%
0455	Petersburg Civil City	89,163,020	11,000	0.0%	0	0.0%	11,000	0.0%	11,558,210	13.0%
0722	Pierceton Civil Town	67,299,000	11,511,660	17.1%	10,738,995	16.0%	22,250,655	33.1%	2,144,020	3.2%
0909	Pine Village Civil Town	7,100,110	0	0.0%	0	0.0%	0	0.0%	327,730	4.6%
0834	Pines Civil Town	36,908,710	0	0.0%	0	0.0%	0	0.0%	685,890	1.9%
0665	Pittsboro Civil Town	223,670,240	29,429,952	13.2%	40,322,748	18.0%	69,752,700	31.2%	2,069,740	0.9%
0503	Plainfield Civil Town	1,769,077,550	210,162,809	11.9%	173,409,290	9.8%	383,572,099	21.7%	40,975,240	2.3%
0574	Plainville Civil Town	12,012,100	0	0.0%	0	0.0%	0	0.0%	895,220	7.5%
0412	Plymouth Civil City	707,225,994	12,140,053	1.7%	38,377,920	5.4%	50,517,973	7.1%	119,293,880	16.9%
0939	Poneto Civil Town	5,708,170	63,511	1.1%	0	0.0%	63,511	1.1%	260,800	4.6%
0303	Portage Civil City	2,058,220,350	41,882,722	2.0%	136,808,904	6.6%	178,691,626	8.7%	42,769,060	2.1%
0833	Porter Civil Town	334,063,340	1,400,600	0.4%	28,504,155	8.5%	29,904,755	9.0%	2,759,770	0.8%
0417	Portland Civil City	324,316,160	6,010,495	1.9%	0	0.0%	6,010,495	1.9%	17,375,050	5.4%
0838	Poseyville Civil Town	50,705,180	0	0.0%	0	0.0%	0	0.0%	1,720,600	3.4%
0741	Pottawattamie Park Civil Town	16,151,460	0	0.0%	0	0.0%	0	0.0%	483,400	3.0%
0705	Princes Lakes Civil Town	63,010,630	0	0.0%	0	0.0%	0	0.0%	207,100	0.3%
0415	Princeton Civil City	316,268,190	445,095	0.1%	0	0.0%	445,095	0.1%	41,661,110	13.2%
0696	Redkey Civil Town	30,559,760	0	0.0%	0	0.0%	0	0.0%	1,741,540	5.7%
0692	Remington Civil Town	69,814,980	2,532,780	3.6%	3,540,640	5.1%	6,073,420	8.7%	2,796,910	4.0%
0437	Rensselaer Civil City	294,604,000	13,642,280	4.6%	21,467,840	7.3%	35,110,120	11.9%	8,916,260	3.0%
0946	Reynolds Civil Town	20,494,700	0	0.0%	0	0.0%	0	0.0%	1,616,030	7.9%
0111	Richmond Civil City	2,332,736,280	59,573,773	2.6%	53,907,130	2.3%	113,480,903	4.9%	495,658,573	21.2%
0852	Ridgeville Civil Town	20,418,420	0	0.0%	0	0.0%	0	0.0%	1,203,070	5.9%
0903	Riley Civil Town	9,560,830	0	0.0%	0	0.0%	0	0.0%	998,580	10.4%
0462	Rising Sun Civil City	146,650,730	0	0.0%	0	0.0%	0	0.0%	16,798,900	11.5%
0756	River Forest Civil Town	2,168,700	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0845	Roachdale Civil Town	36,840,380	0	0.0%	0	0.0%	0	0.0%	3,618,800	9.8%
0908	Roann Civil Town	12,556,070	0	0.0%	0	0.0%	0	0.0%	1,546,200	12.3%
0686	Roanoke Civil Town	69,186,050	2,072	0.0%	0	0.0%	2,072	0.0%	4,151,530	6.0%
0440	Rochester Civil City	369,376,083	2,411,037	0.7%	0	0.0%	2,411,037	0.7%	48,415,550	13.1%
0458	Rockport Civil City	67,826,840	0	0.0%	0	0.0%	0	0.0%	10,098,210	14.9%
0822	Rockville Civil Town	98,123,820	30,900	0.0%	0	0.0%	30,900	0.0%	4,877,680	5.0%
0769	Rocky Ripple Civil Town	29,554,800	0	0.0%	0	0.0%	0	0.0%	15,740	0.1%
0810	Rome City Civil Town	101,330,270	0	0.0%	0	0.0%	0	0.0%	926,375	0.9%
0823	Rosedale Civil Town	14,645,350	0	0.0%	0	0.0%	0	0.0%	1,385,500	9.5%
0866	Roseland Civil Town	40,873,830	0	0.0%	0	0.0%	0	0.0%	1,236,250	3.0%
0563	Rossville Civil Town	60,415,570	0	0.0%	0	0.0%	0	0.0%	2,547,750	4.2%
0549	Royal Center Civil Town	25,129,880	0	0.0%	0	0.0%	0	0.0%	1,746,700	7.0%
0420	Rushville Civil City	308,304,294	27,389,958	8.9%	4,296,308	1.4%	31,686,266	10.3%	36,510,310	11.8%
0846	Russellville Civil Town	11,789,210	0	0.0%	0	0.0%	0	0.0%	753,500	6.4%
0682	Russiaville Civil Town	48,600,200	0	0.0%	0	0.0%	0	0.0%	4,327,850	8.9%
0697	Salamonia Civil Town	4,418,370	0	0.0%	0	0.0%	0	0.0%	377,700	8.5%

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			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0431	Salem Civil City	271,478,020	21,652,470	8.0%	0	0.0%	21,652,470	8.0%	25,567,430	9.4%
0924	Saltillo Civil Town	2,653,820	0	0.0%	0	0.0%	0	0.0%	50,500	1.9%
0713	Sandborn Civil Town	10,149,470	0	0.0%	0	0.0%	0	0.0%	981,170	9.7%
0874	Santa Claus Civil Town	195,499,690	0	0.0%	0	0.0%	0	0.0%	6,154,550	3.1%
0853	Saratoga Civil Town	9,423,680	0	0.0%	0	0.0%	0	0.0%	895,660	9.5%
0734	Schererville Civil Town	2,174,795,343	3,257,525	0.1%	88,265,945	4.1%	91,523,470	4.2%	87,643,890	4.0%
0735	Schneider Civil Town	14,315,400	0	0.0%	0	0.0%	0	0.0%	488,200	3.4%
0435	Scottsburg Civil City	347,857,480	11,664,575	3.4%	34,540,745	9.9%	46,205,320	13.3%	18,267,440	5.3%
0904	Seelyville Civil Town	36,699,680	1,434,500	3.9%	0	0.0%	1,434,500	3.9%	5,216,450	14.2%
0552	Sellersburg Civil Town	271,540,440	8,420,880	3.1%	0	0.0%	8,420,880	3.1%	10,114,230	3.7%
0594	Selma Civil Town	24,140,810	0	0.0%	0	0.0%	0	0.0%	469,720	1.9%
0314	Seymour Civil City	1,192,944,170	60,437,300	5.1%	0	0.0%	60,437,300	5.1%	107,205,580	9.0%
0964	Shadeland Civil Town	337,285,230	38,615,000	11.4%	9,722,470	2.9%	48,337,470	14.3%	669,220	0.2%
0951	Shamrock Lakes Civil Town	9,773,760	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0893	Sharpsville Civil Town	20,561,390	0	0.0%	0	0.0%	0	0.0%	645,170	3.1%
0887	Shelburn Civil Town	24,472,060	0	0.0%	0	0.0%	0	0.0%	206,900	0.8%
0308	Shelbyville Civil City	1,162,401,380	49,617,333	4.3%	19,116,898	1.6%	68,734,231	5.9%	88,538,902	7.6%
0643	Sheridan Civil Town	98,610,990	0	0.0%	1,474,887	1.5%	1,474,887	1.5%	14,241,230	14.4%
0728	Shipshewana Civil Town	82,957,910	0	0.0%	21,374,880	25.8%	21,374,880	25.8%	4,165,490	5.0%
0647	Shirley Civil Town	25,673,090	0	0.0%	0	0.0%	0	0.0%	1,331,550	5.2%
0781	Shoals Civil Town	28,923,780	0	0.0%	0	0.0%	0	0.0%	8,061,140	27.9%
0723	Sidney Civil Town	4,439,350	0	0.0%	0	0.0%	0	0.0%	103,100	2.3%
0724	Silver Lake Civil Town	28,578,870	0	0.0%	0	0.0%	0	0.0%	725,080	2.5%
0625	Somerville Civil Town	5,975,690	0	0.0%	0	0.0%	0	0.0%	328,300	5.5%
0103	South Bend Civil City	4,640,844,431	135,795,825	2.9%	290,451,066	6.3%	426,246,891	9.2%	429,212,669	9.2%
0950	South Whitley Civil Town	74,179,830	122,596	0.2%	0	0.0%	122,596	0.2%	11,200,710	15.1%
0459	Southport Civil City	84,257,830	0	0.0%	0	0.0%	0	0.0%	5,803,770	6.9%
0508	Speedway City Civil Town	951,441,280	141,191,450	14.8%	0	0.0%	141,191,450	14.8%	21,971,320	2.3%
0817	Spencer Civil Town	154,277,980	0	0.0%	0	0.0%	0	0.0%	31,945,080	20.7%
0677	Spiceland Civil Town	29,252,790	0	0.0%	0	0.0%	0	0.0%	644,840	2.2%
0936	Spring Grove Civil Town	26,717,350	0	0.0%	0	0.0%	0	0.0%	3,218,460	12.0%
0971	Spring Hill Civil Town	13,455,550	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0648	Spring Lake Civil Town	9,414,860	0	0.0%	0	0.0%	0	0.0%	73,400	0.8%
0678	Springport Civil Town	5,539,710	0	0.0%	0	0.0%	0	0.0%	228,650	4.1%
0825	Spurgeon Civil Town	4,651,280	0	0.0%	0	0.0%	0	0.0%	402,850	8.7%
0589	St. Joe Civil Town	13,402,200	0	0.0%	0	0.0%	0	0.0%	380,400	2.8%
0733	St. John Civil Town	855,456,070	2,625,930	0.3%	1,808,910	0.2%	4,434,840	0.5%	64,038,650	7.5%
0578	St. Leon Civil Town	32,480,230	0	0.0%	0	0.0%	0	0.0%	3,009,550	9.3%
0583	St. Paul Civil Town	25,029,050	0	0.0%	0	0.0%	0	0.0%	515,100	2.1%
0910	State Line City Civil Town	5,727,940	0	0.0%	0	0.0%	0	0.0%	82,240	1.4%
0557	Staunton Civil Town	13,224,310	0	0.0%	0	0.0%	0	0.0%	855,900	6.5%
0666	Stilesville Civil Town	11,766,790	0	0.0%	0	0.0%	0	0.0%	598,350	5.1%
0789	Stinesville Civil Town	4,812,250	0	0.0%	0	0.0%	0	0.0%	899,900	18.7%
0679	Straughn Civil Town	8,131,500	0	0.0%	0	0.0%	0	0.0%	63,620	0.8%
0438	Sullivan Civil City	128,654,620	0	0.0%	518,100	0.4%	518,100	0.4%	3,495,620	2.7%
0680	Sulphur Springs Civil Town	13,838,360	0	0.0%	0	0.0%	0	0.0%	61,090	0.4%
0757	Summitville Civil Town	33,980,330	183,250	0.5%	0	0.0%	183,250	0.5%	1,228,752	3.6%
0857	Sunman Civil Town	52,194,540	6,511,872	12.5%	0	0.0%	6,511,872	12.5%	1,349,300	2.6%
0630	Swayzee Civil Town	34,971,820	49,810	0.1%	0	0.0%	49,810	0.1%	514,200	1.5%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0631	Sweetser Civil Town	48,394,040	0	0.0%	0	0.0%	0	0.0%	1,591,720	3.3%
0637	Switz City Civil Town	7,513,880	0	0.0%	0	0.0%	0	0.0%	399,400	5.3%
0725	Syracuse Civil Town	218,473,750	0	0.0%	0	0.0%	0	0.0%	4,885,690	2.2%
0411	Tell City Civil City	314,229,250	217,050	0.1%	5,033,947	1.6%	5,250,997	1.7%	22,460,005	7.1%
0917	Tennyson Civil Town	6,910,490	0	0.0%	0	0.0%	0	0.0%	570,900	8.3%
0106	Terre Haute Civil City	3,043,671,200	99,229,491	3.3%	29,420,010	1.0%	128,649,501	4.2%	678,833,700	22.3%
0538	Thorntown Civil Town	55,752,400	45,250	0.1%	0	0.0%	45,250	0.1%	6,364,200	11.4%
0428	Tipton Civil City	239,674,990	5,002,951	2.1%	0	0.0%	5,002,951	2.1%	20,940,355	8.7%
0729	Topeka Civil Town	93,157,720	4,679,890	5.0%	31,616,220	33.9%	36,296,110	39.0%	3,992,800	4.3%
0551	Town Of Borden	33,736,900	0	0.0%	0	0.0%	0	0.0%	1,254,400	3.7%
0706	Trafalgar Civil Town	54,571,490	0	0.0%	0	0.0%	0	0.0%	1,363,100	2.5%
0742	Trail Creek Civil Town	109,834,720	15,000	0.0%	0	0.0%	15,000	0.0%	1,945,000	1.8%
0824	Troy Civil Town	12,039,520	0	0.0%	0	0.0%	0	0.0%	1,655,820	13.8%
0539	Ulen Civil Town	12,484,230	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0446	Union City Civil City	114,738,680	187,377	0.2%	0	0.0%	187,377	0.2%	15,183,310	13.2%
0940	Uniondale Civil Town	8,094,800	0	0.0%	0	0.0%	0	0.0%	552,510	6.8%
0902	Universal Civil Town	7,291,430	0	0.0%	0	0.0%	0	0.0%	79,740	1.1%
0632	Upland Civil Town	124,371,800	214,260	0.2%	0	0.0%	214,260	0.2%	46,694,290	37.5%
0962	Utica Civil Town	31,474,590	0	0.0%	0	0.0%	0	0.0%	546,900	1.7%
0204	Valparaiso Civil City	2,039,035,815	27,932,026	1.4%	133,115,730	6.5%	161,047,756	7.9%	222,397,870	10.9%
0633	Van Buren Civil Town	50,903,050	6,246,390	12.3%	9,996,640	19.6%	16,243,030	31.9%	1,399,500	2.7%
0609	Veedersburg Civil Town	92,667,850	5,233,230	5.6%	22,458,590	24.2%	27,691,820	29.9%	2,518,100	2.7%
0941	Vera Cruz Civil Town	2,620,520	0	0.0%	0	0.0%	0	0.0%	535,600	20.4%
0701	Vernon Civil Town	10,519,795	0	0.0%	0	0.0%	0	0.0%	642,330	6.1%
0858	Versailles Civil Town	79,013,920	1,696,435	2.1%	0	0.0%	1,696,435	2.1%	4,449,220	5.6%
0889	Vevay Civil Town	73,334,226	0	0.0%	0	0.0%	0	0.0%	16,831,050	23.0%
0300	Vincennes Civil City	941,673,430	4,497,816	0.5%	25,897,090	2.8%	30,394,906	3.2%	305,886,100	32.5%
0313	Wabash Civil City	574,897,770	6,777,290	1.2%	0	0.0%	6,777,290	1.2%	43,358,070	7.5%
0602	Wakarusa Civil Town	167,188,450	2,795,120	1.7%	0	0.0%	2,795,120	1.7%	5,406,550	3.2%
0867	Walkerton Civil Town	105,862,542	797,180	0.8%	0	0.0%	797,180	0.8%	4,567,110	4.3%
0610	Wallace Civil Town	2,482,570	0	0.0%	0	0.0%	0	0.0%	192,900	7.8%
0550	Walton Civil Town	31,309,960	0	0.0%	0	0.0%	0	0.0%	1,854,840	5.9%
0743	Wanatah Civil Town	56,825,320	0	0.0%	0	0.0%	0	0.0%	1,912,200	3.4%
0687	Warren Civil Town	50,897,560	2,940	0.0%	0	0.0%	2,940	0.0%	5,636,900	11.1%
0772	Warren Park Civil Town	66,588,870	0	0.0%	0	0.0%	0	0.0%	1,605,050	2.4%
0414	Warsaw Civil City	1,053,358,120	6,507,330	0.6%	56,821,079	5.4%	63,328,409	6.0%	56,953,630	5.4%
0319	Washington Civil City	333,059,180	931,415	0.3%	0	0.0%	931,415	0.3%	16,341,680	4.9%
0590	Waterloo Civil Town	91,012,590	0	0.0%	332,100	0.4%	332,100	0.4%	8,295,050	9.1%
0795	Waveland Civil Town	13,240,950	0	0.0%	0	0.0%	0	0.0%	656,000	5.0%
0796	Waynetown Civil Town	26,723,330	0	0.0%	0	0.0%	0	0.0%	836,800	3.1%
0815	West Baden Civil Town	26,603,120	277,800	1.0%	0	0.0%	277,800	1.0%	3,642,470	13.7%
0896	West College Corner Civil Town	16,777,840	0	0.0%	0	0.0%	0	0.0%	936,900	5.6%
0579	West Harrison Civil Town	12,993,310	0	0.0%	0	0.0%	0	0.0%	462,100	3.6%
0302	West Lafayette Civil City	1,519,615,530	7,898,120	0.5%	178,761,950	11.8%	186,660,070	12.3%	197,910,950	13.0%
0911	West Lebanon Civil Town	23,683,400	107,937	0.5%	0	0.0%	107,937	0.5%	640,040	2.7%
0905	West Terre Haute Civil Town	58,462,990	278,700	0.5%	0	0.0%	278,700	0.5%	6,581,880	11.3%
0644	Westfield Civil Town	1,404,642,860	2,640,869	0.2%	32,462,465	2.3%	35,103,334	2.5%	247,188,750	17.6%
0584	Westport Civil Town	48,652,980	25,250	0.1%	0	0.0%	25,250	0.1%	2,236,700	4.6%
0744	Westville Civil Town	81,280,120	0	0.0%	0	0.0%	0	0.0%	34,467,090	42.4%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0693	Wheatfield Civil Town	29,144,330	0	0.0%	0	0.0%	0	0.0%	1,587,810	5.4%
0714	Wheatland Civil Town	9,615,150	0	0.0%	0	0.0%	0	0.0%	771,100	8.0%
0707	Whiteland Civil Town	200,331,710	0	0.0%	0	0.0%	0	0.0%	2,401,140	1.2%
0540	Whitestown Civil Town	63,973,750	11,061,699	17.3%	2,213,388	3.5%	13,275,087	20.8%	1,093,550	1.7%
0937	Whitewater Civil Town	2,469,290	0	0.0%	0	0.0%	0	0.0%	387,770	15.7%
0322	Whiting Civil City	450,879,588	47,085,280	10.4%	10,630,030	2.4%	57,715,310	12.8%	20,234,211	4.5%
0649	Wilkinson Civil Town	16,807,510	0	0.0%	0	0.0%	0	0.0%	323,400	1.9%
0773	Williams Creek Civil Town	106,825,870	60,000	0.1%	0	0.0%	60,000	0.1%	0	0.0%
0912	Williamsport Civil Town	75,234,080	4,710,079	6.3%	0	0.0%	4,710,079	6.3%	4,750,830	6.3%
0842	Winamac Civil Town	87,752,670	290,640	0.3%	0	0.0%	290,640	0.3%	5,324,610	6.1%
0425	Winchester Civil City	275,587,180	134,508	0.0%	6,139,297	2.2%	6,273,805	2.3%	68,592,040	24.9%
0894	Windfall Civil Town	23,638,570	0	0.0%	0	0.0%	0	0.0%	1,751,030	7.4%
0736	Winfield Civil Town	306,751,960	0	0.0%	0	0.0%	0	0.0%	20,099,730	6.6%
0797	Wingate Civil Town	9,677,420	0	0.0%	0	0.0%	0	0.0%	211,900	2.2%
0726	Winona Lake Civil Town	237,952,560	0	0.0%	5,176,648	2.2%	5,176,648	2.2%	51,597,230	21.7%
0826	Winslow Civil Town	23,860,270	0	0.0%	0	0.0%	0	0.0%	5,926,160	24.8%
0947	Wolcott Civil Town	44,610,960	320,190	0.7%	0	0.0%	320,190	0.7%	2,642,870	5.9%
0811	Wolcottville Civil Town	33,704,550	0	0.0%	0	0.0%	0	0.0%	4,423,180	13.1%
0465	Woodburn Civil City	48,176,200	562,350	1.2%	0	0.0%	562,350	1.2%	3,354,800	7.0%
0758	Woodlawn Heights Civil Town	8,146,200	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0638	Worthington Civil Town	38,051,760	0	0.0%	0	0.0%	0	0.0%	4,049,560	10.6%
0774	Wynnedale Civil Town	23,208,640	0	0.0%	0	0.0%	0	0.0%	472,020	2.0%
0546	Yeoman Civil Town	4,742,060	0	0.0%	0	0.0%	0	0.0%	230,500	4.9%
0595	Yorktown Civil Town	393,257,480	0	0.0%	2,870,550	0.7%	2,870,550	0.7%	3,047,365	0.8%
0476	Zanesville Civil Town	22,050,650	0	0.0%	0	0.0%	0	0.0%	2,665,400	12.1%
0541	Zionsville Civil Town	1,079,686,556	2,142,400	0.2%	5,499,870	0.5%	7,642,270	0.7%	55,844,490	5.2%

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Cities, Towns, Schools, Libraries, and Special Unit Totals (Cross-County Units Are Summed)

			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
School Corporations										
0015	Adams Central Community School Corporati	393,721,480	67,920	0.0%	0	0.0%	67,920	0.0%	8,217,150	2.1%
0025	North Adams Community School Corporation	853,561,610	11,510,800	1.3%	0	0.0%	11,510,800	1.3%	47,155,140	5.5%
0035	South Adams School Corporation	481,595,960	18,790,030	3.9%	2,446,070	0.5%	21,236,100	4.4%	34,664,170	7.2%
0125	M.S.D. Southwest Allen County School Cor	3,280,040,610	58,398,381	1.8%	26,598,280	0.8%	84,996,661	2.6%	58,096,150	1.8%
0225	Northwest Allen County School Corporatio	2,069,777,820	535,410	0.0%	0	0.0%	535,410	0.0%	41,920,660	2.0%
0235	Fort Wayne Community School Corporation	10,550,990,010	107,984,760	1.0%	305,568,200	2.9%	413,552,960	3.9%	568,830,025	5.4%
0255	East Allen County School Corporation	3,131,294,070	34,578,840	1.1%	18,123,670	0.6%	52,702,510	1.7%	87,293,270	2.8%
0365	Bartholomew Consolidated School Corporat	4,775,472,904	150,584,980	3.2%	7,707,510	0.2%	158,292,490	3.3%	378,783,200	7.9%
0370	Flatrock-Hawcreek School Corporation	266,889,180	46,700	0.0%	0	0.0%	46,700	0.0%	24,631,580	9.2%
0395	Benton Community School Corporation	843,229,365	4,643,387	0.6%	0	0.0%	4,643,387	0.6%	44,928,350	5.3%
0515	Blackford County School Corporation	586,105,135	6,838,110	1.2%	1,391,527	0.2%	8,229,637	1.4%	24,462,140	4.2%
0615	Western Boone County School Corporation	600,231,790	608,878	0.1%	0	0.0%	608,878	0.1%	27,340,560	4.6%
0630	Zionsville Community School Corporation	2,005,210,177	2,708,202	0.1%	27,694,990	1.4%	30,403,192	1.5%	108,495,530	5.4%
0665	Lebanon Community School Corporation	1,412,701,870	114,198,231	8.1%	79,630,899	5.6%	193,829,130	13.7%	70,081,020	5.0%
0670	Brown County School Corportation	1,305,940,464	0	0.0%	0	0.0%	0	0.0%	34,647,868	2.7%
0750	Carroll Consolidated School Corporation	417,716,060	0	0.0%	0	0.0%	0	0.0%	22,000,170	5.3%
0755	Delphi Community School Corporation	598,337,800	125,930	0.0%	31,041,596	5.2%	31,167,526	5.2%	47,467,800	7.9%
0775	Pioneer Regional School Corporation	272,070,010	0	0.0%	0	0.0%	0	0.0%	4,982,340	1.8%
0815	Southeastern School Corporation	443,464,860	3,408,090	0.8%	2,285,700	0.5%	5,693,790	1.3%	10,977,140	2.5%
0875	Logansport Community School Corporation	949,668,690	2,356,870	0.2%	359,720	0.0%	2,716,590	0.3%	59,572,160	6.3%
0940	West Clark Community School Corporation	1,240,213,180	10,963,400	0.9%	76,700	0.0%	11,040,100	0.9%	33,242,790	2.7%
1000	Clarksville Community School Corporation	527,172,030	20,048,470	3.8%	42,034,770	8.0%	62,083,240	11.8%	6,643,130	1.3%
1010	Greater Clark County School Corporation	3,355,785,520	26,851,650	0.8%	197,635,180	5.9%	224,486,830	6.7%	102,175,770	3.0%
1125	Clay Community School Corporation	1,205,837,099	11,587,090	1.0%	4,868,220	0.4%	16,455,310	1.4%	50,787,710	4.2%
1150	Clinton Central School Corporation	352,441,051	0	0.0%	0	0.0%	0	0.0%	6,746,490	1.9%
1160	Clinton Prairie School Corporation	415,170,072	16,804,936	4.0%	0	0.0%	16,804,936	4.0%	7,399,610	1.8%
1170	Frankfort Community School Corporation	840,707,348	9,689,733	1.2%	0	0.0%	9,689,733	1.2%	78,475,730	9.3%
1180	Rossville Consolidated School Corporatio	257,693,553	0	0.0%	0	0.0%	0	0.0%	6,971,160	2.7%
1300	Crawford County Community School Corpora	374,079,435	0	0.0%	11,185,540	3.0%	11,185,540	3.0%	17,926,120	4.8%
1315	Barr-Reeve Community School Corporation	255,941,380	149,860	0.1%	0	0.0%	149,860	0.1%	5,295,930	2.1%
1375	North Daviess County School Corporation	360,879,950	519,890	0.1%	0	0.0%	519,890	0.1%	9,184,580	2.5%
1405	Washington Community School Corporation	664,757,170	13,180,285	2.0%	21,907,110	3.3%	35,087,395	5.3%	25,161,950	3.8%
1560	Sunman-Dearborn Community School Corpora	1,367,593,700	9,798,992	0.7%	0	0.0%	9,798,992	0.7%	40,608,160	3.0%
1600	South Dearborn Community School Corporat	851,163,320	1,639,020	0.2%	0	0.0%	1,639,020	0.2%	57,631,380	6.8%
1620	Lawrenceburg Community School Corporatio	1,435,459,950	6,858,320	0.5%	14,030,670	1.0%	20,888,990	1.5%	79,687,500	5.6%
1655	Decatur County Community School Corporat	686,667,210	36,235	0.0%	0	0.0%	36,235	0.0%	27,854,480	4.1%
1730	Greensburg Community School Corporation	919,348,798	34,961,149	3.8%	78,492,600	8.5%	113,453,749	12.3%	89,092,270	9.7%
1805	Dekalb County Eastern Community School C	846,911,760	151,536,120	17.9%	215,279,632	25.4%	366,815,752	43.3%	27,598,830	3.3%
1820	Garrett-Keyser-Butler Community School C	538,393,960	4,519,480	0.8%	13,388,456	2.5%	17,907,936	3.3%	33,307,820	6.2%
1835	Dekalb County Central United School Corp	1,494,102,375	14,279,590	1.0%	58,290,534	3.9%	72,570,124	4.9%	104,458,360	7.0%
1875	Delaware Community School Corporation	727,252,970	100,370	0.0%	1,081,920	0.1%	1,182,290	0.2%	9,367,360	1.3%
1885	Wes-Del Community School Corp	320,463,880	0	0.0%	11,784,690	3.7%	11,784,690	3.7%	14,252,840	4.4%
1895	Liberty-Perry Community School Corporati	286,453,620	0	0.0%	0	0.0%	0	0.0%	9,019,960	3.1%
1900	Cowan Community School Corporation	175,150,460	0	0.0%	0	0.0%	0	0.0%	1,920,920	1.1%
1910	Mt. Pleasant Township Community School C	813,194,550	6,488,450	0.8%	16,113,980	2.0%	22,602,430	2.8%	8,833,115	1.1%
1940	Daleville Community Schools	229,909,370	109,200	0.0%	25,119,130	10.9%	25,228,330	11.0%	979,690	0.4%
1970	Muncie Community School Corporation	2,716,927,550	8,723,545	0.3%	91,046,695	3.4%	99,770,240	3.7%	147,950,470	5.4%
2040	Northeast Dubois County School Corporati	321,236,480	0	0.0%	0	0.0%	0	0.0%	10,651,020	3.3%

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			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
2100	Southeast Dubois County School Corporati	413,113,926	1,508,610	0.4%	0	0.0%	1,508,610	0.4%	22,272,160	5.4%
2110	Southwest Dubois County School Corporati	474,697,054	0	0.0%	27,453,004	5.8%	27,453,004	5.8%	19,930,910	4.2%
2120	Greater Jasper Consolidated School Corpo	1,431,691,370	0	0.0%	0	0.0%	0	0.0%	66,603,050	4.7%
2155	Fairfield Community School Corporation	642,885,600	69,350	0.0%	2,050,000	0.3%	2,119,350	0.3%	17,428,630	2.7%
2260	Baugo Community School Corporation	571,381,410	0	0.0%	4,200	0.0%	4,200	0.0%	17,853,110	3.1%
2270	Concord Community School Corporation	1,529,017,570	13,737,230	0.9%	6,258,100	0.4%	19,995,330	1.3%	29,580,760	1.9%
2275	Middlebury Community School Corporation	1,361,291,740	3,400,510	0.2%	35,399,800	2.6%	38,800,310	2.9%	25,771,610	1.9%
2285	Wa-Nee Community School Corporation	1,208,735,150	3,693,470	0.3%	12,461,400	1.0%	16,154,870	1.3%	40,317,370	3.3%
2305	Elkhart Community School Corporation	4,199,921,550	4,536,530	0.1%	45,610,900	1.1%	50,147,430	1.2%	174,146,810	4.1%
2315	Goshen Community School Corporation	1,922,381,300	3,957,220	0.2%	48,631,300	2.5%	52,588,520	2.7%	191,554,320	10.0%
2395	Fayette County School Corporation	1,194,233,020	21,422,645	1.8%	0	0.0%	21,422,645	1.8%	65,728,590	5.5%
2400	New Albany-Floyd County Consolidated Sch	4,046,347,481	32,513,299	0.8%	107,357,893	2.7%	139,871,192	3.5%	226,633,990	5.6%
2435	Attica Consolidated School Corporation	242,324,670	5,774,050	2.4%	0	0.0%	5,774,050	2.4%	5,117,090	2.1%
2440	Covington Community School Corporation	261,013,880	0	0.0%	0	0.0%	0	0.0%	8,059,040	3.1%
2455	Southeast Fountain School Corporation	377,969,980	5,233,230	1.4%	22,458,590	5.9%	27,691,820	7.3%	9,813,390	2.6%
2475	Franklin County Community School Corpora	900,142,552	1,271,846	0.1%	0	0.0%	1,271,846	0.1%	71,760,150	8.0%
2645	Rochester Community School Corporation	667,787,193	2,937,522	0.4%	0	0.0%	2,937,522	0.4%	57,680,194	8.6%
2650	Caston School Corporation	290,421,734	407,400	0.1%	0	0.0%	407,400	0.1%	14,046,850	4.8%
2725	East Gibson School Corporation	346,793,565	501,960	0.1%	0	0.0%	501,960	0.1%	43,725,000	12.6%
2735	North Gibson School Corporation	1,363,499,700	400,634,108	29.4%	171,695,380	12.6%	572,329,488	42.0%	55,465,280	4.1%
2765	South Gibson School Corporation	974,072,905	703,121	0.1%	244,970	0.0%	948,091	0.1%	45,832,900	4.7%
2815	Eastbrook Community School Corporation	524,170,550	17,589,040	3.4%	31,321,450	6.0%	48,910,490	9.3%	53,732,020	10.3%
2825	Madison-Grant United School Corporation	436,350,920	775,850	0.2%	0	0.0%	775,850	0.2%	7,735,982	1.8%
2855	Mississinewa Community School Corporatio	401,338,190	13,818,330	3.4%	9,340,320	2.3%	23,158,650	5.8%	19,879,280	5.0%
2865	Marion Community School Corporation	1,893,871,740	59,613,480	3.1%	14,913,560	0.8%	74,527,040	3.9%	250,597,170	13.2%
2920	Bloomfield School District	264,908,875	714,458	0.3%	0	0.0%	714,458	0.3%	13,453,616	5.1%
2940	Eastern Consolidated School Corporation	214,530,670	0	0.0%	0	0.0%	0	0.0%	4,669,058	2.2%
2950	Linton-Stockton School Corporation	284,480,667	231,515	0.1%	0	0.0%	231,515	0.1%	15,414,330	5.4%
2960	M.S.D. Shakamak School Corporation	171,992,960	0	0.0%	0	0.0%	0	0.0%	9,056,570	5.3%
2980	White River Valley Consolidated School C	356,793,799	0	0.0%	24,901,284	7.0%	24,901,284	7.0%	17,126,280	4.8%
3005	Hamilton Southeastern School Corporation	7,084,393,450	25,959,729	0.4%	27,389,402	0.4%	53,349,131	0.8%	665,185,230	9.4%
3025	Hamilton Heights School Corporation	889,233,484	4,729,620	0.5%	0	0.0%	4,729,620	0.5%	69,484,040	7.8%
3030	Westfield-Washington School Corporation	2,351,379,290	2,640,869	0.1%	32,462,465	1.4%	35,103,334	1.5%	288,737,560	12.3%
3055	Sheridan Community Schools	362,490,200	0	0.0%	1,474,887	0.4%	1,474,887	0.4%	17,712,240	4.9%
3060	Carmel-Clay School Corporation	9,138,941,937	40,722,232	0.4%	642,793,072	7.0%	683,515,304	7.5%	426,725,301	4.7%
3070	Noblesville School Corporation	3,584,552,290	144,233,272	4.0%	162,981,347	4.5%	307,214,619	8.6%	324,589,580	9.1%
3115	Southern Hancock County Community School	1,027,655,280	0	0.0%	0	0.0%	0	0.0%	20,697,990	2.0%
3125	Greenfield Central Community School Corp	1,719,951,070	29,151,690	1.7%	85,943,260	5.0%	115,094,950	6.7%	100,962,320	5.9%
3135	Mt. Vernon Community School Corporation	1,139,895,920	8,954,690	0.8%	1,487,210	0.1%	10,441,900	0.9%	35,634,930	3.1%
3145	Eastern Hancock County Community School	350,184,590	0	0.0%	0	0.0%	0	0.0%	16,418,190	4.7%
3160	Lanesville School Corporation	196,918,250	0	0.0%	0	0.0%	0	0.0%	7,938,985	4.0%
3180	North Harrison Community School Corporat	539,594,820	49,150	0.0%	0	0.0%	49,150	0.0%	29,519,010	5.5%
3190	South Harrison School Corporation	1,212,855,490	29,709,630	2.4%	0	0.0%	29,709,630	2.4%	87,750,865	7.2%
3295	Northwest Hendricks School Corporation	655,892,630	29,429,952	4.5%	40,322,748	6.1%	69,752,700	10.6%	6,213,490	0.9%
3305	Brownsburg Community School Corporation	2,265,369,790	54,689,230	2.4%	43,113,280	1.9%	97,802,510	4.3%	43,590,110	1.9%
3315	Avon Community School Corporation	2,564,828,070	5,233,840	0.2%	37,267,240	1.5%	42,501,080	1.7%	101,303,887	3.9%
3325	Danville Community School Corporation	779,148,340	119,430	0.0%	11,427,850	1.5%	11,547,280	1.5%	20,268,885	2.6%
3330	Plainfield Community School Corporation	1,957,790,630	210,247,689	10.7%	210,260,970	10.7%	420,508,659	21.5%	37,472,590	1.9%
3335	Mill Creek Community School Corporation	519,857,680	72,670	0.0%	0	0.0%	72,670	0.0%	10,387,130	2.0%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
3405	Blue River Valley School Corporation	223,556,310	0	0.0%	0	0.0%	0	0.0%	4,286,650	1.9%
3415	South Henry School Corporation	255,937,550	0	0.0%	9,303,930	3.6%	9,303,930	3.6%	4,418,470	1.7%
3435	Shenandoah School Corporation	466,339,310	21,820	0.0%	56,640	0.0%	78,460	0.0%	9,337,370	2.0%
3445	New Castle Community School Corporation	1,164,235,410	36,942,610	3.2%	31,853,470	2.7%	68,796,080	5.9%	63,871,650	5.5%
3455	Charles A. Beard Memorial School Corpora	394,485,680	1,949,510	0.5%	0	0.0%	1,949,510	0.5%	9,910,960	2.5%
3460	Taylor Community School Corporation	508,291,080	0	0.0%	0	0.0%	0	0.0%	38,925,110	7.7%
3470	Northwestern School Corporation	1,008,233,900	279,905,590	27.8%	0	0.0%	279,905,590	27.8%	28,684,000	2.8%
3480	Eastern Howard Community School Corporat	382,067,990	0	0.0%	0	0.0%	0	0.0%	22,703,810	5.9%
3490	Western School Corporation	808,648,400	0	0.0%	0	0.0%	0	0.0%	79,489,500	9.8%
3500	Kokomo-Center Township Consolidated Scho	3,590,021,250	202,643,630	5.6%	0	0.0%	202,643,630	5.6%	401,709,555	11.2%
3625	Huntington County Community School Corpo	2,067,345,305	24,343,834	1.2%	43,559,289	2.1%	67,903,123	3.3%	214,638,290	10.4%
3640	Medora Community School Corporation	48,284,050	0	0.0%	0	0.0%	0	0.0%	2,082,000	4.3%
3675	Seymour Community School Corporation	1,759,891,730	60,588,640	3.4%	0	0.0%	60,588,640	3.4%	118,973,710	6.8%
3695	Brownstown Central Community School Corp	480,786,810	531,820	0.1%	0	0.0%	531,820	0.1%	19,764,090	4.1%
3710	Crothersville Community School Corporati	177,062,530	13,632,680	7.7%	0	0.0%	13,632,680	7.7%	3,539,340	2.0%
3785	Kankakee Valley School Corporation	1,782,281,880	18,908,680	1.1%	0	0.0%	18,908,680	1.1%	24,907,650	1.4%
3815	Rensselaer Central School Corporation	705,805,900	16,760,050	2.4%	21,467,840	3.0%	38,227,890	5.4%	28,948,410	4.1%
3945	Jay County School Corporation	1,125,692,280	25,863,405	2.3%	0	0.0%	25,863,405	2.3%	31,472,750	2.8%
3995	Madison Consolidated School Corporation	1,368,960,886	20,230,180	1.5%	40,033,930	2.9%	60,264,110	4.4%	84,248,986	6.2%
4000	Southwestern Jefferson Consolidated Scho	377,360,310	1,335,190	0.4%	0	0.0%	1,335,190	0.4%	52,376,160	13.9%
4015	Jennings County School Corporation	1,284,274,224	22,942,548	1.8%	51,608,698	4.0%	74,551,246	5.8%	44,851,410	3.5%
4145	Clark-Pleasant Community School Corporat	1,454,497,080	34,747,910	2.4%	54,618,740	3.8%	89,366,650	6.1%	32,058,890	2.2%
4205	Center Grove Community School Corporatio	2,790,269,120	3,691,920	0.1%	0	0.0%	3,691,920	0.1%	33,467,700	1.2%
4215	Edinburgh Community School Corporation	234,032,310	3,252,280	1.4%	0	0.0%	3,252,280	1.4%	7,842,500	3.4%
4225	Franklin Community School Corporation	1,777,797,460	25,163,890	1.4%	75,892,740	4.3%	101,056,630	5.7%	183,184,560	10.3%
4245	Greenwood Community School Corporation	1,430,940,000	4,978,350	0.3%	23,042,550	1.6%	28,020,900	2.0%	26,664,780	1.9%
4255	Nineveh-Hensley-Jackson United School Co	666,095,670	0	0.0%	0	0.0%	0	0.0%	15,603,880	2.3%
4315	North Knox School Corporation	407,288,660	0	0.0%	0	0.0%	0	0.0%	37,136,360	9.1%
4325	South Knox School Corporation	770,031,670	122,623,444	15.9%	0	0.0%	122,623,444	15.9%	8,541,640	1.1%
4335	Vincennes Community School Corporation	1,251,420,460	15,359,008	1.2%	25,897,090	2.1%	41,256,098	3.3%	325,667,350	26.0%
4345	Wawasee Community School Corporation	2,213,328,720	3,646,940	0.2%	8,267,570	0.4%	11,914,510	0.5%	78,394,664	3.5%
4415	Warsaw Community School Corporation	2,622,325,990	9,651,560	0.4%	63,479,807	2.4%	73,131,367	2.8%	134,264,250	5.1%
4445	Tippecanoe Valley School Corporation	525,659,805	1,604,598	0.3%	0	0.0%	1,604,598	0.3%	10,425,710	2.0%
4455	Whitko Community School Corporation	570,152,570	11,721,950	2.1%	10,738,995	1.9%	22,460,945	3.9%	29,005,810	5.1%
4515	Prairie Heights Community School Corpora	721,174,480	1,280,110	0.2%	2,905,490	0.4%	4,185,600	0.6%	28,502,480	4.0%
4525	Westview School Corporation	965,072,730	4,679,890	0.5%	55,994,910	5.8%	60,674,800	6.3%	39,991,310	4.1%
4535	Lakeland School Corporation	900,030,810	3,281,493	0.4%	21,384,090	2.4%	24,665,583	2.7%	68,872,010	7.7%
4580	Hanover Community School Corporation	593,967,680	1,185,367	0.2%	5,825,140	1.0%	7,010,507	1.2%	21,527,430	3.6%
4590	River Forest Community School Corporatio	283,749,950	2,810,473	1.0%	0	0.0%	2,810,473	1.0%	32,088,450	11.3%
4600	Merrillville School Corporation	3,488,311,163	21,791,253	0.6%	141,509,740	4.1%	163,300,993	4.7%	373,212,857	10.7%
4615	Lake Central School Corporation	4,612,011,812	10,111,277	0.2%	179,429,425	3.9%	189,540,702	4.1%	284,208,160	6.2%
4645	Tri Creek School Corporation	1,205,241,586	8,537,817	0.7%	0	0.0%	8,537,817	0.7%	55,372,410	4.6%
4650	Lake Ridge School Corporation	441,318,672	491,010	0.1%	9,640,085	2.2%	10,131,095	2.3%	69,970,280	15.9%
4660	Crown Point Community School Corporation	2,719,217,673	10,234,240	0.4%	21,219,050	0.8%	31,453,290	1.2%	329,365,513	12.1%
4670	East Chicago City School Corporation	2,034,738,749	181,442,606	8.9%	9,588,086	0.5%	191,030,692	9.4%	289,879,620	14.2%
4680	Lake Station School Corporation	306,868,960	2,010,250	0.7%	0	0.0%	2,010,250	0.7%	34,803,710	11.3%
4690	Gary Community School Corporation	3,179,356,155	35,419,421	1.1%	51,833,016	1.6%	87,252,437	2.7%	593,930,842	18.7%
4700	Griffith Public School Corporation	845,903,598	0	0.0%	0	0.0%	0	0.0%	73,817,070	8.7%
4710	Hammond City School Corporation	3,777,751,699	64,594,944	1.7%	143,287,374	3.8%	207,882,318	5.5%	450,087,870	11.9%

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			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
4720	Highland Town School Corporation	1,601,135,580	0	0.0%	0	0.0%	0	0.0%	91,559,608	5.7%
4730	School City Of Hobart School Corporation	1,145,306,310	49,952,931	4.4%	4,914,800	0.4%	54,867,731	4.8%	104,779,030	9.1%
4740	Munster Community School Corporation	2,187,814,070	21,809,057	1.0%	0	0.0%	21,809,057	1.0%	254,136,050	11.6%
4760	Whiting City School Corporation	450,879,588	47,085,280	10.4%	10,630,030	2.4%	57,715,310	12.8%	20,234,211	4.5%
4770	Cass Township School Corporation	115,507,950	0	0.0%	0	0.0%	0	0.0%	2,404,910	2.1%
4790	Dewey Township School Corporation	62,149,810	0	0.0%	0	0.0%	0	0.0%	928,970	1.5%
4805	New Prairie United School Corporation	1,126,956,840	6,885,900	0.6%	29,009,686	2.6%	35,895,586	3.2%	39,107,930	3.5%
4860	New Durham Township School Corporation	262,612,080	0	0.0%	0	0.0%	0	0.0%	56,274,270	21.4%
4880	Prairie Township School Corporation	22,808,860	0	0.0%	0	0.0%	0	0.0%	1,361,800	6.0%
4925	Michigan City Area School Corporation	3,408,962,230	4,962,000	0.1%	97,075,430	2.8%	102,037,430	3.0%	260,152,160	7.6%
4940	South Central Community School Corporati	251,045,170	0	0.0%	0	0.0%	0	0.0%	4,975,640	2.0%
4945	Laporte Community School Corporation	2,180,363,750	3,463,450	0.2%	28,747,850	1.3%	32,211,300	1.5%	186,064,000	8.5%
5075	North Lawrence Community School Corporat	1,451,465,020	26,809,580	1.8%	3,896,710	0.3%	30,706,290	2.1%	96,460,190	6.6%
5085	Mitchell Community School Corporation	529,169,280	925,700	0.2%	0	0.0%	925,700	0.2%	40,141,970	7.6%
5245	Frankton-Lapel Community School Corporat	629,950,189	0	0.0%	0	0.0%	0	0.0%	19,771,890	3.1%
5255	South Madison Community School Corporati	1,097,437,175	17,096,535	1.6%	27,050,410	2.5%	44,146,945	4.0%	13,443,675	1.2%
5265	Alexandria Community School Corporation	405,704,580	10,423,010	2.6%	0	0.0%	10,423,010	2.6%	10,422,310	2.6%
5275	Anderson Community School Corporation	3,287,924,812	64,063,565	1.9%	81,132,510	2.5%	145,196,075	4.4%	312,166,261	9.5%
5280	Elwood Community School Corporation	428,114,000	36,815,601	8.6%	0	0.0%	36,815,601	8.6%	19,943,260	4.7%
5300	M.S.D. Decatur Township School Corporati	1,636,654,180	27,466,500	1.7%	125,738,360	7.7%	153,204,860	9.4%	43,254,190	2.6%
5310	Franklin Township Community School Corpo	2,529,040,810	2,759,300	0.1%	0	0.0%	2,759,300	0.1%	32,517,170	1.3%
5330	M.S.D. Lawrence Township School Corporat	6,431,614,990	10,414,390	0.2%	131,661,840	2.0%	142,076,230	2.2%	238,734,310	3.7%
5340	M.S.D. Perry Township School Corporation	4,699,813,460	902,000	0.0%	0	0.0%	902,000	0.0%	247,281,490	5.3%
5350	M.S.D. Pike Township School Corporation	6,273,007,890	53,856,110	0.9%	0	0.0%	53,856,110	0.9%	208,205,200	3.3%
5360	M.S.D. Warren Township School Corporatio	4,120,401,560	11,405,670	0.3%	0	0.0%	11,405,670	0.3%	162,750,070	3.9%
5370	M.S.D. Washington Township School Corpor	6,827,515,670	101,500	0.0%	771,400	0.0%	872,900	0.0%	548,334,800	8.0%
5375	M.S.D. Wayne Township School Corporation	4,291,020,160	27,957,880	0.7%	186,466,210	4.3%	214,424,090	5.0%	113,711,380	2.6%
5380	Beech Grove City School Corporation	757,746,020	1,234,090	0.2%	9,614,100	1.3%	10,848,190	1.4%	131,358,090	17.3%
5385	Indianapolis Public School Corporation	16,230,694,110	521,546,970	3.2%	1,382,191,150	8.5%	1,903,738,120	11.7%	1,633,859,780	10.1%
5400	Speedway City School Corporation	951,441,280	141,191,450	14.8%	0	0.0%	141,191,450	14.8%	21,971,320	2.3%
5455	Culver Community School Corporation	707,268,870	0	0.0%	1,702,250	0.2%	1,702,250	0.2%	88,500,010	12.5%
5470	Argos Community School Corporation	200,658,650	196,259	0.1%	0	0.0%	196,259	0.1%	14,387,910	7.2%
5480	Bremen Public School Corporation	580,036,790	20,355,425	3.5%	15,787,200	2.7%	36,142,625	6.2%	41,376,240	7.1%
5485	Plymouth Community School	1,272,605,266	12,140,053	1.0%	38,377,920	3.0%	50,517,973	4.0%	149,725,430	11.8%
5495	Triton School Corporation	330,230,130	1,957,947	0.6%	0	0.0%	1,957,947	0.6%	26,341,460	8.0%
5520	Shoals Community School Corporation	193,909,246	0	0.0%	0	0.0%	0	0.0%	13,291,070	6.9%
5525	Loogootee Community School Corporation	244,692,630	596,480	0.2%	0	0.0%	596,480	0.2%	12,641,870	5.2%
5615	Maconoquah School Corporation	585,325,188	6,806,181	1.2%	10,654,100	1.8%	17,460,281	3.0%	47,449,770	8.1%
5620	North Miami Consolidated School Corporat	312,201,870	340,250	0.1%	0	0.0%	340,250	0.1%	18,710,300	6.0%
5625	Oak Hill United School Corporation	399,323,600	1,869,483	0.5%	2,752,477	0.7%	4,621,960	1.2%	16,296,180	4.1%
5635	Peru Community School Corporation	580,125,490	3,965,877	0.7%	0	0.0%	3,965,877	0.7%	84,328,840	14.5%
5705	Richland-Bean Blossom Community School C	986,553,270	35,913,345	3.6%	94,903,563	9.6%	130,816,908	13.3%	24,003,330	2.4%
5740	Monroe County Community School Corporati	5,896,713,000	56,573,665	1.0%	186,792,677	3.2%	243,366,342	4.1%	308,749,601	5.2%
5835	North Montgomery Community School Corpor	836,041,680	9,646,640	1.2%	742,300	0.1%	10,388,940	1.2%	39,031,220	4.7%
5845	South Montgomery Community School Corpor	935,634,580	57,792,699	6.2%	0	0.0%	57,792,699	6.2%	11,476,440	1.2%
5855	Crawfordsville Community School Corporat	765,382,120	5,778,048	0.8%	17,454,120	2.3%	23,232,168	3.0%	83,380,260	10.9%
5900	Monroe-Gregg School Corporation	424,777,750	0	0.0%	0	0.0%	0	0.0%	12,949,000	3.0%
5910	Eminence Consolidated School Corporation	168,446,130	0	0.0%	0	0.0%	0	0.0%	3,789,170	2.2%
5925	M.S.D. Martinsville School Corporation	1,648,133,100	171,069	0.0%	0	0.0%	171,069	0.0%	55,222,420	3.4%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
5930	Mooresville Consolidated School Corporat	1,412,795,440	57,992,800	4.1%	57,202,250	4.0%	115,195,050	8.2%	54,645,020	3.9%
5945	North Newton School Corporation	531,300,290	17,394,837	3.3%	0	0.0%	17,394,837	3.3%	7,208,660	1.4%
5995	South Newton School Corporation	385,226,680	5,924,364	1.5%	0	0.0%	5,924,364	1.5%	4,425,820	1.1%
6055	Central Noble Community School Corporati	470,093,170	15,608,809	3.3%	9,219,756	2.0%	24,828,565	5.3%	12,193,005	2.6%
6060	East Noble School Corporation	1,414,251,498	29,590,430	2.1%	27,146,566	1.9%	56,736,996	4.0%	57,616,236	4.1%
6065	West Noble School Corporation	618,063,381	15,564,268	2.5%	39,344,634	6.4%	54,908,902	8.9%	15,006,590	2.4%
6080	Rising Sun-Ohio County Community School	332,002,460	0	0.0%	0	0.0%	0	0.0%	19,959,800	6.0%
6145	Orleans Community School Corporation	243,346,000	859,920	0.4%	0	0.0%	859,920	0.4%	5,849,900	2.4%
6155	Paoli Community School Corporation	356,731,920	233,900	0.1%	0	0.0%	233,900	0.1%	31,133,810	8.7%
6160	Springs Valley Community School Corporat	237,688,430	363,550	0.2%	179,180	0.1%	542,730	0.2%	10,407,970	4.4%
6195	Spencer-Owen Community School Corporatio	782,208,470	0	0.0%	0	0.0%	0	0.0%	67,533,770	8.6%
6260	Southwest Parke Community School Corpora	209,996,331	3,281,510	1.6%	0	0.0%	3,281,510	1.6%	7,124,550	3.4%
6300	Rockville Community School Corporation	314,270,014	30,900	0.0%	0	0.0%	30,900	0.0%	28,416,100	9.0%
6310	Turkey Run Community School Corporation	203,167,959	235,440	0.1%	0	0.0%	235,440	0.1%	7,411,380	3.6%
6325	Perry Central Community School Corporati	255,609,700	0	0.0%	0	0.0%	0	0.0%	5,326,180	2.1%
6340	Cannelton City School Corporation	48,686,515	1,082,115	2.2%	0	0.0%	1,082,115	2.2%	5,280,125	10.8%
6350	Tell City-Troy Township School Corporati	565,581,240	24,129,160	4.3%	78,154,140	13.8%	102,283,300	18.1%	27,471,065	4.9%
6445	Pike County School Corporation	985,015,690	11,000	0.0%	0	0.0%	11,000	0.0%	40,238,390	4.1%
6460	Boone Township School Corporation	295,754,300	0	0.0%	0	0.0%	0	0.0%	7,756,700	2.6%
6470	Duneland School Corporation	3,051,838,940	31,883,280	1.0%	54,882,347	1.8%	86,765,627	2.8%	50,773,820	1.7%
6510	East Porter County School Corporation	977,420,690	29,593,966	3.0%	39,786,372	4.1%	69,380,338	7.1%	21,246,150	2.2%
6520	Porter Township School Corporation	573,947,760	0	0.0%	0	0.0%	0	0.0%	1,826,060	0.3%
6530	Union Township School Corporation	594,686,190	0	0.0%	0	0.0%	0	0.0%	4,816,140	0.8%
6550	Portage Township School Corporation	2,591,599,090	41,882,722	1.6%	136,779,888	5.3%	178,662,610	6.9%	64,508,890	2.5%
6560	Valparaiso Community School Corporation	2,831,654,985	1,292,040	0.0%	93,329,358	3.3%	94,621,398	3.3%	229,427,540	8.1%
6590	M.S.D. Mount Vernon School Corporation	1,660,567,713	9,404,395	0.6%	0	0.0%	9,404,395	0.6%	26,921,510	1.6%
6600	M.S.D. North Posey County School Corpora	427,610,740	169,700	0.0%	0	0.0%	169,700	0.0%	5,999,480	1.4%
6610	New Harmony Town And Township School Cor	82,448,640	0	0.0%	0	0.0%	0	0.0%	4,116,110	5.0%
6620	Eastern Pulaski Community School Corpora	456,426,465	1,918,850	0.4%	0	0.0%	1,918,850	0.4%	9,227,480	2.0%
6630	West Central School Corporation	303,782,795	1,782,343	0.6%	0	0.0%	1,782,343	0.6%	7,847,280	2.6%
6705	South Putnam Community School Corporatio	424,394,290	2,287,228	0.5%	0	0.0%	2,287,228	0.5%	48,761,130	11.5%
6715	North Putnam Community School Corporatio	609,270,745	0	0.0%	0	0.0%	0	0.0%	31,776,344	5.2%
6750	Cloverdale Community School Corporation	356,385,870	99,456	0.0%	0	0.0%	99,456	0.0%	30,810,190	8.6%
6755	Greencastle Community School Corporation	961,878,980	37,822,778	3.9%	32,850,000	3.4%	70,672,778	7.3%	168,228,150	17.5%
6795	Union School Corporation	180,590,980	29,409	0.0%	0	0.0%	29,409	0.0%	9,969,110	5.5%
6805	Randolph Southern School Corporation	210,425,290	3,451,976	1.6%	0	0.0%	3,451,976	1.6%	16,081,970	7.6%
6820	Monroe Central School Corporation	259,414,000	55,680	0.0%	0	0.0%	55,680	0.0%	23,684,040	9.1%
6825	Randolph Central School Corporation	527,362,667	134,508	0.0%	6,139,297	1.2%	6,273,805	1.2%	76,334,070	14.5%
6835	Randolph Eastern School Corporation	250,946,920	10,118,484	4.0%	0	0.0%	10,118,484	4.0%	21,706,470	8.6%
6865	South Ripley Community School Corporatio	334,876,520	1,696,435	0.5%	0	0.0%	1,696,435	0.5%	13,077,110	3.9%
6895	Batesville Community School Corporation	809,330,682	8,417,732	1.0%	0	0.0%	8,417,732	1.0%	36,361,600	4.5%
6900	Jac-Cen-Del Community School Corporation	226,500,750	2,057,486	0.9%	0	0.0%	2,057,486	0.9%	6,997,500	3.1%
6910	Milan Community School Corporation	231,773,690	0	0.0%	0	0.0%	0	0.0%	4,515,450	1.9%
6995	Rush County School Corporatio	932,715,384	27,401,848	2.9%	4,296,308	0.5%	31,698,156	3.4%	50,187,830	5.4%
7150	John Glenn School Corporation	511,469,360	2,419,060	0.5%	0	0.0%	2,419,060	0.5%	11,932,660	2.3%
7175	Penn-Harris-Madison-School Corporation	3,565,848,067	83,020,220	2.3%	162,728,895	4.6%	245,749,115	6.9%	111,396,691	3.1%
7200	Mishawaka City School Corporation	1,206,207,219	5,757,030	0.5%	5,212,624	0.4%	10,969,654	0.9%	50,660,840	4.2%
7205	South Bend Community School Corporation	8,219,062,627	137,289,825	1.7%	533,381,536	6.5%	670,671,361	8.2%	857,550,558	10.4%
7215	Union-North United School Corporation	405,753,602	263,624	0.1%	0	0.0%	263,624	0.1%	19,540,600	4.8%

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			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
7230	Scott County District No. 1 School Corpo	250,206,520	23,399,595	9.4%	8,476,015	3.4%	31,875,610	12.7%	6,011,400	2.4%
7255	Scott County District No. 2 School Corpo	779,997,320	11,812,475	1.5%	34,540,745	4.4%	46,353,220	5.9%	25,636,610	3.3%
7285	Shelby Eastern School Corporation	578,759,420	13,512,245	2.3%	31,642,446	5.5%	45,154,691	7.8%	19,665,800	3.4%
7350	Northwestern Consolidated School Corpora	506,196,720	8,796,698	1.7%	0	0.0%	8,796,698	1.7%	22,635,630	4.5%
7360	Southwestern Consolidated Shelby County	272,117,010	0	0.0%	0	0.0%	0	0.0%	13,093,600	4.8%
7365	Shelbyville Central School Corporation	1,395,112,980	42,904,283	3.1%	19,116,898	1.4%	62,021,181	4.4%	92,047,352	6.6%
7385	North Spencer County School Corporation	1,069,333,400	206,330,350	19.3%	72,168,170	6.7%	278,498,520	26.0%	88,795,590	8.3%
7445	South Spencer County School Corporation	1,156,950,245	0	0.0%	0	0.0%	0	0.0%	31,471,770	2.7%
7495	Oregon-Davis School Corporation	237,230,290	0	0.0%	0	0.0%	0	0.0%	17,395,450	7.3%
7515	North Judson-San Pierre School Corporati	356,210,590	0	0.0%	0	0.0%	0	0.0%	27,330,930	7.7%
7525	Knox Community School Corporation	561,415,430	109,855	0.0%	0	0.0%	109,855	0.0%	53,652,910	9.6%
7605	Fremont Community School Corporation	1,018,905,840	16,499,840	1.6%	4,693,900	0.5%	21,193,740	2.1%	12,744,660	1.3%
7610	Hamilton Community School Corporation	378,244,722	2,214,210	0.6%	0	0.0%	2,214,210	0.6%	6,657,970	1.8%
7615	M.S.D. Steuben County School Corporation	1,361,026,470	4,916,300	0.4%	268,490	0.0%	5,184,790	0.4%	69,903,650	5.1%
7645	Northeast School Corporation	369,993,124	0	0.0%	0	0.0%	0	0.0%	8,125,720	2.2%
7715	Southwest School Corporation	765,242,205	0	0.0%	518,100	0.1%	518,100	0.1%	7,490,270	1.0%
7775	Switzerland County School Corporation	502,364,546	0	0.0%	0	0.0%	0	0.0%	25,550,890	5.1%
7855	Lafayette School Corporation	3,483,841,520	11,052,330	0.3%	260,306,570	7.5%	271,358,900	7.8%	237,165,740	6.8%
7865	Tippecanoe School Corporation	5,181,744,020	134,656,760	2.6%	173,791,520	3.4%	308,448,280	6.0%	300,187,360	5.8%
7875	West Lafayette Community School Corporat	1,318,940,220	7,898,120	0.6%	118,356,930	9.0%	126,255,050	9.6%	168,437,800	12.8%
7935	Northern Community Schools Tipton County	314,942,030	166,478	0.1%	0	0.0%	166,478	0.1%	6,840,310	2.2%
7945	Tipton Community School Corporation	690,028,090	7,061,839	1.0%	0	0.0%	7,061,839	1.0%	30,144,095	4.4%
7950	Union County School Corporation	418,104,140	4,782,856	1.1%	0	0.0%	4,782,856	1.1%	9,639,960	2.3%
7995	Evansville-Vanderburgh School Corporatio	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
8010	North Vermillion Community School Corpor	556,372,730	103,234,808	18.6%	0	0.0%	103,234,808	18.6%	4,886,270	0.9%
8020	South Vermillion Community School Corpor	623,843,000	1,903,800	0.3%	0	0.0%	1,903,800	0.3%	23,448,170	3.8%
8030	Vigo County School Corporation	6,172,157,150	350,892,665	5.7%	94,498,870	1.5%	445,391,535	7.2%	864,778,090	14.0%
8045	Manchester Community School Corporation	539,499,130	1,862,370	0.3%	0	0.0%	1,862,370	0.3%	75,038,600	13.9%
8050	M.S.D. Wabash County School Corporation	850,563,110	5,011,100	0.6%	0	0.0%	5,011,100	0.6%	39,364,300	4.6%
8060	Wabash City School Corporation	411,016,470	3,885,390	0.9%	0	0.0%	3,885,390	0.9%	32,233,670	7.8%
8115	M.S.D. Of Warren County School Corporati	448,742,261	9,454,206	2.1%	0	0.0%	9,454,206	2.1%	11,807,500	2.6%
8130	Warrick County School Corporation	3,795,338,760	11,695,070	0.3%	22,071,530	0.6%	33,766,600	0.9%	101,325,860	2.7%
8205	Salem Community School Corporation	561,866,270	22,117,320	3.9%	0	0.0%	22,117,320	3.9%	36,658,680	6.5%
8215	East Washington School Corporation	319,517,280	622,230	0.2%	0	0.0%	622,230	0.2%	4,780,300	1.5%
8220	West Washington School Corporation	229,450,090	125,660	0.1%	0	0.0%	125,660	0.1%	6,091,600	2.7%
8305	Nettle Creek School Corporation	362,800,590	1,131,208	0.3%	0	0.0%	1,131,208	0.3%	18,930,560	5.2%
8355	Western Wayne School Corporation	279,952,990	2,387,520	0.9%	0	0.0%	2,387,520	0.9%	23,695,485	8.5%
8360	Centerville-Abington Community School Co	433,471,740	7,336,085	1.7%	0	0.0%	7,336,085	1.7%	17,926,090	4.1%
8375	Northeastern Wayne School Corporation	286,064,500	0	0.0%	0	0.0%	0	0.0%	14,175,432	5.0%
8385	Richmond Community School Corporation	2,656,492,350	52,553,783	2.0%	53,907,130	2.0%	106,460,913	4.0%	522,946,143	19.7%
8425	Southern Wells Community School Corporat	375,752,120	49,206,583	13.1%	0	0.0%	49,206,583	13.1%	19,540,760	5.2%
8435	Northern Wells Community School Corporat	868,279,156	14,581,415	1.7%	0	0.0%	14,581,415	1.7%	63,800,220	7.3%
8445	M.S.D. Bluffton-Harrison School Corporat	509,408,010	19,035,198	3.7%	0	0.0%	19,035,198	3.7%	58,531,380	11.5%
8515	North White School Corporation	443,187,380	725,338	0.2%	0	0.0%	725,338	0.2%	7,420,370	1.7%
8525	Frontier School Corporation	286,639,820	0	0.0%	0	0.0%	0	0.0%	4,024,740	1.4%
8535	Tri County School Corporation	465,848,851	10,505,476	2.3%	13,020,410	2.8%	23,525,886	5.1%	7,517,580	1.6%
8565	Twin Lakes Community School Corporation	1,120,811,855	1,708,392	0.2%	15,408,517	1.4%	17,116,909	1.5%	46,008,855	4.1%
8625	Smith-Green Community School Corporation	368,253,930	2,160,729	0.6%	0	0.0%	2,160,729	0.6%	13,405,550	3.6%
8665	Whitley County Consolidated School Corpo	1,561,431,950	164,996,548	10.6%	73,985,050	4.7%	238,981,598	15.3%	75,468,390	4.8%

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Cities, Towns, Schools, Libraries, and Special Unit Totals (Cross-County Units Are Summed)

Unit	Unit Name	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
			AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV

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Unit	Unit Name	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
			AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
Libraries										
0055	Akron Carnegie Public Library	121,249,830	949,488	0.8%	0	0.0%	949,488	0.8%	4,546,900	3.8%
0138	Alexandria-Monroe Public Library	405,704,580	10,423,010	2.6%	0	0.0%	10,423,010	2.6%	10,422,310	2.6%
0269	Alexandrian Free Public Library	1,837,499,843	9,404,395	0.5%	0	0.0%	9,404,395	0.5%	28,596,890	1.6%
0260	Allen County Public Library	19,032,102,510	201,497,391	1.1%	350,290,150	1.8%	551,787,541	2.9%	756,140,105	4.0%
0139	Anderson-Anderson, Stoney Creek Union To	3,254,408,691	64,597,625	2.0%	81,132,510	2.5%	145,730,135	4.5%	310,959,901	9.6%
0096	Andrews Public Library	84,024,920	9,800	0.0%	0	0.0%	9,800	0.0%	2,352,500	2.8%
0145	Argos Public Library	200,658,650	196,259	0.1%	0	0.0%	196,259	0.1%	14,387,910	7.2%
0300	Attica Public Library	199,385,550	5,774,050	2.9%	0	0.0%	5,774,050	2.9%	4,570,890	2.3%
0036	Auburn-Eckhart Public Library	900,542,865	12,649,270	1.4%	53,757,763	6.0%	66,407,033	7.4%	58,699,170	6.5%
0033	Aurora Public Library	851,163,320	1,639,020	0.2%	0	0.0%	1,639,020	0.2%	57,631,380	6.8%
0006	Bartholomew County Public Library	5,006,977,024	145,159,050	2.9%	7,707,510	0.2%	152,866,560	3.1%	402,313,280	8.0%
0069	Barton-Rees-Pogue Memorial Library	124,371,800	214,260	0.2%	0	0.0%	214,260	0.2%	46,694,290	37.5%
0199	Batesville Public Library	741,919,412	8,417,732	1.1%	0	0.0%	8,417,732	1.1%	35,395,600	4.8%
0135	Bedford Public Library	1,451,465,020	26,809,580	1.8%	3,896,710	0.3%	30,706,290	2.1%	96,460,190	6.6%
0142	Beech Grove Public Library	757,746,020	1,234,090	0.2%	9,614,100	1.3%	10,848,190	1.4%	131,358,090	17.3%
0268	Bell Memorial Public Library	163,567,570	655,110	0.4%	0	0.0%	655,110	0.4%	2,122,130	1.3%
0011	Benton County Public Library	363,975,800	1,192,450	0.3%	0	0.0%	1,192,450	0.3%	25,438,600	7.0%
0001	Berne Public Library	212,825,310	8,651,430	4.1%	2,446,070	1.1%	11,097,500	5.2%	27,759,850	13.0%
0114	Bicknell Public Library	171,786,110	0	0.0%	0	0.0%	0	0.0%	21,124,670	12.3%
0291	Bloomfield-Eastern Greene County Public	479,439,545	714,458	0.1%	0	0.0%	714,458	0.1%	18,122,674	3.8%
0236	Boonville-Warrick County Public Library	1,738,347,240	7,434,150	0.4%	8,911,030	0.5%	16,345,180	0.9%	44,523,360	2.6%
0007	Boswell Public Library	68,788,000	261,690	0.4%	0	0.0%	261,690	0.4%	5,567,100	8.1%
0146	Bourbon Public Library	182,047,380	1,957,947	1.1%	0	0.0%	1,957,947	1.1%	23,483,730	12.9%
0026	Brazil Public Library	339,222,280	6,773,320	2.0%	0	0.0%	6,773,320	2.0%	27,804,990	8.2%
0147	Bremen Public Library	580,036,790	20,355,425	3.5%	15,787,200	2.7%	36,142,625	6.2%	41,376,240	7.1%
0044	Bristol Public Library	525,935,500	648,710	0.1%	112,300	0.0%	761,010	0.1%	12,553,620	2.4%
0162	Brook Public Library	119,783,000	11,798	0.0%	0	0.0%	11,798	0.0%	1,423,990	1.2%
0245	Brookston Public Library	206,159,630	0	0.0%	0	0.0%	0	0.0%	2,959,750	1.4%
0017	Brown County Public Library	1,305,940,464	0	0.0%	0	0.0%	0	0.0%	34,647,868	2.7%
0084	Brownsburg Public Library	2,265,369,790	54,689,230	2.4%	43,113,280	1.9%	97,802,510	4.3%	43,590,110	1.9%
0100	Brownstown Public Library	347,764,160	531,820	0.2%	0	0.0%	531,820	0.2%	16,226,860	4.7%
0037	Butler Carnegie Public Library	165,356,880	17,696,330	10.7%	0	0.0%	17,696,330	10.7%	23,140,830	14.0%
0238	Cambridge City Public Library	258,364,280	2,387,520	0.9%	0	0.0%	2,387,520	0.9%	22,605,525	8.7%
0018	Camden Public Library	84,409,740	0	0.0%	0	0.0%	0	0.0%	5,807,960	6.9%
0178	Cannelton Public Library	48,686,515	1,082,115	2.2%	0	0.0%	1,082,115	2.2%	5,280,125	10.8%
0076	Carmel-Clay Public Library	9,138,941,937	40,722,232	0.4%	642,793,072	7.0%	683,515,304	7.5%	426,725,301	4.7%
0215	Carnegie Public Library Of Steuben Count	1,159,348,700	4,855,870	0.4%	0	0.0%	4,855,870	0.4%	65,637,760	5.7%
0201	Carthage-Henry Hensley Public Library	30,382,710	0	0.0%	0	0.0%	0	0.0%	3,063,010	10.1%
0239	Centerville Public Library	389,399,240	7,336,085	1.9%	0	0.0%	7,336,085	1.9%	17,597,290	4.5%
0287	Charlestown-Clark County Contractual Lib	2,433,855,260	36,619,560	1.5%	53,450,450	2.2%	90,070,010	3.7%	50,289,740	2.1%
0249	Churubusco Public Library	265,524,490	2,160,729	0.8%	0	0.0%	2,160,729	0.8%	12,864,530	4.8%
0085	Clayton Public Library	323,456,390	72,670	0.0%	0	0.0%	72,670	0.0%	7,568,040	2.3%
0286	Clinton County Contractual Public Librar	802,250,681	16,804,936	2.1%	0	0.0%	16,804,936	2.1%	15,322,920	1.9%
0227	Clinton Public Library	335,101,630	1,604,000	0.5%	0	0.0%	1,604,000	0.5%	21,814,770	6.5%
0086	Coatesville-Clay Township Public Library	114,251,300	0	0.0%	0	0.0%	0	0.0%	1,454,340	1.3%
0027	Colfax-Perry Township Public Library	84,588,310	0	0.0%	0	0.0%	0	0.0%	2,633,450	3.1%
0152	Converse Public Library	103,930,580	867,023	0.8%	2,752,477	2.6%	3,619,500	3.5%	7,944,770	7.6%
0052	Covington Public Library	299,036,480	5,233,230	1.8%	22,458,590	7.5%	27,691,820	9.3%	9,710,290	3.2%

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			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0030	Crawford County Public Library	363,972,165	0	0.0%	11,185,540	3.1%	11,185,540	3.1%	15,759,820	4.3%
0155	Crawfordsville Public Library	1,796,922,180	73,211,657	4.1%	18,196,420	1.0%	91,408,077	5.1%	123,629,570	6.9%
0276	Crown Point Community Public Library	2,719,217,673	10,234,240	0.4%	21,219,050	0.8%	31,453,290	1.2%	329,365,513	12.1%
0148	Culver Public Library	486,601,650	0	0.0%	1,702,250	0.3%	1,702,250	0.3%	83,725,170	17.2%
0087	Danville Public Library	673,644,880	119,430	0.0%	11,427,850	1.7%	11,547,280	1.7%	19,331,945	2.9%
0156	Darlington Public Library	97,111,230	0	0.0%	0	0.0%	0	0.0%	1,012,140	1.0%
0283	Decatur County Contractual Library	933,742,374	4,040,542	0.4%	0	0.0%	4,040,542	0.4%	35,292,880	3.8%
0002	Decatur Public Library	517,664,120	10,887,010	2.1%	0	0.0%	10,887,010	2.1%	23,693,610	4.6%
0019	Delphi Public Library	548,003,335	125,930	0.0%	31,041,596	5.7%	31,167,526	5.7%	35,914,490	6.6%
0240	Dublin Public Library	21,588,710	0	0.0%	0	0.0%	0	0.0%	1,089,960	5.0%
0043	Dubois County Contractual Library	1,032,270,266	1,508,610	0.1%	0	0.0%	1,508,610	0.1%	38,120,820	3.7%
0106	Dunkirk Public Library	128,465,990	17,130,680	13.3%	0	0.0%	17,130,680	13.3%	2,828,700	2.2%
0008	Earl Park Public Library	44,815,580	53,050	0.1%	0	0.0%	53,050	0.1%	2,373,300	5.3%
0124	East Chicago Public Library	2,034,738,749	181,442,606	8.9%	9,588,086	0.5%	191,030,692	9.4%	289,879,620	14.2%
0111	Edinburgh-Wright-Hageman Public Library	188,260,630	8,705,410	4.6%	0	0.0%	8,705,410	4.6%	8,238,210	4.4%
0045	Elkhart Public Library	5,068,308,500	17,625,050	0.3%	50,570,100	1.0%	68,195,150	1.3%	189,072,390	3.7%
0265	Evansville-Vanderburgh County Public Lib	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
0063	Fairmount Public Library	159,459,230	592,600	0.4%	0	0.0%	592,600	0.4%	4,820,510	3.0%
0194	Farmland Public Library	41,612,770	0	0.0%	0	0.0%	0	0.0%	3,099,850	7.4%
0049	Fayette County Public Library	1,194,233,020	21,422,645	1.8%	0	0.0%	21,422,645	1.8%	65,728,590	5.5%
0020	Flora Public Library	161,778,330	0	0.0%	0	0.0%	0	0.0%	17,312,350	10.7%
0273	Fort Branch-Johnson Township Library	453,530,945	703,121	0.2%	244,970	0.1%	948,091	0.2%	30,758,620	6.8%
0080	Fortville Public Library	540,213,490	0	0.0%	1,487,210	0.3%	1,487,210	0.3%	17,017,830	3.2%
0189	Francesville Public Library	92,345,850	1,362,141	1.5%	0	0.0%	1,362,141	1.5%	5,102,050	5.5%
0028	Frankfort Community Public Library	840,707,348	9,689,733	1.2%	0	0.0%	9,689,733	1.2%	78,475,730	9.3%
0216	Fremont Public Library	1,018,905,840	16,499,840	1.6%	4,693,900	0.5%	21,193,740	2.1%	12,744,660	1.3%
0173	French Lick-Melton Public Library	189,638,820	363,550	0.2%	179,180	0.1%	542,730	0.3%	9,785,970	5.2%
0057	Fulton County Public Library	924,938,771	2,937,522	0.3%	0	0.0%	2,937,522	0.3%	68,699,914	7.4%
0038	Garrett Public Library	480,861,390	3,713,470	0.8%	9,099,086	1.9%	12,812,556	2.7%	33,245,820	6.9%
0125	Gary Public Library	3,179,356,155	35,419,421	1.1%	51,833,016	1.6%	87,252,437	2.7%	593,930,842	18.7%
0064	Gas City-Mill Township Public Library	390,731,910	22,456,430	5.7%	29,260,160	7.5%	51,716,590	13.2%	19,268,900	4.9%
0003	Geneva Public Library	61,428,860	10,022,800	16.3%	0	0.0%	10,022,800	16.3%	1,425,330	2.3%
0163	Goodland Public Library	82,024,890	2,410,216	2.9%	0	0.0%	2,410,216	2.9%	810,810	1.0%
0046	Goshen Public Library	2,063,069,220	3,957,220	0.2%	49,817,900	2.4%	53,775,120	2.6%	193,655,880	9.4%
0035	Greensburg Public Library	666,890,674	30,956,842	4.6%	78,492,600	11.8%	109,449,442	16.4%	81,653,870	12.2%
0094	Greentown Public Library	382,067,990	0	0.0%	0	0.0%	0	0.0%	22,703,810	5.9%
0112	Greenwood Public Library	1,708,625,980	5,804,880	0.3%	45,591,020	2.7%	51,395,900	3.0%	44,762,670	2.6%
0241	Hagerstown Public Library	179,101,100	1,131,208	0.6%	0	0.0%	1,131,208	0.6%	14,806,890	8.3%
0077	Hamilton East Public Library	10,668,945,740	170,193,001	1.6%	190,370,749	1.8%	360,563,750	3.4%	989,774,810	9.3%
0075	Hamilton North Public Library	697,170,090	0	0.0%	0	0.0%	0	0.0%	65,665,130	9.4%
0126	Hammond Public Library	3,777,751,699	64,594,944	1.7%	143,287,374	3.8%	207,882,318	5.5%	450,087,870	11.9%
0081	Hancock County Public Library	3,697,473,370	38,106,380	1.0%	85,943,260	2.3%	124,049,640	3.4%	156,695,600	4.2%
0082	Harrison County Public Library	1,959,475,830	29,758,780	1.5%	0	0.0%	29,758,780	1.5%	127,375,160	6.5%
0013	Hartford City Public Library	248,066,250	4,160,670	1.7%	1,391,527	0.6%	5,552,197	2.2%	16,565,460	6.7%
0302	Huntington Library	1,151,219,035	23,545,674	2.0%	38,123,808	3.3%	61,669,482	5.4%	181,262,980	15.7%
0296	Hussey - Mayfield Memorial Library	2,005,210,177	2,708,202	0.1%	27,694,990	1.4%	30,403,192	1.5%	108,495,530	5.4%
0144	Indianapolis-Marion County Public Librar	53,039,762,830	656,410,320	1.2%	1,826,828,960	3.4%	2,483,239,280	4.7%	3,228,648,390	6.1%
0289	Jackson County Public Library	2,118,260,960	74,221,320	3.5%	0	0.0%	74,221,320	3.5%	128,132,280	6.0%
0072	Jasonville Public Library	45,976,610	0	0.0%	0	0.0%	0	0.0%	5,476,900	11.9%

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			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0266	Jasper County Public Library	2,534,348,590	35,668,730	1.4%	21,467,840	0.8%	57,136,570	2.3%	54,045,360	2.1%
0042	Jasper Public Library	1,241,627,010	0	0.0%	0	0.0%	0	0.0%	64,654,000	5.2%
0267	Jay County Public Library	947,154,990	8,724,675	0.9%	0	0.0%	8,724,675	0.9%	27,903,970	2.9%
0109	Jefferson County Public Library	1,746,321,196	21,565,370	1.2%	40,033,930	2.3%	61,599,300	3.5%	136,625,146	7.8%
0025	Jeffersonville Township Public Library	2,689,315,470	21,243,960	0.8%	186,296,200	6.9%	207,540,160	7.7%	91,771,950	3.4%
0110	Jennings County Public Library	1,284,274,224	22,942,548	1.8%	51,608,698	4.0%	74,551,246	5.8%	44,851,410	3.5%
0113	Johnson County Public Library	6,267,020,310	62,796,690	1.0%	107,963,010	1.7%	170,759,700	2.7%	238,868,300	3.8%
0065	Jonesboro Public Library	46,519,740	0	0.0%	0	0.0%	0	0.0%	1,459,080	3.1%
0167	Kendallville Public Library	1,016,150,698	22,985,552	2.3%	11,356,394	1.1%	34,341,946	3.4%	43,903,086	4.3%
0164	Kentland Public Library	157,009,570	3,473,400	2.2%	0	0.0%	3,473,400	2.2%	1,870,920	1.2%
0056	Kewanna Public Library	75,497,090	407,400	0.5%	0	0.0%	407,400	0.5%	1,925,110	2.5%
0271	Kingman-Millcreek Public Library	69,947,480	0	0.0%	0	0.0%	0	0.0%	1,981,100	2.8%
0029	Kirklin Public Library	75,657,385	0	0.0%	0	0.0%	0	0.0%	2,022,000	2.7%
0089	Knightstown Public Library	78,339,900	0	0.0%	0	0.0%	0	0.0%	2,677,660	3.4%
0116	Knox County Public Library	2,256,954,680	137,982,452	6.1%	25,897,090	1.1%	163,879,542	7.3%	350,220,680	15.5%
0282	Kokomo-Howard County Public Library	5,915,194,630	482,549,220	8.2%	0	0.0%	482,549,220	8.2%	548,808,165	9.3%
0281	Lacrosse Public Library	62,149,810	0	0.0%	0	0.0%	0	0.0%	928,970	1.5%
0157	Ladoga Public Library	86,301,440	0	0.0%	0	0.0%	0	0.0%	1,250,000	1.4%
0122	Lagrange County Public Library	2,141,437,260	7,961,383	0.4%	77,379,000	3.6%	85,340,383	4.0%	131,616,770	6.1%
0129	Lake County Public Library	15,506,387,795	110,161,618	0.7%	341,319,190	2.2%	451,480,808	2.9%	1,340,102,645	8.6%
0277	Laporte County Public Library	3,791,312,620	3,922,650	0.1%	28,747,850	0.8%	32,670,500	0.9%	238,964,890	6.3%
0034	Lawrenceburg Public Library	2,646,247,990	10,145,440	0.4%	14,030,670	0.5%	24,176,110	0.9%	117,379,720	4.4%
0015	Lebanon Public Library	1,163,156,720	102,965,988	8.9%	77,337,681	6.6%	180,303,669	15.5%	65,386,770	5.6%
0168	Ligonier Public Library	245,310,450	14,650,638	6.0%	39,344,634	16.0%	53,995,272	22.0%	6,475,350	2.6%
0301	Lincoln Heritage Public Library	1,038,649,610	206,330,350	19.9%	72,168,170	6.9%	278,498,520	26.8%	88,077,090	8.5%
0158	Linden Public Library	78,041,630	5,730	0.0%	0	0.0%	5,730	0.0%	1,219,700	1.6%
0021	Logansport-Cass Public Library	1,535,662,990	5,764,960	0.4%	2,645,420	0.2%	8,410,380	0.5%	73,686,810	4.8%
0150	Loogootee Public Library	100,475,300	596,480	0.6%	0	0.0%	596,480	0.6%	8,281,870	8.2%
0127	Lowell Public Library	1,205,241,586	8,537,817	0.7%	0	0.0%	8,537,817	0.7%	55,372,410	4.6%
0073	Margaret Cooper Public Library	284,480,667	231,515	0.1%	0	0.0%	231,515	0.1%	15,414,330	5.4%
0066	Marion Public Library	1,520,211,400	61,590,450	4.1%	16,318,150	1.1%	77,908,600	5.1%	213,559,160	14.0%
0067	Matthews Public Library	18,054,760	513,320	2.8%	0	0.0%	513,320	2.8%	850,530	4.7%
0130	Michigan City Public Library	2,574,567,710	4,621,770	0.2%	97,075,430	3.8%	101,697,200	4.0%	233,404,980	9.1%
0259	Middlebury Public Library	1,361,291,740	3,400,510	0.2%	35,399,800	2.6%	38,800,310	2.9%	25,771,610	1.9%
0090	Middletown-Fall Creek Township Public Li	213,048,770	21,820	0.0%	56,640	0.0%	78,460	0.0%	6,829,000	3.2%
0118	Milford Public Library	302,593,170	3,646,940	1.2%	8,267,570	2.7%	11,914,510	3.9%	8,621,320	2.8%
0203	Mishawaka Public Library	4,648,858,216	88,717,250	1.9%	167,941,519	3.6%	256,658,769	5.5%	157,772,791	3.4%
0136	Mitchell Community Public Library	529,169,280	925,700	0.2%	0	0.0%	925,700	0.2%	40,141,970	7.6%
0246	Monon Public Library	222,028,720	725,338	0.3%	0	0.0%	725,338	0.3%	3,219,490	1.5%
0154	Monroe County Public Library	6,883,266,270	92,487,010	1.3%	281,696,240	4.1%	374,183,250	5.4%	332,752,931	4.8%
0190	Monterey Public Library	55,447,120	0	0.0%	0	0.0%	0	0.0%	1,131,040	2.0%
0176	Montezuma Public Library	48,433,974	987,460	2.0%	0	0.0%	987,460	2.0%	2,240,530	4.6%
0247	Monticello Public Library	778,235,520	1,708,392	0.2%	15,408,517	2.0%	17,116,909	2.2%	40,193,785	5.2%
0014	Montpelier Public Library	122,710,330	2,677,440	2.2%	0	0.0%	2,677,440	2.2%	2,223,940	1.8%
0161	Mooresville Public Library	784,216,690	57,992,800	7.4%	57,202,250	7.3%	115,195,050	14.7%	41,931,670	5.3%
0160	Morgan County Public Library	3,095,045,510	171,069	0.0%	0	0.0%	171,069	0.0%	92,728,570	3.0%
0040	Muncie Public Library	2,830,952,890	8,723,545	0.3%	93,622,195	3.3%	102,345,740	3.6%	149,396,280	5.3%
0047	Nappanee Public Library	545,787,570	801,400	0.1%	12,461,400	2.3%	13,262,800	2.4%	15,042,310	2.8%
0050	New Albany-Floyd County Public Library	4,046,347,481	32,513,299	0.8%	107,357,893	2.7%	139,871,192	3.5%	226,633,990	5.6%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0204	New Carlisle Public Library	420,438,610	6,766,930	1.6%	29,009,686	6.9%	35,776,616	8.5%	18,075,790	4.3%
0293	New Castle-Henry County Public Library	2,072,124,390	38,892,120	1.9%	32,399,930	1.6%	71,292,050	3.4%	78,292,520	3.8%
0187	New Harmony Workingmens Institute	42,331,240	0	0.0%	0	0.0%	0	0.0%	4,110,610	9.7%
0235	Newburgh - Ohio Township Public Library	2,056,991,520	4,260,920	0.2%	13,160,500	0.6%	17,421,420	0.8%	56,802,500	2.8%
0166	Newton County Public Library	531,300,290	17,394,837	3.3%	0	0.0%	17,394,837	3.3%	7,208,660	1.4%
0169	Noble County Public Library	1,258,061,620	22,737,217	1.8%	25,009,928	2.0%	47,747,145	3.8%	31,149,685	2.5%
0213	North Judson Public Library	186,588,930	0	0.0%	0	0.0%	0	0.0%	17,234,710	9.2%
0290	North Madison County Library System	930,373,480	36,998,851	4.0%	0	0.0%	36,998,851	4.0%	34,350,752	3.7%
0230	North Manchester Public Library	270,227,650	1,576,710	0.6%	0	0.0%	1,576,710	0.6%	66,702,800	24.7%
0303	North Webster Library	646,416,580	0	0.0%	0	0.0%	0	0.0%	22,215,514	3.4%
0059	Oakland City-Columbia Township Public Li	162,105,145	501,960	0.3%	0	0.0%	501,960	0.3%	33,684,440	20.8%
0031	Odon-Winkelpieck Public Library	110,635,210	519,890	0.5%	0	0.0%	519,890	0.5%	4,664,010	4.2%
0170	Ohio County Public Library	332,002,460	0	0.0%	0	0.0%	0	0.0%	19,959,800	6.0%
0171	Orleans Public Library	179,269,450	859,920	0.5%	0	0.0%	859,920	0.5%	5,023,000	2.8%
0200	Osgood Public Library	398,485,250	1,909,336	0.5%	0	0.0%	1,909,336	0.5%	9,896,530	2.5%
0009	Otterbein Public Library	103,173,272	590,579	0.6%	0	0.0%	590,579	0.6%	4,036,500	3.9%
0060	Owensville Carnegie Library	520,541,960	0	0.0%	0	0.0%	0	0.0%	15,074,280	2.9%
0010	Oxford Public Library	92,132,970	2,609,718	2.8%	0	0.0%	2,609,718	2.8%	3,776,700	4.1%
0172	Paoli Public Library	241,420,080	233,900	0.1%	0	0.0%	233,900	0.1%	27,800,910	11.5%
0250	Peabody Library	802,848,540	1,676,879	0.2%	1,459,225	0.2%	3,136,104	0.4%	62,586,820	7.8%
0141	Pendleton Community Public Library	880,170,365	16,562,475	1.9%	27,050,410	3.1%	43,612,885	5.0%	11,419,305	1.3%
0107	Penn Township Public Library	50,071,300	8,050	0.0%	0	0.0%	8,050	0.0%	740,080	1.5%
0153	Peru Public Library	441,906,604	3,649,781	0.8%	0	0.0%	3,649,781	0.8%	79,583,840	18.0%
0119	Pierceton Public Library	174,015,750	11,511,660	6.6%	10,738,995	6.2%	22,250,655	12.8%	2,723,490	1.6%
0288	Pike County Public Library	985,015,690	11,000	0.0%	0	0.0%	11,000	0.0%	40,238,390	4.1%
0088	Plainfield - Guilford Twp Public Library	1,957,790,630	210,247,689	10.7%	210,260,970	10.7%	420,508,659	21.5%	37,472,590	1.9%
0149	Plymouth Public Library	1,272,605,266	12,140,053	1.0%	38,377,920	3.0%	50,517,973	4.0%	149,725,430	11.8%
0185	Porter County Public Library	9,070,873,195	74,080,328	0.8%	274,001,128	3.0%	348,081,456	3.8%	343,764,250	3.8%
0188	Poseyville Carnegie Library	250,678,610	169,700	0.1%	0	0.0%	169,700	0.1%	4,324,100	1.7%
0274	Princeton-Patoka Township Public Library	1,244,398,600	400,634,108	32.2%	171,695,380	13.8%	572,329,488	46.0%	52,208,790	4.2%
0191	Pulaski County Public Library	604,331,716	2,093,920	0.3%	0	0.0%	2,093,920	0.3%	11,807,570	2.0%
0193	Putnam County Public Library	2,104,041,385	40,209,462	1.9%	32,850,000	1.6%	73,059,462	3.5%	255,960,984	12.2%
0103	Remington Public Library	190,682,340	9,298,730	4.9%	13,020,410	6.8%	22,319,140	11.7%	4,083,710	2.1%
0242	Richmond-Morrisson-Reeves Public Library	2,590,190,220	52,553,783	2.0%	53,907,130	2.1%	106,460,913	4.1%	515,047,753	19.9%
0195	Ridgeville Public Library	20,418,420	0	0.0%	0	0.0%	0	0.0%	1,203,070	5.9%
0192	Roachdale Public Library	111,196,550	0	0.0%	0	0.0%	0	0.0%	20,521,800	18.5%
0231	Roann Public Library	94,298,390	0	0.0%	0	0.0%	0	0.0%	3,002,500	3.2%
0098	Roanoke Public Library	69,186,050	2,072	0.0%	0	0.0%	2,072	0.0%	4,151,530	6.0%
0292	Rockville Public Library	192,763,298	30,900	0.0%	0	0.0%	30,900	0.0%	15,611,370	8.1%
0022	Royal Center Public Library	85,417,580	0	0.0%	0	0.0%	0	0.0%	1,746,700	2.0%
0202	Rushville Public Library	308,304,294	27,389,958	8.9%	4,296,308	1.4%	31,686,266	10.3%	36,510,310	11.8%
0237	Salem Public Library	448,408,720	22,117,320	4.9%	0	0.0%	22,117,320	4.9%	30,359,430	6.8%
0207	Scott County Public Library	1,030,203,840	35,212,070	3.4%	43,016,760	4.2%	78,228,830	7.6%	31,648,010	3.1%
0208	Shelbyville-Shelby County Public Library	2,757,569,090	65,213,226	2.4%	50,759,344	1.8%	115,972,570	4.2%	147,442,382	5.3%
0078	Sheridan Public Library	261,815,790	0	0.0%	1,474,887	0.6%	1,474,887	0.6%	17,103,140	6.5%
0151	Shoals Public Library	28,923,780	0	0.0%	0	0.0%	0	0.0%	8,061,140	27.9%
0251	South Whitley Public Library	74,179,830	122,596	0.2%	0	0.0%	122,596	0.2%	11,200,710	15.1%
0143	Speedway City Public Library	951,441,280	141,191,450	14.8%	0	0.0%	141,191,450	14.8%	21,971,320	2.3%
0294	Spencer County Public Library	1,187,634,035	0	0.0%	0	0.0%	0	0.0%	32,190,270	2.7%

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0264	Spencer-Owen County Public Library	918,900,420	0	0.0%	0	0.0%	0	0.0%	70,626,800	7.7%
0091	Spiceland Public Library	113,955,630	0	0.0%	8,757,470	7.7%	8,757,470	7.7%	2,268,660	2.0%
0206	St. Joseph County Public Library	8,593,937,750	138,911,705	1.6%	533,381,536	6.2%	672,293,241	7.8%	869,876,418	10.1%
0214	Starke County Public Library	1,020,623,730	109,855	0.0%	0	0.0%	109,855	0.0%	82,849,890	8.1%
0217	Sullivan County Public Library	1,135,235,329	0	0.0%	518,100	0.0%	518,100	0.0%	15,615,990	1.4%
0068	Swayzee Public Library	80,940,810	49,810	0.1%	0	0.0%	49,810	0.1%	1,581,500	2.0%
0218	Switzerland County Public Library	502,364,546	0	0.0%	0	0.0%	0	0.0%	25,550,890	5.1%
0120	Syracuse Public Library	1,264,318,970	0	0.0%	0	0.0%	0	0.0%	47,557,830	3.8%
0179	Tell City Public Library	821,190,940	24,129,160	2.9%	78,154,140	9.5%	102,283,300	12.5%	32,797,245	4.0%
0016	Thorntown Public Library	332,403,430	45,250	0.0%	0	0.0%	45,250	0.0%	21,423,400	6.4%
0280	Tippecanoe County Public Library	9,002,444,660	153,607,210	1.7%	468,252,380	5.2%	621,859,590	6.9%	552,192,400	6.1%
0222	Tipton County Public Library	1,004,970,120	7,228,317	0.7%	0	0.0%	7,228,317	0.7%	36,984,405	3.7%
0196	Union City Public Library	114,738,680	187,377	0.2%	0	0.0%	187,377	0.2%	15,183,310	13.2%
0223	Union County Public Library	389,620,150	4,782,856	1.2%	0	0.0%	4,782,856	1.2%	9,050,060	2.3%
0070	Van Buren Public Library	109,481,450	6,246,390	5.7%	9,997,020	9.1%	16,243,410	14.8%	1,830,520	1.7%
0228	Vermillion County Public Library	845,114,100	103,534,608	12.3%	0	0.0%	103,534,608	12.3%	6,519,670	0.8%
0229	Vigo County Public Library	6,172,157,150	350,892,665	5.7%	94,498,870	1.5%	445,391,535	7.2%	864,778,090	14.0%
0232	Wabash Public Library	574,897,770	6,777,290	1.2%	0	0.0%	6,777,290	1.2%	43,358,070	7.5%
0048	Wakarusa-Olive Township-Harrison Townshi	460,577,440	2,892,070	0.6%	0	0.0%	2,892,070	0.6%	18,193,180	4.0%
0205	Walkerton Public Library	156,805,802	797,180	0.5%	0	0.0%	797,180	0.5%	4,567,110	2.9%
0023	Walton Public Library	115,022,820	0	0.0%	0	0.0%	0	0.0%	2,863,980	2.5%
0131	Wanatah Public Library	115,507,950	0	0.0%	0	0.0%	0	0.0%	2,404,910	2.1%
0099	Warren Public Library	126,385,740	385,800	0.3%	5,435,481	4.3%	5,821,281	4.6%	20,796,300	16.5%
0121	Warsaw Community Public Library	1,849,926,500	6,507,330	0.4%	61,997,727	3.4%	68,505,057	3.7%	125,911,940	6.8%
0032	Washington Carnegie Public Library	333,059,180	931,415	0.3%	0	0.0%	931,415	0.3%	16,341,680	4.9%
0083	Washington Township Public Library	2,564,828,070	5,233,840	0.2%	37,267,240	1.5%	42,501,080	1.7%	101,303,887	3.9%
0198	Washington Township Public Library	138,821,360	3,451,976	2.5%	0	0.0%	3,451,976	2.5%	15,042,250	10.8%
0039	Waterloo Public Library	187,127,690	0	0.0%	332,100	0.2%	332,100	0.2%	33,915,050	18.1%
0159	Waveland Public Library	84,463,120	0	0.0%	0	0.0%	0	0.0%	1,757,500	2.1%
0243	Wayne County Contractual Library	541,505,350	0	0.0%	0	0.0%	0	0.0%	24,977,072	4.6%
0244	Wells County Public Library	1,727,895,226	82,067,184	4.7%	0	0.0%	82,067,184	4.7%	138,129,390	8.0%
0221	West Lafayette Public Library	1,115,816,020	0	0.0%	84,202,640	7.5%	84,202,640	7.5%	157,155,090	14.1%
0233	West Lebanon Public Library	53,420,560	107,937	0.2%	0	0.0%	107,937	0.2%	2,531,750	4.7%
0184	Westchester Public Library	2,069,417,980	30,571,680	1.5%	50,776,837	2.5%	81,348,517	3.9%	39,625,720	1.9%
0079	Westfield Public Library	2,351,379,290	2,640,869	0.1%	32,462,465	1.4%	35,103,334	1.5%	288,737,560	12.3%
0132	Westville Public Library	262,612,080	0	0.0%	0	0.0%	0	0.0%	56,274,270	21.4%
0054	Whitewater Valley Community Library	480,180,762	1,262,846	0.3%	0	0.0%	1,262,846	0.3%	55,519,450	11.6%
0128	Whiting Public Library	450,879,588	47,085,280	10.4%	10,630,030	2.4%	57,715,310	12.8%	20,234,211	4.5%
0234	Williamsport Public Library	106,631,630	5,233,189	4.9%	0	0.0%	5,233,189	4.9%	4,913,390	4.6%
0197	Winchester Public Library	475,821,577	134,508	0.0%	6,139,297	1.3%	6,273,805	1.3%	74,509,700	15.7%
0248	Wolcott Public Library	123,443,910	1,142,646	0.9%	0	0.0%	1,142,646	0.9%	2,754,470	2.2%
0074	Worthington Public Library	81,273,050	0	0.0%	1,160,500	1.4%	1,160,500	1.4%	4,353,560	5.4%
0012	York Township Public Library	26,409,220	28,950	0.1%	0	0.0%	28,950	0.1%	320,100	1.2%
0041	Yorktown - Mt Pleasant Library	1,086,418,004	6,488,450	0.6%	40,991,484	3.8%	47,479,934	4.4%	24,369,225	2.2%

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Cities, Towns, Schools, Libraries, and Special Unit Totals (Cross-County Units Are Summed)

Unit	Unit Name	Gross AV	Abatements		TIF		Abatement + TIF		Exempt	
			AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
Special Taxing Units										
1011	Adams County Solid Waste Management	1,728,879,050	30,368,750	1.8%	2,446,070	0.1%	32,814,820	1.9%	90,036,460	5.2%
1019	Allen County Solid Waste	19,032,102,510	201,497,391	1.1%	350,290,150	1.8%	551,787,541	2.9%	756,140,105	4.0%
0974	Amity Fire Protection	121,159,640	0	0.0%	0	0.0%	0	0.0%	910,290	0.8%
1028	Bargersville Fire Protection	818,653,100	20,400	0.0%	0	0.0%	20,400	0.0%	7,018,370	0.9%
1039	Bartholomew County Solid Waste Managemen	5,054,515,654	150,631,680	3.0%	7,707,510	0.2%	158,339,190	3.1%	405,203,380	8.0%
1092	Blackford County Solid Waste	588,814,745	6,838,110	1.2%	1,391,527	0.2%	8,229,637	1.4%	24,479,340	4.2%
0951	Bloomington Transportation	3,522,815,565	23,228,255	0.7%	213,661,988	6.1%	236,890,243	6.7%	255,252,016	7.2%
1083	Blue River Fire Protection District	50,303,690	75,780	0.2%	0	0.0%	75,780	0.2%	327,800	0.7%
1040	Boone County Solid Waste Management Dist	4,118,818,247	117,515,311	2.9%	107,325,889	2.6%	224,841,200	5.5%	206,526,210	5.0%
0983	Boone Township Fire District	66,783,920	0	0.0%	0	0.0%	0	0.0%	1,575,550	2.4%
1041	Brown County Solid Waste Management	1,305,940,464	0	0.0%	0	0.0%	0	0.0%	34,647,868	2.7%
1025	Brown-Vernon Fire District	89,629,040	49,880	0.1%	0	0.0%	49,880	0.1%	3,100,300	3.5%
1042	Cass County Solid Waste Management Distr	1,736,103,390	5,764,960	0.3%	2,645,420	0.2%	8,410,380	0.5%	78,297,490	4.5%
0962	Charlestown Fire	600,383,920	9,192,820	1.5%	825,000	0.1%	10,017,820	1.7%	9,349,870	1.6%
1043	Clark County Solid Waste Management Dist	5,123,170,730	57,863,520	1.1%	239,746,650	4.7%	297,610,170	5.8%	142,061,690	2.8%
1044	Clay-Owen-Vigo Solid Waste Management Di	8,315,730,750	362,479,755	4.4%	99,367,090	1.2%	461,846,845	5.6%	987,640,770	11.9%
1045	Crawford County Solid Waste Management D	363,972,165	0	0.0%	11,185,540	3.1%	11,185,540	3.1%	15,759,820	4.3%
1022	Daviess County Solid Waste District	1,281,578,500	13,850,035	1.1%	21,907,110	1.7%	35,757,145	2.8%	39,642,460	3.1%
1036	Dearborn County Solid Waste	3,497,411,310	11,784,460	0.3%	14,030,670	0.4%	25,815,130	0.7%	175,011,100	5.0%
1003	Decatur County Solid Waste Management	1,600,633,048	34,997,384	2.2%	78,492,600	4.9%	113,489,984	7.1%	116,946,750	7.3%
0956	Delaware Airport	5,269,352,400	15,421,565	0.3%	145,146,415	2.8%	160,567,980	3.0%	192,324,355	3.6%
0922	Dubois County Airport	2,640,738,830	1,508,610	0.1%	27,453,004	1.0%	28,961,614	1.1%	119,457,140	4.5%
1047	Dubois County Solid Waste Management Dis	2,640,738,830	1,508,610	0.1%	27,453,004	1.0%	28,961,614	1.1%	119,457,140	4.5%
9993	Dyer Water Works	1,184,622,299	5,363,692	0.5%	90,427,820	7.6%	95,791,512	8.1%	104,755,220	8.8%
1034	East Central Indiana Solid Waste	14,678,129,826	236,619,436	1.6%	308,904,665	2.1%	545,524,101	3.7%	909,625,683	6.2%
0808	East Chicago Sanitary	2,034,738,749	181,442,606	8.9%	9,588,086	0.5%	191,030,692	9.4%	289,879,620	14.2%
9100	Elkhart Cnty Sw Management District	11,296,223,200	29,394,310	0.3%	150,415,700	1.3%	179,810,010	1.6%	493,516,560	4.4%
0966	English Fire	154,369,860	0	0.0%	0	0.0%	0	0.0%	6,292,200	4.1%
1102	Evansville Levee Authority	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
1016	Floyd County Solid Waste	4,046,347,481	32,513,299	0.8%	107,357,893	2.7%	139,871,192	3.5%	226,633,990	5.6%
0800	Fort Wayne Public Transportation	11,633,662,700	123,804,430	1.1%	263,286,270	2.3%	387,090,700	3.3%	611,279,230	5.3%
0960	Fort Wayne-Allen County Airport Authorit	19,421,763,227	202,125,131	1.0%	350,290,150	1.8%	552,415,281	2.8%	780,785,925	4.0%
1050	Fountain County Solid Waste Management D	844,377,660	11,007,280	1.3%	22,458,590	2.7%	33,465,870	4.0%	22,729,930	2.7%
0934	Frankfort Airport	554,549,328	2,210,550	0.4%	0	0.0%	2,210,550	0.4%	66,857,270	12.1%
1051	Fulton County Solid Waste Management Dis	1,121,685,691	4,294,410	0.4%	0	0.0%	4,294,410	0.4%	75,171,924	6.7%
0813	Gary Airport	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
0816	Gary Public Transportation	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
0814	Gary Redevelopment	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
0809	Gary Sanitary	3,543,241,297	35,902,481	1.0%	61,473,101	1.7%	97,375,582	2.7%	644,412,792	18.2%
1100	Gary Storm Water Management	3,353,723,827	35,902,481	1.1%	61,473,101	1.8%	97,375,582	2.9%	642,590,622	19.2%
1018	Gibson Co Solid Waste Management	3,912,492,411	402,785,162	10.3%	196,841,634	5.0%	599,626,796	15.3%	203,232,464	5.2%
0868	Greater Lafayette Public Transportation	7,894,524,510	150,775,190	1.9%	547,650,640	6.9%	698,425,830	8.8%	657,065,490	8.3%
0920	Griffin-Bethel Township Fire Protection	24,027,150	0	0.0%	0	0.0%	0	0.0%	322,700	1.3%
1053	Hamilton County Solid Waste Management D	23,310,316,241	218,285,722	0.9%	867,101,173	3.7%	1,085,386,895	4.7%	1,791,824,851	7.7%
0815	Hammond Redevelopment	3,777,751,699	64,594,944	1.7%	143,287,374	3.8%	207,882,318	5.5%	450,087,870	11.9%
0810	Hammond Sanitary	5,965,565,769	86,404,001	1.4%	143,287,374	2.4%	229,691,375	3.9%	704,223,920	11.8%
1031	Harrison County Solid Waste	1,959,475,830	29,758,780	1.5%	0	0.0%	29,758,780	1.5%	127,375,160	6.5%
0963	Harrison Township Fire #7	90,779,680	0	0.0%	0	0.0%	0	0.0%	2,234,390	2.5%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
1093	Hendricks County Solid Waste District	8,742,887,140	299,792,811	3.4%	342,392,088	3.9%	642,184,899	7.3%	219,236,092	2.5%
0980	Heth-Washington Twp. Fire Protection Dis	73,493,630	1,675,650	2.3%	0	0.0%	1,675,650	2.3%	942,800	1.3%
0811	Highland Sanitary	1,601,135,580	0	0.0%	0	0.0%	0	0.0%	91,559,608	5.7%
0901	Highland Water District	1,601,135,580	0	0.0%	0	0.0%	0	0.0%	91,559,608	5.7%
0958	Honey Creek Fire Protection	969,983,890	30,554,512	3.2%	58,317,130	6.0%	88,871,642	9.2%	56,103,510	5.8%
1027	Howard County Solid Waste Management	6,297,262,620	482,549,220	7.7%	0	0.0%	482,549,220	7.7%	571,511,975	9.1%
0872	Hulman Field Airport	6,172,157,150	350,892,665	5.7%	94,498,870	1.5%	445,391,535	7.2%	864,778,090	14.0%
1055	Huntington County Solid Waste Management	2,067,345,305	24,343,834	1.2%	43,559,289	2.1%	67,903,123	3.3%	214,638,290	10.4%
0955	Independence Fire	8,146,200	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0939	Indianapolis Consolidated County	54,748,950,130	798,835,860	1.5%	1,836,443,060	3.4%	2,635,278,920	4.8%	3,381,977,800	6.2%
0822	Indianapolis Fire Special Service	16,801,970,090	521,546,970	3.1%	1,382,962,550	8.2%	1,904,509,520	11.3%	1,666,452,290	9.9%
0821	Indianapolis Police Special Service	18,005,635,690	536,967,470	3.0%	1,382,962,550	7.7%	1,919,930,020	10.7%	1,680,878,940	9.3%
0877	Indianapolis Public Transportation	51,623,658,950	657,644,410	1.3%	1,704,781,220	3.3%	2,362,425,630	4.6%	3,273,515,360	6.3%
0818	Indianapolis Sanitation (Liquid)	49,913,630,580	656,068,170	1.3%	1,693,755,710	3.4%	2,349,823,880	4.7%	3,111,215,010	6.2%
0820	Indianapolis Sanitation (Solid)	50,911,412,220	656,410,320	1.3%	1,695,167,120	3.3%	2,351,577,440	4.6%	3,147,961,040	6.2%
1014	Jackson County Solid Waste	2,466,025,120	74,753,140	3.0%	0	0.0%	74,753,140	3.0%	144,359,140	5.9%
1090	Jay County Solid Waste District	1,122,982,670	25,863,405	2.3%	0	0.0%	25,863,405	2.3%	31,455,550	2.8%
0968	Jefferson-Marion Township Fire	124,914,820	0	0.0%	0	0.0%	0	0.0%	8,219,460	6.6%
0802	Jeffersonville Flood Control	1,039,653,550	20,343,970	2.0%	19,879,450	1.9%	40,223,420	3.9%	41,670,560	4.0%
1035	Johnson County Solid Waste	8,116,368,290	71,834,350	0.9%	153,554,030	1.9%	225,388,380	2.8%	288,979,080	3.6%
0954	Johnson Township Community Fire	96,639,780	1,861,855	1.9%	0	0.0%	1,861,855	1.9%	1,049,490	1.1%
1056	Knox County Solid Waste Management Distr	2,428,740,790	137,982,452	5.7%	25,897,090	1.1%	163,879,542	6.7%	371,345,350	15.3%
1057	Kosciusko County Solid Waste Management	5,694,865,445	25,465,270	0.4%	82,486,372	1.4%	107,951,642	1.9%	228,267,074	4.0%
1058	Lake County Solid Waste Management Distr	28,873,573,245	457,475,926	1.6%	577,876,746	2.0%	1,035,352,672	3.6%	3,078,973,111	10.7%
0961	Lake Ridge Fire Protection	279,810,050	7,950	0.0%	0	0.0%	7,950	0.0%	27,488,100	9.8%
1020	Laporte County Solid Waste Management	6,806,150,170	8,544,420	0.1%	125,823,280	1.8%	134,367,700	2.0%	531,978,020	7.8%
0978	Laporte Municipal Airport Authority	1,473,347,730	3,139,740	0.2%	28,747,850	2.0%	31,887,590	2.2%	173,872,510	11.8%
1001	Lawrence County Solid Waste Management D	1,980,634,300	27,735,280	1.4%	3,896,710	0.2%	31,631,990	1.6%	136,602,160	6.9%
1101	Logansport/Cass Co. Airport Authority	1,736,103,390	5,764,960	0.3%	2,645,420	0.2%	8,410,380	0.5%	78,297,490	4.5%
0981	Lost Creek Fire Protection District	260,932,990	1,434,500	0.5%	890,530	0.3%	2,325,030	0.9%	39,729,130	15.2%
0965	Marengo-Liberty Township Fire	55,829,615	0	0.0%	0	0.0%	0	0.0%	6,254,580	11.2%
0894	Marion County Airport	54,748,950,130	798,835,860	1.5%	1,836,443,060	3.4%	2,635,278,920	4.8%	3,381,977,800	6.2%
0890	Marion County Health And Hospital	54,748,950,130	798,835,860	1.5%	1,836,443,060	3.4%	2,635,278,920	4.8%	3,381,977,800	6.2%
1004	Marshall County Solid Waste Management	3,159,300,353	34,913,308	1.1%	55,867,370	1.8%	90,780,678	2.9%	327,095,200	10.4%
1059	Martin County Solid Waste Management Dis	438,601,876	596,480	0.1%	0	0.0%	596,480	0.1%	25,932,940	5.9%
1060	Miami County Solid Waste Management Dist	1,573,060,878	11,979,331	0.8%	13,406,577	0.9%	25,385,908	1.6%	157,175,610	10.0%
0817	Michigan City Sanitary	2,039,806,470	4,606,770	0.2%	97,075,430	4.8%	101,682,200	5.0%	224,668,880	11.0%
0990	Monroe County Solid Waste Management Dis	6,883,266,270	92,487,010	1.3%	281,696,240	4.1%	374,183,250	5.4%	332,752,931	4.8%
1085	Monroe Township Fire District	252,451,760	0	0.0%	0	0.0%	0	0.0%	10,228,600	4.1%
0971	Monroe Township Fire Protection	203,260,470	0	0.0%	0	0.0%	0	0.0%	7,817,730	3.8%
0935	Muncie Public Transportation	2,578,441,640	6,509,080	0.3%	93,622,195	3.6%	100,131,275	3.9%	135,753,450	5.3%
0806	Muncie Sanitary	3,136,934,180	8,665,045	0.3%	106,488,805	3.4%	115,153,850	3.7%	157,017,170	5.0%
0991	Needham Fire Protection District	114,981,450	0	0.0%	0	0.0%	0	0.0%	938,800	0.8%
0807	New Albany Flood Control	1,877,641,740	31,756,359	1.7%	82,157,521	4.4%	113,913,880	6.1%	142,732,810	7.6%
0997	New Washington Fire Protection District	186,342,340	79,100	0.0%	0	0.0%	79,100	0.0%	2,743,800	1.5%
0979	Nineveh Fire Protection District	199,270,160	0	0.0%	0	0.0%	0	0.0%	4,540,950	2.3%
1030	Northeast Dubois County Fire Protection	442,508,530	0	0.0%	0	0.0%	0	0.0%	9,741,750	2.2%
0994	Northeast Indiana Solid Waste Management	10,829,000,636	263,970,540	2.4%	447,916,458	4.1%	711,886,998	6.6%	477,393,941	4.4%
1062	Northwest Indiana Solid Waste Management	8,288,173,344	80,326,957	1.0%	80,938,363	1.0%	161,265,320	1.9%	261,073,885	3.1%

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Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0992	Orange County Fire Protection District	478,235,820	0	0.0%	0	0.0%	0	0.0%	12,853,290	2.7%
1063	Orange County Solid Waste Management Dis	837,766,350	1,457,370	0.2%	179,180	0.0%	1,636,550	0.2%	47,391,680	5.7%
0932	Owensville-Montgomery Township Fire	501,224,220	0	0.0%	0	0.0%	0	0.0%	14,912,550	3.0%
0973	Palmyra Fire	152,525,720	0	0.0%	0	0.0%	0	0.0%	5,996,910	3.9%
0964	Patoka Township Fire	78,626,130	0	0.0%	0	0.0%	0	0.0%	2,932,330	3.7%
0993	Perry County Airport Authority	869,877,455	25,211,275	2.9%	78,154,140	9.0%	103,365,415	11.9%	38,077,370	4.4%
1064	Perry County Solid Waste Management Dist	869,877,455	25,211,275	2.9%	78,154,140	9.0%	103,365,415	11.9%	38,077,370	4.4%
1081	Pershing Fire District	52,871,650	0	0.0%	0	0.0%	0	0.0%	1,515,600	2.9%
1065	Pike County Solid Waste District	985,015,690	11,000	0.0%	0	0.0%	11,000	0.0%	40,238,390	4.1%
1084	Porter Co Airport Authority	11,140,291,175	104,652,008	0.9%	324,777,965	2.9%	429,429,973	3.9%	383,389,970	3.4%
1066	Porter Co Sw District	11,140,291,175	104,652,008	0.9%	324,777,965	2.9%	429,429,973	3.9%	383,389,970	3.4%
1067	Posey County Solid Waste Management Dist	2,170,627,093	9,574,095	0.4%	0	0.0%	9,574,095	0.4%	37,037,100	1.7%
1005	Prairieton Fire Protection District	53,072,740	0	0.0%	0	0.0%	0	0.0%	3,090,140	5.8%
1099	Randolph Co Solid Waste	1,387,239,147	13,790,057	1.0%	6,139,297	0.4%	19,929,354	1.4%	147,126,390	10.6%
0909	Richmond Sanitary	2,553,256,690	59,573,773	2.3%	53,907,130	2.1%	113,480,903	4.4%	507,150,103	19.9%
1023	Riley Fire Protection District	191,455,260	0	0.0%	5,871,200	3.1%	5,871,200	3.1%	22,727,960	11.9%
0976	Roachdale Fire Protection	163,039,420	0	0.0%	0	0.0%	0	0.0%	21,530,344	13.2%
0903	Schererville Waterworks	2,417,320,343	3,257,525	0.1%	88,265,945	3.7%	91,523,470	3.8%	105,302,590	4.4%
0940	Seymour Airport Authority	1,192,944,170	60,437,300	5.1%	0	0.0%	60,437,300	5.1%	107,205,580	9.0%
1013	Shelby County Solid Waste	2,757,569,090	65,213,226	2.4%	50,759,344	1.8%	115,972,570	4.2%	147,442,382	5.3%
0867	South Bend Public Transportation	7,100,616,513	142,299,995	2.0%	674,835,987	9.5%	817,135,982	11.5%	534,068,809	7.5%
0988	South Bend Redevelopment Commission	4,640,844,431	135,795,825	2.9%	290,451,066	6.3%	426,246,891	9.2%	429,212,669	9.2%
0952	South Vigo Township Fire	20,558,510	0	0.0%	0	0.0%	0	0.0%	871,900	4.2%
0989	Southeast Daviess Fire Protection Distri	70,772,430	0	0.0%	0	0.0%	0	0.0%	1,018,000	1.4%
1006	Southeastern Indiana Solid Waste Managem	7,583,080,110	99,675,359	1.3%	134,659,388	1.8%	234,334,747	3.1%	394,852,906	5.2%
0969	Southwest Allen County Fire	933,052,720	43,648,951	4.7%	71,695,940	7.7%	115,344,891	12.4%	7,209,870	0.8%
0902	Southwest Franklin Co. Fire Territory	154,734,480	0	0.0%	0	0.0%	0	0.0%	11,688,800	7.6%
0919	Speedway Public Transportation	951,441,280	141,191,450	14.8%	0	0.0%	141,191,450	14.8%	21,971,320	2.3%
1068	Spencer County Solid Waste Management Di	2,226,283,645	206,330,350	9.3%	72,168,170	3.2%	278,498,520	12.5%	120,267,360	5.4%
1008	St. Joe Solid Waste Management	13,943,237,448	235,253,065	1.7%	730,332,741	5.2%	965,585,806	6.9%	1,054,576,849	7.6%
0959	St. John Sanitary	885,340,170	2,625,930	0.3%	1,808,910	0.2%	4,434,840	0.5%	68,684,750	7.8%
0995	St. John Water District	885,340,170	2,625,930	0.3%	1,808,910	0.2%	4,434,840	0.5%	68,684,750	7.8%
0866	St. Joseph Airport	13,943,237,448	235,253,065	1.7%	730,332,741	5.2%	965,585,806	6.9%	1,054,576,849	7.6%
1069	Starke County Solid Waste Management Dis	1,207,212,660	109,855	0.0%	0	0.0%	109,855	0.0%	100,084,600	8.3%
1086	Sugar Creek Township Fire District	653,605,410	175,970,227	26.9%	0	0.0%	175,970,227	26.9%	43,763,070	6.7%
1070	Sullivan County Solid Waste Management D	1,135,235,329	0	0.0%	518,100	0.0%	518,100	0.0%	15,615,990	1.4%
0871	Terre Haute Sanitary	4,295,570,100	134,194,656	3.1%	88,413,220	2.1%	222,607,876	5.2%	783,555,930	18.2%
1071	Three Rivers Solid Waste Management Dist	4,711,636,644	87,738,433	1.9%	45,510,348	1.0%	133,248,781	2.8%	209,940,010	4.5%
1037	Tipton County Solid Waste	1,004,970,120	7,228,317	0.7%	0	0.0%	7,228,317	0.7%	36,984,405	3.7%
1002	Town Of Dyer Sanitary District	1,184,622,299	5,363,692	0.5%	90,427,820	7.6%	95,791,512	8.1%	104,755,220	8.8%
0967	Tri-Township Fire Protection District	951,738,500	9,223,430	1.0%	76,700	0.0%	9,300,130	1.0%	26,406,800	2.8%
0972	Utica Township Fire District	1,239,179,485	993,610	0.1%	0	0.0%	993,610	0.1%	20,680,915	1.7%
1072	Vanderburgh County Solid Waste Managemen	10,561,807,127	147,040,950	1.4%	355,648,878	3.4%	502,689,828	4.8%	864,430,770	8.2%
0984	Veale Fire District	56,264,950	0	0.0%	0	0.0%	0	0.0%	1,631,300	2.9%
1073	Vermillion County Solid Waste Management	1,180,215,730	105,138,608	8.9%	0	0.0%	105,138,608	8.9%	28,334,440	2.4%
0953	Vigo Central Community Fire	41,282,800	0	0.0%	0	0.0%	0	0.0%	6,768,290	16.4%
0936	Vincennes Township Fire	376,816,850	10,861,192	2.9%	5,741,400	1.5%	16,602,592	4.4%	22,679,450	6.0%
1074	W. U. R. Solid Waste Management District	4,369,759,050	68,191,452	1.6%	53,907,130	1.2%	122,098,582	2.8%	605,174,550	13.8%
1075	Wabash County Solid Waste Management Dis	1,801,078,710	10,758,860	0.6%	0	0.0%	10,758,860	0.6%	146,636,570	8.1%

Note: Some counties include government-owned property in the gross AV and exemption amounts.
Prepared by Legislative Services Agency, August 27, 2007

Abatement, TIF, and Exempt Assessed Value for 2005 Pay 2006
Cities, Towns, Schools, Libraries, and Special Unit Totals (Cross-County Units Are Summed)

			Abatements		TIF		Abatement + TIF		Exempt	
Unit	Unit Name	Gross AV	AV	% of AV	AV	% of AV	AV	% of AV	AV	% of AV
0957	Wadesville-Center Township Fire	66,356,830	0	0.0%	0	0.0%	0	0.0%	923,110	1.4%
0977	Walnut Creek Fire Protection	1,369,914,445	109,855	0.0%	0	0.0%	109,855	0.0%	107,419,600	7.8%
1033	Warren County Solid Waste	560,213,244	9,454,206	1.7%	0	0.0%	9,454,206	1.7%	12,387,750	2.2%
1032	Warrick County Solid Waste	3,795,338,760	11,695,070	0.3%	22,071,530	0.6%	33,766,600	0.9%	101,325,860	2.7%
1026	Washington County Solid Waste Management	1,110,833,640	22,865,210	2.1%	0	0.0%	22,865,210	2.1%	47,530,580	4.3%
1087	Webster Twp Fire Protection	74,491,350	0	0.0%	0	0.0%	0	0.0%	3,263,900	4.4%
1091	Wells County Solid Waste District	1,753,439,286	82,823,196	4.7%	0	0.0%	82,823,196	4.7%	141,872,360	8.1%
1077	West Central Indiana Solid Waste Managem	9,404,737,468	175,138,568	1.9%	108,248,670	1.2%	283,387,238	3.0%	588,045,374	6.3%
0975	West Porter Township Fire Protection	267,743,880	0	0.0%	0	0.0%	0	0.0%	549,000	0.2%
0970	White River Township Fire	2,191,343,500	34,211,281	1.6%	0	0.0%	34,211,281	1.6%	26,626,250	1.2%
1029	Whiteland Fire Protection	291,585,070	0	0.0%	0	0.0%	0	0.0%	2,843,840	1.0%
0812	Whiting Sanitary	450,879,588	47,085,280	10.4%	10,630,030	2.4%	57,715,310	12.8%	20,234,211	4.5%
1078	Whitley County Solid Waste Management Di	2,103,882,940	167,367,567	8.0%	73,985,050	3.5%	241,352,617	11.5%	111,494,550	5.3%
1079	Wildcat Creek Solid Waste Management Dis	11,938,222,864	180,172,569	1.5%	552,455,020	4.6%	732,627,589	6.1%	807,801,590	6.8%
0904	Winfield Waterworks	45,818,200	0	0.0%	0	0.0%	0	0.0%	6,000	0.0%

Note: Some counties include government-owned property in the gross AV and exemption amounts.
Prepared by Legislative Services Agency, August 27, 2007

Exhibit G
8/27/07

Jack N. Kroeger, CPA, Retired (17 years)
Finance Chairman Spencer County Council (13 years)
Member of Indiana Association of Counties
Member of Indiana Abraham Lincoln Bicentennial Commission (IALBC)
Formerly: Adjunct faculty at University of Evansville (Tax & Accounting)
Chairman of Indiana CPA Society Taxation Committee
Partner with Geo. S. Olive & Co. (presently BK&D)

408 Prancer Drive
P. O. Box 668
Santa Claus, IN 47579
812-544-2762
jdlkroeg@psci.net

- I am here today representing the Spencer County Council and the taxpayers of Spencer County to give you the perspective of taxpayers who feel that **property tax is the most stable and equitable tax to fund local government.**
- Local Government (counties, cities/towns and townships, libraries, schools, fire districts, etc) provides goods and services within a geographical area. To pay for these goods and services it is most equitable to raise the funds necessary from within the SAME geographical area to which the services are provided. Property tax easily accomplishes that objective. Income taxes do not! Income taxes are assessed and collected at the State and County level and must then arbitrarily be reallocated to the local taxing units and often the individuals paying the income tax are not the recipients of the goods and services provided.
- **We in Spencer County do not look to income tax as a reasonable alternative to property tax primarily because we have a high assessed value ($1.3 billion) which results in relatively low property tax rates.** We also have low population (20,000 people) with low per capita income which dictates higher income tax rates to produce meaningful revenue.
- We feel the goods and services provided by local government units should be shared by all classes of taxpayers. The business and agricultural communities should and want to share the cost. **We are adamantly opposed to ever considering the elimination of property tax.**

I have given the Chairman ~~four~~ Five documents:

"What's Behind the Property Tax Crisis", By Larry DeBoer
Letter to Governor Daniels written by David Bottorff, AIC
Narrative of my comments here today
Bullet items titled "SHIFTS" by Jack N. Kroeger
A SOLUTION TO INDIANA'S PROPERTY TAX DELIMMA BY JACK N KROEGER

JACK KROEGER

From: "JACK KROEGER" <jdlkroeg@psci.net>
To: "JACK KROEGER" <jdlkroeg@psci.net>
Sent: Sunday, August 26, 2007 5:26 PM
Subject: L.DEBOER LETTER

What's behind the property tax crisis?

By Larry DeBoer

Tax bills arrived. Homeowners were shocked. The statewide average increase in homeowner property tax bills is expected to be 24 percent, before the end-ofyear rebates. The increases were larger in Indianapolis. Taxpayers protested.

The Department of Local Government Finance ordered a reassessment in Marion County. Reassessments may be ordered in other counties, too. Gov. Mitch Daniels appointed a commission to study local government. We may have a special session of the legislature.

But why are homeowner taxes going up? To solve the problem, we need to know what's causing it.

The problem was a long time in coming. For decades we gave homeowners a tax break by under-assessing houses relative to business property. In 1998 our Supreme Court said that had to stop. Indiana had to adopt a market value assessment system, basing assessments on predicted selling prices of property.

The 2002-03 reassessment was based on market value, and the tax bills on many older homes jumped. The General Assembly responded with a tax reform package that increased state property tax relief payments by about a billion dollars. Huge homeowner tax increases were reduced to "merely" big increases.

But tax relief kept growing as a share of the budget. The General Assembly decided to cap it. That's one reason homeowner taxes have increased so much this year. Without an increase in state relief, taxpayers pay the entire annual increase in property tax collections. The cap accounts for about 4 percent of the 24 percent homeowner tax bill increase.

The 2002 tax reform also scheduled the elimination of the inventory tax, which was the property tax applied to the assessed value of inventories. Indiana voters approved this policy change in a constitutional referendum in 2004.

The last 51 counties eliminated their inventory taxes this year. Someone else has to pay those taxes, and that's another reason homeowner taxes have increased. Inventory tax elimination accounts for another 4 percent of the 24 percent increase. The shift to homeowners was bigger in places with a lot of inventories, such as Indianapolis.

The Supreme Court says we must keep assessments close to property selling prices. Selling prices change every year, so assessments must be adjusted. This year we tried to do that for the first time. That's trending.

This year trending adjusted assessments from 1999 selling prices to 2005 selling prices. That's six years of price change. Assessments changed a lot. But business equipment assessments have always been updated each year, so those assessments increased just a little. Taxes shifted from business equipment to land and buildings, including homes.

Assessors trended homes based on evidence from the prices of similar homes that sold. But most of the time, there were no comparable sales of factories or office buildings. The law says that where there are no sales, other evidence must be used. Apparently this was not done everywhere. In Marion County, and maybe in other counties, business assessments were not trended. That's why Marion County was ordered to reassess. This trending error caused an additional tax shift to homeowners. About 10 percent of the 24 percent statewide increase was due to trending.

Rising local tax collections account for about 6 percent of the statewide 24 percent increase. In places with big government construction projects, higher tax collections contribute more. That's another reason why homeowners in some counties saw bigger increases.

Homeowner tax bills are increasing mostly because of tax shifts, from businesses to homeowners, and from the state budget to local taxpayers. In most places, big homeowner tax hikes are not the result of large increases in tax collections. Big increases in government spending are not the main problem.

Remember, some help is on the way. The end-of-year rebates should reduce the average homeowner tax increase from 24 percent to 8 percent.

Property assessment is the way we divide up the cost of local government among taxpayers. Market-value assessment says that homeowners should pay more than they did under our old system. Homeowners don't think that's fair.

Perhaps it's time to step back from the year-to-year tax crises and ask ourselves, "What is a fair way to divide up tax payments?" Perhaps that's one topic the governor's new commission will take up. If so, the question will be, "Can we agree on what's fair?"

Larry DeBoer is professor of agricultural economics at Purdue University. He can be reached by e-mail at: ldeboer@ purdue.edu.

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JACK KROEGER

From: "JACK KROEGER" <jdlkroeg@psci.net>
To: "JACK KROEGER" <jdlkroeg@psci.net>
Sent: Sunday, August 26, 2007 5:12 PM
Subject: LETTER TO GOV

The Honorable Mitch Daniels

Governor of Indiana

200 W Washington Street, Room 206

Indianapolis, Indiana 46204

Dear Governor Daniels,

We would like to offer a few observations regarding property taxes, local government funding (including schools and libraries) and some alternatives to reducing our reliance and the state's reliance on property taxes. We certainly understand there have been pockets of the state where a variety of conditions have caused intolerable property tax increases. We want to offer some improvements to how local government services are funded and provide protection to taxpayers.

I am sure you have sensed and read the frustration of some county officials who believe they have been singled out as the source of property tax problems, both spending and assessing. The apparent new standards or different enforcement of assessing standards has many county officials perplexed and doubting any decision of the state. The state approved 91 ratio studies but they are all under review again. If the state is increasing scrutiny of assessments, some recognition of that fact should be included in any announcements about new trending orders.

We support the new local option income taxes. After anticipating for several years the pending property tax crisis without much action from the state to allow counties to increase alternative revenue sources, counties, and some cities, are now being urged to act quickly on an issue it took the legislature several years to enact. While the Association of Indiana Counties has educated county officials around the state on their new authority, it is certainly understandable that some county councils are

proceeding with caution regarding the new income taxes.

First and foremost, it is a shift in the overall tax liability between classes of property, business to individual. Counties want to make sure their tax structure remains balanced. The overall liability being placed on individual taxpayers continues to grow as the liability on businesses and corporations continues to shrink. Such tax policy may be good for economic development but county councils need to balance economic development with individuals' tax liability. Second, property taxes are not a problem in every county so expecting every county to shift to income taxes immediately is not a realistic expectation. Counties are not being asked to approve the budgets of the civil units in the county just the tax rate. We have no scrutiny of how the units other than the county spend their money. Having stated these observations, we do support the new options in HEA 1478 and support the following changes:

? Expand the role of the county council to assume the responsibility of the capital review boards. We support the philosophy on a comprehensive review of capital projects. By removing the capital review board, we are negating the need for 184 new elected officials. We also believe the county council should sign off on the overall tax rate for all units in the county before tax bills are mailed. We have heeded the calls of taxpayers who want one entity to be in charge of the overall tax rate. Even though counties account for less than 20% of property taxes they are being asked to reduce the reliance of property taxes for all units. Taxpayers tend to show up at the county council meetings to vent their frustration about property taxes. Every taxpayer in the county is allowed to vote for the council, let's make them a true fiscal body for the entire county.

? Extend the local option income taxes (LOITS) approved in HEA 1478 to the end of the calendar year. It will provide more counties with the

opportunity to study the issue and consider the effects of the 2% circuit breaker after local budgets are approved.

? Allow for counties who enact the dollar for dollar property tax relief at a high enough rate to enact the public safety tax. Some counties who are not willing to enact the AVGQ LOIT (Option A) rate may provide more property tax relief through the dollar for dollar property tax LOIT (Option B) but still not be eligible for the public safety tax.

? At a minimum, the state should assume the cost of welfare for those counties that do Option A and B. As you know, we support the state assuming the cost of welfare, without condition.

? Distribute the LOIT on a monthly basis to all counties, not just COIT counties.

? Provide more control to councils to control judicial spending or have the state assume the cost of the judiciary.

Sincerely,

David A. Bottorff

Executive Director

Association of Indiana Counties

8/26/2007

SHIFTS

By: Jack N. Kroeger

I. Shift of local government taxes from business and agricultural sectors to individuals: real reason for current property tax difficulties.

-- Farm land assessed way below market value: $880 an acre- example: Land was purchased for $241,000 in Clay Township, Spencer County and is assessed at approximately $50,000. An individual bought a home in the same township for $240,000 and it is assessed for $240,000.

-- Loss of the inventory tax – approximately twenty percent of the total assessed value in Spencer County was made up of inventory value!!! This change alone shifted approximately thirteen percent of our total property tax levy to individual tax payers.

-- PPID (Personal Property investment Deduction): up to $2,000,000 deduction from assessed value over 3 year period on business and agricultural personal property defers increase in total assessed value of taxing units.

-- RPID (Real Property Investment Deduction): Up to $2,000,000 deduction from assessed value over 3 year period on business and agricultural real property defers increase in total assessed value of taxing units.

-- Business and agricultural property has not been reassessed upward to the extent of residential property.

II. There is not just a shift to individuals as a result of property tax changes. We now have: COIT, CEDIT, CAGIT, and AND LOIT all paid by individual taxpayers.

-- In Spencer County our total assessed value without including inventory tax consists of approximately 60% business, 20% residential and 20% agricultural. Every income tax dollar collected from individuals that is used to supplant property tax is a shift from business and agricultural.

-- Using income tax dollars to pay homestead credits is simply an individual trading one type of tax for another. The bottom line tax liability for the individual is about the same. The relationship of the individual's assessed value of his home to other homeowners and his Indiana taxable income in relationship to other individual's taxable income may cause one taxpayer to pay a little more and another a little less.

A SOLUTION TO INDIANA'S PROPERTY TAX DELIMMA

By: Jack N. Kroeger

Almost all the "shifts" in property tax from one taxpaying class (group) to another have occurred as a result of the states efforts to support business and agricultural development. Those efforts should be supported by citizens of Indiana.

To accomplish the goal of business and agricultural development, the Legislature has in many cases reduced the total assessed value of local political subdivisions. ***Asset value growth is the key to a sustained successful property tax system. Along with job creation it is the most important aspect of economic development.*** **Anytime there is a reduction in total assessed value, there is necessarily an increase in property tax rates and a resulting shift in who pays the property tax.**

Rather than "tinkering" with assessed values to accomplish the goal of business and agricultural development, the state should create a fund with major moves money (or some other sources) that would be used as a property tax replacement credit (PTRC) for business and agricultural development.

Example: Elimination of the inventory tax caused a measurable decrease in local assessed values. Why not instead, create a property tax replacement credit (PTRC) and give business enterprises a reduction in their property tax liability that is as a result of inventory valuation.

Example: Create a PTRC for farms equal to the tax on the difference in assessed value (of farm land) between $880 per acre and the true tax value of their farm.

Using this plan, the state would not be shifting the burden of economic development on the shoulders of homeowners and other non-business and non-agricultural property tax payers.

Neil Wingate

Exhibit H
8/27/07

PROPERTY TAX ISSUES

Multiple markets in most neighborhoods Investor vs owner occupant

Assessors treat as though only one market and throw out most of the low end sales which skews the values higher.

St. Joseph County has developed very high GRM based on a one market concept which puts even more burden on the investor properties.

Lake County is not providing any GRM. They tell you to provide an appraisal or find a place to purchase the correct GRM for your property and be able to prove it is correct.

No county that I know of is providing a Capitalization rate of any kind. Again it is up to the property owner to spend money to find it, prove it, and/or provide an appraisal that documents it. The system heavily favors the Government!

Solutions: IMMEDIATELY

Bring back the 2% cap as it was and implement immediately.

Give landlords the same deductions as homeowners for each tenant.

Do not allow any additional real estate taxes on any other class from a deduction given to another class. All deductions for any class must be covered by another type of tax or spending reductions.

Issue State guidelines making it easier and less intimidating for Joe owner to appeal his own tax assessment and win. There is no good reason to force property owners of any class to have to pay someone else to appeal or pay more taxes.

Put the cap back on schools. This is where most of our money goes now, especially with an attitude of some to throw more money at any problems and that the schools are a sacred cow no one will stop them.

Solutions: Long term:

Eliminate property taxes all together. This will take some thought and ingenuity to make it reasonable for all of us.

The system is not fixable! Too many differences in implementation assessor to assessor and county to county. Too easily abused to help friends and hinder foes. Costs too much for what is collected vs. other taxes. Does not represent the ability to pay.

Exhibit I
8/27/07

Property Tax Relief

Two necessary solutions to the current Property Tax Re-assessment, the first is urgent and short term , the second is equitable and long term:

1. Re-instate the 2% Property Tax Cap (Circuit Breaker) including residential rentals.
2. Replace Property Tax with Indiana State Income Tax and Indiana State Sales Tax

The urgent need for the 2% Cap for residential rental is essential to the health and well being of our cities. There has been no relief for this group of tax paying citizens while owner occupied properties have been granted multiple layers of relief since 2003.

In the 2002 pay 2003 Property Tax Re-assessment, the $6,000 Homestead exemption was increased to $35,000 for Owner Occupied Properties only (now increased to $45,000). This State created disparity has put thousands of real estate investors and landlords out of the business of providing affordable housing in our cities. Thousands of tenant residents have been forced to move, often having to combine living quarters with other families thereby creating higher vacancy rates.

Cities suffer diminishing quality of life with scores of abandoned houses, increased foreclosure and bankruptcy, deterioration and open invitation to increased crime in those neighborhoods.

Seeing Residential Real Estate as a pyramid with residential rental and rehab as the base, it is easy to understand how when this base crumbles under high property tax, the entire pyramid of property values will decline. St Joseph County, Greater South Bend Mishawaka Board of Realtors data base showed a 10% decline in value January 2006 over January 2005 and another 10% devaluation January 2007 over January 2006 and the statistic for August 2007 over August 2006 is 12 %. This downward spiral was set in motion in 2003.

Since the Property Tax disparity was created at State level, it can only be corrected at the State level, hence the call for a 2% Property Tax Cap on all residential real estate including residential rentals.

It is my understanding that Property Tax in Indiana produces 2 Billion dollars revenue and that roughly 10% of that about 550 Million Dollars is spent in our current assessment process. This 550Million dollar expenditure is a waste and can be eliminated by shifting to State Income and Sales taxes where a system is already in place and would require no additional dollars to administrate. It is fair, equitable and not subjective.

The current system of Property Tax is broken and beyond repair. To keep the Property Tax is to continue down a path of destruction for the entire state, county by county. The entire system is convoluted and subjective. None of it is fair or equitable and there would be continual "shape shifting" as long as it exists costing time and money and diminishing quality of life for all.

It is time to quit passing the buck. It is time to make necessary change. It is time for bi-partisan cooperation

Our State Legislature needs to value housing providers who are the most likely to keep the cities alive offering and maintaining affordable housing. Don't tax them out of the State.

Certainly, we need to keep our local governments accountable for their tax dollar spending. No one says they are not to blame in any way, but this is another subject. Local government cannot eliminate the disparity crated by State Legislature.

- Approximately 40 - 43% of South Bend/Mishawka is residential rental real estate
- WSBT News announced this week that there are 50 new foreclosures each week in our area
- Most single family residential real estate in St. Joseph County in the 2002 reassessment, suffered a 300% property tax increase with no relief, this resulted in need to increase rents by 75 - 100 dollars per month, which tenants could not and cannot pay. More vacancy etc.
- Reported Property Tax increases of as much as 200% again for 2006 pay 2007 for thousands of rentals.
- St. Joseph County does not have enough option income tax dollars to offset the State created tax disparity and in-fact has not responded to requests to offer relief to non-owner occupied properties at all.
- According to a survey of members by Michiana Income Property Owners, the typical "Landlord" is average age 55, has 2-5 rentals, is retired or near retirement, has average income of only $50 K from sources other than rental.
- Residential rental is not "Big Box "Retail, Manufacturing or other huge corporate entity and should not be taxed as such.

Respectfully Submitted, August 27, 2007 (574) 340-1106
Edi Mathis, Realtor, Broker Associate since 1986 Coldwell Banker Anchor Real Estate 1807 South Bend Ave.
Also, President, REIA of North Central Indiana, Inc. an Indiana 501c6 non-profit educational organization

Exhibit J
8/27/07

The Fairness of 2-rate Property Taxes

First, much of what we learned in economics class resembled the SST super sonic transport; faster than the speed of sound, in one ear & out the other. So we'll try to keep this short & simple.

Property taxes are very important because they stay level, rather than fluctuate up in good, & down in bad economic times. Thus the number of jobs & wages for policemen, teachers, firemen, water & sanitary workers, etc. can remain constant.

However, income & sales taxes fluctuate with industry layoffs and surges, causing swings in tax money available. Thus, basing community services on income & sales taxes would cause layoff disruptions of teachers & policemen, etc. Negative & cyclical income & sales taxes are the wrong tax solution.

Second, wealth is generated from 3 items: labor, land & capital. Each has a cost: wages pay for labor, interest pays for capital and rent pays for land. Land is more than just soil. "Land" includes things owned by people, but not made by people, such as minerals, water, air waves, etc.

The economic rent on land is being overlooked in today's tax system. When people create buildings & goods using labor & capital, the location, the nearby land, becomes more desirable, more valuable. This "economic rent" is the surplus generated by common enterprise, by common infrastructure, streets, water works, etc., rather than by any individual. Rent settles on the land causing a rise in the land's value, often called location value.

Because this forgotten economic rent results from common efforts, it offers a free ride for individuals who own secured titles. Picture a new town with the first roads laid-out like a tic-tac-toe game. There are 9 plots. Suppose each plot except the center plot is developed by individual entrepreneurs with stores, restaurants, gas station, offices, bank, hotel, etc. The owner of the center plot does nothing and yet the center vacant lot ends up with the highest land value (excluding structures).

The rise of the center land value is economic rent and reflects the co-operative enterprise of the combined effort of all the development in that previously empty location. Or as John Stuart Mill said,"Landlords grow richer in their sleep without working, risking, or economizing. The increase in the value of land, arising as it does from the efforts of an entire community should belong to the community and not to the individual who might hold title."

over

The fair solution then is to lower the taxes on structures (people's labor) and raise them on land (nature's gift). The property tax collected remains the same.

Plus, many good things occur, such as more jobs in construction due to more building permits for both improvements to existing buildings & for new buildings. Land actually lowers in price as the speculative markup disappears. Most home owners will pay less tax.

Slums disappear. For example, 5000 previously boarded up brownstone houses have been restored since Harrisburg, Pennsylvania switched to 2-rate property tax. Conversely, when London, England dropped its property tax to zero on uninhabitable homes, large slums developed.

Also urban sprawl is reduced as people can afford to stay nearer the city's attractive nucleus and the inner city tax base expands. The elderly on fixed incomes usually can remain in their homes longer.

History shows individual owners take better care of property than renters or collectives. Thus, land should be privately owned. If government collects all the land rent in taxes leaving nothing for the owner, the land's selling price would become zero. In effect the land owner becomes a renter. So take care when setting tax rates to be sure the owner has reasonable incentive.

Incentive, 2-rate property taxation works because it **matches** rather than fights **human nature**. It restores the balance of fairness between the community and the land owners. This land value taxation has succeeded wherever it has been tried. So, let's keep the very stable property tax. But modernize it to two-rate land value incentive taxation.

John Shippee Jan. 2006 ref: Dr. Bill Batt

Office of the Mayor

The City of Harrisburg

City Government Center
10 North Second St
Harrisburg, PA 17101-1678

Stephen R. Reed
Mayor

(717) 255-3040

May 1, 2003

Honorable Jonathan A. Saidel
The City Controller
City of Philadelphia
12th Floor, Municipal Services Building
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102-1679

Dear Mr. Saidel:

This is to acknowledge and thank you for your inquiry of the other day regarding the split rate tax millage system in place in the City of Harrisburg. I regret being unable to respond in time for the April 29th hearing and hope that this correspondence will serve to add to the record on the matter as the City of Philadelphia considers the prospect of a land-value tax policy.

The City of Harrisburg is like every other Pennsylvania city, confined within boundaries that cannot change. Unlike cities in the South and the West, cities in this State do not have the ability to incorporate additional areas.

Accordingly, promoting the highest and best use of land is critically important to the long-term economic development progress of this City. We have had the land-value tax policy in place for years and have found it to be an important incentive.

Presently, we have a ratio of 1 to 6 in place, meaning that the millage rate on improvements/buildings is a tax rate only one-sixth of the millage rate charged on land.

Such a policy rewards the productive use of land. The greater the investment, the greater the savings to the owner/developer over a single tax rate system. In other words, it is a reward for initiative and private investment risk.

Moreover, a higher millage rate on land tends to discourage real estate speculation by irresponsible absentee owners - - - a genuine problem in probably every city in Pennsylvania.

The City of Harrisburg was listed as the second most distressed city in the nation twenty years ago. It had sustained precipitous decline over nearly three decades - - - a decline far greater in proportion than what has ever been experienced by any urban community in this state or, for that matter, every other state with the exception of one.

Harrisburg, in the current era, launched aggressive initiatives related to economic development, the creation of non-tax revenue sources and a constant effort to refine and improve the operations of city government. These remain our triple, equally important priorities. As part of our economic development incentives, the land-value tax policy is key and, without it, a significant amount of new investment would not have occurred here during recent years.

In the current era, we have registered in excess of $3.1 billion in new investment. The number of businesses on the City's taxrolls has increased from 1,908 to more than 5, 900. Taxable real estate values have increased from an aggregate of $212 million to over $1.6 billion. The number of vacant properties has been cut by 85%. The crime rate has been reduced 54% and the fire rate has dropped over 76%. Unemployment, which generally ran in the double digits, even in times of a good national economy, are normally less than half those previous rates today.

The land-value tax policy is not a cure-all but, without it, it would be particularly more difficult to attract and retain taxable real estate investment. Economic development in an urban community should not be based solely upon a land-value tax policy. Rather, the tax policy should be part of a package of other incentives, which include various low-interest loans, the availability of low-cost vacant land, tax abatement and the like.

Without, hesitation we can commend the importance and benefit of the land-value tax policy. It has worked in Harrisburg and in other communities where it has existed.

1/4 of CURRENT 1% CAGIT DEDICATED TO PTRC

	2007	2006	2005	2004	2003	2002
HENDRICKS	**$711,716.00**	$698,374.00	$561,399.00	$688,886.00	$616,001.00	$799,605.00
	9.66%	**10.13%**	**9.51%**	**11.13%**	**10.58%**	**10.68%**
TOWNSHIPS						
BROWN TOWNSHIP	$5,360.00	$6,241.00	$6,427.00	$3,129.00	$3,890.00	$5,170.00
CENTER TOWNSHIP	$12,473.00	$9,924.00	$15,087.00	$8,993.00	$12,425.00	$17,824.00
CLAY TOWNSHIP	$2,386.00	$2,315.00	$2,237.00	$2,673.00	$2,753.00	$3,755.00
EEL RIVER TOWNSHIP	$3,653.00	$3,976.00	$3,626.00	$4,765.00	$4,708.00	$4,937.00
FRANKLIN TOWNSHIP	$2,154.00	$2,124.00	$1,968.00	$2,250.00	$2,201.00	$2,393.00
GUILFORD TOWNSHIP	$31,166.00	$30,384.00	$26,877.00	$30,216.00	$30,717.00	$40,703.00
LIBERTY TOWNSHIP	$7,080.00	$6,920.00	$6,324.00	$7,362.00	$7,308.00	$10,455.00
LINCOLN TOWNSHIP	$9,958.00	$11,250.00	$7,050.00	$6,146.00	$5,409.00	$6,864.00
MARION TOWNSHIP	$1,588.00	$1,542.00	$1,415.00	$1,632.00	$1,421.00	$1,866.00
MIDDLE TOWNSHIP	$21,828.00	$22,647.00	$16,957.00	$21,586.00	$16,228.00	$22,494.00
UNION TOWNSHIP	$2,288.00	$2,274.00	$2,101.00	$2,336.00	$4,221.00	$5,039.00
WASHINGTON TOWNSHIP	$125,469.00	$128,998.00	$176,647.00	$183,449.00	$111,684.00	$138,107.00
TOTAL TOWNSHIPS	**$225,403.00**	**$228,595.00**	**$266,716.00**	**$274,537.00**	**$202,965.00**	**$259,607.00**
	3.06%	**3.31%**	**4.52%**	**4.44%**	**3.49%**	**3.47%**
TOWNS						
BROWNSBURG	$385,265.00	$378,304.00	$306,633.00	$293,594.00	$272,071.00	$336,120.00
PLAINFIELD	$390,993.00	$386,370.00	$335,775.00	$326,470.00	$288,440.00	$353,689.00
JAMESTOWN	$63.00	$101.00	$52.00	$58.00	$42.00	$59.00
AMO	$2,037.00	$2,058.00	$1,856.00	$1,992.00	$1,876.00	$2,574.00
CLAYTON	$4,376.00	$4,274.00	$3,808.00	$4,348.00	$4,224.00	$3,665.00
COATESVILLE	$3,424.00	$3,381.00	$2,969.00	$3,514.00	$3,312.00	$4,324.00
DANVILLE	$71,251.00	$88,676.00	$69,136.00	$75,639.00	$68,785.00	$82,743.00
LIZTON	$3,613.00	$3,562.00	$3,425.00	$3,623.00	$4,513.00	$4,832.00
NORTH SALEM	$4,201.00	$4,162.00	$3,613.00	$4,310.00	$3,965.00	$5,457.00
PITTSBORO	$18,213.00	$18,518.00	$6,148.00	$23,090.00	$17,762.00	$21,112.00
STILESVILLE	$1,143.00	$1,144.00	$1,026.00	$1,129.00	$1,105.00	$1,515.00
AVON	$88,785.00	$83,901.00	$77,824.00	$63,769.00	$57,941.00	$74,622.00
TOTAL TOWNS	**$973,364.00**	**$974,451.00**	**$812,265.00**	**$801,536.00**	**$724,036.00**	**$890,712.00**
	13.20%	**14.13%**	**13.76%**	**12.95%**	**12.44%**	**11.90%**

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1/4 of CURRENT 1% CAGIT DEDICATED TO PTRC

SCHOOLS	2007	2006	2005	2004	2003	2002
NORTHWEST HENDRICKS COMMUNITY SCHOOLS	$334,771.00	$334,707.00	$235,013.00	$329,529.00	$266,051.00	$373,774.00
BROWNSBURG COMMUNITY SCHOOL CORPORATION	$1,603,528.00	$1,506,630.00	$1,315,766.00	$1,215,960.00	$1,168,601.00	$1,521,401.00
AVON COMMUNITY SCHOOL CORPORATION	$1,607,606.00	$1,492,518.00	$1,243,183.00	$1,283,248.00	$1,291,593.00	$1,575,718.00
DANVILLE COMMUNITY SCHOOL CORPORATION	$442,825.00	$430,756.00	$374,711.00	$410,821.00	$406,207.00	$508,690.00
PLAINFIELD COMMUNITY SCHOOL CORPORATION	$987,697.00	$763,462.00	$682,778.00	$747,228.00	$701,701.00	$954,846.00
MILL CREEK COMMUNITY SCHOOL CORPORATION	$294,257.00	$282,945.00	$245,298.00	$250,175.00	$261,624.00	$345,811.00
TOTAL SCHOOLS	**$5,270,684.00**	**$4,811,018.00**	**$4,096,749.00**	**$4,236,961.00**	**$4,095,777.00**	**$5,280,240.00**
	71.50%	**69.77%**	**69.42%**	**68.48%**	**70.37%**	**70.55%**
LIBRARIES						
WASHINGTON TOWNSHIP PUBLIC LIBRARY	$44,895.00	$46,239.00	$39,542.00	$38,903.00	$35,462.00	$50,352.00
BROWNSBURG PUBLIC LIBRARY	$44,879.00	$42,989.00	$38,809.00	$45,945.00	$40,734.00	$75,006.00
CLAYTON PUBLIC LIBRARY	$5,840.00	$5,521.00	$4,488.00	$8,018.00	$7,486.00	$6,860.00
COATESVILLE PUBLIC LIBRARY	$6,775.00	$2,290.00	$2,095.00	$2,313.00	$2,230.00	$2,900.00
DANVILLE PUBLIC LIBRARY	$22,976.00	$21,366.00	$19,682.00	$22,851.00	$21,786.00	$28,621.00
PLAINFIELD-GUILFORD TOWNSHIP PUBLIC LIBRARY	$64,778.00	$65,186.00	$59,952.00	$67,305.00	$73,964.00	$90,259.00
TOTAL LIBRARIES	**$190,143.00**	**$183,591.00**	**$164,568.00**	**$185,335.00**	**$181,662.00**	**$253,998.00**
	2.58%	**2.66%**	**2.79%**	**3.00%**	**3.12%**	**3.39%**
TOTAL	**$7,371,310.00**	**$6,896,029.00**	**$5,901,697.00**	**$6,187,255.00**	**$5,820,441.00**	**$7,484,162.00**

TWELVE YEAR CERTIFIED SHARES HISTORY

COUNTY ADJUSTED GROSS INCOME TAX (CAGIT)

UNIT	2007 CERTIFIED SHARES	2007 %	2007 PTRC	2006 CERTIFIED SHARES	2006 %	2006 PTRC	2005 CERTIFIED SHARES	2005 %	2005 PTRC	2004 CERTIFIED SHARES	2004 PTRC	2003 CERTIFIED SHARES	2003 PTRC	2002 CERTIFIED SHARES	2002 PTRC	2001 CERTIFIED SHARES	2001 PTRC	2000 CERTIFIED SHARES	2000 PTRC	1999 CERTIFIED SHARES	1999 PTRC	1998 CERTIFIED SHARES	1998 PTRC	1997 CERTIFIED SHARES	1997 PTRC	1996 CERTIFIED SHARES	1996 %	1996 PTRC
HENDRICKS COUNTY	7,428,829	33.59%	711,716	6,807,734	32.66%	698,374	5,506,870	31.10%	561,399	6,556,418	688,886	6,236,692	616,001	8,145,991	799,605	6,182,186	600,207	5,931,462	606,554	5,234,130	486,857	5,314,315	519,007	5,121,599	545,700	5,287,087	47.86%	548,217
TOWNSHIPS																												
BROWN	60,080	0.27%	5,360	64,815	0.31%	6,241	63,046	0.36%	6,427	29,783	3,129	39,381	3,890	52,673	5,170	41,572	4,036	44,224	4,522	54,397	5,050	35,131	3,431	18,810	2,004	63,571	0.58%	6,592
CENTER	130,128	0.59%	12,473	116,787	0.56%	9,924	147,960	0.84%	15,087	85,593	8,993	125,792	12,425	181,581	17,824	138,061	13,404	76,769	7,850	141,249	13,138	115,218	11,252	104,047	11,086	132,583	1.20%	13,748
CLAY	25,179	0.11%	2,386	23,627	0.11%	2,315	21,940	0.12%	2,237	25,441	2,673	27,873	2,763	38,251	3,755	17,379	1,687	8,736	693	9,884	919	9,070	886	8,917	950	12,160	0.11%	1,261
DEL RIVER	39,656	0.18%	3,653	39,966	0.19%	3,976	35,566	0.20%	3,626	45,354	4,765	47,661	4,706	50,298	4,937	63,931	6,207	29,005	2,966	24,662	2,296	24,654	2,406	24,757	2,638	23,583	0.21%	2,445
FRANKLIN	22,752	0.10%	2,154	21,437	0.10%	2,124	19,300	0.11%	1,968	21,416	2,250	22,286	2,201	24,384	2,393	18,808	1,826	16,454	1,683	18,557	1,726	16,718	1,633	15,409	1,642	17,682	0.16%	1,833
GUILFORD	327,017	1.48%	31,166	303,101	1.45%	30,384	263,641	1.49%	26,877	287,582	30,216	310,990	30,717	414,862	40,703	313,120	30,400	287,038	29,353	269,885	25,104	216,784	21,172	219,381	23,375	244,770	2.22%	25,380
HARRISON	74,526	0.34%	7,080	69,605	0.33%	6,920	62,031	0.35%	6,324	70,064	7,362	73,986	7,308	106,514	10,455	86,781	8,425	71,894	7,352	74,336	6,914	57,458	5,612	55,452	5,908	33,047	0.30%	3,427
HENRY	106,346	0.48%	9,958	104,046	0.50%	11,250	69,159	0.39%	7,050	56,492	6,146	54,766	5,409	69,928	6,864	51,847	5,034	51,419	5,258	72,192	6,715	59,248	5,786	38,511	4,103	54,583	0.49%	5,660
HANCOCK	16,689	0.08%	1,586	15,529	0.07%	1,542	13,882	0.08%	1,415	15,532	1,632	14,385	1,421	19,009	1,866	15,609	1,515	14,219	1,454	13,962	1,299	20,718	2,023	19,401	2,067	21,963	0.20%	2,277
HENDRICKS	230,212	1.04%	21,828	217,243	1.04%	22,647	166,335	0.94%	16,957	205,444	21,586	164,304	16,228	229,155	22,494	155,853	15,131	102,601	10,492	76,173	7,085	43,362	4,235	44,847	4,778	24,869	0.23%	2,579
JACKSON	24,218	0.11%	2,288	22,939	0.11%	2,274	20,614	0.12%	2,101	22,229	2,336	42,735	4,221	51,338	5,039	34,869	3,385	35,406	3,621	45,485	4,231	41,139	4,018	20,618	2,197	22,423	0.20%	2,325
WASHINGTON	1,394,155	6.30%	125,469	1,463,192	7.02%	128,998	1,732,763	9.79%	176,647	1,745,961	183,449	1,130,744	111,684	1,408,969	138,107	1,127,622	109,477	855,084	87,441	517,842	48,168	398,092	38,879	450,283	49,042	350,920	9.07%	36,387
		11.08%			11.81%			14.78%																			3.18%	
TOWNS																												
BROWNSBURG	4,024,455	18.20%	385,265	3,694,828	17.73%	385,265	3,007,824	16.99%	306,633	2,794,262	293,594	2,754,583	272,071	3,424,225	336,120	2,443,762	237,256	1,979,667	202,442	2,180,449	202,817	1,930,115	188,499	1,454,052	154,927	1,063,311	9.63%	110,255
FAIRFIELD	4,112,279	18.60%	390,993	3,837,349	18.41%	390,993	3,293,684	18.60%	335,775	3,107,149	326,470	2,920,311	288,440	3,603,208	353,689	2,607,215	253,125	2,285,971	233,764	2,323,123	216,088	2,140,985	209,093	1,867,857	199,017	1,878,669	17.01%	194,799
JAMESTOWN	742	0.00%	63	904	0.00%	63	509	0.00%	52	551	58	424	42	600	59	487	47	343	35	397	37	385	38	111	12	-		-
LIMO	21,616	0.10%	2,037	20,630	0.10%	2,037	18,203	0.10%	1,856	18,961	1,992	18,992	1,876	26,222	2,574	18,436	1,790	7,175	734	8,769	816	8,268	807	8,878	945	7,868	0.07%	816
PLAINFIELD	45,966	0.21%	4,376	42,714	0.20%	4,376	37,354	0.21%	3,808	41,385	4,348	42,765	4,224	37,333	3,665	29,772	2,890	21,322	2,180	26,876	2,686	26,586	2,596	27,550	2,935	37,407	0.34%	3,879
PLAINFIELD	36,036	0.16%	3,424	33,667	0.16%	3,424	29,127	0.16%	2,969	33,447	3,514	33,528	3,312	44,049	4,324	38,393	3,719	32,644	3,338	36,639	3,407	33,089	3,232	30,907	3,293	34,479	0.31%	3,575
PLAINFIELD	795,655	3.60%	71,251	858,358	4.12%	71,251	678,166	3.83%	69,136	719,888	75,639	686,415	68,785	842,945	82,743	589,019	57,186	526,183	53,808	534,562	49,723	462,193	45,139	458,105	48,810	463,366	4.19%	48,047
PLAINFIELD	38,281	0.17%	3,613	36,307	0.17%	3,613	33,599	0.19%	3,425	34,483	3,623	45,694	4,513	49,223	4,832	18,915	1,836	25,089	2,566	24,565	2,285	22,632	2,210	20,343	2,167	22,225	0.20%	2,305
PLAINFIELD	44,210	0.20%	4,201	41,324	0.20%	4,201	35,441	0.20%	3,613	41,024	4,310	40,144	3,965	55,593	5,457	44,674	4,337	34,882	3,567	32,347	3,009	38,438	3,754	39,398	4,198	28,054	0.25%	2,909
PLAINFIELD	183,866	0.83%	18,213	155,670	0.75%	18,213	60,304	0.34%	6,148	219,755	23,090	179,836	17,762	215,076	21,112	168,338	16,343	133,422	13,644	149,781	13,932	149,114	14,563	65,894	7,021	67,037	0.61%	6,951
STILESVILLE	12,092	0.05%	1,143	11,448	0.05%	1,143	10,065	0.06%	1,026	10,747	1,129	11,185	1,105	15,434	1,515	11,825	1,148	10,343	1,058	10,590	985	10,174	994	11,115	1,184	1,811	0.02%	188
AVON	927,090	4.19%	88,785	847,131	4.06%	88,785	763,389	4.31%	77,824	606,914	63,769	586,618	57,941	760,213	74,622	564,327	54,789	392,867	40,175	401,583	37,354	154,138	15,053	526,432	56,090	-		-
		46.32%			45.97%			45.00%																			32.63%	
SCHOOLS																												
NORTHWEST HENDRICKS	-		334,771	-		334,707	-		235,013	-	329,529	-	266,051	-	373,774	-	250,104	-	210,703	-	200,675	-	208,462	-	205,508	-		205,500
BROWNSBURG COMMUNITY	-		1,603,528	-		1,506,630	-		1,315,766	-	1,215,960	-	1,168,601	-	1,521,401	-	1,071,649	-	922,574	-	852,538	-	748,313	-	740,105	-		618,254
AVON COMMUNITY	-		1,607,606	-		1,492,518	-		1,243,183	-	1,283,248	-	1,291,593	-	1,575,718	-	1,188,772	-	1,002,218	-	916,560	-	877,913	-	603,546	-		633,933
DANVILLE COMMUNITY	-		442,825	-		430,756	-		374,711	-	410,821	-	406,207	-	508,690	-	397,129	-	370,015	-	398,677	-	279,301	-	297,758	-		298,830
PLAINFIELD COMMUNITY	-		967,697	-		763,462	-		682,778	-	747,228	-	701,701	-	954,846	-	726,209	-	641,307	-	605,978	-	563,234	-	564,222	-		567,491
MILL CREEK COMMUNITY	-		294,267	-		282,945	-		245,296	-	250,175	-	261,624	-	345,811	-	266,006	-	261,995	-	266,122	-	238,481	-	225,236	-		201,110
LIBRARIES																												
WASHINGTON TOWNSHIP	477,088	2.16%	44,895	477,088	2.29%	46,239	387,879	2.19%	-	370,253	38,903	359,039	35,462	512,960	50,352	335,143	32,538	305,924	31,264	304,176	28,293	248,670	24,305	243,906	25,988	272,658	2.47%	28,272
BROWNSBURG	469,368	2.12%	44,879	469,368	2.25%	42,989	380,689	2.15%	39,542	437,277	45,945	412,410	40,734	764,125	75,006	387,992	37,669	481,878	49,277	314,551	29,256	299,502	29,250	284,862	30,352	306,756	2.78%	31,808
CLAYTON	60,401	0.27%	5,840	60,401	0.29%	5,521	44,024	0.25%	38,809	76,308	8,018	75,794	7,486	69,891	6,860	47,918	4,623	35,519	3,632	44,419	4,132	34,743	3,393	40,722	4,339	23,857	0.22%	2,474
COATESVILLE	58,425	0.26%	6,775	58,425	0.28%	2,290	20,552	0.12%	4,488	22,010	2,313	22,575	2,230	29,542	2,900	27,748	2,694	20,221	2,068	26,282	2,445	20,388	1,991	14,523	1,547	24,448	0.22%	2,535
DANVILLE	238,757	1.08%	22,976	238,757	1.15%	21,366	193,067	1.09%	2,095	217,479	22,851	220,567	21,786	291,572	28,621	221,282	21,482	288,163	29,468	146,226	13,601	126,645	12,368	126,700	13,500	128,314	1.16%	13,305
PLAINFIELD	687,811	3.11%	64,778	687,811	3.30%	65,186	588,076	3.32%	19,662	640,566	67,305	748,843	73,964	919,515	90,259	705,124	68,458	646,172	66,076	356,143	33,127	305,262	29,813	251,613	26,809	396,862	3.59%	52,754
		9.01%			9.56%			9.12%	59,962																		10.44%	
	22,113,927	100.00%	7,371,310	20,842,401	100.00%	6,894,942	17,705,089	100.00%	5,901,697	18,561,768	6,187,295	17,461,318	5,820,441	22,452,479	7,484,162	16,507,898	5,502,533	14,752,096	4,917,369	13,476,243	4,492,047	12,363,434	4,121,144	11,625,000	3,875,000	11,046,363	100.00%	3,682,121

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Members

Sen. Luke Kenley, Chairperson
Sen. Brandt Hershman
Sen. John Broden
Rep. Peggy Welch
Rep. Eric Turner

Advisors

Sen. Robert Meeks
Sen. Lindel Hume
Rep. William Crawford
Rep. Jeffrey Espich
John Grew
Steven Johnson
Katrina Hall

LSA Staff:

Diane Powers, Fiscal Analyst for the Commission
George Angelone, Attorney for the Commission

Authority: IC 2-5-3-2

COMMISSION ON STATE TAX AND FINANCING POLICY

Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Tel: (317) 233-0696 Fax: (317) 232-2554

MEETING MINUTES[1]

Meeting Date:	**September 17, 2007**
Meeting Time:	**1:00 P.M.**
Meeting Place:	**State House, 200 W. Washington St., Room 404**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**5**

Members Present: **Sen. Luke Kenley, Chairperson; Sen. Brandt Hershman; Sen. John Broden; Rep. Peggy Welch; Rep. Eric Turner; Sen. Robert Meeks; Sen. Lindel Hume; Rep. William Crawford; Rep. Jeffrey Espich; John Grew; Steven Johnson; Katrina Hall.**

Members Absent: **None.**

I. Call to Order.

Sen. Luke Kenley, chairperson, called the meeting to order at 1:03 PM.

II. West Lake Expansion Project - Presentation by Rep. Peter Visclosky.

Sen. Kenley introduced Rep. Chester Dobis to begin the presentation on the west lake expansion project (expansion project).

Rep. Dobis thanked the Commission for the invitation to speak, and gave a brief summary of the history of the expansion project. Rep. Dobis explained that the goals of expanding commuter rail in Northwest Indiana are to reduce traffic, gasoline consumption, pollution, and also increase the mobility of Northwest Indiana residents toward the economic and

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[1] Exhibits and other materials referenced in these minutes can be inspected and copied in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for copies may be mailed to the Legislative Information Center, Legislative Services Agency, 200 West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for copies. These minutes are also available on the Internet at the General Assembly homepage. The URL address of the General Assembly homepage is http://www.in.gov/legislative/. No fee is charged for viewing, downloading, or printing minutes from the Internet.

occupational benefits of the Chicago area. Rep. Dobis introduced United States Representative Peter Visclosky to give a slide presentation to the Commission (Exhibit A).

Rep. Visclosky highlighted the goals of the expansion project, and provided details on the expansion and construction of commuter railways to better link Northwest Indiana with the Chicago area. Rep. Visclosky discussed the ability of Indiana to leverage Federal funds to accomplish this expansion project and attempt to improve the quality of life for Northwest Indiana residents.

The Commission discussed the following issues with Rep. Dobis and Rep. Visclosky:

- the need for an annual revenue stream to maintain the railways;
- funding mechanism options for capital and maintenance funding;
- use of money from the "Major Moves" lease of the Indiana toll road which was distributed to communities in Northwest Indiana;
- use of gaming revenues distributed to Northwest Indiana communities;
- development projects initiated by the Northwest Indiana Regional Development Authority (RDA);
- development of the Gary Airport;
- current bonding capacity available to the RDA; and
- whether residents would use the railways if the rail was constructed.

Sen. Kenley next recognized Rep. Ed Soliday to testify on the expansion project. Rep. Soliday urged the Commission to look beyond the capital and maintenance expenditures and examine the macro-economic effects of mass-transit being constructed in Northwest Indiana. He claimed that land values would increase along with retail transactions in Indiana due to commuters from the Chicago area.

Sen. Ed Charbonneau testified on his experiences with the improvements to his quality of life due to availability of commuter railways in various parts of Indiana and other parts of the United States.

Sen. Karen Tallian testified on the environmental impact of the expansion project. She provided the Commission with statistics on the estimated number of gallons of gasoline saved per year, as well as the annual number of cars not on the road due to one railway line.

III. Assessment of Rental Property.

Sen. Kenley recognized Thomas Atherton, representing the Indiana Apartment Association, to testify on issues involving assessment of rental property. Mr. Atherton distributed and discussed a memorandum detailing legal issues of the different assessment methods and property tax treatment of rental and owner-occupied residential property (Exhibit B).

The Commission discussed the following issues with Mr. Atherton:

- constitutional permissibility of providing the homestead deduction;
- political realities involved with property taxation;
- constitutional distinction between the homestead deduction and all other deduction;
- constitutional issues with inequity between assessments of homesteads in different taxing districts but close to each other geographically;
- issues facing rental properties with a small number of units versus issues of rental properties with a large number of units;
- different application of the circuit breaker depending on location of the property;

- the shelter allowance and the renter's income tax deduction; and
- whether the legislature has the power to prescribe a particular assessed value to all farm land.

Sen. Kenley then opened the meeting for public testimony on issues involving assessment of rental property. The following issues were discussed (also see Exhibits C and D):

- providing a deduction to rental properties similar to the homestead deduction;
- providing incentives for investment and maintenance of rental properties;
- the increasing number of mortgage foreclosures;
- the relation between property tax increases and investment in property rehabilitation by rental owners and developers;
- allowing a 2% circuit breaker for rental properties;
- the types of housing provided by rental owners; and
- demographics of renters.

IV. Local Option Income Tax (LOIT) Revenue.

Sen. Kenley introduced Dan Novreske, Senate Majority Fiscal Analyst, to present LOIT issues for discussion (Exhibit E).

Jon Eckert, Commission of the Department of Revenue (DOR), and Chris Ruhl, State Budget Director, testified before the Commission on issues involved with LOIT distributions to county governments. The Commission discussed the following issue with Mr. Eckert and Mr. Ruhl:

- the current system for making LOIT distributions;
- tracking late income tax filings and distributing those amounts to counties;
- concerns by counties about LOIT distributions;
- unverified workers remitting the correct income tax liability;
- the time lag between collection of income tax revenues and LOIT distributions;
- possible legislative changes to allow for more timely LOIT distributions; and
- verifying the number of personal exemption claimed by individual income tax filers;

Ann Cottongim, Governmental Affairs Director of the Indiana Association of Cities and Towns (IACT), was recognized to testify on LOIT distribution and annexation issues facing cities and towns. Ms. Cottongim testified the IACT was currently working on proposals for the next legislative session to address concerns by IACT members about LOIT distributions. Ms. Cottongim asked the Commission to be cautious in addressing annexation issues so as not to discourage annexation, and also asked that the Commission stay informed on the work of the Interim Study Committee on Annexation.

David Bottorff, Executive Director of the Indiana Association of Counties (IAC) was recognized to testify on LOIT and annexation issues facing counties (Exhibit F). Mr. Bottorff discussed the effort of the IAC to educate their members on the LOIT provisions of HEA 1478-2007. Mr. Bottorff testified that counties feel there is a loss of income tax revenue shifted to cities and towns due to annexation is disproportional to the decrease in funding for services that a county will no longer provide to the annexed areas. Mr. Bottorff also discussed the possibility of using interlocal agreements to mitigate the annexation issues.

V. Other Business and Adjournment.

Sen. Kenley noted that testimony by the public submitted to the Commission's website (http://www.in.gov/legislative/propertytaxreform/) was distributed to the Commission (Exhibit

G), along with public comments forwarded from the Commission on Local Government Reform.

Sen. Kenley announced that the Commission's remaining meetings are scheduled for October 1, October 15, and November 12, 2007 if necessary. He also suspended the agenda item of real property sales disclosure statements for the next meeting.

Sen Kenley adjourned the meeting at 4:55 PM.

Exhibit A
Commission on State Tax and Financing Policy
Meeting #5 9/17/07

AGENDA

Arrive in Indianapolis at 11:00am EST (10:00am CST)
Ice Miller
1 American Square
29th Floor, Room 29A & 29B
Contact: Bob Kuzman 317/236-5977
Run through of presentation

Meeting of the Tax and Finance Committee
September 17, 2007
1:00pm EST (12:00pm CST)
House Ways & Means Room 404

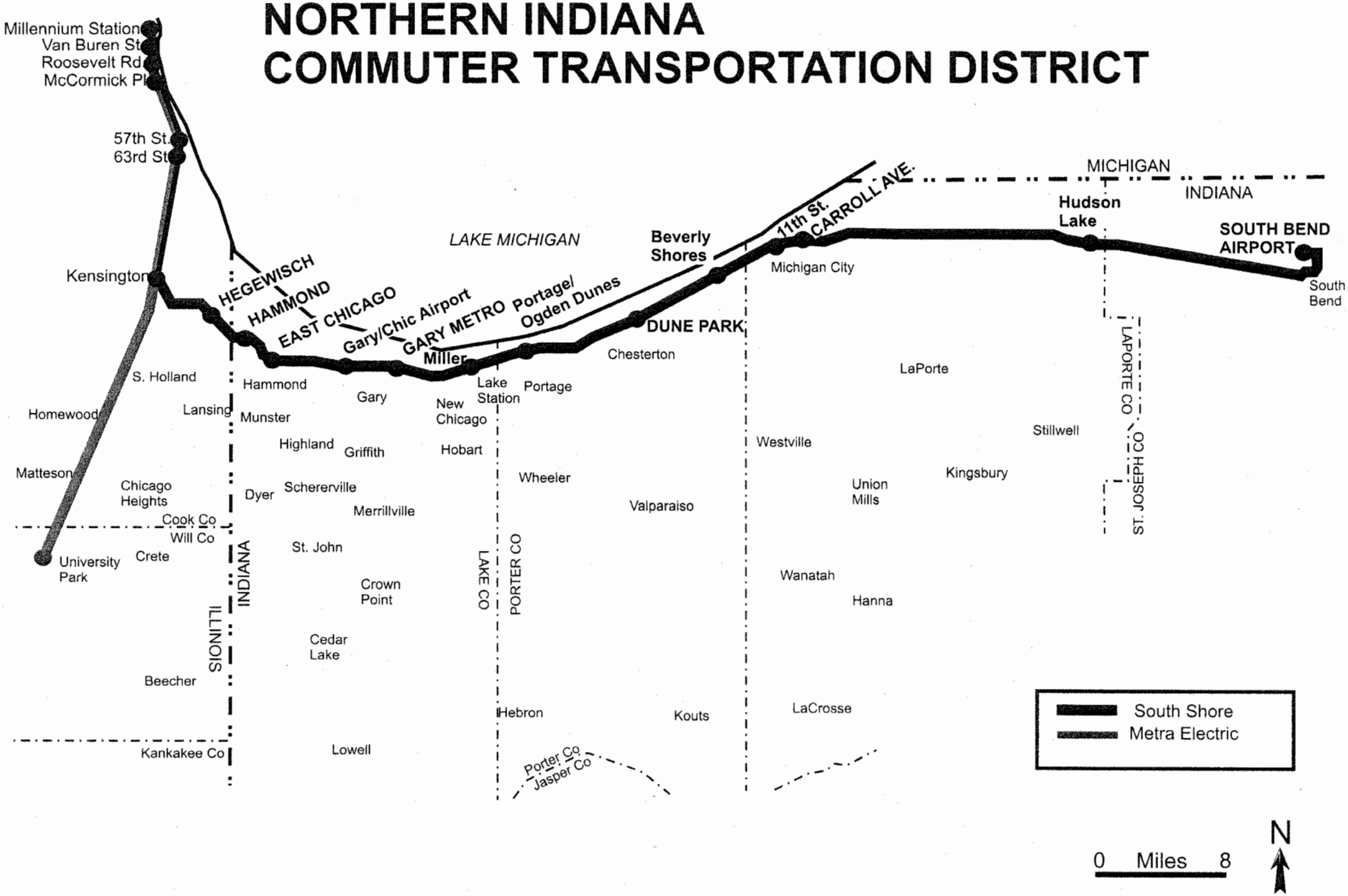
ORDER OF PRESENTATION

1.	Introduction South Shore History & Background/PowerPoint Moderator of Presentation	Representative Chet Dobis
2.	South Shore Expansion PowerPoint/Presentation	Congressman Peter Visclosky
3.	Jobs & Economic Development	Representative Ed Soliday
4.	Quality of Life (Access)	Senator Ed Charbonneau
5.	Environment	Senator Karen Tallian
6.	Closing Statements	Representative Chet Dobis

Q&A will follow each portion of the presentation

Media opportunities after the hearing concludes or breaks

NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT

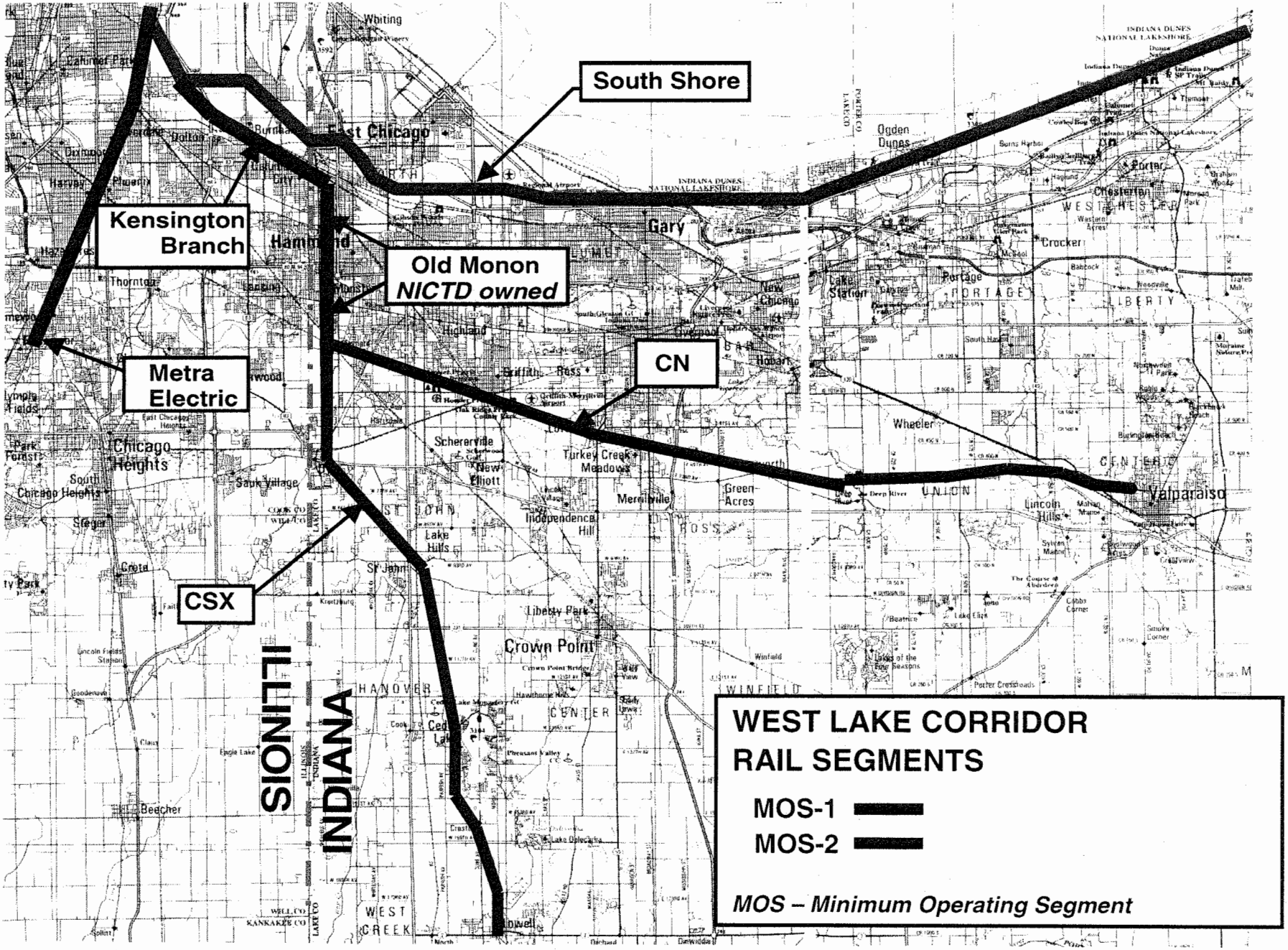


Building a New Economy for Everyone in Northwest Indiana

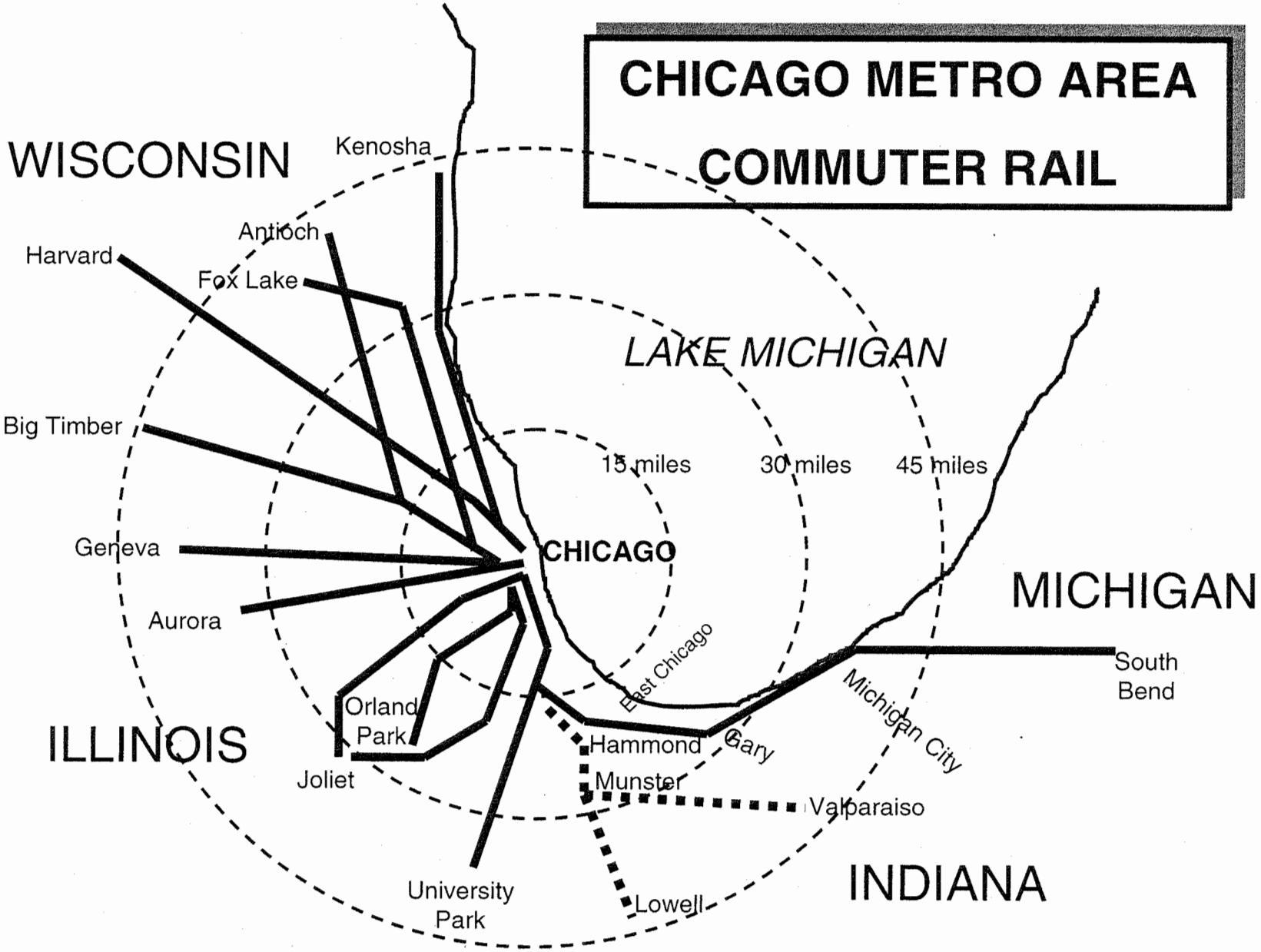
Building a New Economy for Everyone in Northwest Indiana

To Improve and Extend the South Shore Rail Line:

Northwest Indiana Leadership Working Together to Extend the South Shore Rail Line



Building a New Economy for Everyone in Northwest Indiana



Building a New Economy for Everyone in Northwest Indiana

South Shore Extension: Why Act Now?

JOBS in Northwest Indiana

Better Access to Chicago Economy

Reduced Congestion and Pollution

Leverage Federal Funds

Improved Quality of Life

Building a New Economy for Everyone in Northwest Indiana

South Shore Extension: Why Act Now?

JOBS in Northwest Indiana

NICTD/Policy Analytics Studies: Over the next 25 years, extension will:

- Create more than 26,000 new jobs
- Increase disposable personal income by $600 million

South Shore Extension: Why Act Now?

JOBS in Northwest Indiana

- Diversify while Steel Industry is Strong
- Business sees Expanded Commuter Rail as Magnet for new jobs, new economic opportunities
- New Economy workers attracted to commuter rail; quality of life issues

South Shore Extension: Why Act Now?

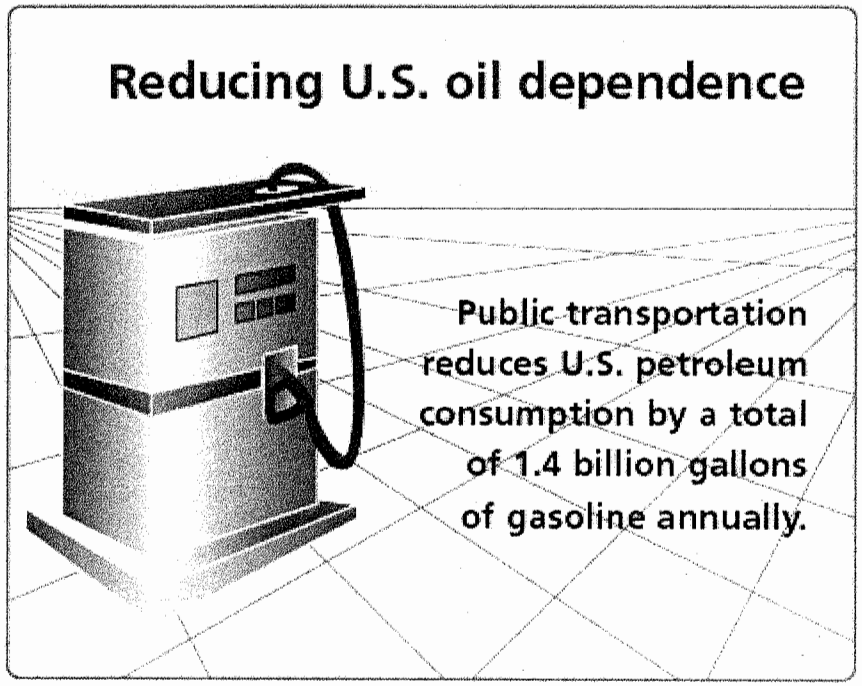
Better Access to Chicago Economy

- Downtown Chicago: $350 billion economy, larger than Switzerland or Russia
- Downtown Chicago: 500,000 jobs, 150,000 more jobs within 1 mile than all of Lake and Porter County
- Average Cook County Job Pays 39.3% More than Northwest Indiana
- World-class sporting events, cultural, recreation opportunities

South Shore Extension: Why Act Now?

Reduced Congestion and Pollution

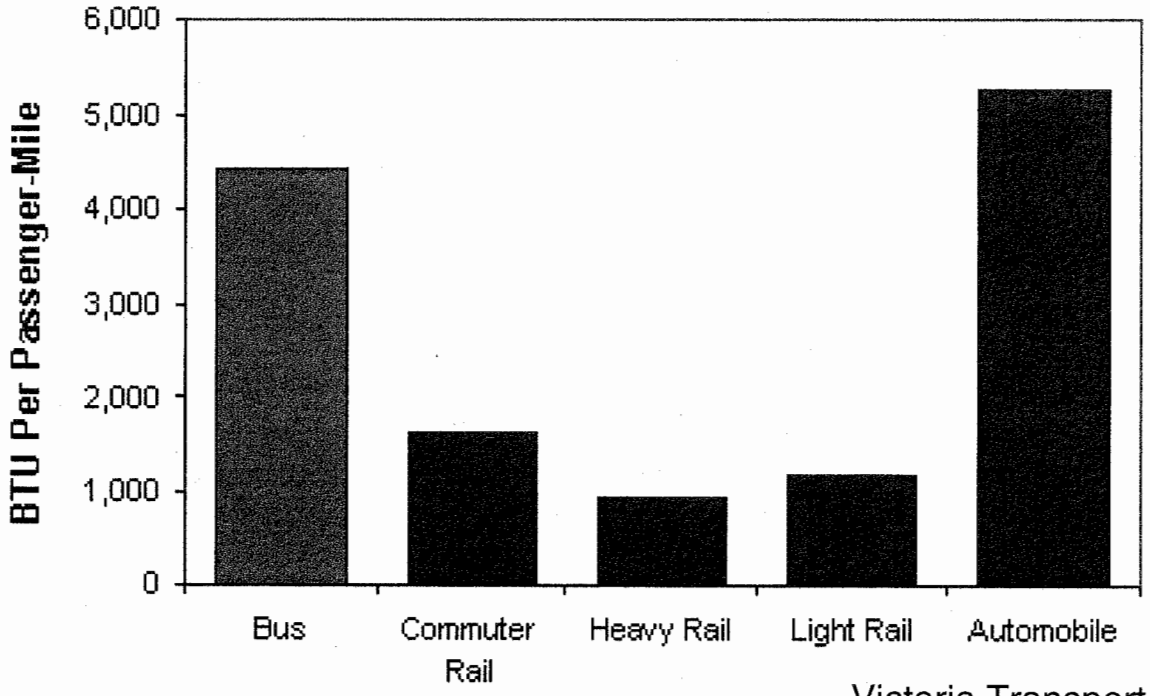
- Mass transit cuts down on the number of cars on the road:
- Reducing Congestion
- Reducing Pollution
- Reducing Need for Foreign Oil



South Shore Extension: Why Act Now?

Reduced Congestion and Pollution

Rail travel consumes much less energy than bus or automobile travel



Victoria Transport Policy Institute, 2004

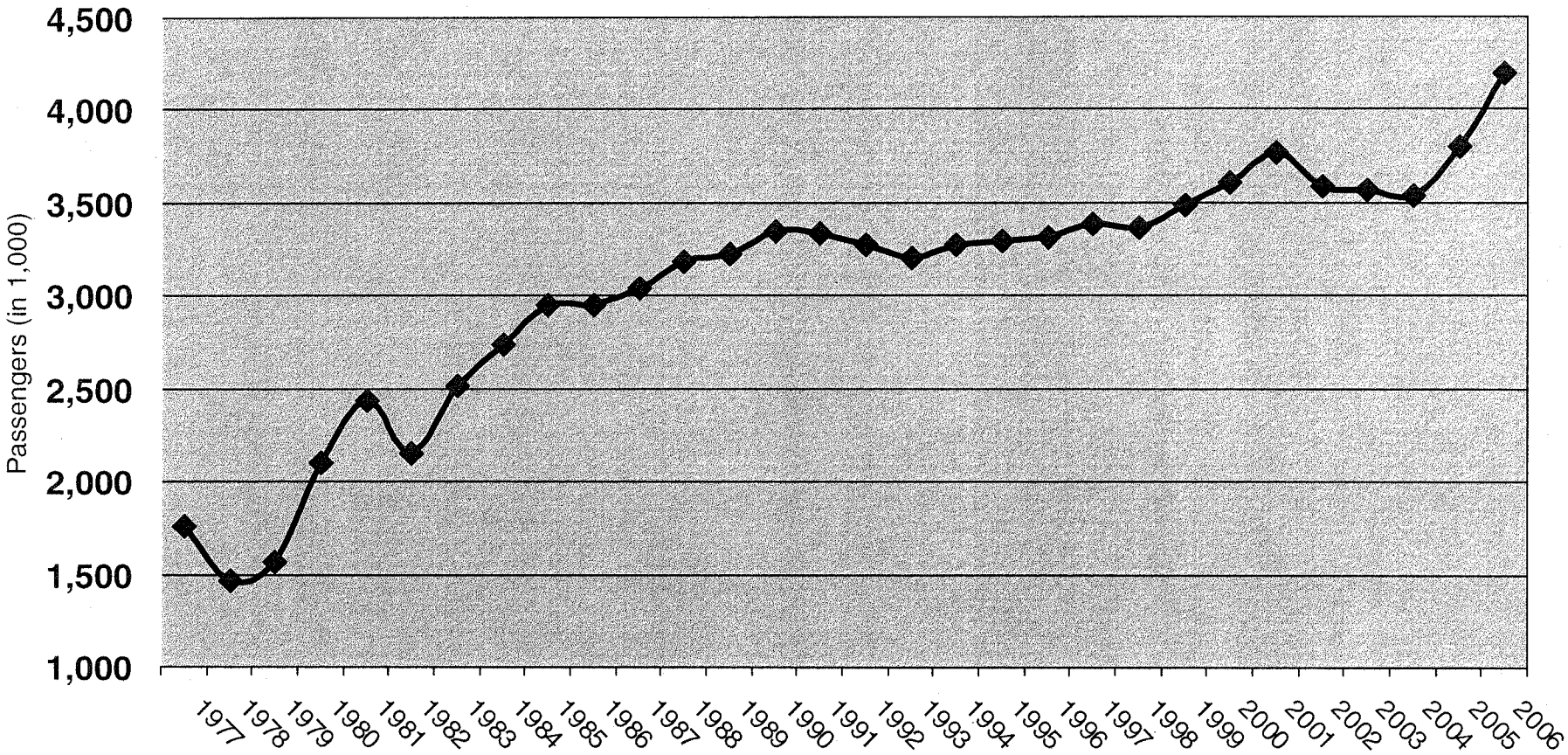
Building a New Economy for Everyone in Northwest Indiana

South Shore Extension: Why Act Now?

Increased Demand

- In 2006, ridership at its highest in 50 years, carrying over 4.2 million passengers
- South Shore 3rd fastest-growing commuter rail line in the United States, according to American Public Transportation Association

CHANGE IN NICTD RIDERSHIP
1977-2006



Building a New Economy for Everyone in Northwest Indiana

Leverage Federal Funds

- "Major Capital Investment" by U.S. Department of Transportation
- 1:1 Ratio = 100% Return on Investment
- Funded by Federal Gas Tax
- Indiana Residents Pay Gas Tax, But Do Not Receive Federal Transportation Funds for Commuter Rail Expansion due to no local funding source
- If NWI Does Not create funding source, these NWI gas-tax dollars will be spent in other regions throughout the country

FTA United States Department of Transportation
Federal Transit Administration

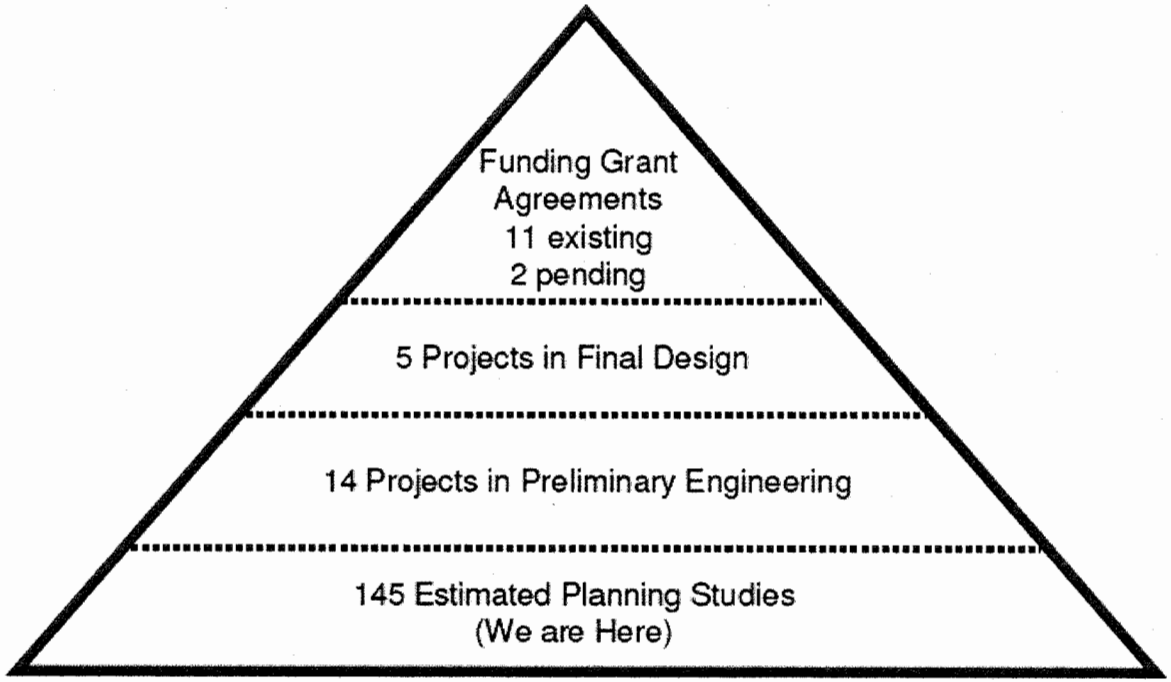
Building a New Economy for Everyone in Northwest Indiana

South Shore Extension: Why Act Now?

Leverage Federal Funds

FTA NEW STARTS PROGRAM

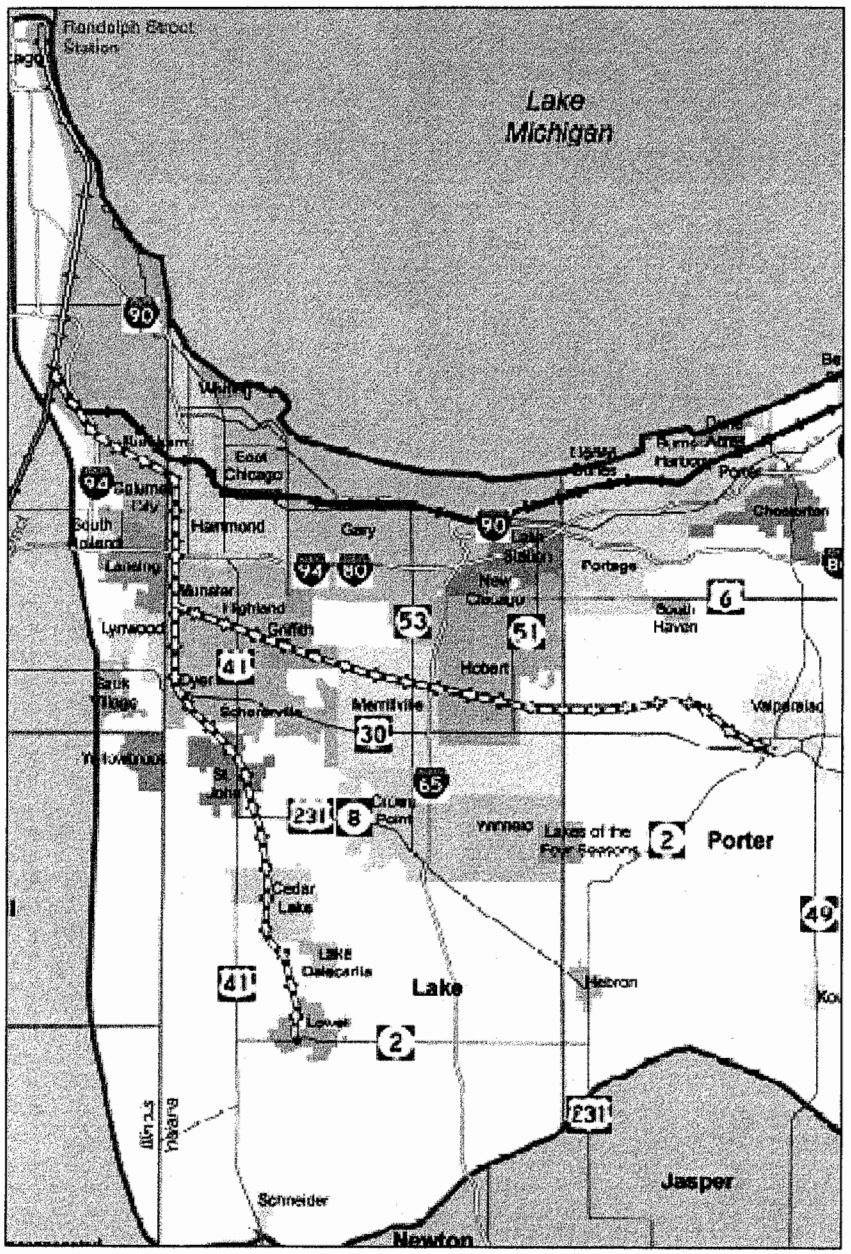
"2008 Project Pyramid"



Building a New Economy for Everyone in Northwest Indiana

Leverage Federal Funds

Building a New Economy for Everyone in Northwest Indiana



- **Complete Project:**
  $900 million - $1 billion
- **Federal Funding:**
  $500 million
- **Non-Federal Match:**
  $500 million
- **Estimated RDA Funds:**
  $150 million
- **Local Need:**
  $350 million

Building a New Economy for Everyone in Northwest Indiana

South Shore Extension: Why Act Now?

Strong Financial Support for Existing Line

- $36.5 million in federal funding since mid-1990's:
  - New Rail Cars, Centralized Traffic Control System, Increased Safety and Capacity
- $17.5 million in RDA funding for New Commuter Train Cars

South Shore Extension: Why Act Now?

Strong Local Support for Extension

- In 2004, 2 Counties and 12 communities supported South Shore Extension Study with $1.5 million Local Match:

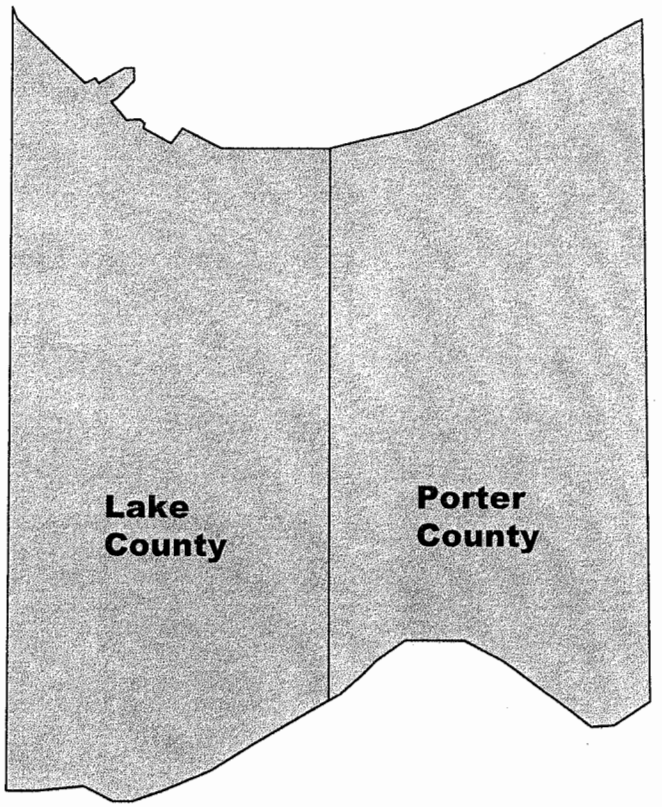
Lake County: $595,444	Porter County: $154,556
Cedar Lake: $47,044	Dyer: $52,958
Griffith: $57,364	Hammond: $141,554
Highland: $41,886	Hobart: $73,510
Lowell: $21,334	Merrillville: $86,028
Munster: $92,012	St. John: $34,176
Schererville: $43,558	Valparaiso: $58,578

- Local Match of $1.5 million leverages $1.5 million in federal funds: 100% Return on Investment

South Shore Extension: Why Act Now?

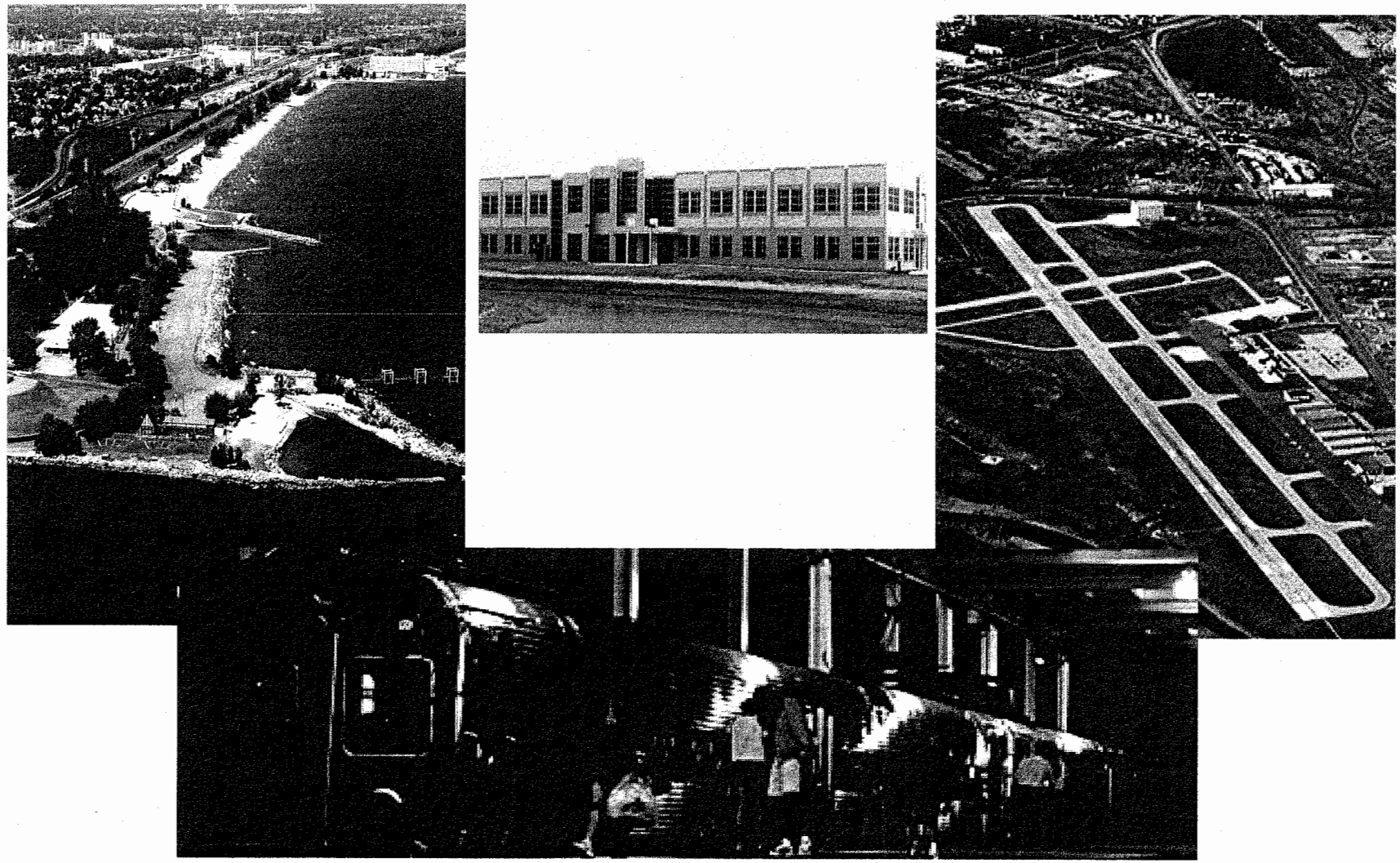
Regional & State Support for Extension

- In 2005, RDA Formed For major economic development projects, including South Shore Extension, Buses, Gary/Chicago Airport, Marquette Plan
- Leverage Federal Funds



Building a New Economy for Everyone in Northwest Indiana

Part of Building a New Economy in NWI



Building a New Economy for Everyone in Northwest Indiana

Exhibit B
Commission on State Tax and Financing Policy
Meeting #5 9/17/07

TO: Commission on State Tax and Financing Policy

FROM: Indiana Apartment Association, Inc.

DATE: September 17, 2007

RE: **Unequal Assessment of Rental and Owner-Occupied Residential Property**

ISSUE

Indiana's property tax system imposes different burdens on residential property based on whether the property is owner-occupied (i.e., homestead) or non-owner-occupied (e.g., rental). The differing burdens are due, in part, to a series of tax credits and assessment deductions that apply only to homestead property. During the 2007 Legislative session, the General Assembly passed legislation that further widens the gap between the way assessments and taxes are levied on homestead and rental property. This Memo surveys Indiana case law to determine whether the homestead deduction, homestead credit and circuit breaker are subject to constitutional doubt based on the fact that each adjustment results in non-uniformity and inequality of assessment and taxation compared to properties not benefited by the deductions and credits.

CONCLUSION

The homestead deduction, homestead credit and circuit breaker each results in a non-uniform and unequal tax burden between residential rental property and owner-occupied (i.e., homestead) residential property. The Indiana Constitution expressly permits the General Assembly to "exempt" owner-occupied residential property from taxation, but the power to exempt property does not necessarily authorize deductions, credits or tax rate limitations that result in unequal tax burdens. Research suggests that the homestead deduction and homestead credit are open to serious constitutional doubt, particularly with respect to renters who use their property just as homeowners do, and who ultimately pay property taxes in the form of higher rents. Similarly, the circuit breaker is constitutionally questionable to the extent it results in a different tax "rate" for different property types. The Indiana constitution precludes different tax rates on different classes of property, and the arguments for striking down or extending the benefits of the circuit breaker appear to be fairly strong.

BACKGROUND

Indiana has long distinguished two types of residential property: owner-occupied and rental property. Among other differences, owner-occupied property receives a variety of assessment deductions and credits against taxes that rental properties do not receive. As a result of the different tax treatment, rental properties typically bear a greater proportion of the tax burden than similarly-situated owner-occupied property within a taxing district. During the 2007 legislative session, the General Assembly passed legislation further widening this differential tax burden between owner-occupied and rental properties. For example, the Legislature increased the amount of the homestead deduction applicable to owner-occupied residential property to $45,000 for 2008. See H.E.A 1478, § 3. Additionally, the so-called "Circuit Breaker" was amended to cap property taxes on homestead property at 2% of the property's net assessed value, while property taxes on all other property will be capped at 3% of the property's net assessed value. See H.E.A 1478, § 37. [1]

This memo outlines a few of the ways in which current law treats owner-occupied and rental properties differently, and then examines whether the differential treatment raises doubts about the constitutionality of these measures.

DISCUSSION

A. Differential Tax Treatment of Owner-Occupied and Rental Properties

Owner-occupied (i.e., homestead) residential property has enjoyed favorable property tax treatment when compared to rental property for many years. This memo focuses on three such tax benefits: (1) Homestead deductions, under which homestead property enjoys a $45,000 reduction of assessed value, H.E.A. No. 1478, § 3; (2) homestead credits, which reduce the 2007 tax liability on homestead property by twenty percent after application of the PTRC; and (3) the recently-amended "circuit breaker," which caps property taxes on homestead property at 2% of the property's net assessed value, while property taxes on all other property are capped at 3% of the property's net assessed value. See H.E.A. No. 1478, §§ 37-38.

1. Homestead Credit and Deduction

The Indiana Code defines a "homestead" as "an individual's principal place of residence which (A) is located in Indiana; (B) the individual ... owns...; and (C) consists

[1] The General Assembly watered down the circuit breaker in 2007 by removing school general funds from the calculation of the cap. While this change does not affect the differential treatment between homestead and non-homestead property, it will reduce the number of jurisdictions where the circuit breaker actually results in disparate tax rates between homestead and non-homestead property.

of a dwelling and real estate, not exceeding one (1) acre, that immediately surrounds that dwelling." I.C. 6-1.1-20.9-1. Homestead property is entitled to both a credit and deduction.

The "homestead credit" is equal to twenty percent of the taxpayer's property tax liability for the 2007 tax year after application of the PTRC. I.C. 6-1.1-20.9-2(b) & (d). Since 1996, the percentage of the credit has ranged from eight percent up to twenty-eight percent in 2006. Id.

In addition to the "homestead credit," Indiana law also blesses homestead property with a deduction from the property's assessed value. For the past several years, the deduction has been limited to the lesser of one-half (1/2) of the assessed value of the real property, or $35,000. See I.C. 6-1.1-12-37. The value of the "deduction" has changed over the past few years. For taxes due and payable through Dec. 31, 2006, the maximum deduction was $35,000 per year; for taxes due and payable between Dec. 31, 2006 and Jan. 1, 2009, the deduction is $45,000; and for each year through 2012, the deduction is reduced by $1,000 until 2013, when it becomes and will remain $40,000 per year. See H.E.A. No. 1478, §3. (amending I.C. 6-1.1-12-37). Depending on the theory under which deductions are argued to be constitutional, this varying deduction level may be significant.

2. Circuit Breaker

While the homestead deduction has been in place at varying levels since 1989, the Circuit Breaker was enacted just a few years ago. See I.C. 6-1.1-20.6-1 *et seq.* In an earlier formulation, the circuit breaker was to apply at the same level to **all** property in Indiana, although it was to be phased in over several years. Thus, the "cap" on property taxes, as originally passed, was to be 2% for all property with the cap going into effect first for homestead property (for taxes due and payable in 2007), followed by non-homestead residential property (for taxes due and payable in 2008), and finally commercial and industrial property (for taxes due and payable in 2010). See I.C. 6-1.1-20.6-6.5.[2] However, the General Assembly amended the circuit breaker legislation during the 2007 session in ways that result in unequal tax rates within and between property classes.

Based on the 2007 amendments, homestead property still enjoys a 2% cap on property taxes, as measured by the net assessed value of the homestead property. However, property taxes on all other property, including residential rental property, are

[2] To avoid unnecessary complexity, this memo does not address the temporary inequality resulting from the phase-in of the cap for different property types over several assessment years; nor does this memo address differences between the cap's impact in Lake and other counties.

capped at 3% of the property's net assessed value.[3] In relevant part, House Enrolled Act 1478, provides:

> (2) the amount of the credit equal to the following:
>
> (A) In the case of property tax liability attributable to the person's homestead property, the amount of the credit is the amount by which the person's property tax liability attributable to the person's homestead property for property taxes first due and payable in that calendar year exceeds two percent (2%) of the gross assessed value that is the basis for determination of property taxes on the homestead property for property taxes first due and payable in that calendar year, as adjusted under subsection (c).
>
> (B) In the case of property tax liability attributable to property other than homestead property, the amount of the credit is the amount by which the person's property tax liability attributable to the person's real property (other than homestead property) and personal property for property taxes first due and payable in that calendar year exceeds three percent (3%) of the gross assessed value that is the basis for determination of property taxes on the real property (other than homestead property) and personal property for property taxes first due and payable in that calendar year, as adjusted under subsection (c).

H.E.A. 1478 § 38 (amending I.C. 6-1.1-20.6-7) (emphasis added).

Thus, in addition to the favorable assessment deductions applicable to homestead property, the amended circuit breaker imposes a more favorable tax rate limit on homestead property that residential rental property does not enjoy.

As explained below, in general, the Indiana Constitution requires uniform and equal rates of assessment and taxation. Recent amendments to the Indiana Constitution do permit the General Assembly to differentiate tax treatment of owner-occupied property from all other property types, but there are limits to this power. Those limits are explored below to determine whether the above-described credits and deductions constitute permissible exercises of Legislative power.

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[3] The General Assembly also changed the phase-in provisions so that the cap goes into effect for qualified residential property, including homestead property, for taxes due and payable in 2007, then for homestead property only for taxes due and payable in 2008 and 2009, and finally for all property for taxes due and payable in 2010. See 6-1.1-20.6-6.5 (effective July 1, 2007).

B. Article 10, § 1 of Indiana Constitution Requires "Uniform and Equal" Rates of Assessment and Taxation and Empowers the General Assembly to "Exempt" Owner-Occupied Residential Property

1. Requirement of Uniformity and Equality in Assessment and Taxation

By its terms, the Indiana constitution requires a "uniform and equal rate of property assessment and taxation" for all property in Indiana. See IND. CONST. Art. 10, § 1. An oft-cited early decision of the Indiana Supreme Court explained these requirements in the following terms:

> [T]hree basic propositions stand out in bold relief: (1) Uniformity and equality in assessment; (2) uniformity and equality as to rate of taxation; and (3) a just value for taxation. Each of these propositions are interlocking and mandatory. They are the constitutional basis of a valid tax law.

Fesler v. Bosson, 128 N.E. 145, 147 (Ind. 1920). More recently, in the first of the Town of St. John decisions, the Supreme Court explained the purpose and meaning of Art. 10, § 1:

> [W]hen Article 10, §1 was adopted, ... the Indiana property tax was intended to be a tax on property wealth. Thus, the great object of Article 10, § 1 was to ensure that property taxes were imposed on all forms of property wealth *equally* and *uniformly*. In other words, the framers of Article 10, § 1 intended that each taxpayer's property wealth bear its proportion of the overall property tax burden.

Boehm v. Town of St. John, 675 N.E.2d 318, 324 (Ind. 1996). Though not an exhaustive analysis of the Court's pronouncements on Art. 10, § 1, the foregoing statements frame the context for the analysis the Court employs in considering the requirements of Art. 10, § 1. In other words, whether or not the Credits and Deductions favoring homestead property are constitutional will depend, in part, on whether they result in non-uniform or unequal assessment and taxation of property such that not all forms of property bear their proportion of property taxes based on property wealth.

In carrying out its mandate to provide for "uniform and equal" assessments, the General Assembly is required to "prescribe regulations to secure a just valuation for taxation of all property, both real and personal." IND. CONST. Art. 10, § 1 (emphasis

added). The Indiana Supreme Court has interpreted this clause to confer on the General Assembly the power to carry out the 'uniform and equal' clause. See Boehm, 675 N.E.2d at 324 ("The foundational requirement of uniform and equal assessment and taxation is not diminished by the language delegating to the General Assembly the responsibility 'to prescribe regulations to secure a just valuation for taxation of all property.'") As explained below, the requirement that the legislature provide for a "just valuation" becomes important in the context of evaluating the constitutionality of "deductions."

In addition to requiring uniform and equal rates of assessment and taxation, Art. 10, § 1, also empowers the General Assembly to "exempt" certain classes/uses of property.

2. General Assembly May "Exempt" Homestead Property

Prior to 2004, Article 10, § 1 of the Indiana Constitution permitted the General Assembly to "exempt" from property taxation "property being used for municipal, educational, literary, scientific, religious, or charitable purposes." As amended in 2004, the Indiana Constitution also permits the General Assembly to exempt certain owner-occupied residential property.

Under the current language of the Indiana Constitution,

> The General Assembly may exempt from property taxation ...
> . . . .
> (4) Tangible real property, including curtilage, used as a principal place of residence by an:
> (A) owner of the property;
> (B) individual who is buying the tangible real property under a contract; or
> (C) individual who has a beneficial interest in the owner of the tangible real property.

IND. CONST. Art. 10, § 1(a) (emphasis added).

Although there are no cases interpreting the newer language above, it seems clear that the General Assembly could exempt owner-occupied real property from taxation. That said, there are serious questions regarding the extent to which the General Assembly may deduct portions of value from the assessment of, or impose unequal tax rates on, owner-occupied residential property.

In a series of cases going back more than 100 years, Indiana Courts have distinguished exemptions from deductions and found each to be constitutional or not based on differing theories.

3. Exemptions and Deductions Distinguished

The Indiana Code defines exemptions and deductions differently. Under the statute, a deduction is defined as "a situation where a taxpayer is permitted to subtract a fixed dollar amount from the assessed value of his property." I.C. 6-1.1-1-5. By contrast, an exemption is defined as "a situation where a certain type of property, or the property of a certain kind of taxpayer, is not taxable under [Article 1.1]." I.C. 6-1.1-1-6.

There are only a few published decisions discussing the differences between deductions and exemptions in a constitutional context. In two of the older Supreme Court cases, Florer v. Sheridan, 137 Ind. 28 (1894) and Lewis v. Smith, 158 Ind. 543 (1902), the Court discussed the distinction between exemptions and deductions. Specifically, the Florer and Lewis decisions addressed the constitutionality of certain deductions.

In each case, the Court first described the differences between deductions and exemptions as follows: "[A deduction is] the taking of a subtrahend [the number to be subtracted] from the minuend [the number from which another is subtracted]. It is a subtraction. Exemption is an immunity or privilege – it is freedom from a charge of burden to which others are subject." Florer, 137 Ind. at 42; Lewis, 158 Ind. at 553. Thus, as a conceptual matter, Indiana courts have long distinguished between exemptions, which immunize property from taxation, and deductions, which simply reduce an assessment to arrive at a lower taxable value. Cf. State Board of Tax Comm'rs v. New Energy Company, 585 N.E. 2d 38 (Ind. Ct. App. 1992) (noting difference between exemptions and deduction procedures); Graybar Electric v. State Board of Tax Comm'rs, 723 N.E.2d 491 (Ind. Tax Ct. 2000) (same). Having recognized this distinction, the courts have also dealt with the constitutionality of each.

In Florer, the Court addressed the constitutionality of a deduction permitting the taxpayer to reduce the sum of taxable credits by the amount of debt related to the credits. The Court concluded that deducting indebtedness from the sum of credits in ascertaining the amount of taxable property was valid because the reduction was necessary to obtain the "just value" of the property being taxed. Florer, 137 Ind. at 41. Similarly, in Lewis, the Court addressed the constitutionality of the mortgage deduction, pursuant to which the property owner was permitted to deduct up to $700 from his assessed value in arriving at the taxable value of his real property. The Court held the mortgage deduction constitutional as a proper way of arriving at "just value" in that it effectively apportioned the value of the land between mortgagor and mortgagee. Lewis, at 550-53. Interestingly, the dissent in Lewis unsuccessfully argued that the deduction was in effect an unconstitutional exemption, stating "calling it a deduction does not make it any the less an exemption." Id. at 574. Thus, the Court has held that deductions may be constitutional, even if they do not constitute constitutionally permissible

exemptions, so long as they were within the General Assembly's power to "secure a just valuation" of the property.

Exemptions, by contrast, are constitutional only if they fall within the enumerated categories listed in Art. 10, § 1. In Lewis, the Court cited to several decisions voiding exemptions that did not fall within the class of exemptions mentioned in the Constitution. For example, in Tieman v. The City of Indianapolis, an exemption of $500 for widows, unmarried women, or female minors with deceased fathers, was determined to be unconstitutional. The court determined that it was not for a "charitable purpose" within the meaning of the constitution, stating "the Legislature proposes to exempt certain property from taxation, not on account of the use or purpose to which the property is devoted, but because the owner of the property belongs to a particular class of persons... The constitution contemplates the character and purpose of the property that may be exempted from taxation, not the character and purpose of the owner of the property." Tieman, 69 Ind. 375, 377 (1879); see also Warner v. Curran, 75 Ind. 309 (1881) (Considering the same statute at issue in Tieman and following Tieman's holding that it was unconstitutional).

Similarly, in Deniston v. Terry, 141 Ind. 677 (1895), the Court addressed the constitutionality of a statute addressing the taxation of loan associations. The statute provided for the taxation of loan associations based on the difference between the amount paid in by shareholders and the amount loaned to them by the association. The Court held that language in the statute providing that "neither said association nor the shareholders therein shall be liable to other taxation upon said shares of stock" did not exempt stock in the loan association from taxation in the hands of a shareholder that had loaned money to the association. The Court stated that if this language exempted such stock from taxation, the statute would be unconstitutional, noting that building and loan stock was not within the classes of property entitled to exemption under the constitution. Deniston, 141 Ind. at 682. The Court upheld the statute and found that the taxpayer's stock, which evidenced the funds that such taxpayer had loaned to the association, was subject to taxation. Id.; see also Harn v. Woodard, 151 Ind. 132 (1898) (Analayzing the same statute that was analyzed in Deniston and following the Deniston decision.); Morgan v. The Workingmen's Building and Loan Fund and Savings Association, 152 Ind. 278 (1899) (Following the Harn and Deniston decisions that stock in a loan association was taxable and that the assessor had a right to examine taxpayer's records).

Additionally, in Wright v. Steer, 242 Ind. 582 (1962), the Court struck down a provision that provided for a 2% tax on the value of motor vehicles and mobile homes "in lieu of" the ad valorem property tax. The Court held that the tax was not a constitutionally valid tax. First, the Court concluded that the tax rate was not uniform and equal because the 2% rate was not uniform with or equal to the general tax rate established annually on all other property. Id. at 586-87. The Court further held that

the provision exempting motor vehicles from the ad valorem property tax was not within the permissible exemptions established by the constitution. Id. at 588-89.[4]

As a final example, in State Bd. of Tax Comm'rs v. News Pub. Co., 180 Ind. App. 131 (Ind. Ct. App. 1979), the court struck down a State Board regulation that provided an exemption from taxation for certain goods imported from another country. The Court held that, where the imported goods could be taxed under the Federal Constitution's import-export clause, the Board could not exempt such goods in contravention of Article 10 of the Indiana Constitution. Id. at 136-37.

In sum, the courts seem to apply the following logic when considering the constitutionality of deductions and exemptions. Deductions are deemed constitutional, not as a form of partial exemption permitted by the constitution, but instead as a necessary step in the determination of "just valuation" for tax purposes under Art. 10, § 1. To the extent a deduction is not arguably necessary as a step in the determination of "just value" of property, it should be deemed unconstitutional. By contrast, exemptions are deemed constitutional to the extent they apply to: "property being used for municipal, educational, literary, scientific, religious, or charitable purposes," or "[t]angible real property ... used as a principal place of residence by an owner of the property." Exemptions falling outside these "uses" should be deemed unconstitutional.

Applying the foregoing analysis to the deductions and credits outlined above, it suggests that they are constitutionally questionable exercises of legislative power.

C. Cloud of Constitutional Doubt: Homestead Deduction, Homestead Credit and 2% Circuit Breaker May Violate Article 10, § 1 of the Indiana Constitution

As noted above, whether or not a "deduction" is constitutional depends on whether it can be justified as a legitimate regulation necessary to arrive at "just valuation" of property. Florer, 137 Ind. at 41 (noting that deduction for indebtedness against credits in ascertaining the amount of taxable property was valid because the reduction was necessary to obtain the "just value" of the property to be taxed); Lewis, 158 Ind. at 550-53 (same analysis for mortgage deduction). In order to evaluate whether the "homestead deduction" constitutes a legitimate step in arriving at "just valuation," it is first necessary to understand how assessments are derived in Indiana.

In Indiana, the standard of value by which the true tax value of a property is assessed is "market value-in-use." As stated in Indiana's assessment manual, true tax value is defined as: "The market value-in-use of a property for its current use, as

[4] After Wright v. Steer, the Indiana Constitution was amended to allow the Legislature to exempt "any motor vehicles, mobile homes, airplanes, boats, trailers or similar property, provided that an excise tax in lieu of the property tax is substituted therefor." Art. 10, § 1.

reflected by the utility received by the owner or a similar user, from the property." 2002 Real Property Assessment Manual (the "Manual") at 2 (emphasis added). The Manual goes on to define "use value" in terms identical to those found in widely-recognized appraisal publications: "Use value: The value a specific property has for a specific use." Manual at 3 (citing Appraisal Institute, *The Dictionary of Real Estate Appraisal*, pg. 383. (1993)) (emphasis added). See also Manual at 10, 12 (explaining that "use value," "market value-in-use" and "value-in-use" are synonymous).

The Manual provides three approaches to determine the market value-in-use of real property: the cost approach, the sales comparison approach and the income approach. Manual at 3. The Manual makes clear, however, that "[a]ll three of these approaches, when properly processed, should produce approximately the same estimate of value." Id. In other words, there are multiple approaches to measure the "utility received by the owner or a similar user" of the property, but after the valuation has occurred and the "property wealth" has been determined according to whatever approach is used, the property tax burden applied thereafter must be imposed *equally* and *uniformly*. See Boehm v. Town of St. John, 675 N.E.2d 318, 324 (Ind. 1996). Putting this in practical terms, once it has been determined that the market value-in-use of an owner-occupied residence is $100,000 and the market value-in-use of a residential apartment unit is $100,000, each taxpayer's property should bear $100,000 worth of overall property tax burden.

Arguably, therefore, any deduction that results in non-uniform or unequal taxation such that each property does not bear its proportionate share of taxes based on property wealth violates the constitution.

1. The homestead deduction is constitutionally questionable because it is not necessary to arrive at a "just valuation" of owner-occupied residential property.

Reviewing the homestead deduction, it is hard to see how it is necessary to arrive at a "just valuation" (i.e., a valuation reflecting uniformity and equality based on property wealth) of owner-occupied residential property. As noted above, the homestead deduction operates as a "standard deduction from the assessed value of the real property," which for 2007 is $45,000. In other words, after the assessed value (i.e., the taxpayer's "property wealth") has been determined according to one of the three approaches to value, the General Assembly then grants a deduction of $45,000 not as part of the process of determining the property wealth and not based on the residential "use" of the property, but instead to reduce the "taxable" value of property based on who uses the property (i.e., the owner as opposed to a renter).

The General Assembly is required to prescribe regulations that secure a just valuation for taxation of all property. Within this power, the General Assembly has the

authority to adopt different methods of assessment for different classes of property in order to achieve uniformity and equality in result. State Board of Tax Commissioners v. Town of St. John, 702 N.E. 2d 1034, 1041-42 (Ind. 1998) ("St. John V"). However, "although different methods may be used, the classification of the differing properties cannot be arbitrary but rather *must be based upon differences naturally inhering in the property.*"[5] Id. (emphasis added). While it is constitutionally permissible to apply different valuation methods for differing property classifications, the constitution "requires that the property wealth assessment methodologies result in general uniformity and equality *across all the classifications.*" Id. (emphasis added). Indiana long ago considered – and rejected – a constitutional amendment that would have allowed "classification" of property so that different classes of property could bear different levels/burdens of taxation. See Boehm, 675 N.E.2d at n.5.

In the instant case, the assessment deduction applies to only a subset of the "residential" class of property: owner-occupied residences. The $45,000 deduction, applied after the property's market value-in-use has been determined, appears to be a special method of deriving "taxable" value of homestead property. However, the legislatively determined amount of the deduction, which the General Assembly has frequently changed, does not appear to be tied to any inherent characteristics or value of the property. On its face, the deduction reduces the taxable value of property not based on the "use" of the property (i.e., as a residential dwelling) but instead based on "who" owns the property (i.e., an owner who lives there).

To the extent deductions are tied to the characteristics of the owner rather than the inherent characteristics or "use" of the property, they would appear to be inconsistent with the Assessment Manual and Guidelines,[6] and run contrary to statements made by the Indiana Supreme Court regarding the power of the General Assembly to prescribe property tax regulations to obtain a just valuation. See St. John V, 702 N.E.2d at 1042 (citing with approval State Bd. of Tax Comm'rs v. Lyon & Greenleaf Co., 359 N.E.2d 931, 934 (Ind. Ct. App. 1977). Similarly, several Indiana cases have held, within the context of exemptions, that property must be "used" for a specific purpose under the Constitution, that the "use" of the property and not the status of the owner determines the applicability of the exemption. See Tieman, 69 Ind. 375, 377

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[5] Courts have stated that classifications may also be made based on differences naturally inhering "in the subject matter of the legislation." See Majestic star Casino, LLC v. Booker Blumenburg, Jr., Township Assessor of Calumet Township, 817 N.E.2d 322, 328 (Ind. Tax Ct. 2004) (upholding real property tax on gambling riverboat even though physically indistinguishable "commercial vessels" were subject only to a tonnage tax, because riverboats demand police, fire, other services supported by property taxes and because riverboats were proper subject matter of gambling legislation).

[6] It should be noted that the 2002 Manual and Guidelines, which were based on cost approach, valued all residential property according to cost schedules tied to building materials & use, whether owner-occupied or not.

(1879) (striking down an exemption statute, stating: "the Legislature proposes to exempt certain property from taxation, not on account of the use or purpose to which the property is devoted, but because the owner of the property belongs to a particular class of persons. . . The constitution contemplates the character and purpose of the property that may be exempted from taxation, not the character and purpose of the owner of the property."); See also Knox County Property Tax Assessment Board of Appeals v. Grandview Care, Inc., 826 N.E.2d 177, 181 (Ind. 2005) (holding that a property's exempt status is "tied to its use, and not to its owner") (emphasis added); College Corner, L.P. v. Department of Local Government Finance, 840N.E.2d 905, 911 (Ind. Tax Ct. 2006) (The court granted a tax exemption for charitable purposes to a private entity even though some income was generated by the use of the property. The court noted that the stated purpose of the entity was charitable and that it would not assume a profit-making motive existed.). (Bonney v. Ind. Fin. Auth., 849 N.E.2d 473, 488 (Ind. 2006) (The court allowed a property tax exemption for municipal purposes to continue where a state agency leased a public tollway to a private entity to operate. The court noted that "the use of the property is by the language of Section 1 the controlling factor. The lease will continue the property in the same use—a public highway—and as such is a permissible exemption.").

At best, the deduction appears to be designed to encourage home ownership by providing individuals with a subsidy against property taxes.[7] The deduction creates a differential assessment between owner-occupied and non-owner-occupied residential properties by arbitrarily reducing the taxable value of owner-occupied property after the market value-in-use or "property wealth" has been determined. As such, it does not appear to be a necessary step in the determination of "just value" of residential property. Moreover, as noted above, this legislative scheme appears to run afoul of at least one line of cases holding that it is inappropriate to distinguish property based on its ownership, rather than on differences "naturally inhering in the property." Therefore, the homestead deduction results in non-uniformity and inequality of assessment and taxation within the residential class of properties, as well as between the homestead sub-class of residential property and other classes of properties not benefited by the reduction in taxable value. As such, the homestead deduction is constitutionally suspect.

One of the potential responses to a challenge to the homestead deduction is that the deduction is, in reality, a partial exemption of property taxes on owner-occupied homes and, as such, is legitimate under the present constitution. While superficially appealing, this argument is problematic because it would undermine the legitimacy of many other property tax deductions that relate to property that is not "owner-occupied

[7] This may save the homestead deduction from attack under the Federal Constitution's equal protection clause, which permits economic legislation so long as it is "rational," but it does not overcome or resolve uniformity and equality challenges under the state constitution.

residential." As noted above, in the main, Indiana cases have recognized a difference between "exemptions" and "deductions" and justified them on different grounds. If the courts were to "save" the homestead deduction based on the rationale that it constitutes a "partial exemption," it would likely imperil other "deductions" that are not similarly based on a specifically enumerated exemption in the constitution. For example, there are deductions for property development in Economic Revitalization Areas; deductions for persons over 65; deductions for persons with disabilities; and so on. If deductions are saved on the theory that they constitute partial "exemptions," it would pose problems for these and other deductions that are not "being used for municipal, educational, literary, scientific, religious, or charitable purposes." Ind. Const. Art. 10, § 1.

While the constitutionality of the homestead deduction may be questionable in its present form, it may be possible to put the deduction on firmer constitutional ground by changing the scope of the deduction such that it reaches all similarly situated residential property "users." The following analysis explains this point further.

2. Making the homestead deduction constitutional by extending it to renters.

In order to defend the homestead deduction, proponents of the homestead deduction would likely contend that the homestead deduction is constitutinoal because it represents a necessary (or at least a justifiable) step in the assessment process on the way to arriving at "just valuation." In support of this argument, proponents are likely to draw support from the arguments once used to support the Shelter Allowance. That is, they will likely argue that the homestead deduction does not represent "property wealth" to the extent it represents the cost of maintaining necessary shelter.

Under this theory, the owner-occupier could not freely transfer 100 percent of the sale price of his property to any other asset. As explained in a 2001 Attorney General Opinion concluding that the "shelter allowance" was constitutionally valid for owner-occupied residential property:

> [F]or owner-occupied residences, value-in-use generally equals value in exchange less a Shelter Allowance designed to represent subsistence shelter cost. Basic subsistence is not "property wealth." To the extent that subsistence shelter is fundamental to human life similar to the way that food and clothing are (i.e., the three basic necessities --food, clothing, and shelter), subsistence shelter is a necessary expenditure incurred by all taxpayers and is not wealth.

Id. (emphasis added). In 2001, the Real Property Manual similarly stated that the allowance represented the "minimal amount required to provide a basic level of

shelter." Id. The Attorney General opinion also concluded that this method of valuing owner-occupied property did not violate the uniformity and equality provisions of the constitution because the different treatment from other property was based on differences inhering in the property. Id.[8]

Standing alone, the foregoing argument that the homestead deduction is justified as "subsistence shelter cost" provides no basis for denying the deduction to renters who also need subsistence shelter. Moreover, as noted above, regulations providing for deductions and exemptions must be tied to the inherent characteristics or "use" of the property, not the characteristics of the owner. See St. John V, 702 N.E.2d at 1042 ("that "the classification of the differing properties cannot be arbitrary but rather must be based upon differences naturally inhering in the property"); Tieman, 69 Ind. 375, 377 (1879) ("The constitution contemplates the character and purpose of the property that may be exempted from taxation, not the character and purpose of the owner of the property."); Knox County Property Tax Assessment Board of Appeals v. Grandview Care, Inc., 826 N.E.2d 177, 181 (Ind. Tax Ct. 2005) (holding that a property's exempt status is "tied to its use, and not to its owner") (emphasis added).

Thus, deductions must be based on the inherent characteristics and "use" of the property; and when combined with the shelter allowance arguments, it becomes difficult to distinguish an owner's use of residential property from a renter's use of residential property, because the "owner" and the "renter" share salient characteristics: Each "uses" the property as his primary residence for shelter; each ultimately benefits from the deduction in the form of reduced costs of living; each requires an inalienable portion of property that cannot be transferred to another asset; and, importantly, each utilizes identical police, fire, transportation and other services supported by property taxes. See Majestic Star Casino, LLC, 817 N.E.2d at 328 (noting importance of fact that riverboats, unlike commercial vessels, utilize local services supported by property taxation).

Putting aside potential weaknesses in the Shelter Allowance arguments as a basis for saving the homestead deduction in its current form, to the extent it serves as a justification for the deduction, the "logic" of the Shelter Allowance suggests that the deduction would be on firmer constitutional ground if extended to renters who need subsistence shelter just as "owners" do.

[8] The shelter allowance provisions were all subsequently removed from the Manual. However, at the time, the General Assembly indicated its intent for the homestead deduction to provide any relief that would have been granted through the shelter allowance provisions. See P.L.192-2002(ss), Sec. 193.

3. Arguments against homestead deduction similarly apply to the homestead credit and the circuit breaker provisions.

As stated above, there are three hallmarks to ensuring constitutionality in the property tax arena: (1) Uniformity and equality in assessment; (2) uniformity and equality as to rate of taxation; and (3) a just value for taxation. The homestead credit and the Circuit Breaker provisions both appear to violate these hallmarks, though each will be addressed on its own merits.

a. *Homestead Credit.*

The homestead credit operates in a manner similar to the homestead deduction in that it arbitrarily reduces a taxpayer's tax liability by a statutorily set percentage. Our research has not revealed any Indiana cases addressing the constitutionality of credits. That said, there does not appear to be any authority for the proposition that the General Assembly may establish property tax credits in contravention of Article 10, §1, which demands uniformity and equality in the rate of assessment and taxation. As noted above, the homestead credit provides a tax reduction to owner-occupiers of residential property that is not available to renters. The denial of the credit to renters who "use" the property and ultimately pay property taxes in the form of higher rent costs similar to owner-occupiers arguably violates the uniformity and equality provision of the Indiana Constitution.

While the arguments appear to be the same as those applicable to the deduction context above, the lack of legal precedent regarding credits makes it difficult to predict how a court would address constitutional challenges.

b. *The Circuit Breaker.*

The Circuit Breaker provisions, as currently written, also appear to be constitutionally suspect as violating the requirement of a uniform and equal rate of taxation. As noted above, the Circuit Breaker imposes differential rate caps for homestead and non-homestead property. While the Circuit Breaker operates as a "credit" against taxes above certain levels, as a cap on the maximum "rate" applicable to residential property, it also incorporates aspects that courts have found to be constitutionally impermissible in other contexts. For example, in Wright v. Steer, 242 Ind. 582 (1962), the Court struck down a provision that provided for a 2% tax on the value of motor vehicles and mobile homes "in lieu of" the ad valorem property tax. The Court held that the tax was not a constitutionally valid tax. In part, the Court concluded that the tax rate was not uniform and equal because the 2% rate was not uniform with or equal to the general tax rate established annually on all other property. Id. at 586-87. The Court noted, "we can find no cases in Indiana which hold that the legislature, in imposing a general ad valorem property tax (as distinguished from an excise tax) may

tax different classes of property at different rates." After Wright v. Steer, the Indiana Constitution was amended to allow the Legislature to exempt "any motor vehicles, mobile homes, airplanes, boats, trailers or similar property, provided that an excise tax in lieu of the property tax is substituted therefor." Art. 10, § 1. However, prior to this amendment, the differential treatment was held to be unconstitutional.

Moreover, in Boehm, the Indiana Supreme Court specifically noted that an earlier effort to amend the Indiana Constitution to allow "classification" (and, therefore, differential tax rates for different classes) of property was defeated. Boehm, 675 N.E.2d at n.5. In recounting this history, the Supreme Court quoted with approval statements from those opposing the amendment: "Under this provision of the proposed amendment there is nothing to prevent a legislature from assessing bank stock and brewery stock at fifty cents on the dollar of its true value and the grain and herds of the farm at their full true value. Every legislature would be besieged to lower the rate on certain classes of property and to raise it on others." Id. The amendment was rejected and, consequently, different rates of taxation are not permitted under the Indiana Constitution for different classes of property.

Thus, the Circuit Breaker provisions, as amended in 2007, potentially result in different rates of taxation for different classes of property. In counties where no one benefits from the 2% cap because rates are not high enough, there would be arguably no problem with uniformity or equality of tax rate; by contrast, in counties where the circuit breaker provides different or additional relief to homeowners that is not provided to other property owners, it likely violates Art. 10, § 1 of the Constitution.

CONCLUSION

The homestead deduction, homestead credit and circuit breaker each results in a non-uniform and unequal tax burden between residential rental property and owner-occupied (i.e., homestead) residential property. The Indiana Constitution expressly permits the General Assembly to "exempt" owner-occupied residential property from taxation, but the power to exempt property does not necessarily authorize deductions, credits or tax rate limitations that result in unequal tax burdens. Research suggests that the homestead deduction and homestead credit are open to serious constitutional doubt, particularly with respect to renters who use their property just as homeowners do, and who ultimately pay property taxes in the form of higher rents. Similarly, the circuit breaker is constitutionally questionable to the extent it results in a different tax "rate" for different property types. The Indiana constitution precludes different tax rates on different classes of property, and the arguments for striking down or extending the benefits of the circuit breaker appear to be fairly strong.

Exhibit C
Commission on State Tax and Financing Policy
Meeting #5 9/17/07

St Joseph County, IN

09/16/2007 21:05

S Bend-Mishawaka Assoc Rltrs

Address 1710 INDIANA
SOUTH BEND, IN 46613

Owner SILLS DEANNA J

19726 DETROIT AVE
SOUTH BEND, IN 46614

Sale Date 09/09/1997

Prop Type Residential

Tax ID 18-8078-2967 **Sidwell** 8-15H
Legal LOT 146 WALNUT 3RD ADD

Latitude **Longitude**

Census Tract
Census Block **Census Bl Grid**

Property Values

Land Assd	$2,400	**Assd Year**	2006
Imp Assd	$22,400	**Tax Year**	2006
Tot Assd	$24,800	**Pay Year**	2007
Tax Amt	$289.16	**Tax Rate**	5.1524

Exemptions

Homestead	Y	**Old Age**	N
Mortgage	N	**Disabled**	N
Veterans	N	**Other**	
H/S Credit	12,400.00		

Full Legal Description

LOT 146 WALNUT 3RD ADD

Building Characteristics

Style	1.00	**Year Built**	1951
Construction	Wood Frame	**Electricity**	Y
Level 1 Sq Ft	672	**Water**	Y
Level 2 Sq Ft		**Sewer**	Y
Level 3 Sq Ft		**Gas**	Y
Gar Sq Ft		**Gar Type**	
Bsmt Sq Ft	0	**Bsmt Type**	
Actual Lot Size	/ 130		
Effect Lot Size	42 / 130		
Bedrooms	2	**Total Rooms**	5
Baths	1	**Half Baths**	0

Summary of Transfers

	Sale Date	Owner	Sale Price
Latest Sale	09/09/1997	SILLS DEANNA J	Not Available
Previous Sale			
Earlier Sale			

Summary of Improvements

Detached Garage Blt 1951 Sz 360; Single Family Residence Blt 1951 Sz 672

Compare to 1714 Indiana which has no exemptions $895.74 TAX

Data believed correct but not warranteed.

Addr: 1710 INDIANA AVE **$ 57,900**
MLS#: 221873 RES Residential Active
Area: 04 SOUTH BEND SW **P/P:** 90 **Yr Blt:** 1951
Bedrooms: 2 **Fbaths:** 1 **Hbaths:** 0 **Apprx. SqFt:** 672

Subd: NONE **Lot Size:** 42 X 130
Legal Descr: LOT 146 WALNUT 3RD ADD
City: SOUTH BEND **Zip:** 46613 **Township:** SPOR
Tax Key#: 18-8078-2967 **Asd Val:** $ 21,100 **Exmp:** HO
Tax Rate: 5.1524 **Tax Comp:** WE **Taxes:** $ 289

Style: 1 **Exter:** AL_VINYL
Bsmt Type: SLAB
Garage: 1_CAR **GaragSz:** **GaragSqFt:**
Sp Assmt: N **Assc Fee:** **Condo Fee:**
Prop Dir: OLIVE TO INDIANA GO NORTH

Level 1: LIV_ROOM, KITCHEN, 2_BRS, 1_BATH
Wt/Sw: MUN_WTR, MUN_SWR
Fin Terms CONV, FHA, VA, CASH
Show Instr KEYBOX, VACANT, CALL_LA

Level 2: NONE
Wtr Ht: GAS
Possession: D_O_C

Level L: NONE
WtrSf: NONE
Site Description LESS_1AC

Floor: CARPET, VINYL
DinRm: EAT_IN

Contract Type: Exclusive Right to Sell

Multiple Photos: No

Appliances RNG_OVEN, REFRIG
Interior/Exterior 1FL_LNDY
A Fee Incl
Comm Amn

Heating GAS
Cooling WDOW_A_C

School System: South Bend Community
Elem School:
Middle School:
High School:

Virtual Tour:

CUTE AS IT CAN BE! 2 BEDROOM HOUSE. DETACHED GARAGE. NICE AND CLEAN, MOVE IN READY! MOTIVATED SELLER... BRING AN OFFER! TAXES, SQ FT, SCHOOLS, APPLIANCES NOT WARRANTED.

Owner: **Ph:** **LD:** 08/01/2007 **XD:**
List Off: 647 ADDRESSES UNLIMITED, LLC **Ph:** 574-232-7325 **BB:** 2.5 **D.C.:** Y **M.O.N.:** Y
List Agt: 004624 MONICA, FAMOSO **V.M.:** 574-235-7133 **Cell:** 574-310-2299 **M/S:** $ 1,250
List Agt ID: MONICAFAMOSO **Email to:** monicafamoso@aol.com
Alt. Agt 2: **Alt. Agt 2 Phone:** **WD:**
Alt. Agt 3: **Alt. Agt 3 Phone:**
Alt. Agt 4: **Alt. Agt 4 Phone:**

Pending Date: **Sold Date:** **ADOM:** 46 **SP:**
SO: **Ph:** **Points:** **Down Pmt:**
SA: **V.M.:** **TypFin:** **AprSF:**
SA ID: **Email to:** **Cell:** **Slr Concessions:**

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Property History View

Type	ML#	Address	List Date	Status	PAR Date	Price	DOM
RES	142253	1710 INDIANA AVE., W	04/14/1997	A	04/14/1997	$28,900	
RES	143529	1710 INDIANA AVE, W	06/14/1997	A	06/14/1997	$28,900	
RES	142253	1710 INDIANA AVE., W	04/14/1997	X	06/15/1997	$28,900	63
RES	143529	1710 INDIANA AVE, W	06/14/1997	P	08/04/1997	$28,900	115
RES	143529	1710 INDIANA AVE, W	06/14/1997	S	09/05/1997	$25,675	115
RES	161385	1710 INDIANA, W	02/28/2000	A	02/28/2000	$39,900	
RES	161385	1710 INDIANA, W	02/28/2000	E	08/28/2000	$39,900	
RES	161385	1710 INDIANA, W	02/28/2000	E	10/13/2000	$39,900	
RES	161385	1710 INDIANA, W	02/28/2000	X	10/20/2000	$39,900	236
RES	167151	1710 INDIANA, W	01/09/2001	A	01/09/2001	$42,500	
RES	167151	1710 INDIANA, W	01/09/2001	E	06/22/2001	$42,500	
RES	167151	1710 INDIANA, W	01/09/2001	W	07/03/2001	$42,500	175
RES	167151	1710 INDIANA, W	01/09/2001	X	08/15/2001	$42,500	218
RES	221873	1710 INDIANA AVE 46613	08/01/2007	A	08/03/2007	$57,900	

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A Property for Your Consideration . . .

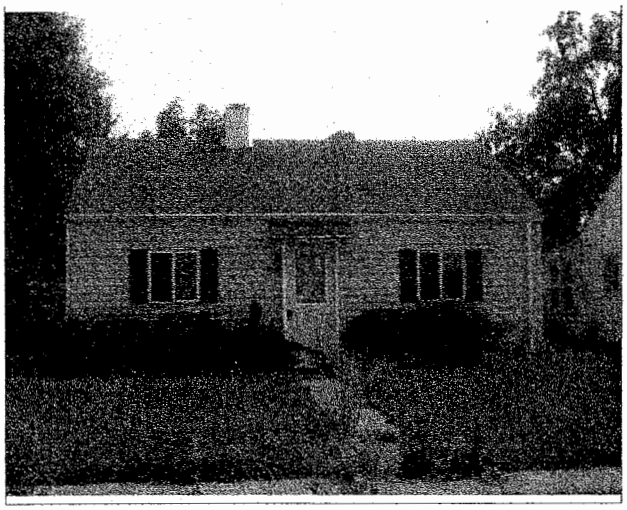
Presented by: EDIE MATHIS
COLDWELL BANKER ANCHOR R.E.
edi@edimathis.com
Agent: 574-243-9521
Office: 574-277-8000

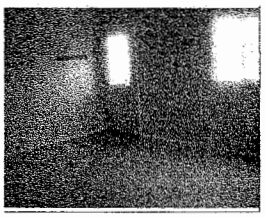
AREA: 04 — 1710 INDIANA AVE — $ 57,900

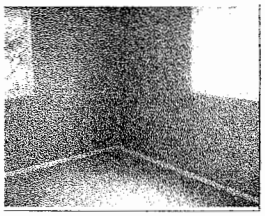
Ref #: 221873 Status: Active

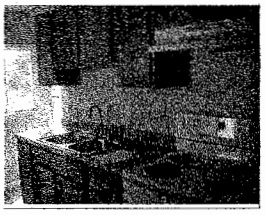
Subdivision:
NONE

Style: 1 Story
Bedrooms: 2
Full Baths: 1
Half Baths: 0
Apprx. SqFt: 672
Lot Size: 42 X 130
Year Built: 1951



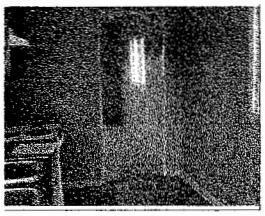






Garage Size:
Garage: 1 Car

CUTE AS IT CAN BE! 2 BEDROOM HOUSE. DETACHED GARAGE. NICE AND CLEAN, MOVE IN READY! MOTIVATED SELLER... BRING AN OFFER! TAXES, SQ FT, SCHOOLS, APPLIANCES NOT WARRANTED.

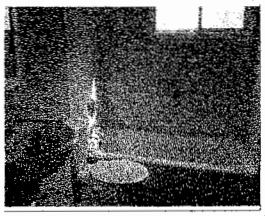


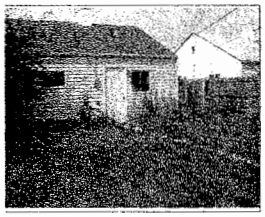
Heating:
Gas

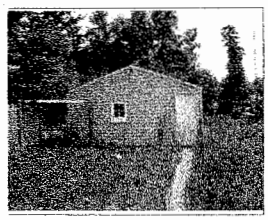
Cooling:
Window Air Cond

Basement:
Slab

Interior/Exterior:
1st Floor Laundry







Exterior:
Alum/Vinyl Trim

Lot Description:
Less than 1 Acre

Directions: OLIVE TO INDIANA GO NORTH

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St Joseph County, IN

09/16/2007 20:40 S Bend-Mishawaka Assoc Rltrs

Address 1714 INDIANA
SOUTH BEND, IN 46614

Owner SMITH SCOTT E
SMITH SHARONE A
1714 W INDIANA
SOUTH BEND, IN 46613

Sale Date 09/17/2003

Prop Type Residential

Tax ID 18-8078-2966 **Sidwell** 8-15H
Legal LOT 147 WALNUT 3RD ADD

Latitude **Longitude**

Census Tract
Census Block **Census Bl Grid**

Property Values

Land Assd	$2,400	**Assd Year**	2006
Imp Assd	$23,800	**Tax Year**	2006
Tot Assd	$26,200	**Pay Year**	2007
Tax Amt	$895.74	**Tax Rate**	5.1524

Exemptions

Homestead	N	**Old Age**	N
Mortgage	N	**Disabled**	N
Veterans	N	**Other**	
H/S Credit	0.00		

Full Legal Description

LOT 147 WALNUT 3RD ADD

Building Characteristics

Style	1.00	**Year Built**	1950
Construction	Wood Frame	**Electricity**	Y
Level 1 Sq Ft	672	**Water**	Y
Level 2 Sq Ft		**Sewer**	Y
Level 3 Sq Ft		**Gas**	Y
Gar Sq Ft		**Gar Type**	
Bsmt Sq Ft	0	**Bsmt Type**	
Actual Lot Size	/ 130		
Effect Lot Size	42 / 130		
Bedrooms	2	**Total Rooms**	5
Baths	1	**Half Baths**	0

Summary of Transfers

	Sale Date	Owner	Sale Price
Latest Sale	09/17/2003	SMITH SCOTT E	Not Available
Previous Sale	06/23/2003	SMITH SCOTT E & SHARONE A	
Earlier Sale	03/21/2003	SUNRISE RENTAL PROPERTY INVESTMENTS IN	

Summary of Improvements

Detached Garage Blt 1950 Sz 280; Single Family Residence Blt 1950 Sz 672

This property compared to owner occupied next door (an identical property statistically) pays 3 times as much property tax

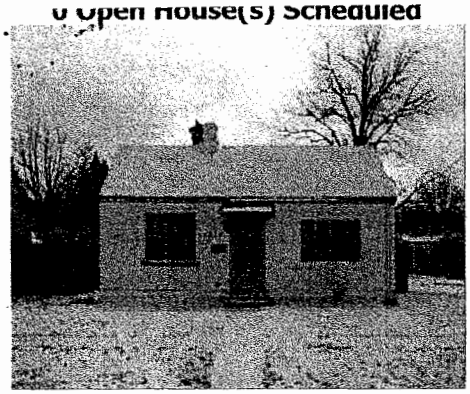
(1710 Indiana $289.16 TAX)

The owner occupied in this case is much more saleable because it has new upgrades throughout.

Data believed correct but not warranteed.

Compare to 1710 Indiana Ave

0 Open House(s) Scheduled



Addr: 1714 INDIANA W. **$ 16,500**
MLS#: 182011 RES Residential Sold
Area: 04 SOUTH BEND SW **P/P:** 30 **Yr Blt:** 1950
Bedrooms: 2 **Fbaths:** 1 **Hbaths:** 0 **Apprx. SqFt:** 672

Subd: **Lot Size:** 42 X 130
Legal Descr: LOT 147 WALNUT 3RD ADDN
City: SOUTH BEND **Zip:** 46613 **Township:** SPOR
Tax Key#: 18-8078-2966 **Asd Val:** $ 10,620 **Exmp:** HO/ME
Tax Rate: 6.3241 **Tax Comp:** WE **Taxes:** $ 0

Style: 1 **Exter:** AL_VINYL
Bsmt Type: SLAB
Garage: 1_CAR, DETACHED **GaragSz:** 12 X 22 **GaragSqFt:**
Sp Assmt: **Assc Fee:** **Condo Fee:**
Prop Dir:

Level 1: LIV_ROOM, KITCHEN, 2_BRS, 1_BATH **Wt/Sw:** MUN_WTR, MUN_SWR **Fin Terms** CONV, CASH **Show Instr** KEYBOX, VACANT, SEE_RMKS

Level 2: **Wtr Ht:** ELECTRIC **Possession:** D_O_C

Level L: **WtrSf:** NONE **Site Description** LESS_1AC

Floor: VINYL

DinRm: EAT_IN

Contract Type:

Multiple Photos:

Appliances NO_APPL **Interior/Exterior** **A Fee Incl**

Comm Amn

Heating ELECTRIC, BASEBRD **Cooling** NO_A_C

School System: **Elem School:** Hay

Middle School: Jackson **High School:** Riley

Virtual Tour:

REO PROPERTY-SOLD AS IS. SELLER ADDENDUM REQUIRED WITH ACCEPTED OFFER. CALLLA FOR MORE INFO. VACANT. COMBO KEYBOX. COMBINATION IS A/P/R. RIGHT THREE TIMES TO "A", LEFT TWICE TO "P", RIGHT TO "R". PLEASE CONFIRM SCHOOLSWITH PLAN Z. NOTE: TAXES SHOWN AS 0 IN PUBLIC RECORD.

Owner: CORP **Ph:** **LD:** 01/07/2003 **XD:**
List Off: 180 COLDWELL BANKER ANCHOR R.I **Ph:** 574-277-8000 **BB:** 3 **D.C.:** **M.O.N.:**
List Agt: 003497 MARK DOBSON **V.M.:** 574-651-1713 **Cell:** **M/S:** $ 1,000
List Agt ID: MARKDOBSON **Email to:** markdob17@comcast.net
Alt. Agt 2: **Alt. Agt 2 Phone:** **WD:**
Alt. Agt 3: **Alt. Agt 3 Phone:**
Alt. Agt 4: **Alt. Agt 4 Phone:**

Pending Date: 02/03/2003 **Sold Date:** 03/12/2003 **ADOM:** 27 **SP:** $ 12,800
SO: RE/MAX CONNECTION **Ph:** 574-271-5620 **Points:** **Down Pmt:**
SA: JAMIE WILSON **V.M.:** 574-280-8231 **TypFin:** CASH **AprSF:** 1
SA ID: JAMIEWILSON **Email to:** jamiew@remax.net **Cell:** **Slr Concessions:** 0

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Property History View

Type	ML#	Address	List Date	Status	PAR Date	Price	DOM
RES	129477	1714 INDIANA, W.	10/22/1996	A	10/22/1996	$24,900	
RES	129477	1714 INDIANA, W.	10/22/1996	X	01/22/1997	$24,900	93
RES	140675	1714 INDIANA AVE	01/28/1997	A	01/28/1997	$24,900	
RES	140675	1714 INDIANA AVE	01/28/1997	P	02/25/1997	$24,900	29
RES	140675	1714 INDIANA AVE	01/28/1997	S	04/01/1997	$20,000	29
RES	182011	1714 INDIANA, W., SOUTH BEND 46613	01/07/2003	A	01/07/2003	$16,500	
RES	182011	1714 INDIANA, W., SOUTH BEND 46613	01/07/2003	P	02/03/2003	$16,500	28
RES	182011	1714 INDIANA, W., SOUTH BEND 46613	01/07/2003	S	03/12/2003	$12,800	28

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Exhibit D
Commission on State Tax and Financing Policy
Meeting #5 9/17/07

Property Tax Relief

Two necessary solutions to the current Property Tax Re-assessment, the first is urgent and short term , the second is equitable and long term:

1. Re-instate the 2% Property Tax Cap (Circuit Breaker) including residential rentals.
2. Replace Property Tax with Indiana State Income Tax and Indiana State Sales Tax

The urgent need for the 2% Cap for residential rental is essential to the health and well being of our cities. There has been no relief for this group of tax paying citizens while owner occupied properties have been granted multiple layers of relief since 2003.

In the 2002 pay 2003 Property Tax Re-assessment, the $6,000 Homestead exemption was increased to $35,000 for Owner Occupied Properties only (now increased to $45,000). This State created disparity has put thousands of real estate investors and landlords out of the business of providing affordable housing in our cities. Thousands of tenant residents have been forced to move, often having to combine living quarters with other families thereby creating higher vacancy rates.

Cities suffer diminishing quality of life with scores of abandoned houses, increased foreclosure and bankruptcy, deterioration and open invitation to increased crime in those neighborhoods.

Seeing Residential Real Estate as a pyramid with residential rental and rehab as the base, it is easy to understand how when this base crumbles under high property tax, the entire pyramid of property values will decline. St Joseph County, Greater South Bend Mishawaka Board of Realtors data base showed a 10% decline in value January 2006 over January 2005 and another 10% devaluation January 2007 over January 2006 and the statistic for August 2007 over August 2006 is 12 %. This downward spiral was set in motion in 2003.

Since the Property Tax disparity was created at State level, it can only be corrected at the State level, hence the call for a 2% Property Tax Cap on all residential real estate including residential rentals.

It is my understanding that Property Tax in Indiana produces 2 Billion dollars revenue and that roughly 10% of that about 550 Million Dollars is spent in our current assessment process. This 55 Million dollar expenditure is a waste and can be eliminated by shifting to State Income and Sales taxes where a system is already in place and would require no additional dollars to administrate. It is fair, equitable and not subjective.

The current system of Property Tax is broken and beyond repair. To keep the Property Tax is to continue down a path of destruction for the entire state, county by county. The entire system is convoluted and subjective. None of it is fair or equitable and there would be continual "shape shifting" as long as it exists costing time and money and diminishing quality of life for all.

It is time to quit passing the buck. It is time to make necessary change. It is time for bi-partisan cooperation

Our State Legislature needs to value housing providers who are the most likely to keep the cities alive offering and maintaining affordable housing. Don't tax them out of the State.

Certainly, we need to keep our local governments accountable for their tax dollar spending. No one says they are not to blame in any way, but this is another subject. Local government cannot eliminate the disparity created by State Legislature.

- Approximately 40 - 43% of South Bend/Mishawka is residential rental real estate
- WSBT News announced this week that there are 50 new foreclosures each week in our area
- Most single family residential real estate in St. Joseph County in the 2002 reassessment, suffered a 300% property tax increase with no relief, this resulted in need to increase rents by 75 - 100 dollars per month, which tenants could not and cannot pay. More vacancy etc.
- Reported Property Tax increases of as much as 200% again for 2006 pay 2007 for thousands of rentals.
- St. Joseph County does not have enough option income tax dollars to offset the State created tax disparity and in-fact has not responded to requests to offer relief to non-owner occupied properties at all.
- According to a survey of members by Michiana Income Property Owners, the typical "Landlord" is average age 55, has 2-5 rentals, is retired or near retirement, has average income of only $50 K from sources other than rental.
- Residential rental is not "Big Box " Retail, Manufacturing or other huge corporate entity and should not be taxed as such.

Exhibit E
Commission on State Tax and Financing Policy
Meeting #5 9/17/07

David Williams
819 Ellington Ct.
Indianapolis, IN 46234
317-271-4814
deltajett@comcast.net

I live in Wayne Township and my property taxes did increase by 65%. Enough said. I know that not all states are created equal, but the commission should look at all the states on how the other states are structured. How does Florida do it with no income tax? How does Pennsylvania do it with no property tax? I also know that all corporations are not paying their fair share. I think that Indiana needs to explore an increase in state sales tax to offset the elimination of property taxes. I would not be opposed to an increase in the individual income tax as long as there was a long term limit to the increase. Finally, I would like to see a limit put on the State's spending. Best regards, David

---

Erin Shelton
3572 N. State Road 66
Milltown, IN 47145

While no one wants their property taxes to go up, fewer would benefit from increasing income and sales tax. I think it will harm more people in the long run. Many of the lower income individuals who may not own property are/will be affected by higher income and sales tax. Those of us who live on the border of other states will take our business elsewhere.

John Cline
1752 Millerwood Dr.
New Albany, IN 47150

I am on fixed income and any increase is burdensome. I have to essentially pay for my home every 50 years in the form of taxes. This is not right. Property tax should be eliminated or reduced in lieu of increased local income tax, increased fees and possibly sales tax. If I make it, I don't mind paying taxes. If I don't, you just make my survival more difficult. Abolish Property tax.

Linda McDonough
3005 Plumwoods Ct.
Sellersburg, IN 47172
812 248-9040
Lmackmax@aol.com

We citizens can no longer afford to pay these inflated property taxes. I built our home and budgeted our bills for current taxes only to find now our tax is $8000. which we can't afford and no one would want to buy our house with taxes so high. Our taxes are even higher than our neighbors because we finished our basement as we built our home (so we are taxed for the basement finished) all of our neighbors waited and are not taxed for theirs (UNFAIR). Taxes should be on goods consumed that way ALL people share and share alike and not on property people have spent a lifetime paying for.

Bill Williams
4863 S. Ray Rd.
Underwood, Indiana 47177
812-752-2600
bjw0425@yahoo.com

I have the following questions. 1.If the shift is made from a local (property tax) to a state (sales or income tax), how will money be distributed? 2.With the shift from a local to a state tax will local financial controls (county councils) be shifted to the state? 3.Should/will finanacing of schools and building projects (jails, schools, etc)be shifted to the state? 4.With the shift from property taxes will the tax burden between individuals and business be split proportionately. i.e. if business currently pay 40% of property tax will they pay 40% of the tax shift? 5.Who is looking at the implications of the tax shift? Ex: Will a shift to sales tax encourage or discourage home ownership? 6. How will the local debt obligations (pensions, buildings, etc) be addressed with a tax shift? Comment: The impact of a tax shift to the functioniong of government agencies would indicate this needs to be well thought out and not subject to to a quick fix.

---

edward o'brian
8405 plum valley dr.
sellersburg, in. 47172
812-246-6165

I am retired and live on limited income. I want the property tax compelety eliminated .Do what every it takes to get the job done. I suggest raising the sales tax, putting sales tax on the price of a house when you buy and sell it if I sell for $100,000.00 I would pay $6,000.00 at 6% or if the tax was raised to 7% I would pay $7,000.00 Every time the house was sold it would be taxed.
ED O'Brian

JAMES SMITH
8361 SCOTTSVILLE ROAD
BORDEN, IN 47106
8129231935
jamest5665@hotmail.com

I can understand some increase in taxes, but the increase I received is obscene. I have worked many years in order to obtain a nice place to live, and now, I feel that the state is trying to confiscate it. Why can't some of the state's needs be met via lottery instead of pushing property owners to the brink? It seems that all I do is pay taxes, in the form of property tax, federal and state and local income tax. The amount I pay is absolutely nauseating. I am 60 years of age and I still work 60 to 80 hours per week just to pay taxes. I would like to know where all this money is going. ALL I HEAR ABOUT IS SCHOOL IMPROVEMENT. JUST HOW MANY GRANDIOSE IDEAS OF IMPROVEMENT DO I HAVE TO SUPPORT? I THINK THAT IT IS TIME FOR THE STATE AS WALL AS FEDERAL GOVERNMENT TO LEARN TO LIVE ON A STRICT BUDGET JUST LIKE THE REST OF US TAXPAYERS. I JUST WONDER IF I HAVE TO SPEND THE REMAINDER OF MY LIFE PAYING THROUGH THE NOSE TO SUBSIDIZE THOSE WHO DO NOT WISH TO DO ANYTHING. ENOUGH IS ENOUGH.
SINCERELY , JAMES T SMITH

Glenn Riggs
2816 Bennetsville road
Memphis, IN 47143
8122944806
glennsally@hotmail.com

I have a rental house in Floyd County and the taxes doubled ! There is no way to pass this on to Tenant. I rent this house for $500 monthly and taxes are now over $600 annual tax ! We Need to give the same tax breaks homeowners get to landlords / investors. I own other properties in Clark County also. My residence also in Clark county and what a tax mess here ! The last reassessment was a fiasco - what will this one be like ? Now we are looking at adding more to the tax base with new school and court building programs ?! Some real study needs to take place! I say eliminate the property tax and go for an increase in income tax - 2-3 percent and sales tax 2-3 percent. Then also increase "sin" taxes - cigarettes, alcohol , tax gambling etc. We have nearby casinos that "steal" money anyhow - let's tax them more and the users ! Stop the government spending also - slow it down at minimum ! Thanks for listening !

G. Collins
2033 Ridgeview Drive
Floyds Knobs, IN 47119
812-923-5086

Why is Property Owned by Developers Not Assessed at Fair Market Value? The Indiana Property Information website revealed that the assessed value was only $500 on lots owned by the developer in a subdivision in Floyd County, Indiana (The Orchards of Moser Knobs) that were for sale from $62,000 to $200,000. In other subdivisions the assessed value of lots owned by the developer was more than $500, but it was nowhere near the selling price of those lots. The assessed value on lots owned by other people was much higher. A search was made of the Indiana Administrative Code (IAC) to see how developers could get away with paying such a low property tax on lots that are very valuable. The answer was found at 50 IAC 1-3-7, GENERAL REASSESSMENT OF SUBDIVIDED AND REZONED LANDS. Near the beginning of the first paragraph in this section was the sentence "If land assessed on an acreage basis is subdivided into lots, the land shall be reassessed on the basis of lots." The last sentence in this paragraph was "However, if land assessed on an acreage basis is subdivided into lots, the lots may not be reassessed until the next assessment date following a transaction which results in a change in legal or equitable title to that lot." The first sentence says they shall be assessed on the basis of lots, but the last sentence appears to cancel that out until someone buys the lot from the developer. It seems to me that when a developer has the plans for a subdivision approved they have no intention of farming that land in the future. More than likely their intention would be to sell those lots and make a lot of money. So why shouldn't land approved for a subdivision be assessed on the basis of lots on March 31 of the year following approval of the subdivision plan? Why should a developer be taxed on an assessed value of $500 for a lot that may be beside a lot owned by someone else who pays taxes on an assessed value of $100,000 or even $200,000 for their lot? Did the Indiana Supreme Court order that all real property be assessed at fair market value except for lots owned by developers? If developers can get away with not paying taxes based on fair market value, why can't we? Many of us have seen our taxes go up because of the "fair market value" requirement. Maybe politicians in Indiana need to be asked to change the IAC to require developers pay taxes based on the fair market value of any lot they own, just like everyone else.

Mary Ann Kruer
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In 2006 our tax bill was $632.17. Spring and fall. A total of $1264.34. In 2007 it is $902.42 twice a year. A total of $1808.84 An increase of $544.50. We are senior citizens. Can you help us.? Why did it increase so much? Respectfully submitted, Mary Ann Kruer 7375 Scottsville Rd Floyds Knobs, IN 47119 812 9233806 Thank you

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rita smith
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I calculculated that our tax on property went up 33% this year. This is rediculous. Did my salary go up 33%? NO!!! It is like I don't even own my own property. After all when I calculate it out I am paying the state $283 per month to own/rent my property. If I don't pay it the sherriff sells it to someone for that property tax. Now I am not educated enough to tell you what should be done to replace funds but I do respectfully request that you NOT replace all the funds this increase generated or else all this will be for nothing. The deal is government has to tighten its belt. Taxpayers are saying they are not going to pay for all this anymore. Without reducing taxes we are looking at the same thing(more and more money out of my pocket). Maybe you see this transfer of wealth as good and wholesome but I see it as highway robbery! I know there are a lot of jobs in government that can be eliminated. I went to a local office of the stormwater board and the ladies there were sitting at their desks chatting about their social life. I didn't witness any work being done. My job would be gone and so should theirs if that is all they have to do. With everything on computers government should be able to figure out who is not productive. Those employees are accountable to the taxpayer and their bosses are acountable to the taxpayer for justifying salaries for sitting on your ass doing nothing. If you don't do something about taxes we are paying tea parties have been done before and history may just repeat itself.

KAY MCDONALD
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My biggest complaint about the property tax is the way it is paid - current years tax paid next year and then not in 1 payment but 2. Why can't the commissions get this changed to this year's tax paid this year? It would surely help when properties are sold and the real estate taxes are pro rated between seller and buyer. The current method causes much confusion at closings to all participants including the mortgage companies when setting up escrow accounts for the loan payment. This year, due to non issue of a tax bill, I had a large overage in my escrow, which was returned to me. Next year, I will have a large shortage and will have to pay an increased monthly payment or return the escrow money. This is so stupid. I don't mind paying property taxes but it needs to get "fixed" NOW.

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kathy andry
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Luke...what is your e-mail address? i have such problems with property taxes for my clients and for my retirement rentals. you are really doing a number on people. i have been to the mettings, both township and you tax hearing....what a buch of b___. and this is why. you are fact finding..i thought....so why did you say anything in the paper of 8/19. you already have an opinion and the process is not yet completed. you can bet your boots i'll be seeing you Sept. 17th. You are playing games with us...and i thought you were going to be the soultion....YOU ARE THE PROBLEM WITH YOU PREMATURE COMMENTS. ps. i sent you a packet on the IPS slum rentals next to mine on college ave. i've sent out 30 of these to various people in power....no one cares to answer or make inquire for me. kathy andry

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Mary Edelen
510 Windover Rd.
New Albany, IN 47150

My husband and I recently received our Floyd county tax bill, and it seems to be in line. From what I have read in the newspaper I have been unable to determine if people are upset with their assessments, their tax rates, or just the total amount due. It seems part of the problem was the way some businesses were assessed, so maybe that area could be revisited. I hope incentive packages for new businesses is also closely examined. I do have one opinion and that is: Owners of rental property should not have the same property tax breaks as homeowners. They receive their breaks in the form of expense and depreciation deductions on their property. I was beginning to feel overwhelmed by the news stories of realtors/developers/landlords lobbying to dramatically change our tax system, to their advantage I'm sure. I wanted my small voice to be heard also. My husband, 59, is retired and I, 50, am retired on disability. Besides our homestead and mortgage exemptions we also have my husband's DAV exemption. We also have a property in another state on which we receive no exemptions. We feel we represent a growing group of retirees who are considering all taxes when deciding where we want to retire. The website retirementliving.com has interesting tax information on all states and how they are handling property taxes. Thank you. Mary Edelen

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Jody Smedley
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From your site I found: What was wrong with the old system? Under the old rules, assessors were not required to link assessments to objective standards such as market value. Therefore, assessed values lacked meaningful references to actual property values. This led to a situation where business property was generally over-assessed, while residential property was generally under-assessed. In addition, homes with similar market values located in different parts of the state, or even different townships in the same county, had significantly different assessed values. The court said this was unfair and unconstitutional. Obviously that's not true. I give you the following data. The 1st set are houses assessed much less than their actual values. None of these people would sell their property for the assessed value. The 2nd set of data below is houses in my neighborhood that were assessed in excess of their market value (including mine). All of those in this 2nd set would never be able to sell their property for the assessed value. Property Assess ValueEst Market Value Notes % to Mkt Wendy Hts 6 lot 17 $539,800 $1,000,000 my house could fit in living room 54% Lot # 9 Southgate Farms $403,000 $900,000 I believe recently listed for $900K+ 45% 504 N Main St $130,900 $215,000 co-worker told me recent appraisal - 5000 sq ft older home 61% 522 Riverview Dr$269,300 $211,000 currently listed for sale - on my 2006 appraisal as sale comp-$195K 507 Riverview Dr $191,600 $179,900 currently listed for sale 104 Walker Blvd $219,400 $140,000 recently sold - I was told this was around the price paid 511 Riverview Dr $257,200 $219,500 2006 appraisal Again from your site: After the last General Reassessment older homes seemed to be hit harder than newer ones, why? Under the old rules, homes were treated as depreciating assets. As a home got older, its assessed value dropped relative to new construction. Thus, many older homes were under-assessed relative to their actual value. Under a market value system, assessments are based primarily on market value and ignore mitigating factors such as depreciation or high maintenance costs that hit older homes in good neighborhoods especially hard. Again, not totally true. Look at the last house in 1st set of data above. Nice, big older home. Previous assessment on this home was $119,100. Still no where near the market value. System is still messed up.

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Please end propertytax now. It is unfair and poorly implemented and very expensive to administer compared to more broadly based taxes like income tax and sales tax. The assesment process is a joke. The comps that the assesments are based on are wrong in many cases. We need the Advance America plan ASAP. I own a duplex in a blighted neighborhood in New Albany. My tax has gone up 62% this year and 78% in 2 years. In 2005 it was $1400. This year it is $2490. I don't get any exemption since I own a home also. This is not a fair way to pay taxes! If some of the reforms that have been passed are enacted the local officials are not required to extend and help to landlords. This is wrong! Am I as a RICH landlord supposed to pay as much as the rest of the neighborhood combined since they get exemptions! How is this right! Both appartment are rented to single income people. Should they be expected to pay the $46 per month each that I would need to cover the increase in taxes. That would make them pay $208 per month in tax alone. If they could afford it it wouldn't be fare for them to have to bear this much of the tax burden while others have very little. Don't worry about them though as I will have to eat the increase since they can't keep current as it is! I will not spend any more money on this property that I don't absolutely have to. If I do the taxes will increase again! I will let it deteriorate like the other properties that are lowering the value of this house as it is now. Who will buy and fix up this type property in the older neighborhoods. Sure as hell won't be me! Again support the Advance America Plan now!!!!!!!!!!!!!!

Rita Flynn
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I live in a 1938 home in the city of New Albany. My taxes have increased from $568 to $1003 bi-yearly. I think it is going to be very hard to keep up the maintance involved in a older home with the taxes as high as they are. A lot of the homes in my area are becoming eyesores and I'm afraid with the increased property taxes imposed on these older homes they will become worse making my home value decrease. Most towns are incouraging downtown growth but not with these taxes. We are considering moving to an area with better services and less taxes. The Flynns

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Joseph Wszolek, Vice President, Highland Town Council
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Highland, IN 46322

I have always believed that for most people there needs to be a financial incentive for change. In an effort to work to make the distribution more "fair" and to create an incentive to reduce what the state legislature believes to be bloated governments in Lake County, I propose the following: (1) Change the income tax distribution formula so that the monies collected are used to pay for the "County Rate". The "county rate" is the same for each community so applying it to the county rate will reduce, at least in Highland, our property tax bill by up to 38%. If there is enough income tax money collected the county burden could be eliminated from all property tax bills. (2) If enough monies are collected that a surplus remains over and above that needed to cover the county rate then it should be applied next to the county library rate. This would give those communities who have their own library systems an incentive to consolidate their systems with the county library system. (3) If enough monies are collected that a surplus remains over and above that needed to cover the county rate and the county library rate then it should be applied next to the county solid waste board rate. (4) If enough monies are collected that a surplus remains over and above that needed to cover the county rate, the county library rate and the county solid waste board rate it should then be distributed in inverse to the current distribution formula. A distribution formula inverse to the current formula would create a huge incentive for governments to streamline themselves so as to maximize their income tax receipts. Those communities who are found to rely the least on property tax could potentially have no civil town property tax burden (in Highland this equates to approx 20% of the total tax bill). If a civil rate is covered then the excess could be distributed to the remaining governments whose rates were not completely covered. The key is to create incentives to reduce the property tax cost of government not reward it as the current formula does. I know there are many other alternatives to the distribution formula and that everyone is trying to protect their position, however, unless the wide disparity in local government rates is reduced to a great extent the current formula does not fulfill the state legislature's philosophy of incenting a reduction of the cost of government but rather rewards what some view as "excess". One last question that I would like to hear the state committee answer: If we move to the maximum 1% income tax revenue stream for property tax reduction, what happens in the second year since we would already be at the max?

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My wife and I own two residences in Indiana, half of a duplex in Schererville as our primary residence and a lake view home in Michigan City. The Michigan City home is where we feel property taxes are totally out of control. Our lake view house is on a 40 x 120 foot lot - a very small lot. There is park owned land between our house and Lake Michigan. The property taxes were in the $2,500 range when it was built in 1987 (it was rebuilt after a fire - slightly larger but of lower quality and finish). They grew slightly above the rate of inflation until a few years ago -the taxes were over $14,000 in 2006 and our assesed valuation was raised 98% for 2007 - I shudder to think what is coming. While I accept that above average homes should pay above average taxes, the current situation is totally out of hand. Some of the issues: 1. Granting a large exemption like $35,000 to $45,000 does not work in a cummunity like Michigan City. The many other execmptions exacerbate the unfairness. These exemptions grant lower priced homes very high tax relief and shift the burden to above average homes. One cannot afford to have an above average home in a city like Michigan City. 2. Special deals are give farmland (only taxed at a fraction of its value), selected new commercial buildings and high value properties like the NIPSCO generating station are assessed far more lightly than our homes.. 3. Our lake view homes are assessed at more than current value given the high taxes. Despite large price reductions, there have been few sales in the past couple of years. 4. Other townships are assessed far lower in relation to value than my house per our ititial look at this. In short, the system is totally broken and unfair. Many groups are given a deal, and we are left holding the bag. The taxes are forcing many to consider or try to sell, but few buyers can afford the taxes regardless of sale price. The current system will over time lead to greater economic segregation - which is not a desirable policy. The special deals for some real estate and breadth of exemtions must be thought through much better.

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We own 10 rental properties in Delaware County. With the increases in insurance and property taxes, we no longer have any profit margin. My wife and I do all of the work on the properties ourselves if we have the equipment and know-how to do so. We do this while holding down regular outside jobs and taking care of a family. Even with the sacrifice of time, we cannot make it work. What was to be our retirement income, has instead become what may break us. We had to take $5,000.00 out of our personal savings account and emptied our business account to make the tax payment. We will have to take out even more this year. Many of our rentors are behind on their payments due to layoffs and jobs that are paying less and less. Due to this, there is no way we can increase the rent and keep our rentors. When they get too far behind, we have to evict them. They have to find another home and we have to suffer with the expense of carpet cleaning, painting making repairs, and advertising to get it rented again. Our budget is so tight, that we cannot handle even a month of going without rent before we are behind. Each year, one or two appliances have to be replaced, plumbers have to be called in, roofs leak, septic tanks have to be emptied, furnaces go out, doors and windows get broken...well, you get the idea. Expenses don't stop. All of us with properties are struggling. The day will come when we can't go on without sacraficing our own homes and families. The day is very close for most of us. One really large expense like a roof replacement will mean the end. At that point, what will our rentors do? Where will they live? What will the quality of the the housing be? How many of us that used to be considered middle class will be able to support ourslves after feeding this tax monster for so many years?

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It is ridiculous that taxes have never been equally applied and our elected officials fail to make necessary changes to the laws. The property tax is a prime example, penalizing the homeowner while allowing others to be excempt from paying an equal share. We all use the schools,highways and programs tax monies support, but lawmakers tax a select group when more revenue is needed. The property tax needs to be reduced. Increase the state portion of revenue from counties with riverboat gambling. Implement a flat tax, luxury tax or increase the sales and gas tax to make up for the lost property tax revenues. The laws need to be revised for equal taxation among all citizens. STOP UNFAIR TAXATION

MARGIE & RANDY POTTS
3107 CRUMS LANE
JEFFERSONVILLE, INDIANA 47130

MY FAMILY HAVE LIVED HERE ALL OUR LIVES. SOMEDAY WE HOPE TO RETIRE HERE. WE HAVE NOT GOTTEN OUR TAX STATEMENT YET. WE HAVE WORKED HARD TO BE ABLE TO HAVE A ROOF OVER OUR HEADS FOOD ON THE TABLE AND RAISE TWO KIDS. NOW WE ARE LOOKING FORWARD TO RETIREMENT. BUT, IT SEEMS AS WE GET OLDER INSTEAD OF THINGS GETTING A LITTLE EASER FOR US, WHO WILL SOMEDAY BE ON A FIXED INCOME, OUR HOME WILL NEVER BE PAID OFF IF WE HAVE TO PAY SUCH LARGE PROPERTY TAX ON IT. WE HAVE LIVED HERE FOR 26 YEARS. DON'T YOU FEEL WE HAVE PAID OUR SHARE OF PROPERTY TAXES? THINK ABOUT ALL THE PEOPLE WHO RENT? ALL THAT USE THE WELFARE SYSTEM AS A WAY OF LIFE? EVEN PEOPLE IN JAIL GET FREE MEDICAL TREATMENT! WHILE EVEN WITH OUR INSURANCE CARD WE PAY AT LEAST $200.00 A MONTH JUST FOR MEDS.. ABOUT 3 YEARS AGO WE WERE HIT WITH A WHEEL TAX ON OUR CARS, A NEW CITY TAX AND THE SALES TAX WENT UP ALL ABOUT THE SAME TIME. THEN GAS OF COURSE HIT THE ROOF. WHEN WE FIRST MOVED HERE WE WERE COUNTY AND HAD COUNTY PROPERTY TAXES. THEN WE WERE ANNEXED INTO THE CITY AND OUR TAXES DOUBLED. DO YOU KNOW WHAT WE GOT FOR OUR EXTRA TAX? A STREET LIGHT AND FREE GARBAGE PICK UP. WE HAVE NEW SUBDIVISIONS POPING UP ALL AROUND THIS AREA. WITH ALL THE NEW TAX PAYERS AROUND HERE, WHAT ABOUT ALL THE TAXES THEY ARE PAYING? WE HOPE YOU DO AWAY WITH THE PROPERTY TAX. WE FEEL WE ARE BEING TAXED TO DEATH HERE IN CLARK COUNTY. AND THE WAGES ARE NOT MEETING THE COST OF LIVING. MARGIE AND RANDY POTTS

Mark Lindsey
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I have always believed that every citizen has a responsibility to support our government. However I believe our government really let us down by ever initiating property taxes. I know it costs money to run our state, but I feel that property taxes have always been the wrong way to go about getting it. I've always worked hard to earn the money I've made and I have always paid the taxes I owed. I paid on my income and if I was fortunate enough to save any, I paid taxes on any interest I drew. To then have to pay more taxes on the property I have already paid for with the money that has already been taxed is not only greedy, but wrong. Property taxes should be eliminated completely. An increase in sales tax makes sense to me. That way we are taxed fairly on what we can afford to spend. Since I live in Clark county I haven't received my tax bill yet. I hope my aging heart can take the shock! Sincerely,
Mark Lindsey

Doris Purnick
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I am a 60 year old woman who was laid off from my job 10 years ago. I could not find a job. So I took my whole 401K retirement out, bought 20 boarded up houses in Gary, borrowed rehab money, and renovated all the houses in a span of 10 years. I planned on holding the houses as rentals for 5 to 7 years before I could sell them and make an acceptable profit to support my retirement. Before I ever got there, the 2004 Tax increase hit me with a 300% to 400% hike on all my houses. I was in shock. I had spent all my retirement money, I owe a big loan on rehab, and before I make my profit, I had to cough up blood to pay about $75,000 each year in property taxes, and I had to pay 3 years of back taxes. When I received the bill, I had only 12 days to pay in full or pay 10% penalty. It was a 2 way sword I could not get away from. So I borrowed the money from 5 credit cards at 18% interest to pay the 2002 property tax. Then I sold 10 houses at 60% market value to anyone who could get a loan, and I would pay their down payment, closing costs, insurance, even debts they need to clear, just to get 50% out of 10 houses to pay the 2003-2004-2005 taxes. When the dust settled, I had 10 houses left with rents that barely pays the costs. I was hoping that when 2010 comes around and the tax drop back to 3%, maybe I could recover part of the retirement money lost. I did not expect the trending in 2007 to push the assessed value up another 300%. I am frozen, terrified at what the the 2006-2007 rate will be. Should I let them forclose the remaining 10 houses? or should I go into more debts to pay the tax with money I don't have? then what about next year? or the year after? How am I going to pay back all these loans? How am I going to support myself? They have taken everything that I had saved up in my whole adult life. How am I going to support myself at 60 years old? Before this happened, the City of Gary was just becoming prosperous, investors were buying up run down houses and turning them into valuable properties, businesses were coming in, there was hope and future. Now the businesses and investors are bankrupt and leaving town. It was a succes story, and the city killed it with greed. The valuable renovated properties became abandoned and vandalised, businesses left town, and jobs are lost. They wanted to bring the money into the city, and they bankrupt the rich that could make them money, they wanted to get rid of the poor, and they end up created more poor. Instead of robbing the landlords and businesses blind, they should have given tax breaks to encourage people to start new businesses, create more jobs, turn the poor into business owners and employees, and let them buy up the renovated houses. Before long the whole city would be beautifully renovated, properous with new businesses, populated with happily employed home-owners who in turn will be paying income tax and property tax in abundance. A city can only be prosperous if it help the residents become properous first. Bankrupting the rich, and evicting the poor will result in a ghost town with no future, no hope, and no tax income.

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Much is being discussed by various committees relative to the justified concerns of property owners that have received tax bills with double digit increases. From what I have been able to research, it is reported that the average percent increase is 24% but it is also purported that the overall increase in revenue $s expected is 9%. The 9% increase is too high but it could and should be addressed by austerity measures not TAX Reform. Passing the burden from one form of taxation to another may appease some but will no doubt agitate others. It is my suggestions that the focus be redirected to the cost side versus the revenue side of the budgeting process, that relief be provided to those with increases in the double digits, and public disclosure be made as to where the incremental tax dollars are to be allocated. In closing, my greatest frustration with the system is that I have not been able to find anyone that can tell me where the incremental property tax dollars are needed. To me, the system is flawed when such a fundamental economic measure is not readily available to those funding it. Thank you for access to your website and hopefully your consideration.

Anonymous Commentor

It has been pretty clear to me for years, though I know you government types will scoff at me, that both property and income taxes are not legal taxes. Your scoffing will only prove your ignorance on the subject and will probably keep you from reading the rest of my comments. When government perverts the laws of the land, it hurts everyone. The only taxes that are truly "moral" and truly legitimate for people living under Constitution for the United States are consumption and exise taxes. Government has been justifying the fleecing of the American pocket for a very long time (since the uncompleted and not truly passed 1916 tax amendment). The history of it makes me physically ill to think about it. Taking income and property taxes, first voluntarily then by law even though that law will not pass constitutional tests has plunged this country into a new age of serfdom. Go ahead, label me a nut. You make it way to difficult to fight the process, so we just all pay it. You keep the people ignorant enough that they won't fight back. Good luck with that. It may not always be that way.

Thank you again for your communication with the Indiana Commission on Local Government Reform. As mentioned in our previous email, your submission has been recorded so that we may share it with the Commission. Because your submission contained questions about the system of local government finance, we also have forwarded your comments to the Commission on State Tax and Financing Policy (http://www.in.gov/legislative/interim/committee/stfp.html).

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1. **From:** albionclerk@verizon.net [mailto:albionclerk@verizon.net]
Sent: Thursday, August 02, 2007 3:20 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Comment Submission from Commission on Local Government Reform Website

Name: Carol Selby

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211 East Park Drive
Albion, IN 46701

County: Noble

Phone: 260-636-2246

Email: albionclerk@verizon.net

Comment:
I am the clerk-treasurer of the Town of Albion (population 2284). I read with great interest the charge outlining the daunting task for reducing governmental spending. Of particular interest is the reduction or elimination of township assessors. I have a few questions. 1. Who are the township assessors in Noble County? Are they the same individuals as our township trustees? Or does our county assessor perform township assessor duties? 2. If township assessors and trustees are one in the same, what assessing duties do our township trustees have? The only office in our county performing assessment duties that I am aware of is the County Assessor. It is my understanding the major service provided by our township trustees, is to provide poor relief to citizens residing in the respective townships. 3. Our town has a volunteer fire dept that receives its major funding from surrounding townships. We have a fire contract with five township trustees to provide fire protection services to their townships. If these positions are eliminated, where and/or how will our fire dept receive future funding? Our fire dept's current annual budget is $146,500. The town is responsible for $46,500 of the budget, while the township trustees provide the remaining $100,000. Please Advise, Carol A. Selby Clerk-Treasurer Town of Albion albionclerk@verizon.net 260.636.2246 Tx 260.636.2821

-----Original Message-----

From: mb pittman [mailto:mbppbm@yahoo.com]

Sent: Friday, August 03, 2007 3:25 PM

To: Tax Reform

Subject: How to CUT residential property taxes!

There are 20 solutions to cutting residential property taxes (RPT):

1. Mandatory IN 36-7-4-1300 IMPACT FEES on NEW CONSTRUCTION. Pay the fee in the mortgage over 15 to 30 years. Growth states such as California, Florida and Georgia collect impact fees to pay for new schools and infrastructure. In Indiana, NEW construction does not pay property taxes for approximately TWO years.

2. Mandatory SALES TAX on NEW CONSTRUCTION. Central Indiana is the #1 most affordable housing market in the USA with five years of record-breaking sales up to 2006.

3. Increase BUILDING PERMIT FEES, WATER & SEWER TAP-ON FEES, DEVELOPMENT LICENSE FEES, etc.

4. Use ECONOMIC DEVELOPMENT INCOME TAXES (EDIT) to offset residential property taxes. Tax revenue raised by EDIT that is given to businesses increased local income taxes by 250% in Hendricks County while growth and corporate welfare have caused residential property taxes to increase 350%.

5. Increase DIESEL FUEL TAXES, LICENSES, TOLLS and WHEEL TAXES on large, heavy trucks that destroy our roads and bridges; therefore NO property tax revenue necessary to be used for transportation infrastructure. NO privatization of toll roads needed that would be a financial burden on your children and grandchildren.

6. Elimination of TAX ABATEMENTS for retail and warehouses paying low wages whose employees (some who are illegal aliens) do not provide sufficient taxes for government services such as education, police & fire and infrastructure but do require taxpayer paid Medicaid, rent subsidies, energy assistance, food stamps, education and illegal alien law enforcement.

Illegals receive these tax paid benefits.

7. Elimination of TAX INCREMENT FINANCING (TIF) and SALES TAX INCREMENT FINANCING (STIF) that deprive schools, police & fire, road & bridge repair, water & sewer upgrades, libraries and other essential government services from needed tax revenue.

8. Elimination of TIF RECOVERY on the residential property tax bills that pay for business tax cuts.

This is a double tax on homeowners.

9. Elimination of ALL CORPORATE WELFARE such as SINGLE FACTOR SALES APPORTIONMENT, TAX CREDITS, TAX GRANTS, TRAINING GRANTS and ECONOMIC DEVELOPMENT INCOME TAXES

(EDIT) on family income. The best corporate welfare has only moved lower (40% less) paying Honda/Toyota jobs into Indiana to replace higher paid GM/Ford/Chrysler jobs that include better benefits.

Since 1997, auto sales in the USA have averaged approximately 17 million each year. Therefore, more auto sales or jobs are not being created; and Indiana citizens' standard of living is decreasing.

10. Eliminate NON-PROFIT STATUS for institutions that do not pay property taxes such as medical care that is bankrupting American families and foreclosing on their homes because it is 16% of GDP and rising fast.

11. Use the Innkeeper tax (hotel/motel taxes), food/beverage tax and car rental tax to pay for parks, water, sewer and road repairs that tourists and guests use when they visit our state or your county instead of multi-million dollar sport facilities and private business marketing/sales expenses.

12. STOP development costs and business taxes from being SHIFTED to residential property taxpayers, to low & middle class income taxpayers and to sales taxpayers. Home Town Matters will only accelerate this shift of taxes.

13. Say NO to NEW, high density, cheap, small ground floor, vinyl housing that reduces present property values. A $250000 home is required to pay property taxes for essential government services.

14. Read the "Great American Jobs Scam, Corporate Tax Dodging and the Myth of Job Creation" book by Greg LeRoy available at http://www.greatamericanjobsscam.com, the Indiana government library in Indianapolis or your local library.

15. NO NFL tax breaks or using taxpayers' money to pay for the Super Bowl. Use these tax savings to cut RPT.

16. Indiana has a "brain drain" problem. NO full-day kindergarten, taxpayer paid textbooks or

selling/leasing the lottery are needed. Use surplus taxes to cut RPT.

17. NO $27 million tax subsidy to horse racing or the film industry. Use subsidies to cut RPT.

18. Increase taxes on tobacco, alcohol, gas guzzling vehicles and luxury goods and services. Use these taxes to cut RPT and fund medical/health insurance for the uninsured.

19. Use the 20% increase in sales taxes and gasoline taxes enacted a few years ago to cut RPT instead of cutting business property taxes. My RPT increased 19% the following year.

20. Repeal the $9000 pay increase that is automatically adjusted for inflation that the Indiana State General Assembly recently voted for themselves.

Use the tax savings to cut RPT.

Contact the Governor, General Assembly state politicians and county & town politicians TODAY!

Brent Pittman 6593 Donnelly Dr. Brownsburg 46112 317-852-4470

From: BevPurdue@aol.com [mailto:BevPurdue@aol.com]
Sent: Friday, August 03, 2007 2:59 PM
To: lgreform@iu.edu
Subject: Property taxes

1. How do we go about registering displeasure on the personal property tax sysatem. I believe it is illegal and s/b abolished. Tks, Gene Purdue.

2.

-----Original Message-----
From: Diane T Hancock [mailto:HANCOCK_DIANE_T@LILLY.COM]
Sent: Tuesday, August 07, 2007 12:05 PM
To: Igreform@iu.edu
Subject: Thoughts/ideas about tax reform.....

Honorable Commission:

I'm thrilled that you have agreed to perform this important task. If there is any way I can be of service, I would like to volunteer. Maybe you'll need various types of help as you get closer to an answer. My specialties are organizing data, speaking in large settings, and grass-roots activism.

As a divorced mother with 2 college children who saw my tax bill rise from 2600 last year, to 7623 this year, I am acutely aware that this will be a challenging task. Although you have probably already listed most of my ideas below, I shall provide them, just in case you don't have all of the solutions organized yet.

1) The "circuit-breaker" (no greater than 2% of a home's value) passed in the legislature last year, would not have helped someone like me. It would have reduced my tax burden from 7623 to 4,400, but I would have seen my taxes increase by 69% percent, which is still unacceptable, and I would have to sell my house at that level. If there were two circuit-breakers and the new one were to compare last year to this year, and cap it when it got to 2 or 3 percent, that would probably be acceptable, but then, it would be impossible to collect enough money.

2) The State's ability to realistically assess property values is limited. The ACT of assessing old neighborhoods in Indianapolis has caused the market values to shift already, and no one knows how much. In 6 months, perhaps, we'll have a better idea, after some homes have had a chance to sell. But property values in my neighborhood (Butler-Tarkington) began going down the first time the taxes were raised. A glut of former rental homes were placed on the market at that time, and there has been a glut ever since. Now, homes may not be selling at all, unless people are desperate and are taking way less than they are worth (or even assessed) to get out fast. This could be another 1969-1970, when the neighborhoods turned completely over in a few short years.

3) Market value assessing does not take into account that fact that owners of these old homes have to spend a great deal more in maintenance than the owners of new homes. In Butler-Tarkington, a torn-up front yard is a

common sight. This is because the water pipes from the central channel to the homes are breaking, and in some cases so are the sewer connections. When this happens, a homeowner pays from 4K to 20K to have their yard dug up and their sewer-line or water-line replaced. Most of these connections are reaching the end of their natural lifespan!

4) Bonds from TIFs and Tax Abatements may need to be shifted to other types of revenue, because if you are able to reduce or eliminate property taxes, these issues will still need to be addressed.

5) Perhaps it is time to take school buildings out of the property tax and place it back onto the state. As someone who sits on the IPS Bond Board for facilities, I am keenly aware of my involvement when I sign these bond issues, and have even considered giving up the post because I don't want to be the one that is hurting my elderly neighbors.

Thank you very much for accepting this input. I am at your service.....

Diane Hancock
327 Buckingham Dr.
Indianapolis, IN 46208
w - 277-5970
h - 283-3407
c - 430-3875

From: alyackey@aol.com [mailto:alyackey@aol.com]
Sent: Thursday, August 09, 2007 10:09 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

1. Comment Submission from Commission on Local Government Reform Website

Name: Allan Yackey

Address:
6563 Kings Ct
Avon, IN 46123

County: Hendricks

Phone: 317-694-4243

Email: alyackey@aol.com

Comment:
I think that township government should be eliminated in any populated area. Under our current rules township government is practically outside of anyone's fiscal control. The Hendricks County Washington Township Trustee intends to make his job full time next year at a pay rate of $75,000.00 per year. (He may even have convinced himself it is a full time job, proving the old saying that work tends to fill the time alloted to it) His total responsiblity is the township fire department one small cemetary and a park. All of these facilities could easily be handled by the Town of Avon. Avon now occupies somewhere between a third and a half of the township and is growing. At present there is no balancing of needs among the fire department, the police department and other public services. If all of these services are under one set of elected officials, someone responsible to the voters would have to determine a reasonable balance of facilities. At present each agency champions its own needs and no one sets any priorities among them. Encouraging towns that are in close proximity to each other to join together in one municipality would also be a good idea. The eastern end of Hendricks County has four towns three of which actually touch one another at least at some point. The whole area would be more efficiently governed with one municipal government. The fact that there are four means that there are four police agencies, four planning departments, four municipal buildings, etc. The tendency of people in positions of power to fuss with one another over jurisdictional lines means that energy and money is wasted just because there are four towns. There would need to be an incentive to join together, because as it stands, no one wants to give up local power. This is probably applicable to many areas in the donut counties adjacent to Marion County.

From: MEVollmer@pol.net [mailto:MEVollmer@pol.net]
Sent: Thursday, August 09, 2007 10:31 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

1. Comment Submission from Commission on Local Government Reform Website

Name: Marvin Vollmer

Address:
4220 Central Avenue
Indianapolis, IN 46205

County: Marion

Phone: 317-283-4122

Email: MEVollmer@pol.net

Comment:
Property tax should be eliminated. This would then allow the elimination of the Assessors, staff etc The property tax is intrisically flawed: Its expensive and cumbersome to administer, and at best an educated guess as to the true "fair market value" of a property which can only be established by a free market-place. Even this will vary depending on the time of year that the house is put on the market, the circumstances of the sale, the quality of marketing, etc etc. Why should any branch of government be in the business of trying to guess the phantom outcome of any market? Therefore, I think that the property tax should be completely eliminated. If not possible economically, then a more transpartent, predictable, method should be used, such as California's proposition 13 would at least be less onerous than what we have now. _____ Yesterday's Wall Street Journal listed properties for sale and their corresponding property taxes: Maple Grove, Minn: $664,900 Prop tax= $8,539 Lichtfield, Conn: $ 1.69M Prop Tax= $16,675 Millsboro, Del: $ 2.5M Prop Tax= $2,400 My house in Indianapolis (Over assessed at) 800,000 Prop Tax= $25,000 !! Over the years, I've recruited docs to Central Indiana into my practice. The main selling point has always been a reasonable cost of living. With this tax fiasco, our recruitment has markedly fallen off. Thank you Marvin E. Vollmer MD

From: MEVollmer@pol.net [mailto:MEVollmer@pol.net]
Sent: Thursday, August 09, 2007 1:23 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

1. Comment Submission from Commission on Local Government Reform Website

Name: Marvin Vollmer

Address:
4220 Central Ave
Indianapolis, IN 46205

County:

Phone: 317-283-4122

Email: MEVollmer@pol.net

Comment:
The murky world of Tax Abatements needs to be closely looked at. Tax abatements are esentially a raid on the public treasury by big business brokered (at what price?) by public officials, paid for by us, and our children, and our children's children. Please consider turing the rock over on this ongoing problem. Attached is a thoughtful review of this published at < http://www.indytaxdollars.typepad.com/ >

From: Jhayshoh@aol.com [mailto:Jhayshoh@aol.com]
Sent: Thursday, August 09, 2007 11:44 AM
To: lgreform@iu.edu
Subject: Contrary to the information espoused by a popular cliché

1. Contrary to the information espoused by a popular cliché, you apparently CAN polish a turd.

When the following bit of information was first passed along to me, I didn't quite know how to react. I was shocked...disgusted...amazed... and strangely fascinated. The more I think about it, the more brilliant I find this idea. What could possibly hold such a strong grip on my attention?

The abject stupidity of another three-million dollar re-re-re-assessment for Marion, and other Counties has provided me with this wonderment. Let's see. The assessors-- to a hideous extraterrestrial being-- have already assured us that; "They will re-half-ass-ess us again, but we may not like the results". That statement points; glaringly at the pompous, myopic, jack-booted condescension of the "System", as it stands. They, and you, have just informed us that you have chosen a larger calibre of gun to shoot us with, at a later date.

If you can read the Marion County Re Assessment order, without vomiting or grinding your teeth

to nubs, you will notice their re-emerging theme: "We want your money, and we don't care how we get it"! This scenario is a chronic and pervasive condition for the would-be lairds supposedly in charge. It does not regard party; nor, does it have an ability to limit itself. Like striking a drop of mercury with a hammer; it appears to have vanished, when in fact it has just broken itself into infinitesimal droplets of poison.

If anyone can prove to me that the governmentally enforced inability of a citizen of this state to own their property is a good thing, I will give them my house. The argument of stable funding sources for the "Government" is neither an argument; nor, a logical statement. Just as foolish as the joke about the farmer with a herd of three legged pigs, saying "he couldn't eat them all at once, because he cared so much for them". The state and local governments have assumed that same posture. "If we cripple them, we can appear virtuous in caring for them".

The time for rebellion has come. The time we will act is now, and in November. The immoral and degrading property tax must be removed immediately, to preserve We the People. The solvency of the "Government" be damned! The "government" does not, and cannot exist, without We the People, no matter how much the politicians believe that it can. Ironically, the friction of your furious polishing of this golden turd has generated enough heat, that the odour is intensifying, and permeating the entire system.

Consider our votes, and our protests, to be an air freshener. Best of luck with any incumbent's soon and future "private sector" job.

Jeffery E. Hays-Hohreiter

5315 Mohican Rd

Indianapolis, 46220

(317) 251-2500

From: Marla Hatchel [mailto:marla@Indydt.com]
Sent: Monday, August 13, 2007 12:10 PM
To: lgreform@iu.edu
Subject: You're invited...Please attend PROPERTY & INCOME TAX FORUM

1. "As we proceed, we want to keep you informed on the Commission's progress and invite your input. This website is intended to encourage two-way communication. We will report here regularly on the work of the Commission. These reports will be available online, whenever and wherever you wish to access them. In addition, we encourage you to submit your comments to the Commission, at your convenience." - **The Indiana Commission on Local Government Reform**

Mr. Shepard, Mr. Kernan and Governor Daniels:
Please join fellow Hoosiers for the PROPERTY & INCOME TAX FORUM
Light of the World Christian Church

4646 Michigan Road (46228)
Sunday, August 26, 2007
5PM-8PM

CONFIRMED GUESTS:
Dr. Craig Johnson, Indiana University Department of Public & Environmental Affairs
Indiana Senator Teresa Lubbers
Representative Vanessa Summers
Greg Ballard, Mayoral Candidate
John Price, Attorney @ Law

Indiana's tax situation has to be on just about every citizen's radar. Light of the World Christian Church wants to explore solutions to this issue. Our goal is to assist the government in their search for a solution. We pray that God continues to order our steps as we seek a solution that is not unfair to the taxpayer and still gives the government the revenue it needs to carry out city and statebusiness. For More Info Contact: Pastor Mmoja Ajabu, Minister of Social Concerns
317-254-5922 ext 526

Thank you.

Respectfully,
Marla Hatchel

From: indymark@insightbb.com [mailto:indymark@insightbb.com]
Sent: Tuesday, August 14, 2007 3:21 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

1. Comment Submission from Commission on Local Government Reform Website

Name: Mark Thompson

Address:
9361 N. Coral Reef Rd.
McCordsville , IN 46055

County: Hancock

Phone: 317-594-3615

Email: indymark@insightbb.com

Comment:
TO the commission members: I strongly urge your group to eliminate property taxes completely. It is improper, immoral, and just wrong that people can't ever own their own property due to the goverment taxing it. I urge you to find ways to eliminate or reduce the size and the out of control

spending of local government. The layers of local government must be reduced and streamlined to provide a more efficent government. If it is absolutely necessary, increase sales and state income taxes to replace the lost revenue from property taxes. The bottom line is: NO PROPERTY TAXES!

From: Janeen Mayers [mailto:janeenrose@locl.net]
Sent: Saturday, August 25, 2007 9:07 AM
To: lgreform@iu.edu
Subject: Tax reform.

1. We have raised seven children. They are college graduates and are raising great families.

We lived in Fort Wayne. In 1971 we purchased a small lake cottage with hopes of making

it a retirement home. In 1992 we moved permanently to this beautiful lake. At age 65 a

medical condition prevented my working any longer. Our only income is Social Security.

With careful budgeting we have been getting along.

Our 2006 taxes payable in 2007 more than doubled.

With schools as the biggest expense I believe the state must accept some of this burden on

county taxpayers.

Living at the lake it's hard to see that we are getting much return for our taxes. We have well water and pay for garbage and sewage services.

We would like to see serious discussion of alternative plans for tax reform

Larry and Janeen Mayers

From: cmm8mtj@embarqmail.com [mailto:cmm8mtj@embarqmail.com]
Sent: Tuesday, August 28, 2007 11:29 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

1. Comment Submission from Commission on Local Government Reform Website

Name: Charlotte Michelfelder

Address:
400 Reagan Circle
Franklin, IN 46131

County: Johnson

Phone: 317-736-5498

Email: cmm8mtj@embarqmail.com

Comment:
Dear Commission Members, I am a retired, widowed senior citizen living on a fixed income in Johnson County. Last year my personal property taxes increased and I had to add $35 per month to my budget to cover the increase. This year my taxes increased 27% and I had to add $55 per month to cover it. This is $90 per month added to my expenses in a year. I don't get Soc Sec increases because I'm a retired federal employee. The cost of living increase on my pension doesn't begin to catch up to the actual increase in the cost of living let alone this increase in my taxes. PLEASE consider the plight of senior citizens when you are making recommendations for reform. Thank you for this opportunity for input. Charlotte Michelfelder

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-----Original Message-----

From: mardunne@juno.com [mailto:mardunne@juno.com]

Sent: Thursday, August 30, 2007 6:09 PM

To: lgreform@iu.edu

Subject: Overhaul Ideas

1.) Please let's slow down and look at the long term consequences of

trying to get a quick solution to the property tax problem.

Some of the numbers being thrown out would result in a major economic downturn for this city. Sales tax at over 13%?? Who would buy any big ticket items in Indiana? Using that figure, the extra tax on the single purchase of an automobile would exceed what we currently pay in property taxes. That would also unfairly burden consumers who have bought modest homes and lived within their budgets but still make a decent wage and buy similar items. More expensive homes should have higher taxes.

The other problem is that this does nothing to keep spending down and force the following of budgets. This is not property tax relief but tax shifting with a greater burden. People on fixed incomes and who live within a budget don't have that much money available to pay such a high sales tax. A person buying a $200 coat will pay the same tax no matter what their means are.

This will also increase tax on gas, electric, and phone bills. So many businesses will be adversely affected.

It seems we need people who have business sense to work on this problem.

Our council members are not equipped to solve this. The people who have outrageous increases in their property taxes need to be looked at and reassessed. We moved to Fort Wayne 11 years ago because it was affordable. If you take away the lower cost of living here what reason is there to stay?

We need the input of all Hoosier families not just those who have been adversely affected by the re-assessment fiasco.

Everything is being forced on us. Most people still are unhappy with the way Harrison Square in Fort Wayne was pushed through.

2.) Another concern--since the toll road has been leased, more and more trucks are using Interstate 30. This has become a very dangerous stretch to travel with trucks speeding and tail gating.

We need to enforce speed limits on 30 and that might bring in some extra income to the state. There are just too many accidents on all our roads especially with speeding and running red lights. If people saw the police writing more tickets it might slow them down.

3.) Why are we even considering giving assistance to families with incomes of $50,000 and over? We hear about all these families without health insurance. Are these same families without cable T.V., cell phones, high speed internet? Many of us forgoe these extras so that we can pay for our health insurance. It has become accepted that these technologies are necessities rather than luxuries. Let's stop increasing entitlements and encouraging dependence on the government.

4.) No one should receive totally free health services. Even poor families should pay between $1 to $5 for each service. It would cut down many unnecessary visits to emergency rooms. Whenever something is totally free it is abused and not appreciated.

We have an epedemic of diabetes and poor health. We keep pouring more money into health care and demanding nothing in the way of personal responsibility for diet, exercise, and proper nutrition.

5.) The immigrant and refugee problem is increasing economic woes in the state. Why do we pay thousands of dollars to hire interpreters?

Why not spend money on teaching the English language? Why is Catholic Charities bringing such a large population of Burmese refugees to Fort Wayne, finding them jobs and immediately putting them on public services? We are killing the goose that laid the golden egg.

6.) We are doing a good job of educating the public about second hand smoke and air pollution.

Why is it still allowable anywhere to burn leaves and other trash? We need to enforce clean air standards throughout the state. We would save many dollars spent on asthma, and allergies if we banned actions which aggravate these conditions.

These ideas are for your consideration.

Sincerely,

Patrick and Marianne Dunne

Fort Wayne, IN

260-484-3338

From: BH [mailto:rehbrh@comcast.net]
Sent: Friday, September 07, 2007 10:25 AM
To: lgreform@iu.edu
Subject: Property Taxes

1. **St. Joseph County Property Taxes To Be Paid In One Bill**

St. Joseph County says taxpayers won't be receiving two property tax bills this year, just one. That bill will likely be an expensive one. Property tax reassessments went up, on average, 25 percent statewide.

The fall tax bill is supposed to be due in November, but property owners in St. Joseph County still haven't gotten the first bill that was supposed to be mailed and sent back in May..

Now approaching the fall tax bill deadline, Treasurer Sean Coleman says this year the two-payment property tax will have to be combined into one.

But it's salt in an open wound for some homeowners, already upset with skyrocketing reassessments. Theyll now be forced to pay all at once.

http://www.wsbt.com/news/local/9150286.html

From: BH [mailto:rehbrh@comcast.net]
Sent: Friday, September 07, 2007 10:46 AM
To: lgreform iuedu
Subject: Property Taxes

1. **$705 Million in St. Joseph County Property is Untaxed**

St. Joseph Regional Medical Center has been a downtown landmark for decades. Its campus spans more than 20 acres. And like other not-for-profit organizations, it does not pay taxes on it.

Last year, under state law, from big hospitals to neighborhood VFWs and from churches to neighborhood organizations, $705 million went untaxed in St. Joseph County.

Now, as local governments across the state wrestle with property tax problems and protests, some wonder if some not-for-profits shouldn't be charged something.

"A lot of not-for-profit entities still use the services that the city or the county provides: police, fire, health department inspections," said St. Joseph County Commissioner Mark Dobson.

Dobson says he supports talking about a possible fee for some not-for-profits who use some of those public services. Twelve other northern Indiana commissioners from five counties asked for the same thing last week in a letter to the governor about property taxes.

They suggested taking a closer look at not-for-profits and asked state officials to consider "tax levies or other assessments for certain core services available to properties otherwise exempt (for example, fire, police, road and street maintenance, etc.)."

Local non-for profits, though, say it's important to look at the bigger picture.

"They provide some really vital services," said Mark Eagan, board member of United Way of St. Joseph County. "So are we getting property tax? No. But are we getting a lot of other benefits, direct or indirect? The answer is obviously yes."

If St. Joseph Regional Medical Center paid property taxes on its South Bend campus, Chief Operating Officer Lori Price said the bill would have been about $13 million. That's enough to fund more than half the county police budget. But Price said the hospital spent $22 million in charity.

"You have to look at the bigger picture. If you only focus on one part of it you miss the bigger picture, and you're going to miss those who are poor and under-served in our community, and if we don't address the needs of that community, the results could be worse," said Price.

The idea of a "payment in lieu of taxes," as it's also been called, is not new and it's not just being discussed in Indiana. Lawmakers in Maine are considering a bill that would let local governments charge public safety fees to not-for-profit groups who bring in more than $10 million a year.

-----Original Message-----
From: John Crimmins [mailto:john.crimmins@plantstar.org]
Sent: Sunday, September 09, 2007 6:50 AM
To: local government reform
Cc: h24@in.gov; s18@in.gov
Subject: local reform

1. eliminate all property taxes - this would eliminate the need for township assessors and county assessors

2. combine the poor relief duties for townships into 1 county office.

3. consolidate the township fire departments into a county wide ema office.

These 3 steps would lead to the elimination of township trustees & advisory boards.

County offices should remain as elected offices and not be changed to appointed positions.

4. Apply the sales tax and income tax equally to everyone(individuals and businesses) eliminate all loopholes and exemptions and deductions. The same % should apply to every dollar spent and every dollar earned.

5. local schools should be funded on a per student basis which puts all school districts on the same level

Thank you for listening

John H. Crimmins
8629 N. 100 E.
Lucerne, In 46950
Cass County

574-889-3605
574-876-1678 cell

From: PHALLPATTY@aol.com [mailto:PHALLPATTY@aol.com]
Sent: Sunday, September 09, 2007 3:53 PM
To: lgreform@iu.edu
Cc: PHALLPATTY@aol.com
Subject: Indiana property taxes

1. As a retired "senior citizen" I object vehemently to the current tax situation and reassessment process. I am waiting for the ax to drop. I am waiting to see if I can stay in my home where I have lived for the past 30 years. I would be for an increased sales tax as it is easier for those like me who must live on a fixed income to come up with a few extra dollars a week on the goods I buy than thousands of dollars in a lump sum. Since the local school budget comes out of the general fund an increase in sales tax would make it more acceptable to me and those parents who rent would be paying some of their share instead of the property owners and senior citizens paying for all of it. Why are the schools funded from the general fund and property tax dollars anyway?

We now have the riverboat money we have never had before and still the state of Indiana cannot manage to stay within a budget. What can the seniors do who have worked all of their lives? We have to live within our budgets. We should be exempt or receive an extra credit from the state. Shame on our governor and legislators if they allow this to continue.

From: ejoelinbat@aol.com [mailto:ejoelinbat@aol.com]
Sent: Monday, September 10, 2007 2:08 PM
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Joseph Batcher

Address:
249 Bartholomew Blvd.
Jeffersonville, IN 47130

County: Clark

Phone: 812-282-6011

Email: ejoelinbat@aol.com

Comment: It is ridiculous that taxes have never been equally applied and our elected officials fail to make necessary changes to the laws. The property tax is a prime example, penalizing the homeowner while allowing others to be excempt from paying an equal share. We all use the schools, highways and programs tax monies support, but lawmakers tax a select group when more revenue is needed. The property tax needs to be reduced. I support reducing local government. Increase the state portion of revenue from counties with riberboat gambling. Implement a flat tax, luxury tax or increase the sales and gas tax to make up for the lost property tax revenues. The laws need to be revised for equal taxation among all citizens. STOP UNFAIR TAXATION

From: dennis.welch@tod.com [mailto:dennis.welch@tod.com]
Sent: Thursday, September 13, 2007 8:47 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

1. Comment Submission from Commission on Local Government Reform Website

Name: Dennis Welch

Address:
5500 Copper Creek
Floyds Knobs, IN 47119

County: Floyd

Phone: 812-923-3582

Email: dennis.welch@tod.com

Comment:
Please consider the repeal of the property tax. A government should not be able to take a person's property due to the inability to pay for a tax that has gotten out of control. Further, homeowners should not have to bear the full costs for schools. All taxpayers should have to support the schools. Bottom line, the Indiana tax situation is making it too expensive to live in Indiana . Expect a brain drain if this unjust taxation continues. Additionally, what has happened to all the revenues that the Casinos, lottery and sale of the Indiana toll road brings in? I feel like the government is stealing from the taxpayer.

Exhibit F
Commission on State Tax and Financing Policy
Meeting #5 9/17/07

Annexation

An Association of Indiana Counties Perspective

September 17, 2007

David A. Bottorff
Executive Director

Problems

- Cities racing to annex so other cities are landlocked

- Cities' annexation efforts related to tax base and not service delivery needs

Problems

- Annexation takes certain revenues away from county government
  - Income tax dollars
  - Excise Tax dollars
  - Road Money
- Annex only commercial land leaving lower AV property out

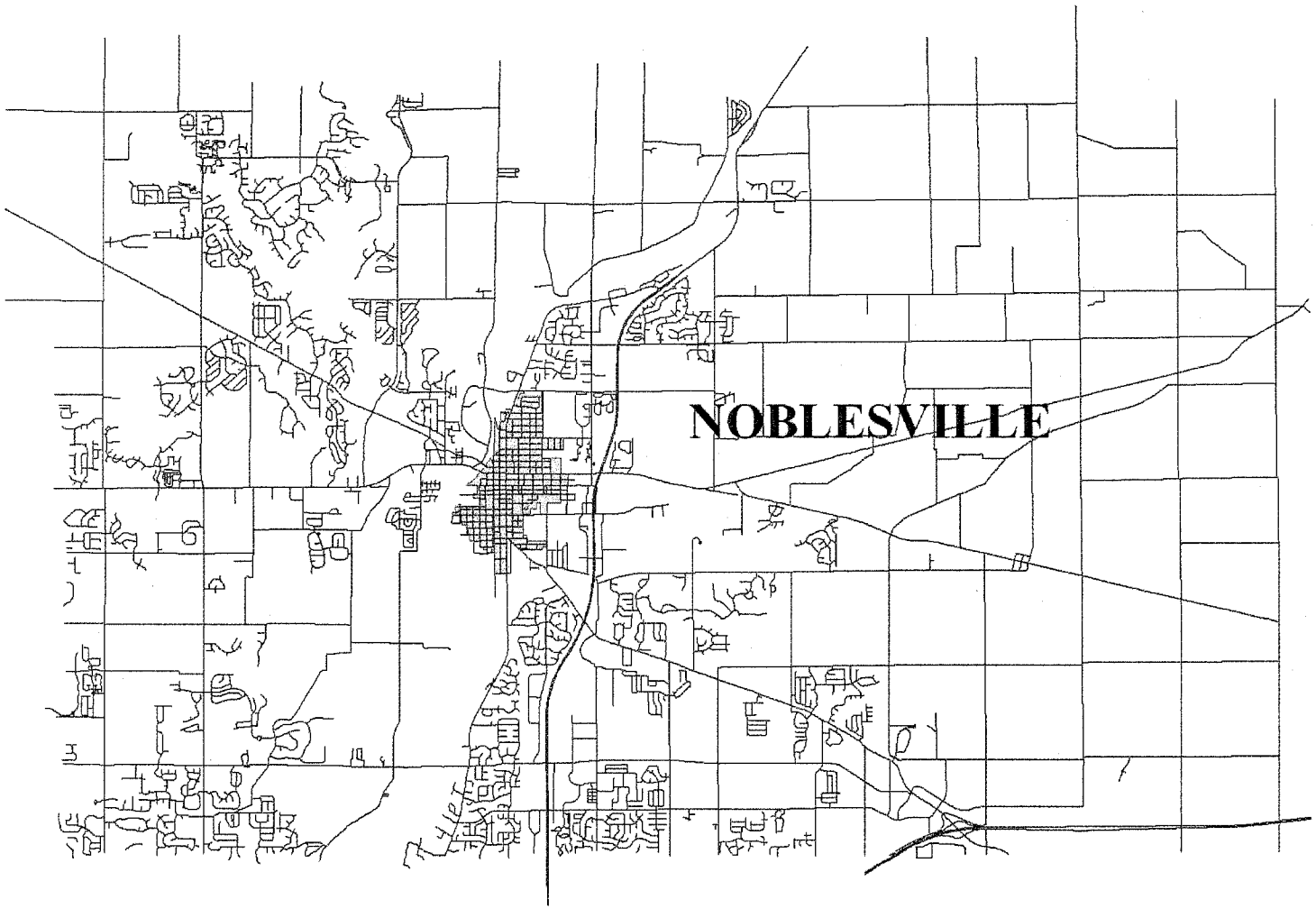
Problems

- Increased service delivery and infrastructure costs to county when the county is still providing services

- County remains obligated to finance debt of annexed area.

CITY OF NOBLESVILLE

-Population - 40,115

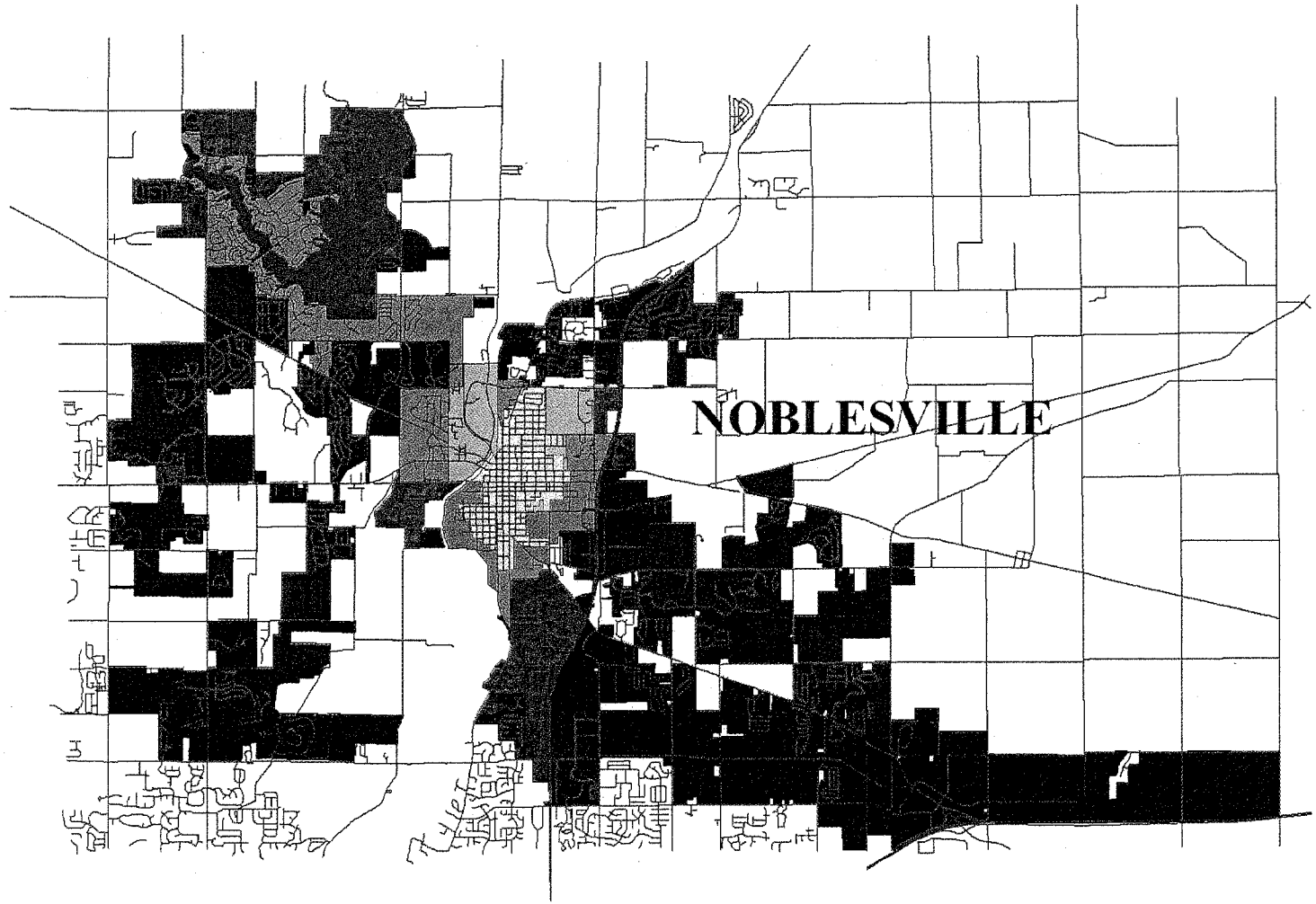


Legend

Noblesville-Orig

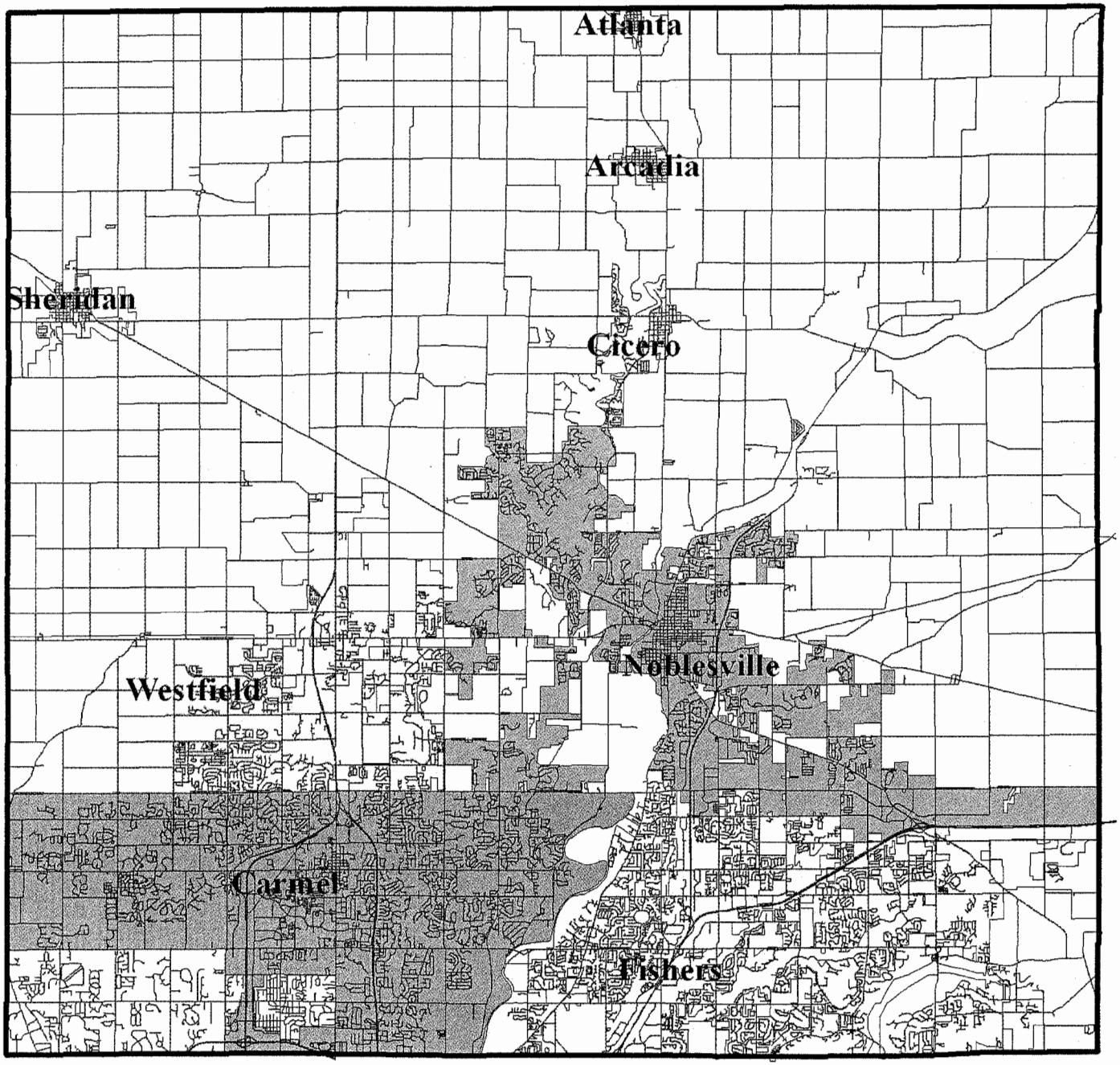
CITY OF NOBLESVILLE

-Population - 40,115



Legend

- Noblesville-Orig
- Noblesville-Pre1970s
- Noblesville-1970s
- Noblesville-1980s
- Noblesville-1990s
- Noblesville-2000s



HAMILTON COUNTY INDIANA

Square Miles:
400
- County Seat:
Noblesville
- Largest Municipality:
Fishers
- Population 1990:
108,936
- Population 2006:
250,979
- Population 2010 (proj):
298,642
-Population by City/Town
Fishers - 61,840
Carmel - 60,570
Noblesville - 40,115
Westfield - 13,444
Cicero - 4,400
Sheridan - 2,779
Arcadia - 1,820
Atlanta - 838

Solution

Is Annexation a problem everywhere in Indiana?

No, most counties and their cities work together for the benefit of all citizens, but the problem is growing as cities/towns search for more revenue.

Solutions

- Arbitration Panel
  - Require an interlocal agreement to decide how LOIT will be distributed after an annexation occurs.
  - Consisting of a representative of the City, the County, and a Financial Adviser.
  - Ensure that money that is shifted due to an annexation is in proportion to the services lost by the other units and now performed by the city.

2007
APPROPRIATIONS

Some counties did not return or finish the 2007 survey. Bold data indicates 2006 values.

NR - County did not respond
NA - Not Applicable to County

Budget Data - Part I

County	Population	Sheriff & Jail	Commissioner	Council	Auditor	Treasurer	Assessor	Township Assessor	Township Trustee	Clerk	Recorder
Population: 50,000 - 100,000											
BARTHOLOMEW	71,435	4,921,459	7,030,180	77,165	389,402	261,304	180,555	174,039	#	516,450	136,184
CLARK	96,472	5,898,168	3,818,067	333,951	683,926	243,600	174,355	190,842		444,749	182,494
FLOYD	70,823	3,650,106	2,063,113	80,122	169,250	165,121	277,473	124,679	33,846	503,040	147,935
GRANT	73,403	5,183,133.00	5,625,392.00	482,639.00	197,909.00	164,206.00	391,350.00	178,458.00	N/A	392,230.00	174,317.00
HANCOCK	55,391	5,155,001	5,124,382	25,373	347,255	172,212	605,734	244,331	25,031	468,688	73,404
HOWARD	84,964	5,511,397	6,613,142	6,613,142	502,584	238,779	136,786	108,964	0	877,946	227,934
KOSCIUSKO	74,057	$ 4,056,436.00	$ 6,087,280.00	$ 52,032.00	$ 390,343.00	$ 194,358.00	$ 198,105.00	$ 502,637.00	$ 245,133.00	$ 601,011.00	$ 159,859.00
MORGAN	66,689	3,550,398	4,642,054	1,059,180	279,705	164,163	546,242	89,240	25,425	278,416	118,056
WARRICK	52,383	3,685,105.00	3,797,793.00	363,226.00	422,140.00	174,026.00	131,087.00	202,250.00	35,303.00	406,203.00	176,321.00
WAYNE	71,097	5,987,400	6,654,894	127,328	319,974	209,731	160,648	143,408	N/A	629,128	175,256

#Included in commissioner budget

Population: 40,000 - 50,000											
BOONE	46,107	3,940,616	3,576,046	900,516	323,054	159,705	146,172	69,571	82,032	375,655	139,255
CASS	40,930	3211655	2831593	51412	165624	100424	236130	111291	36062	344469	61740
DEARBORN	46,109	**4,919,282**	**2,022,779**	**67,250**	**953,841**	**286,695**	**382,230**	**4,848**	**33,842**	**344,745**	**173,761**
DEKALB	40,285	2,934,781	3,560,161	*	264,779	136,285	117,815	26,136	54,570	487,727	103,809
HENRY	48,508	3,161,143	4,019,016	252,071	393,612	249,077	132,589	105,709	64,526	450,692	135,527
JACKSON	41,335	2,621,586	2,427,317	70,294	158,137	116,137	67,016	92,176	61,703	283,185	74,432
LAWRENCE	45,922	2916105	3516172	39914	220929	136165	92846	130970	70141	205913	96603
MARSHALL	45,128	2,412,215	2,281,893	47,710	275,492	131,974	418,903	204,893	N/A	431,432	103,101
NOBLE	46,275	3,063,068	2,591,335	95,450	218,350	135,150	102,350	44,250	192,880	299,500	63,300
SHELBY	43,445	4,036,672	2,525,664	64,207	278,843	98,536	38,040	32,916	112,324	248,596	62,256

* Included in Commissioners budget

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2007
APPROPRIATIONS

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NR-County Did Not Respond
NA-Not Applicable

Budget Data - Part II

County	Population	Coroner	Prosecutor	Circuit Court(s)	County Court(s)	Superior Court(s)	Probation	Public Defender	Community Corrections Work Release/ Drug Alcohol	Voter Registration Budget	Clerk's Election Day Budget ^
Population: 15,000 - 20,000											
FOUNTAIN	17,954	23,857	73,945	373,917	N/A	N/A	*	60,000	1,450,008	3,625	51,612
ORANGE	19,306	22,835	88,850	207,600	N/A	165,750	165,061	145,000		N/A	30,400
PARKE	17,241	**18,200**	**70,903**	**282,238**	**NA**	**NA**	**99,633**	**90,000**	**0**	**1,375**	**35,380**
PERRY	18,899	24,792	152,338	227,368	0	0	0	0	0	0	54,810
RUSH	18,261	28,694	148,660	87,798	N/A	65,860	237,290	171,244	15,000	0	53,840
TIPTON	16,577	26492	155886	196401	0	N/A	173352	N/A	176328	0	0
VERMILLION	16,788	23,600	56,750	113,950			86,686	100,000		11,500	136,540
Population: 5,000 - 15,000											
BENTON	9,421	18,612	43,547	110,756			111,608	35,000	25,096	1,900	24,850
BLACKFORD	14,048	23,675	160,442	336,699	NA	108,617	77,485	14,000	148,036	49,675	NA
BROWN	14,957	$20,731	$130,297	$302,711	NA	NA	$165,043	NA	NA	NA	$32,554
CRAWFORD	10,743	**25,114**	**173,715**	**162,550**	**NA**	**NA**	**146,470**	**51,500**	**NA**	**NA**	**106,748**
MARTIN	10,369	11,704	138,541	91,640	N/A	N/A	146,050	20,000	97,979	13,050	53,060
NEWTON	14,566	10,780	19,876	181,081	N/A	181,181	17,350	80,000	N/A	1,500	2,850
OHIO	5,623	9,716	67,224	47,526	N/A	105,857	29,723	40,000	30,000	N/A	51,031
PIKE	12,837	22,538		286,679	N/A	N/A	206,448	120,000	N/A	70,799	48,819
PULASKI	13,755	41,154	243,242	347,077	N/A	195,087	247,892	N/A	N/A	N/A	N/A
SWITZERLAND	9,065	**55,790**	**84,898**	**49,380**	**NA**	**249,377**	**NA**	**93,008**	**NA**	**NA**	**109,729**
UNION	7,349	**10,485**	**76,565**	**130,268**	**NA**	**NA**	**89,639**	**NA**	**14,823**		**31,125**
WARREN	8,419	29415	76296	235285	NA	NA	*	NA	NA	NA	20611

* Included in courts

^ Includes Election Day Workers

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2007
APPROPRIATIONS

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NR-Did Not Respond
NA-Not Applicable to County

Budget Data - Part III

County	Population	All Welfare	County Home	Juvenile Home	Ambulatory Services	Ct. Emergency Management	911 Services	Surveyor Incl Drainage Board	Courthouse Maintenance	Highway	Information Technology Dept.
Population: 15,000 - 20,000											
FOUNTAIN	17,954	1,804,351	N/A	N/A	809,580	495,767	228,321	1,700	113,079	2,885,983	N/A
ORANGE	19,306	465,000	N/A	N/A	N/A	4,650	217,994	59,582	216,456	2,146,389	N/A
PARKE	17,241	**584,200**	**NA**	**NA**	**531,100**	**2,117,809**	**199,346**	**10,850**	**89,496**	**2,634,010**	**NA**
PERRY	18,899	957,300	0	0	0	78,186	211,275	8,363	191,711	1,832,982	0
RUSH	18,261	780,000	N/A	N/A	145,504	27,824	169,000	88,490	231,700	2,761,669	170,861
TIPTON	16,577	445100	0	0	0	12245	519100	95047	99389	1714244	107304
VERMILLION	16,788	NR	NR	NR	NR	NR	NR	57,297	149,075	1,647,885	
Population: 5,000 - 15,000											
BENTON	9,421	566,300	166,118		455,689	38,946	150	92,563	111,674	1,907,697	
BLACKFORD	14,048	1,296,891	NA	NA	NA	37,805	187,730	78,224	334,619	950,871	NA
BROWN	14,957	773,000	NA	NA	$250,000	$48,951	$288,792	$15,536	$226,500	$1,928,322	NA
CRAWFORD	10,743	**NR**	**NA**	**NA**	**175,000**	**56,655**	**85,737**	**24,790**	**96,808**	**1,273,420**	**NA**
MARTIN	10,369	757,500	N/A	N/A	220,000	33,440	105,535	31,000	44,940	1,225,706	N/A
NEWTON	14,566	N/A	N/A	N/A	N/A	63,796	117,882	130,188			
OHIO	5,623	488,900	N/A	N/A	N/A	14,390	97,463	3,364	49,220	961,232	N/A
PIKE	12,837	1,506,129	N/A	N/A	569,945	46,679	N/A	14,575	N/A	771,610	N/A
PULASKI	13,755	1,744,500	161,193	N/A	N/A	56,448	N/A	123,075	208,844	5,037,520	N/A
SWITZERLAND	9,065	**NA**	**NA**	**NA**	**35,000**	**78,877**	**118,625**	**15,439**	**91,738**	**1,043,506**	**NA**
UNION	7,349	**983,000**	**NA**	**NA**	**50,000**	**11,277**	**96,141**	**17,000**	**47,513**	**676,315**	**NA**
WARREN	8,419	534000	244382	NA	NA	60126	130000	82721	90575	1578311	NA

#Included in Commissioners

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2007
APPROPRIATIONS

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NR - Did Not Respond
NA - Not Applicable

Budget Data - Part IV

County	Population	Bridges	Landfill	Solid Waste	Planning Commission	Parks & Recreation	County Ext. & 4-H	Health	Other
Population: 150,000 +									
ALLEN	331,849	4,959,326	NA	947,061	5,276,618	1,237,045	330,898	4,476,683	24,162,361
ELKHART	182,791	348760	299285	0	936155	1410305	511696	2987653	12747697
HAMILTON	182,740	517,476	NA	740,823	329,440	2,563,045	328,347	2,089,015	1,730,069
LAKE	484,564	**4,158,000**	**NA**	**NA**	**621,964**	**9,704,668**	**363,415**	**3,313,170**	**2,402,972**
MARION	860,454	**NA**	**NA**	**NA**	**NA**	**NA**	**750,000**	**NA**	**20,439,441**
ST. JOSEPH	265,559	**759,129**	**NA**	**2,272,713**	**337,598**	**1,659,933**	**194,425**	**2,583,617**	**NA**
VANDERBURGH	171,922	58,000	N/A	N/A	429	N/A	N/A	825	303,680
Population: 100,000 - 150,000									
DELAWARE	118,769	1,684,747	N/A	N/A	330,040	N/A	208,451	1,228,201	4,737,404
HENDRICKS	104,093	$500,000	None	N/A	$801,532	$695,700	$688,885	$1,047,952	$8,324,088
JOHNSON	115,209	1,551,097	N/A	N/A	415,511	769,200	194,424	777,679	7,261,366
LAPORTE	110,106	**3,571,508**	**NA**	**NA**	**275,418**	**368,194**	**339,634**	**1,279,394**	**2,276,716**
MADISON	133,358	N/A	N/A	N/A	257,243	N/A	253,433	1,715,501	11,750,012
MONROE	120,563	115,000			341,994	592,720	186,565	954,824	14,380,367
PORTER	146,798	$2,955,172	N/A	N/A	$486,840	$437,503	$216,799	$1,416,743	n/a
TIPPECANOE	148,955	$ 23,025,643	N/A	N/A	$ 834,660	$ 818,199	$ 556,083	$ 2,199,672	$ 1,905,889
VIGO	105,848	NA	NA	NA	283,082	1,273,473	399,424	1,551,251	

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CERTIFIED SHARES
2007 COMPARED TO 1996

COUNTY ADJUSTED GROSS INCOME TAX (CAGIT)

	2007			1996		
UNIT	CERTIFIED SHARES	%	PTRC	CERTIFIED SHARES	%	PTRC
HENDRICKS COUNTY	7,428,829	33.59%	711,716	5,287,087	47.86%	548,217
TOWNSHIPS						
BROWN	60,080	0.27%	5,360	63,571	0.58%	6,592
CENTER	130,128	0.59%	12,473	132,583	1.20%	13,748
CLAY	25,179	0.11%	2,386	12,160	0.11%	1,261
EEL RIVER	39,656	0.18%	3,653	23,583	0.21%	2,445
FRANKLIN	22,752	0.10%	2,154	17,682	0.16%	1,833
GUILFORD	327,017	1.48%	31,166	244,770	2.22%	25,380
LIBERTY	74,526	0.34%	7,080	33,047	0.30%	3,427
LINCOLN	106,346	0.48%	9,958	54,583	0.49%	5,660
MARION	16,689	0.08%	1,588	21,963	0.20%	2,277
MIDDLE	230,212	1.04%	21,828	24,869	0.23%	2,579
UNION	24,218	0.11%	2,288	22,423	0.20%	2,325
WASHINGTON	1,394,155	6.30%	125,469	350,920	3.18%	36,387
		11.08%			9.07%	
TOWNS						
BROWNSBURG	4,024,455	18.20%	385,265	1,063,311	9.63%	110,255
PLAINFIELD	4,112,279	18.60%	390,993	1,878,669	17.01%	194,799
JAMESTOWN	742	0.00%	63	-		-
AMO	21,618	0.10%	2,037	7,868	0.07%	816
CLAYTON	45,966	0.21%	4,376	37,407	0.34%	3,879
COATESVILLE	36,036	0.16%	3,424	34,479	0.31%	3,575
DANVILLE	795,655	3.60%	71,251	463,366	4.19%	48,047
LIZTON	38,281	0.17%	3,613	22,225	0.20%	2,305
NORTH SALEM	44,210	0.20%	4,201	28,054	0.25%	2,909
PITTSBORO	183,866	0.83%	18,213	67,037	0.61%	6,951
STILESVILLE	12,092	0.05%	1,143	1,811	0.02%	188
AVON	927,090	4.19%	88,785	-		-
		46.32%			32.63%	
SCHOOLS						
NORTHWEST HENDRICKS	-		334,771	-		205,500
BROWNSBURG COMMUNITY	-		1,603,528	-		618,254
AVON COMMUNITY	-		1,607,606	-		633,933
DANVILLE COMMUNITY	-		442,825	-		298,830
PLAINFIELD COMMUNITY	-		987,697	-		567,491
MILL CREEK COMMUNITY	-		294,257	-		201,110
LIBRARIES						
WASHINGTON TOWNSHIP	477,088	2.16%	44,895	272,658	2.47%	28,272
BROWNSBURG	469,368	2.12%	44,879	306,756	2.78%	31,808
CLAYTON	60,401	0.27%	5,840	23,857	0.22%	2,474
COATESVILLE	58,425	0.26%	6,775	24,448	0.22%	2,535
DANVILLE	238,757	1.08%	22,976	128,314	1.16%	13,305
PLAINFIELD	687,811	3.11%	64,778	396,862	3.59%	52,754
		9.01%			10.44%	
	22,113,927	100.00%	7,371,310	11,046,363	100.00%	3,682,121

Allen County - Financial Impact of Aboite Annexation by City of Fort Wayne

Aboite Annexation Facts:
Effective Date: January 1, 2006 with taxes first due and payable in 2007
Estimated Population: 25,100
Estimated Road Miles: 134 miles
Additional 2007 Property Tax Levy charged: $12,800,000

Revenue Type	Revenue Source	Pro-Rata Allocation	Before Annexation	After Annexation	$ Decrease	% Decrease
CEDIT	Income Tax	Population	7,570,233	5,412,648	(2,157,585)	-29%
COIT	Income Tax	Levy Charged	12,051,873	11,500,000	(551,873)	-5%
Vehicle Excise	Excise Tax	Tax Rate	6,713,145	6,494,777	(218,368)	-3%
Riverboat Sharing	Wagering Tax	Population	537,317	380,099	(157,218)	-29%
Highway (MVH)	Gas Tax	Mileage/Population	6,786,333	6,265,384	(520,949)	-8%
LR & S	Gas Tax	Mileage/Population	1,789,590	1,467,485	(322,105)	-18%
Surtax/Wheel Tax	Excise Tax	Mileage/Population	1,340,336	1,213,100	(127,236)	-9%
	Total Revenue Before/After Annexation		36,788,827	32,733,493	(4,055,334)	-11%

Annexations by municipalities significantly reduce County revenue, often without reducing the Counties corresponding duties or responsibilities.

Other recent annexations by the City of Fort Wayne that have significantly reduced county revenue include:

Annexation Reference	Tax Year	Additional City Property Tax	Population	Miles
Northeast Phase 5	2006	$ 2,500,000	3,500	22
Pine Valley	2004	$ 6,250,000	19,251	104

Lisa Blosser, Allen County Auditior
August 21, 2007

Exhibit G
Commission on State Tax and Financing Policy
Meeting #5 9/17/07

LOCAL OPTION INCOME TAXES (LOIT)

ISSUES FOR DISCUSSION

COMMISSION ON STATE TAX AND FINANCING POLICY
SEPTEMBER 17, 2007

LOCAL OPTION INCOME TAXES (LOIT)

(Prior to Passage of HEA 1478)

CAGIT (County Adjusted Gross Income Tax)

Standard Rates: .25% for non-residents, .5%, .75% or 1% for residents as determined by each County Council
Rate Exceptions: Several counties have authority to exceed 1% by from .1% to .3% to finance jails/juvenile facilities
Distributions: Revenue distributed to counties in May and November for use as LPTRC and certified shares distributions are based on actual known amounts derived from processed returns (Also applies to COIT and CEDIT)
Special Distributions: "Excess" revenues in each county account are distributed in January of the following year as tax returns are processed and amounts are identified (Also applies to COIT asnd CEDIT)
Allocation: Distributions of LPTRC (to all units) and Certified Shares (to civil units only) are based on the unit's proportional share of the levy plus prior year CAGIT less levy for debt incurred after 6/30/2005
56 CAGIT Counties with rates ranging from .5% to 1.3% (Prior to rate increases under HEA 1478)

COIT (County Option Income Tax)

Standard Rates: Initial rate of .2% increasing annually to .6%. County Income Tax Council can elect to increase rate by .1% annually to a max rate of 1%
Distributions: Revenue distributed to counties on a monthly basis to use as distributive shares to civil units, increased homestead credit or other limited special purposes
Allocation: Distributions to civil units and schools to replace revenue lost due to increased homestead credit and to civil units for distributive shares and special purpose revenue. Basis for allocation similarto allocation of CAGIT
28 COIT Counties with rates ranging from .2% to 1% (Prior to rate increases under HEA 1478)

CEDIT (County Economic Development Income Tax)

Standard Rates: .1%, .2%, .25%, .35%, .4%, .45% and .5%. For CAGIT/CEDIT counties the combined rate may not exceed 1.25%, for COIT/CEDIT counties combined rate may not exceed 1%. (There are exceptions to these limits)
Standard Rate Exception: Counties may exceed the standard max of 1.25% and 1% by up to .25% to provide additional homestead and residential credits to mitigate shift resulting form 100% deduction for inventory
Distributions: standard rate revenue distributed in May and November to be used for any lawful purpose
Allocation: Distributive shares to the county and cities and towns only
75 CEDIT Counties with rates ranging from .1% to .56%

AUTHORITY TO INCREASE LOIT UNDER HEA 1478

A county can increase its LOIT Rate for 3 different purposes as follows: (CAGIT counties increase CAGIT, COIT counties increase COIT, no county was granted additional authority to incrrease CEDIT in HEA 1478)

LOIT For Levy Growth

A county can increase its CAGIT/COIT Rate by an amount needed to fund what would otherwise be levy increases for operating budgets for civil units within the county.

Operating levies covered by LOIT for Levy Growth are frozen in the year(s) of LOIT adoption

The LOIT rate first adopted is set at a level sufficient to to provide for levy increases for the succeeding 2 years. Excess funds collected in the first year are deposited into a County Stabilization Fund

LOIT for Dollar for Dollar Property Tax Replacement

A county can increase its CAGIT/COIT rate up to 1% and dedicate all revenue to reduce property taxes

Counties can elect to reduce taxes for all taxpayers, all residential property tax payers or only for homesteads

LOIT for Public Safety

A county that adopts both the LOIT for Levy Growth and LOIT for Property Tax Replacement may adopt an additional CAGIT/COIT rate up to the greater of the rate for property tax replacement or .25% (1)

(1) Marion County need only adopt either LOIT for Levy Growth or LOIT for Property Tax Replacement

LOIT ISSUES FOR CONSIDERATION BY THE COMMISSION

Technical Adjustments to HEA 1478

Affirm Governor's actions to extend the LOIT adoption date
Clarify disposition of differences between the certified distribution and "actual" LOIT revenue collections
Change requirement to round LOIT for growth from up to nearest .1% to up to nearest .01%
Clarify that new LOITs apply to non-residents in the same way as existing LOITs

Long Term Policy Issues

LOIT collection, certification and distribution - How to ensure each county receives all revenue it is entitled to

To assist counties in setting budgets distributions are certified in the prior year before revenue is collected

When employers remit income taxes withheld from employees and taxpayers make estimated payments they don't separate local from state taxes

LOIT withheld and remitted to the DOR by employers does not necessarily represent actual tax liability. Actual total "revenue" for a county for any tax year is not known until all tax returns for all taxpayers have been filed and processed

LOIT shares for county units have been decreasing while shares for municipalities have been increasing)

The LOIT allocation formula based primarily on proportional share of levy provides a "reward" for annexation

Since 2000 the county share has dropped from 43.3% to 40.3% while municipalities and special units shares have increased from 43.8% to 46.8%

A disincentive may exist for counties to adopt additional LOIT rates

As LOIT revenue becomes a greater share of local revenues stability in distributions becomes more important

RECENT LEGISLATIVE ACTIONS TO ADDRESS LOIT POLICY ISSUES

The General Assembly has tried to address LOIT distribution issues

To help ensure each county receives a fair return

Changed the basis for distributions from amounts estimated to be collected during the ensuing year to amounts actually processed by the DOR during the preceeding fiscal year (SEA 166 - 2003)

Required the state to make a "Supplemental Distribution" in January of each year to any county that is determined to have an excess balance in its distribution account

The State pays interest on balances that accrue in county accounts prior to distribution

To help ensure a fair distribution of LOIT within the county

Added the previous year LOIT distribution to a unit's current levy base to slow the impact of annexation (SEA 609 - 2005)

Subtracted new levy for debt from a unit's levy base used to calculate the unit's relative share removing the "reward" for issuing new debt (SEA 609 - 2005)

POSSIBLE CHANGES TO LOIT COLLECTIONS DISTRIBUTIONS AND ALLOCATIONS

Possible Administrative Changes

Department of Revenue (DOR) pursues modest improvements in reporting and processing and makes system enhancements within the constraints of the existing income tax processing system to provide counties with better data

DOR makes major modifications to the existing income tax processing system

DOR begins planning for replacement of existing income tax processing system incorporating major improvements to LOIT processing

Possible Legislative Changes

Reduce the amount of levy included with an annexation so that the full amount is not credited to the municipality for purposes of calculating it's share of LOIT (SB 430 -2007)

Require municipalities and counties impacted by annexation to negotiate a fair return of LOIT for each depending on services to be provided to the annexed area by each unit

Change the base for allocating LOIT from proportional share of levy to some other basis (Fundamental changes in the allocation formula will create winners and losers without complicated "hold harmless" provisions)

New Local Option Income Tax Information

Compiled by Association of Indiana Counties

I - Counties that have adopted a new Local Option Income Tax

Benton County
- B) Property Tax Relief Income Tax – 1.0% (uniform PTRC)

Brown County
- A) "Levy Growth" Income Tax – .2%
- B) Property Tax Relief Income Tax – .5% (to homestead properties)
- C) Public Safety Income Tax – .25%

Jasper County
- A) "Levy Growth" Income Tax – .3%
- B) Property Tax Relief Income Tax – 1.0% (uniform PTRC)
- C) Public Safety Income Tax - .25%

Jay County
- A) "Levy Growth" Income Tax – .4%
- B) Property Tax Relief Income Tax – .5% (to qualified residential property)
- C) Public Safety Income Tax - .05%

Marion County
- A) "Levy Growth" Income Tax - .2% 1st year / .3% 2nd year
- C) Public Safety Income Tax - .45%

Montgomery County
- B) Property Tax Relief Income Tax - .10% (to homestead properties)

Morgan County
- A) "Levy Growth" Income Tax - .2%
- B) Property Tax Relief Income Tax – 1.0% (uniform PTRC)
- C) Public Safety Income Tax - .25%

Parke County
- A) "Levy Growth" Income Tax - .3%
- B) Property Tax Relief Income Tax - .25% (uniform PTRC)
- C) Public Safety Income Tax - .25%

Pulaski County
- A) "Levy Growth" Income Tax – .4%
- B) Property Tax Relief Income Tax – 1.0% (uniform PTRC)
- C) Public Safety Income Tax - 0%

Warren County
- A) "Levy Growth" Income Tax - .3%
- B) Property Tax Relief Income Tax .25% (uniform PTRC)
- C) Public Safety Income Tax .25%

LEGISLATIVE SERVICES AGENCY

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MEMORANDUM

To: Senator Luke Kenley, Chairman and
Members of the Commission on State Tax and Financing Policy

From: Bob Sigalow

Re: Local Option Income Tax

Date: September 17, 2007

Please find attached a four-part report that includes various details and summaries of the local option income taxes (LOIT) through 2007. This memo and the attached report do not address the three new LOIT options adopted during the 2007 session of the Indiana General Assembly.

CAGIT, COIT and CEDIT Background

LOIT includes the County Adjusted Gross Income Tax (CAGIT), County Option Income Tax (COIT), and County Economic Development Income Tax (CEDIT). Counties may adopt either CAGIT or COIT. CEDIT may be adopted by itself or in combination with either CAGIT or COIT.

CAGIT revenue is distributed as certified shares to civil taxing units and local property tax replacement credits to civil taxing units and schools. Current law permits some counties to dedicate a portion of the total CAGIT distribution in the county for a specified use such as jail operation or courthouse renovation.

COIT revenue is distributed as certified shares to civil taxing units only. Current law permits some counties to dedicate a portion of the total COIT distribution in the county for a specified use such as jail operation. All counties may dedicate a portion of the total COIT distribution to provide additional homestead credits.

CEDIT revenue is distributed as certified shares to the county unit and to cities and towns only. Current law permits some counties to dedicate a portion of the total CEDIT distribution in the county for a specified use such as library operation or jail construction. All counties may dedicate a portion of the total CEDIT distribution in the county for homestead credits or residential property credits to mitigate the property tax shift caused by the 100% deduction for inventory.

The maximum rates are 1% for CAGIT, 1% for COIT and 0.5% for CEDIT. In combination, the CAGIT/CEDIT rate may not exceed 1.25% and the COIT/CEDIT rate may not exceed 1%. There are exceptions to these rate caps for some counties and a general exception (up to an additional 0.25%) for CEDIT counties that provide homestead or residential property tax credits.

In 2007, the were 56 CAGIT counties, 28 COIT counties, and 74 CEDIT counties. These include 49 with CAGIT and CEDIT, 19 with COIT and CEDIT, 7 with only CAGIT, 9 with only COIT, 6 with only CEDIT and 2 with no LOIT at all. Sullivan County has adopted CEDIT for 2008, leaving Lake as the only county without any LOIT after 2007.

Report Details

Part 1 of the report lists each county's certified distributions for 2007. The report shows whether the county has adopted CAGIT or COIT, the tax rate, and the total distribution. The distribution is segmented into certified shares, dedicated use amounts, CAGIT property tax credits, and COIT homestead credits.

Under the CEDIT heading, the report lists the total CEDIT rate, the non-dedicated rate, the rate dedicated for homestead and residential credits, and the rate dedicated for other purposes. The following columns break down the total CEDIT distribution in the same way as the rates. The final two columns list the total LOIT rate and distribution for the county.

Part 2 of the report, beginning on page 3, is a five-year history of total certified distributions for all LOIT types by county. The total LOIT rate is shown beside the distribution amount. Since the rate can vary from year to year, two columns are used to show the rate of change in these distributions. These are both compound growth rates, with the rate of change in the final column adjusted for any change in the LOIT tax rate. Overall, certified LOIT distributions grew by an average of 6.0% per year from 2003 through 2007. Adjusted for the change in tax rates, however, LOIT distributions grew by an average of 3.4% annually.

Part 3 of the report, beginning on page 5, is a five-year history of CAGIT and COIT certified shares. Pages 5-7 include a summary by county and taxing unit type. Pages 8-89 include detail by taxing unit. Overall, CAGIT and COIT certified shares grew by an average of 3.8% per year from 2003 through 2007. This growth rate is not adjusted for any change in tax rates.

Part 4 of the report, beginning on page 90, is a 2000-2007 history of the distribution of CAGIT and COIT certified shares by type of taxing unit. Each county is reported separately with a state total at the top. As an example, the report notes that, statewide, counties received 43.3% of total certified shares in 2000 and 40.3% in 2007. Special taxing units received 9.4% of the total in 2000 and 12.1% in 2007. Each taxing unit's certified share is based proportionately on the unit's property tax levy in the previous year plus the previous year's certified shares amount. Levies for debt incurred after June 30, 2005 are not included in the calculation.

2007 CAGIT, COIT, and CEDIT Certified Distributions

			CAGIT/COIT				CAGIT	COIT	CEDIT								CAGIT / COIT + CEDIT	
Cnty	County	CAGIT or COIT	Total Rate	Total Distribution	Certified Shares	Dedicated Amount	Prop Tax Replacement	Homestead Credit	Total Rate	Regular Rate	Rate For HS Credit	Dedicated Rate	Total Distribution	Certified Shares	Homestead Credit	Dedicated Amount	Total Rate	Total Distribution
01	Adams	COIT	0.60%	3,046,754	3,046,754	0	0	0	0.524%	0.400%	0.124%	0.000%	2,837,636	2,166,134	671,502	0	1.124%	5,884,390
02	Allen	COIT	0.60%	42,317,143	29,585,399	0	0	12,731,744	0.400%	0.400%	0.000%	0.000%	28,308,985	28,308,985	0	0	1.000%	70,626,128
03	Bartholomew	CAGIT	1.00%	15,515,004	11,654,971	0	3,860,033	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	15,515,004
04	Benton	CAGIT	1.00%	1,425,979	1,069,484	0	356,495	0	0.290%	0.250%	0.040%	0.000%	415,040	357,793	57,247	0	1.290%	1,841,019
05	Blackford	CAGIT	1.00%	1,800,827	1,350,620	0	450,207	0	0.360%	0.250%	0.110%	0.000%	686,814	476,954	209,860	0	1.360%	2,487,641
06	Boone	COIT	1.00%	17,180,382	17,180,382	0	0	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	17,180,382
07	Brown	CAGIT	1.00%	2,761,653	2,076,397	0	685,256	0	0.250%	0.250%	0.000%	0.000%	690,285	690,285	0	0	1.250%	3,451,938
08	Carroll	CAGIT	1.00%	3,314,552	2,485,913	0	828,639	0	0.100%	0.100%	0.000%	0.000%	331,470	331,470	0	0	1.100%	3,646,022
09	Cass	CAGIT	1.00%	5,858,325	4,393,743	0	1,464,582	0	0.500%	0.250%	0.250%	0.000%	2,922,616	1,461,308	1,461,308	0	1.500%	8,780,941
10	Clark	CAGIT	1.00%	17,553,354	13,165,016	0	4,388,338	0	0.500%	0.250%	0.250%	0.000%	8,830,940	4,415,470	4,415,470	0	1.500%	26,384,294
11	Clay	CAGIT	1.25%	4,859,034	2,915,418	971,807	971,809	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.250%	4,859,034
12	Clinton	CAGIT	1.00%	5,074,575	3,807,168	0	1,267,407	0	0.500%	0.250%	0.250%	0.000%	2,525,510	1,262,755	1,262,755	0	1.500%	7,600,085
13	Crawford	CAGIT	0.75%	967,118	644,755	0	322,363	0	0.250%	0.250%	0.000%	0.000%	323,007	323,007	0	0	1.000%	1,290,125
14	Daviess	CAGIT	1.25%	5,326,328	3,195,795	1,065,266	1,065,267	0	0.500%	0.250%	0.250%	0.000%	2,115,430	1,057,715	1,057,715	0	1.750%	7,441,758
15	Dearborn	COIT	0.60%	5,763,298	5,763,298	0	0	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0.600%	5,763,298
16	Decatur	CAGIT	1.00%	4,109,722	3,082,291	0	1,027,431	0	0.330%	0.250%	0.080%	0.000%	1,355,760	1,027,091	328,669	0	1.330%	5,465,482
17	DeKalb	CAGIT	1.00%	7,270,505	5,452,879	0	1,817,626	0	0.500%	0.250%	0.250%	0.000%	3,658,726	1,829,363	1,829,363	0	1.500%	10,929,231
18	Delaware	COIT	0.60%	10,652,795	10,652,795	0	0	0	0.450%	0.200%	0.250%	0.000%	7,958,972	3,537,321	4,421,651	0	1.050%	18,611,767
19	Dubois	COIT	0.60%	5,503,754	5,503,754	0	0	0	0.400%	0.400%	0.000%	0.000%	3,675,109	3,675,109	0	0	1.000%	9,178,863
20	Elkhart	CAGIT	1.25%	45,550,599	27,330,358	9,110,120	9,110,121	0	0.250%	0.250%	0.000%	0.000%	9,453,646	9,453,646	0	0	1.500%	55,004,245
21	Fayette	COIT	1.00%	3,507,024	3,507,024	0	0	0	0.370%	0.250%	0.120%	0.000%	1,303,729	880,898	422,831	0	1.370%	4,810,753
22	Floyd	CAGIT	0.75%	11,190,419	7,460,326	0	3,730,093	0	0.400%	0.300%	0.100%	0.000%	6,025,548	4,519,161	1,506,387	0	1.150%	17,215,967
23	Fountain	CAGIT	1.00%	2,764,315	2,078,238	0	686,077	0	0.100%	0.000%	0.100%	0.000%	278,396	0	278,396	0	1.100%	3,042,711
24	Franklin	CAGIT	1.00%	3,997,104	3,003,551	0	993,553	0	0.250%	0.250%	0.000%	0.000%	1,002,524	1,002,524	0	0	1.250%	4,999,628
25	Fulton	CAGIT	1.00%	3,121,784	2,341,338	0	780,446	0	0.430%	0.180%	0.250%	0.000%	1,335,983	559,249	776,734	0	1.430%	4,457,767
26	Gibson	None	0.00%	0	0	0	0	0	0.500%	0.500%	0.000%	0.000%	3,162,149	3,162,149	0	0	0.500%	3,162,149
27	Grant	COIT	1.00%	9,323,437	9,323,437	0	0	0	0.250%	0.000%	0.250%	0.000%	2,493,293	0	2,493,293	0	1.250%	11,816,730
28	Greene	COIT	1.00%	4,658,708	4,658,708	0	0	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	4,658,708
29	Hamilton	COIT	1.00%	87,534,183	87,534,183	0	0	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	87,534,183
30	Hancock	CAGIT	1.00%	14,725,183	11,043,887	0	3,681,296	0	0.150%	0.000%	0.000%	0.150%	2,202,343	0	0	2,202,343	1.150%	16,927,526
31	Harrison	CAGIT	0.75%	4,787,468	3,203,056	0	1,584,412	0	0.250%	0.250%	0.000%	0.000%	1,601,368	1,601,368	0	0	1.000%	6,388,836
32	Hendricks	CAGIT	1.00%	29,485,237	22,113,927	0	7,371,310	0	0.400%	0.250%	0.150%	0.000%	11,753,112	7,345,695	4,407,417	0	1.400%	41,238,349
33	Henry	COIT	1.00%	7,666,063	7,666,063	0	0	0	0.250%	0.000%	0.250%	0.000%	1,916,516	0	1,916,516	0	1.250%	9,582,579
34	Howard	COIT	0.70%	11,212,330	11,212,330	0	0	0	0.200%	0.200%	0.000%	0.000%	3,205,697	3,205,697	0	0	0.900%	14,418,027
35	Huntington	CAGIT	1.00%	6,146,833	4,610,124	0	1,536,709	0	0.250%	0.250%	0.000%	0.000%	1,535,385	1,535,385	0	0	1.250%	7,682,218
36	Jackson	CAGIT	1.10%	7,563,246	5,156,758	687,568	1,718,920	0	0.500%	0.250%	0.250%	0.000%	3,429,890	1,714,945	1,714,945	0	1.600%	10,993,136
37	Jasper	CAGIT	1.25%	6,871,706	4,123,024	1,374,341	1,374,341	0	0.250%	0.250%	0.000%	0.000%	1,298,336	1,298,336	0	0	1.500%	8,170,042
38	Jay	CAGIT	1.00%	2,698,684	2,024,013	0	674,671	0	0.500%	0.250%	0.250%	0.000%	1,352,776	676,388	676,388	0	1.500%	4,051,460
39	Jefferson	None	0.00%	0	0	0	0	0	0.350%	0.350%	0.000%	0.000%	1,849,875	1,849,875	0	0	0.350%	1,849,875
40	Jennings	CAGIT	1.00%	3,855,634	2,891,780	0	963,854	0	0.250%	0.250%	0.000%	0.000%	963,757	963,757	0	0	1.250%	4,819,391
41	Johnson	CAGIT	1.00%	28,747,583	21,577,201	0	7,170,382	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	28,747,583
42	Knox	COIT	0.60%	3,467,236	3,467,236	0	0	0	0.500%	0.250%	0.000%	0.250%	3,046,126	1,523,063	0	1,523,063	1.100%	6,513,362
43	Kosciusko	COIT	0.70%	11,059,342	11,059,342	0	0	0	0.300%	0.300%	0.000%	0.000%	4,740,811	4,740,811	0	0	1.000%	15,800,153
44	LaGrange	CAGIT	1.00%	5,447,066	4,085,299	0	1,361,767	0	0.400%	0.250%	0.150%	0.000%	2,218,483	1,386,552	831,931	0	1.400%	7,665,549
45	Lake	None	0.00%	0	0	0	0	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0.000%	0

2007 CAGIT, COIT, and CEDIT Certified Distributions

			CAGIT/COIT				CAGIT	COIT	CEDIT								CAGIT / COIT + CEDIT	
Cnty	County	CAGIT or COIT	Total Rate	Total Distribution	Certified Shares	Dedicated Amount	Prop Tax Replacement	Homestead Credit	Total Rate	Regular Rate	Rate For HS Credit	Dedicated Rate	Total Distribution	Certified Shares	Homestead Credit	Dedicated Amount	Total Rate	Total Distribution
46	LaPorte	CAGIT	0.50%	9,426,304	4,713,151	0	4,713,153	0	0.450%	0.450%	0.000%	0.000%	8,576,863	8,576,863	0	0	0.950%	18,003,167
47	Lawrence	CAGIT	1.00%	7,115,528	5,336,644	0	1,778,884	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	7,115,528
48	Madison	COIT	1.00%	20,819,660	18,410,045	0	0	2,409,615	0.250%	0.000%	0.250%	0.000%	5,137,726	0	5,137,726	0	1.250%	25,957,386
49	Marion	COIT	0.90%	156,097,149	139,588,045	0	0	16,509,104	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0.900%	156,097,149
50	Marshall	CAGIT	1.25%	9,477,840	5,694,389	1,895,568	1,887,883	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.250%	9,477,840
51	Martin	COIT	0.80%	1,234,204	1,234,204	0	0	0	0.200%	0.200%	0.000%	0.000%	311,066	311,066	0	0	1.000%	1,545,270
52	Miami	COIT	0.85%	4,386,773	2,711,668	1,272,164	0	402,941	0.440%	0.250%	0.190%	0.000%	2,355,120	1,338,137	1,016,983	0	1.290%	6,741,893
53	Monroe	COIT	1.00%	22,281,349	20,361,987	0	0	1,919,362	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	22,281,349
54	Montgomery	COIT	1.00%	6,282,501	6,282,501	0	0	0	0.100%	0.000%	0.100%	0.000%	628,250	0	628,250	0	1.100%	6,910,751
55	Morgan	CAGIT	1.00%	12,917,134	9,687,922	0	3,229,212	0	0.270%	0.200%	0.070%	0.000%	3,433,120	2,543,052	890,068	0	1.270%	16,350,254
56	Newton	CAGIT	1.00%	2,329,507	1,747,130	0	582,377	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	2,329,507
57	Noble	CAGIT	1.00%	6,722,530	5,041,897	0	1,680,633	0	0.500%	0.250%	0.250%	0.000%	3,579,272	1,789,636	1,789,636	0	1.500%	10,301,802
58	Ohio	CAGIT	1.00%	1,038,852	780,756	0	258,096	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	1,038,852
59	Orange	CAGIT	1.00%	2,912,589	2,184,443	0	728,146	0	0.250%	0.250%	0.000%	0.000%	729,444	729,444	0	0	1.250%	3,642,033
60	Owen	CAGIT	1.00%	3,003,259	2,252,444	0	750,815	0	0.300%	0.300%	0.000%	0.000%	900,075	900,075	0	0	1.300%	3,903,334
61	Parke	CAGIT	1.00%	2,256,956	1,692,719	0	564,237	0	0.500%	0.250%	0.250%	0.000%	1,126,490	563,245	563,245	0	1.500%	3,383,446
62	Perry	COIT	0.50%	1,366,660	1,265,155	0	0	101,505	0.560%	0.500%	0.060%	0.000%	1,563,322	1,395,823	167,499	0	1.060%	2,929,982
63	Pike	None	0.00%	0	0	0	0	0	0.400%	0.400%	0.000%	0.000%	824,567	824,567	0	0	0.400%	824,567
64	Porter	None	0.00%	0	0	0	0	0	0.500%	0.250%	0.250%	0.000%	18,625,536	9,312,768	9,312,768	0	0.500%	18,625,536
65	Posey	COIT	0.20%	1,104,980	1,104,980	0	0	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0.200%	1,104,980
66	Pulaski	CAGIT	1.30%	2,974,937	1,716,307	686,524	572,106	0	0.430%	0.250%	0.180%	0.000%	980,472	570,042	410,430	0	1.730%	3,955,409
67	Putnam	CAGIT	1.00%	5,475,505	4,106,630	0	1,368,875	0	0.500%	0.250%	0.250%	0.000%	2,741,096	1,370,548	1,370,548	0	1.500%	8,216,601
68	Randolph	CAGIT	1.00%	3,670,663	2,752,996	0	917,667	0	0.500%	0.250%	0.000%	0.250%	1,866,949	933,474	0	933,475	1.500%	5,537,612
69	Ripley	CAGIT	1.00%	4,723,032	3,542,272	0	1,180,760	0	0.380%	0.250%	0.130%	0.000%	1,796,718	1,182,051	614,667	0	1.380%	6,519,750
70	Rush	CAGIT	1.00%	2,221,396	1,666,045	0	555,351	0	0.500%	0.250%	0.250%	0.000%	1,429,670	714,835	714,835	0	1.500%	3,651,066
71	St. Joseph	COIT	0.60%	30,859,812	16,993,346	0	0	13,866,466	0.200%	0.200%	0.000%	0.000%	10,558,004	10,558,004	0	0	0.800%	41,417,816
72	Scott	COIT	1.00%	3,193,858	3,193,858	0	0	0	0.160%	0.000%	0.160%	0.000%	509,594	0	509,594	0	1.160%	3,703,452
73	Shelby	CAGIT	1.00%	7,647,566	5,740,783	0	1,906,783	0	0.250%	0.250%	0.000%	0.000%	1,914,624	1,914,624	0	0	1.250%	9,562,190
74	Spencer	COIT	0.30%	1,055,485	593,360	0	0	462,125	0.500%	0.500%	0.000%	0.000%	1,789,545	1,789,545	0	0	0.800%	2,845,030
75	Starke	CAGIT	0.50%	1,497,443	748,722	0	748,721	0	0.560%	0.500%	0.060%	0.000%	1,674,520	1,495,107	179,413	0	1.060%	3,171,963
76	Steuben	CAGIT	1.00%	5,309,005	3,981,756	0	1,327,249	0	0.290%	0.250%	0.040%	0.000%	1,681,752	1,449,786	231,966	0	1.290%	6,990,757
77	Sullivan	None	0.00%	0	0	0	0	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0.000%	0
78	Switzerland	COIT	1.00%	1,256,523	1,256,523	0	0	0	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	1,256,523
79	Tippecanoe	COIT	0.60%	16,372,835	13,975,559	0	0	2,397,276	0.500%	0.400%	0.100%	0.000%	13,710,099	10,968,079	2,742,020	0	1.100%	30,082,934
80	Tipton	CAGIT	1.00%	3,190,876	2,393,157	0	797,719	0	0.330%	0.250%	0.080%	0.000%	1,051,358	796,483	254,875	0	1.330%	4,242,234
81	Union	CAGIT	1.25%	1,367,243	820,344	273,449	273,450	0	0.250%	0.250%	0.000%	0.000%	274,296	274,296	0	0	1.500%	1,641,539
82	Vanderburgh	COIT	1.00%	34,805,313	30,278,503	0	0	4,526,810	0.000%	0.000%	0.000%	0.000%	0	0	0	0	1.000%	34,805,313
83	Vermillion	None	0.00%	0	0	0	0	0	0.100%	0.100%	0.000%	0.000%	283,298	283,298	0	0	0.100%	283,298
84	Vigo	CAGIT	0.75%	12,736,216	8,490,851	0	4,245,365	0	0.500%	0.500%	0.000%	0.000%	8,922,803	8,922,803	0	0	1.250%	21,659,019
85	Wabash	CAGIT	1.00%	5,488,723	4,116,543	0	1,372,180	0	0.500%	0.250%	0.250%	0.000%	2,736,478	1,368,239	1,368,239	0	1.500%	8,225,201
86	Warren	CAGIT	1.00%	1,479,336	1,109,503	0	369,833	0	0.320%	0.250%	0.070%	0.000%	481,988	376,553	105,435	0	1.320%	1,961,324
87	Warrick	None	0.00%	0	0	0	0	0	0.500%	0.500%	0.000%	0.000%	6,509,039	6,509,039	0	0	0.500%	6,509,039
88	Washington	CAGIT	1.00%	3,613,599	2,710,203	0	903,396	0	0.500%	0.250%	0.250%	0.000%	1,800,669	900,334	900,335	0	1.500%	5,414,268
89	Wayne	CAGIT	1.25%	12,947,675	7,768,602	2,589,535	2,589,538	0	0.250%	0.250%	0.000%	0.000%	2,626,545	2,626,545	0	0	1.500%	15,574,220
90	Wells	CAGIT	1.00%	4,924,928	3,698,631	0	1,226,297	0	0.450%	0.250%	0.200%	0.000%	2,214,614	1,230,341	984,273	0	1.450%	7,139,542
91	White	CAGIT	1.00%	3,799,221	2,849,470	0	949,751	0	0.320%	0.250%	0.070%	0.000%	1,216,950	950,742	266,208	0	1.320%	5,016,171
92	Whitley	CAGIT	1.00%	6,231,455	4,673,591	0	1,557,864	0	0.233%	0.200%	0.033%	0.000%	1,452,360	1,247,196	205,164	0	1.233%	7,683,815
				923,298,706	747,765,670	19,926,342	100,279,746	55,326,948					250,820,335	185,056,899	61,104,555	4,658,881		1,174,119,041

2007 CAGIT, COIT, and CEDIT Certified Distributions

Cnty	County	2003		2004		2005		2006		2007		Avg Annual Change	Rate Adjusted Avg Annual Change
		Rate	Cert Dist	Rate	Cert Dist	Rate	Cert Dist	Rate	Cert Dist	Rate	Cert Dist		
01	Adams	1.000%	5,517,127	1.124%	5,200,214	1.124%	5,059,530	1.124%	5,906,873	1.124%	5,884,390	1.6%	-1.3%
02	Allen	1.000%	66,627,919	1.000%	61,522,500	1.000%	58,595,463	1.000%	69,652,029	1.000%	70,626,128	1.5%	1.5%
03	Bartholomew	1.000%	15,003,296	1.000%	13,503,190	1.000%	12,831,109	1.000%	15,928,683	1.000%	15,515,004	0.8%	0.8%
04	Benton	1.250%	1,724,421	1.250%	1,573,398	1.290%	1,527,200	1.290%	2,098,392	1.290%	1,841,019	1.6%	0.9%
05	Blackford	1.250%	2,469,381	1.250%	2,229,423	1.360%	2,308,789	1.360%	2,501,085	1.360%	2,487,641	0.2%	-1.9%
06	Boone	1.000%	13,710,222	1.000%	12,978,635	1.000%	12,470,295	1.000%	16,586,627	1.000%	17,180,382	5.8%	5.8%
07	Brown	1.250%	3,431,454	1.250%	3,133,833	1.250%	2,964,419	1.250%	3,448,374	1.250%	3,451,938	0.1%	0.1%
08	Carroll	1.100%	3,626,147	1.100%	3,293,060	1.100%	3,184,723	1.100%	3,583,188	1.100%	3,646,022	0.1%	0.1%
09	Cass	1.250%	7,797,221	1.500%	8,220,039	1.500%	8,076,643	1.500%	8,849,817	1.500%	8,780,941	3.0%	-1.6%
10	Clark	0.000%	0	1.250%	18,314,964	1.500%	23,294,600	1.500%	24,961,931	1.500%	26,384,294	12.9%	6.3%
11	Clay	1.000%	3,761,506	1.250%	4,355,555	1.250%	4,342,861	1.250%	4,626,436	1.250%	4,859,034	6.6%	0.8%
12	Clinton	1.250%	6,392,695	1.250%	5,859,125	1.500%	6,756,511	1.500%	7,657,756	1.500%	7,600,085	4.4%	-0.2%
13	Crawford	1.000%	1,196,371	1.000%	1,154,719	1.000%	1,178,102	1.000%	1,298,252	1.000%	1,290,125	1.9%	1.9%
14	Daviess	1.250%	4,613,195	1.250%	4,613,195	1.500%	5,876,792	1.750%	7,145,987	1.750%	7,441,758	12.7%	3.6%
15	Dearborn	0.600%	5,294,406	0.600%	5,122,170	0.600%	5,035,122	0.600%	5,747,003	0.600%	5,763,298	2.1%	2.1%
16	Decatur	1.250%	5,110,998	1.250%	4,648,427	1.330%	4,711,516	1.330%	5,451,745	1.330%	5,465,482	1.7%	0.1%
17	DeKalb	1.250%	8,984,749	1.250%	8,055,303	1.500%	9,633,350	1.500%	10,700,606	1.500%	10,929,231	5.0%	0.3%
18	Delaware	0.800%	14,682,488	0.800%	13,469,116	1.050%	17,171,596	1.050%	18,847,311	1.050%	18,611,767	6.1%	-0.9%
19	Dubois	1.000%	8,228,562	1.000%	7,399,270	1.000%	8,101,157	1.000%	8,712,208	1.000%	9,178,863	2.8%	2.8%
20	Elkhart	1.250%	40,288,576	1.500%	44,995,793	1.500%	43,034,248	1.500%	53,755,620	1.500%	55,004,245	8.1%	3.3%
21	Fayette	1.000%	4,004,477	1.370%	4,732,724	1.370%	4,559,686	1.370%	4,761,327	1.370%	4,810,753	4.7%	-3.2%
22	Floyd	0.300%	4,516,063	1.150%	17,088,782	1.150%	17,088,782	1.150%	17,323,526	1.150%	17,215,967	39.7%	-0.1%
23	Fountain	1.000%	2,624,671	1.000%	2,387,745	1.100%	2,522,592	1.100%	2,852,673	1.100%	3,042,711	3.8%	1.3%
24	Franklin	1.250%	4,612,324	1.250%	4,249,429	1.250%	4,127,628	1.250%	5,299,361	1.250%	4,999,628	2.0%	2.0%
25	Fulton	1.180%	3,585,753	1.430%	4,018,156	1.430%	3,879,705	1.430%	4,371,686	1.430%	4,457,767	5.6%	0.6%
26	Gibson	0.500%	2,475,502	0.500%	2,657,515	0.500%	2,754,388	0.500%	3,122,249	0.500%	3,162,149	6.3%	6.3%
27	Grant	1.000%	10,909,790	1.250%	12,297,050	1.250%	11,801,445	1.250%	11,758,615	1.250%	11,816,730	2.0%	-3.5%
28	Greene	1.000%	4,408,552	1.000%	3,967,503	1.000%	4,021,997	1.000%	4,535,427	1.000%	4,658,708	1.4%	1.4%
29	Hamilton	1.000%	83,691,946	1.000%	66,021,319	1.000%	62,711,452	1.000%	81,501,969	1.000%	87,534,183	1.1%	1.1%
30	Hancock	1.150%	14,785,433	1.150%	14,260,362	1.000%	12,365,524	1.150%	16,314,521	1.150%	16,927,526	3.4%	3.4%
31	Harrison	1.000%	5,765,503	1.000%	5,803,816	1.000%	5,505,308	1.000%	6,550,173	1.000%	6,388,836	2.6%	2.6%
32	Hendricks	1.250%	29,102,199	1.250%	30,920,807	1.400%	33,071,090	1.400%	38,589,653	1.400%	41,238,349	9.1%	6.1%
33	Henry	1.000%	8,324,140	1.000%	7,347,961	1.000%	7,187,069	1.000%	7,706,564	1.250%	9,582,579	3.6%	-2.0%
34	Howard	0.900%	15,298,986	0.900%	14,068,316	0.900%	13,568,808	0.900%	14,760,495	0.900%	14,418,027	-1.5%	-1.5%
35	Huntington	1.250%	7,945,211	1.250%	7,154,878	1.250%	6,799,965	1.250%	7,658,848	1.250%	7,682,218	-0.8%	-0.8%
36	Jackson	1.350%	8,980,965	1.350%	8,161,743	1.350%	7,751,999	1.600%	10,648,985	1.600%	10,993,136	5.2%	0.8%
37	Jasper	1.000%	4,711,121	1.000%	4,566,451	1.000%	4,631,876	1.250%	6,810,135	1.500%	8,170,042	14.8%	3.7%
38	Jay	1.250%	3,481,335	1.250%	3,161,439	1.250%	3,127,925	1.500%	4,187,178	1.500%	4,051,460	3.9%	-0.8%
39	Jefferson	0.000%	0	0.000%	0	0.350%	1,715,811	0.350%	1,648,422	0.350%	1,849,875	3.8%	3.8%
40	Jennings	1.250%	4,791,718	1.250%	4,363,435	1.250%	4,252,004	1.250%	4,806,143	1.250%	4,819,391	0.1%	0.1%
41	Johnson	1.000%	24,506,293	1.000%	24,503,629	1.000%	24,276,010	1.000%	27,721,107	1.000%	28,747,583	4.1%	4.1%
42	Knox	0.450%	2,275,518	0.800%	2,438,236	0.800%	3,127,025	1.000%	5,341,776	1.100%	6,513,362	30.1%	4.0%
43	Kosciusko	1.000%	14,151,520	1.000%	12,909,274	1.000%	12,403,163	1.000%	15,891,910	1.000%	15,800,153	2.8%	2.8%
44	LaGrange	1.250%	6,115,416	1.250%	5,536,656	1.400%	6,017,797	1.400%	7,731,935	1.400%	7,665,549	5.8%	2.9%
45	Lake	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0		

2007 CAGIT, COIT, and CEDIT Certified Distributions

Cnty	County	2003		2004		2005		2006		2007		Avg Annual Change	Rate Adjusted Avg Annual Change
		Rate	Cert Dist	Rate	Cert Dist	Rate	Cert Dist	Rate	Cert Dist	Rate	Cert Dist		
46	LaPorte	0.950%	17,400,685	0.950%	16,646,337	0.950%	15,618,519	0.950%	17,454,776	0.950%	18,003,167	0.9%	0.9%
47	Lawrence	1.000%	6,990,513	1.000%	6,291,334	1.000%	5,976,810	1.000%	6,785,930	1.000%	7,115,528	0.4%	0.4%
48	Madison	1.000%	22,188,773	1.000%	19,970,018	1.250%	24,041,508	1.250%	25,661,129	1.250%	25,957,386	4.0%	-1.6%
49	Marion	0.700%	117,619,594	0.700%	110,607,088	0.700%	104,750,918	0.800%	137,952,457	0.900%	156,097,149	7.3%	0.8%
50	Marshall	1.000%	7,258,296	1.250%	6,689,074	1.250%	8,265,851	1.250%	9,304,992	1.250%	9,477,840	6.9%	1.1%
51	Martin	1.000%	1,461,456	1.000%	1,376,901	1.000%	1,384,999	1.000%	1,548,500	1.000%	1,545,270	1.4%	1.4%
52	Miami	0.850%	4,717,584	1.040%	5,155,855	1.040%	5,394,747	1.040%	5,295,840	1.290%	6,741,893	9.3%	-1.5%
53	Monroe	1.000%	19,435,910	1.000%	18,630,936	1.000%	18,326,273	1.000%	21,343,437	1.000%	22,281,349	3.5%	3.5%
54	Montgomery	1.000%	5,939,856	1.000%	5,345,837	1.000%	5,080,242	1.000%	6,153,119	1.100%	6,910,751	3.9%	1.4%
55	Morgan	1.000%	12,181,420	1.070%	12,294,459	1.070%	12,199,519	1.270%	15,750,705	1.270%	16,350,254	7.6%	1.4%
56	Newton	1.000%	2,143,144	1.000%	1,977,522	1.000%	2,041,666	1.000%	2,271,811	1.000%	2,329,507	2.1%	2.1%
57	Noble	1.250%	9,371,850	1.250%	8,269,902	1.500%	9,433,467	1.500%	10,105,290	1.500%	10,301,802	2.4%	-2.2%
58	Ohio	1.000%	902,276	1.000%	855,529	1.000%	903,926	1.000%	952,687	1.000%	1,038,852	3.6%	3.6%
59	Orange	1.250%	3,171,534	1.250%	2,831,470	1.250%	2,703,256	1.250%	3,185,291	1.250%	3,642,033	3.5%	3.5%
60	Owen	1.250%	3,560,607	1.250%	3,361,889	1.250%	3,359,215	1.250%	3,708,595	1.300%	3,903,334	2.3%	1.3%
61	Parke	1.250%	2,747,255	1.250%	2,497,327	1.500%	2,877,691	1.500%	3,270,805	1.500%	3,383,446	5.3%	0.7%
62	Perry	1.000%	2,744,460	1.000%	2,452,664	1.000%	2,330,116	1.000%	2,724,896	1.060%	2,929,982	1.6%	0.2%
63	Pike	0.400%	752,031	0.400%	725,745	0.400%	734,421	0.400%	803,057	0.400%	824,567	2.3%	2.3%
64	Porter	0.000%	0	0.250%	7,268,348	0.250%	7,268,347	0.500%	16,882,107	0.500%	18,625,536	36.8%	8.6%
65	Posey	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.200%	1,104,980		
66	Pulaski	1.550%	3,198,041	1.730%	3,109,211	1.730%	2,982,116	1.730%	3,682,493	1.730%	3,955,409	5.5%	2.6%
67	Putnam	1.250%	6,542,318	1.250%	6,174,177	1.250%	6,118,568	1.250%	6,599,186	1.500%	8,216,601	5.9%	1.1%
68	Randolph	1.500%	4,961,557	1.500%	4,731,779	1.500%	5,061,498	1.500%	5,516,574	1.500%	5,537,612	2.8%	2.8%
69	Ripley	1.250%	5,669,611	1.250%	5,681,993	1.380%	5,824,901	1.380%	6,418,838	1.380%	6,519,750	3.6%	1.0%
70	Rush	1.250%	2,941,440	1.250%	2,844,919	1.250%	2,830,422	1.500%	3,590,351	1.500%	3,651,066	5.6%	0.8%
71	St. Joseph	0.800%	37,514,779	0.800%	35,643,301	0.800%	35,468,466	0.800%	41,654,782	0.800%	41,417,816	2.5%	2.5%
72	Scott	1.000%	3,099,430	1.160%	3,504,765	1.160%	3,341,404	1.160%	3,671,461	1.160%	3,703,452	4.6%	0.7%
73	Shelby	1.250%	9,563,112	1.250%	8,658,120	1.250%	8,224,933	1.250%	9,477,588	1.250%	9,562,190	0.0%	0.0%
74	Spencer	0.800%	2,549,250	0.800%	2,507,086	0.800%	2,554,621	0.800%	2,779,761	0.800%	2,845,030	2.8%	2.8%
75	Starke	1.000%	2,940,814	1.000%	2,614,127	1.000%	2,483,515	1.000%	2,939,546	1.060%	3,171,963	1.9%	0.4%
76	Steuben	1.250%	7,312,268	1.250%	6,513,032	1.290%	6,637,148	1.290%	6,921,991	1.290%	6,990,757	-1.1%	-1.9%
77	Sullivan	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0		
78	Switzerland	1.000%	1,107,518	1.000%	1,139,992	1.000%	1,136,585	1.000%	1,274,719	1.000%	1,256,523	3.2%	3.2%
79	Tippecanoe	1.000%	24,907,789	1.000%	24,280,566	1.000%	22,664,420	1.000%	25,937,618	1.100%	30,082,934	4.8%	2.4%
80	Tipton	1.250%	3,927,971	1.250%	3,550,472	1.330%	3,610,144	1.330%	4,152,484	1.330%	4,242,234	1.9%	0.4%
81	Union	1.500%	1,553,215	1.500%	1,468,338	1.500%	1,390,062	1.500%	1,659,421	1.500%	1,641,539	1.4%	1.4%
82	Vanderburgh	1.000%	31,140,662	1.000%	31,205,744	1.000%	29,467,539	1.000%	34,211,339	1.000%	34,805,313	2.8%	2.8%
83	Vermillion	0.100%	243,557	0.100%	284,139	0.100%	259,112	0.100%	277,741	0.100%	283,298	3.9%	3.9%
84	Vigo	0.000%	0	1.250%	18,407,732	1.250%	18,407,731	1.250%	19,422,891	1.250%	21,659,019	5.6%	5.6%
85	Wabash	1.250%	6,876,102	1.500%	7,529,200	1.500%	7,249,184	1.500%	8,170,430	1.500%	8,225,201	4.6%	-0.1%
86	Warren	1.250%	1,644,789	1.250%	1,545,059	1.250%	1,509,398	1.250%	1,752,252	1.320%	1,961,324	4.5%	3.1%
87	Warrick	0.500%	5,689,494	0.500%	5,747,900	0.500%	5,663,549	0.500%	6,386,739	0.500%	6,509,039	3.4%	3.4%
88	Washington	1.250%	4,486,022	1.500%	5,126,037	1.500%	5,005,989	1.500%	6,202,866	1.500%	5,414,268	4.8%	0.1%
89	Wayne	1.500%	15,955,705	1.500%	15,728,454	1.500%	14,523,691	1.500%	16,266,548	1.500%	15,574,220	-0.6%	-0.6%
90	Wells	1.250%	6,107,228	1.450%	6,288,913	1.450%	6,059,450	1.450%	6,658,262	1.450%	7,139,542	4.0%	0.2%
91	White	1.250%	4,890,960	1.250%	4,464,236	1.250%	4,294,253	1.250%	4,877,175	1.320%	5,016,171	0.6%	-0.7%
92	Whitley	1.200%	6,670,050	1.200%	6,043,306	1.200%	5,771,396	1.233%	7,038,761	1.233%	7,683,815	3.6%	2.9%
			931,606,096		**940,299,988**		**936,654,661**		**1,118,051,842**		**1,174,119,041**	**6.0%**	**3.4%**

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
County Totals								
Adams		COIT	3,310,276	2,799,524	2,658,253	3,046,754	3,046,754	-2.1%
Allen		COIT	28,997,457	28,045,090	24,455,758	31,804,295	29,585,399	0.5%
Bartholomew		CAGIT	11,280,059	10,148,574	9,643,158	11,946,515	11,654,971	0.8%
Benton		CAGIT	1,034,653	931,148	884,443	1,218,200	1,069,484	0.8%
Blackford		CAGIT	1,481,628	1,333,406	1,266,590	1,350,620	1,350,620	-2.3%
Boone		COIT	13,710,222	12,978,635	12,470,295	16,586,627	17,180,382	5.8%
Brown		CAGIT	2,058,872	1,859,567	1,760,918	2,073,613	2,076,397	0.2%
Carroll		CAGIT	2,472,373	2,245,449	2,171,839	2,442,693	2,485,913	0.1%
Cass		CAGIT	4,678,331	4,110,738	4,003,795	4,457,089	4,393,743	-1.6%
Clark		CAGIT	0	10,988,978	10,988,980	12,301,399	13,165,016	6.2%
Clay		CAGIT	2,821,128	2,613,333	2,605,716	2,775,863	2,915,418	0.8%
Clinton		CAGIT	3,882,208	3,517,810	3,369,706	3,840,815	3,807,168	-0.5%
Crawford		CAGIT	623,555	591,984	591,398	648,655	644,755	0.8%
Daviess		CAGIT	2,767,915	2,767,917	2,894,705	3,112,480	3,195,795	3.7%
Dearborn		COIT	5,294,406	5,122,170	5,035,122	5,747,003	5,763,298	2.1%
Decatur		CAGIT	3,066,596	2,759,874	2,622,679	3,073,990	3,082,291	0.1%
DeKalb		CAGIT	5,390,852	4,823,054	4,801,313	5,330,389	5,452,879	0.3%
Delaware		COIT	11,011,866	10,104,172	9,818,588	10,797,480	10,652,795	-0.8%
Dubois		COIT	4,937,137	4,437,528	4,856,401	5,222,067	5,503,754	2.8%
Elkhart		CAGIT	24,173,145	22,125,625	21,255,624	26,646,964	27,330,358	3.1%
Fayette		COIT	4,004,477	3,454,543	3,281,505	3,507,024	3,507,024	-3.3%
Floyd		CAGIT	0	7,429,944	7,429,942	7,335,342	7,460,326	0.1%
Fountain		CAGIT	1,974,230	1,795,674	1,724,513	1,955,404	2,078,238	1.3%
Franklin		CAGIT	2,772,993	2,495,582	2,451,345	3,182,611	3,003,551	2.0%
Fulton		CAGIT	2,289,912	2,127,204	2,023,365	2,310,557	2,341,338	0.6%
Gibson		None	0	0	0	0	0	
Grant		COIT	10,909,790	9,819,040	9,323,436	9,323,437	9,323,437	-3.9%
Greene		COIT	4,408,552	3,967,503	4,021,997	4,535,427	4,658,708	1.4%
Hamilton		COIT	83,691,946	66,021,319	62,711,452	81,501,969	87,534,183	1.1%
Hancock		CAGIT	9,642,673	9,291,002	9,274,143	10,638,771	11,043,887	3.5%
Harrison		CAGIT	2,895,994	2,901,213	2,756,074	3,283,098	3,203,056	2.6%
Hendricks		CAGIT	17,461,318	18,561,768	17,705,089	20,688,102	22,113,927	6.1%
Henry		COIT	8,324,140	7,347,961	7,187,069	7,706,564	7,666,063	-2.0%
Howard		COIT	11,899,212	10,947,522	10,560,581	11,476,083	11,212,330	-1.5%
Huntington		CAGIT	4,767,129	4,297,052	4,084,157	4,595,232	4,610,124	-0.8%
Jackson		CAGIT	4,989,423	4,490,566	4,265,110	4,960,420	5,156,758	0.8%
Jasper		CAGIT	3,533,340	3,424,835	3,473,907	4,075,310	4,123,024	3.9%
Jay		CAGIT	2,102,343	1,892,070	1,872,282	2,084,711	2,024,013	-0.9%
Jefferson		None	0	0	0	0	0	
Jennings		CAGIT	2,875,030	2,587,539	2,506,493	2,883,283	2,891,780	0.1%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Johnson		CAGIT	18,398,557	18,395,394	18,222,508	20,807,521	21,577,201	4.1%
Knox		COIT	962,000	1,088,619	1,191,321	2,456,116	3,467,236	37.8%
Kosciusko		COIT	9,906,064	8,915,284	8,470,024	11,120,688	11,059,342	2.8%
LaGrange		CAGIT	3,669,251	3,302,484	3,136,532	4,115,271	4,085,299	2.7%
Lake		None	0	0	0	0	0	
LaPorte		CAGIT	4,579,125	4,300,783	4,082,421	4,562,311	4,713,151	0.7%
Lawrence		CAGIT	5,242,886	4,718,500	4,482,607	5,089,444	5,336,644	0.4%
Madison		COIT	18,656,184	18,138,680	17,002,614	19,025,738	18,410,045	-0.3%
Marion		COIT	99,523,561	94,752,366	89,025,223	123,606,705	139,588,045	8.8%
Marshall		CAGIT	5,443,722	4,013,444	4,967,082	5,592,544	5,694,389	1.1%
Martin		COIT	1,167,523	1,099,460	1,106,255	1,236,864	1,234,204	1.4%
Miami		COIT	2,733,992	2,682,058	2,372,784	2,661,016	2,711,668	-0.2%
Monroe		COIT	16,606,312	17,269,533	16,603,258	19,909,056	20,361,987	5.2%
Montgomery		COIT	5,939,856	5,345,837	5,080,242	6,153,119	6,282,501	1.4%
Morgan		CAGIT	9,136,064	8,616,132	8,544,928	9,486,841	9,687,922	1.5%
Newton		CAGIT	1,607,358	1,483,142	1,531,249	1,703,859	1,747,130	2.1%
Noble		CAGIT	5,623,107	4,909,356	4,666,226	4,932,447	5,041,897	-2.7%
Ohio		CAGIT	678,052	643,041	679,372	715,932	780,756	3.6%
Orange		CAGIT	1,902,917	1,698,453	1,612,887	1,910,454	2,184,443	3.5%
Owen		CAGIT	2,137,415	2,017,230	2,016,512	2,138,996	2,252,444	1.3%
Parke		CAGIT	1,648,351	1,483,483	1,409,191	1,639,063	1,692,719	0.7%
Perry		COIT	1,187,763	1,143,291	1,077,675	1,251,224	1,265,155	1.6%
Pike		None	0	0	0	0	0	
Porter		None	0	0	0	0	0	
Posey		COIT	0	0	0	0	1,104,980	
Pulaski		CAGIT	1,547,441	1,352,515	1,284,742	1,611,826	1,716,307	2.6%
Putnam		CAGIT	3,925,388	3,697,339	3,672,302	3,957,625	4,106,630	1.1%
Randolph		CAGIT	2,321,991	2,314,308	2,517,300	2,740,963	2,752,996	4.3%
Ripley		CAGIT	3,401,765	3,404,489	3,158,769	3,491,484	3,542,272	1.0%
Rush		CAGIT	1,666,047	1,666,047	1,666,047	1,666,045	1,666,045	0.0%
St. Joseph		COIT	19,386,147	21,977,497	16,628,131	21,276,623	16,993,346	-3.2%
Scott		COIT	3,099,430	3,021,349	2,857,989	3,192,145	3,193,858	0.8%
Shelby		CAGIT	5,744,127	5,169,505	4,910,832	5,691,585	5,740,783	0.0%
Spencer		COIT	770,812	811,734	697,424	837,343	593,360	-6.3%
Starke		CAGIT	735,204	661,684	628,774	734,974	748,722	0.5%
Steuben		CAGIT	4,387,361	3,935,005	3,738,762	3,981,755	3,981,756	-2.4%
Sullivan		None	0	0	0	0	0	
Switzerland		COIT	1,107,518	1,139,992	1,136,585	1,274,719	1,256,523	3.2%
Tippecanoe		COIT	11,087,963	13,017,101	11,827,244	13,802,766	13,975,559	6.0%
Tipton		CAGIT	2,356,784	2,121,132	2,014,699	2,342,431	2,393,157	0.4%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Union		CAGIT	776,609	727,962	691,397	828,984	820,344	1.4%
Vanderburgh		COIT	27,151,599	27,804,916	25,272,590	30,256,723	30,028,202	2.5%
Vermillion		None	0	0	0	0	0	
Vigo		CAGIT	0	7,363,128	7,363,129	7,602,095	8,490,851	4.9%
Wabash		CAGIT	4,125,662	3,741,733	3,556,285	4,126,119	4,116,543	-0.1%
Warren		CAGIT	989,332	923,219	898,194	1,046,837	1,109,503	2.9%
Warrick		None	0	0	0	0	0	
Washington		CAGIT	2,691,612	2,558,067	2,468,034	3,124,990	2,710,203	0.2%
Wayne		CAGIT	7,977,850	7,938,914	7,291,227	8,114,449	7,768,602	-0.7%
Wells		CAGIT	3,664,336	3,253,557	3,090,496	3,464,859	3,698,631	0.2%
White		CAGIT	2,934,575	2,677,821	2,576,505	2,924,460	2,849,470	-0.7%
Whitley		CAGIT	4,168,781	3,751,886	3,565,533	4,291,390	4,673,591	2.9%
			644,303,575	**628,204,383**	**595,601,642**	**722,965,255**	**747,515,369**	**3.8%**
Totals by Unit Type								
Counties			273,077,658	265,892,382	248,195,520	294,494,411	301,164,467	2.5%
Townships			38,148,478	36,096,231	33,654,339	43,148,581	42,658,322	2.8%
Cities and Towns			227,176,182	221,348,779	211,004,308	256,141,299	259,755,128	3.4%
School Corporations			0	0	0	0	0	
Libraries			48,126,638	46,829,378	44,059,479	52,482,055	53,822,093	2.8%
Special Units			57,774,619	58,037,613	58,687,996	76,698,909	90,115,359	11.8%
			644,303,575	**628,204,383**	**595,601,642**	**722,965,255**	**747,515,369**	**3.8%**

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Unit Detail								
Adams	Adams County	COIT	1,788,265	1,495,014	1,462,261	1,742,379	1,782,032	-0.1%
Adams	Blue Creek Township	COIT	5,841	3,464	3,345	3,661	3,560	-11.6%
Adams	French Township	COIT	3,263	2,266	2,208	2,409	2,341	-8.0%
Adams	Hartford Township	COIT	6,465	5,610	5,328	5,835	5,674	-3.2%
Adams	Jefferson Township	COIT	4,389	3,773	3,647	3,991	3,813	-3.5%
Adams	Kirkland Township	COIT	6,121	4,995	4,840	5,298	5,107	-4.4%
Adams	Monroe Township	COIT	9,669	5,035	4,075	4,402	4,232	-18.7%
Adams	Preble Township	COIT	8,662	6,973	6,592	7,216	7,022	-5.1%
Adams	Root Township	COIT	11,446	5,211	4,611	10,346	10,865	-1.3%
Adams	St. Marys Township	COIT	7,093	5,798	5,573	6,100	5,891	-4.5%
Adams	Union Township	COIT	8,518	7,109	6,684	7,297	6,997	-4.8%
Adams	Wabash Township	COIT	11,944	9,338	8,666	9,497	9,221	-6.3%
Adams	Washington Township	COIT	41,982	34,379	33,397	36,547	35,501	-4.1%
Adams	Decatur Civil City	COIT	713,801	649,396	574,274	635,293	619,336	-3.5%
Adams	Berne Civil City	COIT	244,011	184,992	178,708	188,539	181,046	-7.2%
Adams	Geneva Civil Town	COIT	82,150	87,321	78,278	83,316	80,539	-0.5%
Adams	Monroe Civil Town	COIT	33,332	26,714	25,667	30,694	30,400	-2.3%
Adams	Adams Central Community School Corporati	COIT	0	0	0	0	0	
Adams	North Adams Community School Corporation	COIT	0	0	0	0	0	
Adams	South Adams School Corporation	COIT	0	0	0	0	0	
Adams	Berne Public Library	COIT	74,852	60,748	66,706	63,432	58,917	-5.8%
Adams	Decatur Public Library	COIT	116,549	94,219	79,802	87,442	85,071	-7.6%
Adams	Geneva Public Library	COIT	12,659	11,298	10,183	10,810	9,855	-6.1%
Adams	Adams County Solid Waste Management	COIT	119,264	95,871	93,408	102,250	99,334	-4.5%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Allen	Allen County	COIT	11,412,085	10,988,045	9,690,517	12,897,243	12,051,873	1.4%
Allen	Aboite Township	COIT	206,625	194,570	137,809	224,174	178,134	-3.6%
Allen	Adams Township	COIT	64,583	76,178	72,622	74,284	66,567	0.8%
Allen	Cedar Creek Township	COIT	28,192	26,302	21,432	26,852	24,494	-3.5%
Allen	Eel River Township	COIT	4,212	4,157	3,412	4,266	3,889	-2.0%
Allen	Jackson Township	COIT	3,003	2,993	2,465	3,041	2,203	-7.5%
Allen	Jefferson Township	COIT	11,210	13,153	10,701	13,549	12,434	2.6%
Allen	Lafayette Township	COIT	1,581	1,196	733	900	761	-16.7%
Allen	Lake Township	COIT	9,650	9,357	7,632	9,534	10,243	1.5%
Allen	Madison Township	COIT	10,846	10,398	8,615	9,515	9,407	-3.5%
Allen	Marion Township	COIT	4,839	5,115	10,850	13,664	12,397	26.5%
Allen	Maumee Township	COIT	17,227	16,161	9,515	18,920	15,539	-2.5%
Allen	Milan Township	COIT	15,891	15,113	12,167	15,162	13,491	-4.0%
Allen	Monroe Township	COIT	6,342	6,535	5,612	6,858	6,035	-1.2%
Allen	Perry Township	COIT	53,700	56,733	39,155	50,579	47,996	-2.8%
Allen	Pleasant Township	COIT	1,647	3,038	2,581	3,181	2,957	15.8%
Allen	Scipio Township	COIT	1,591	1,559	1,298	1,566	1,309	-4.8%
Allen	Springfield Township	COIT	20,421	17,307	21,097	21,102	15,705	-6.4%
Allen	St. Joseph Township	COIT	99,377	88,590	69,575	115,424	102,861	0.9%
Allen	Washington Township	COIT	25,838	32,321	22,256	27,356	33,072	6.4%
Allen	Wayne Township	COIT	395,629	383,181	294,511	534,573	358,294	-2.4%
Allen	Fort Wayne Civil City	COIT	11,156,478	10,738,709	9,781,044	12,289,112	11,555,907	0.9%
Allen	New Haven Civil City	COIT	570,397	584,952	487,613	619,940	652,432	3.4%
Allen	Woodburn Civil City	COIT	25,966	24,003	18,949	24,437	21,209	-4.9%
Allen	Zanesville Civil Town	COIT	573	841	717	849	724	6.0%
Allen	Grabill Civil Town	COIT	37,256	35,836	29,515	36,408	33,779	-2.4%
Allen	Huntertown Civil Town	COIT	29,137	34,280	23,429	29,697	25,501	-3.3%
Allen	Monroeville Civil Town	COIT	20,195	25,764	21,866	28,148	23,046	3.4%
Allen	Leo-Cedarville	COIT	49,377	51,340	42,670	53,520	49,249	-0.1%
Allen	M.S.D. Southwest Allen County School Cor	COIT	0	0	0	0	0	
Allen	Northwest Allen County School Corporatio	COIT	0	0	0	0	0	
Allen	Fort Wayne Community School Corporation	COIT	0	0	0	0	0	
Allen	East Allen County School Corporation	COIT	0	0	0	0	0	
Allen	Allen County Public Library	COIT	3,570,702	3,462,448	2,665,133	3,478,822	3,188,397	-2.8%
Allen	Fort Wayne Public Transportation	COIT	499,518	483,784	403,375	504,358	463,479	-1.9%
Allen	Fort Wayne-Allen County Airport Authorit	COIT	489,665	516,038	423,784	525,511	482,063	-0.4%
Allen	Southwest Allen County Fire	COIT	153,704	135,093	113,108	141,750	119,952	-6.0%
Allen	Allen County Solid Waste	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Bartholomew	Bartholomew County	CAGIT	4,869,219	4,102,116	3,923,277	4,517,849	4,523,094	-1.8%
Bartholomew	Clay Township	CAGIT	11,386	9,022	8,217	11,011	28,301	25.6%
Bartholomew	Clifty Township	CAGIT	4,368	5,487	5,258	7,071	7,055	12.7%
Bartholomew	Columbus Township	CAGIT	214,682	168,696	157,303	199,710	191,951	-2.8%
Bartholomew	Flatrock Township	CAGIT	9,893	7,329	6,740	9,019	9,057	-2.2%
Bartholomew	German Township	CAGIT	37,208	29,817	26,337	33,364	32,025	-3.7%
Bartholomew	Harrison Township	CAGIT	36,240	34,891	33,745	36,035	46,672	6.5%
Bartholomew	Hawcreek Township	CAGIT	29,804	21,161	19,560	26,124	25,962	-3.4%
Bartholomew	Jackson Township	CAGIT	3,787	3,378	3,201	4,198	4,135	2.2%
Bartholomew	Ohio Township	CAGIT	6,780	4,687	7,866	10,302	10,294	11.0%
Bartholomew	Rockcreek Township	CAGIT	8,561	6,741	5,187	6,724	6,576	-6.4%
Bartholomew	Sandcreek Township	CAGIT	8,739	8,212	7,392	9,712	9,523	2.2%
Bartholomew	Wayne Township	CAGIT	28,332	24,825	21,754	46,787	32,719	3.7%
Bartholomew	Columbus Civil City	CAGIT	5,316,163	5,133,807	4,846,605	6,174,102	6,010,786	3.1%
Bartholomew	Clifford Civil Town	CAGIT	3,598	2,158	1,927	2,636	2,565	-8.1%
Bartholomew	Elizabethtown Civil Town	CAGIT	3,432	2,282	1,938	2,120	1,924	-13.5%
Bartholomew	Hartsville Civil Town	CAGIT	5,299	3,296	3,443	4,480	4,150	-5.9%
Bartholomew	Hope Civil Town	CAGIT	62,941	45,619	45,224	60,715	57,803	-2.1%
Bartholomew	Jonesville Civil Town	CAGIT	2,536	1,485	1,369	1,768	1,860	-7.5%
Bartholomew	Edinburgh Civil Town	CAGIT	120,049	121,777	121,718	142,337	162,030	7.8%
Bartholomew	Bartholomew Consolidated School Corporat	CAGIT	0	0	0	0	0	
Bartholomew	Flatrock-Hawcreek School Corporation	CAGIT	0	0	0	0	0	
Bartholomew	Edinburgh Community School Corporation	CAGIT	0	0	0	0	0	
Bartholomew	Bartholomew County Public Library	CAGIT	483,949	401,321	384,617	492,770	473,202	-0.6%
Bartholomew	Edinburgh-Wright-Hageman Public Library	CAGIT	13,093	10,467	10,480	12,151	13,287	0.4%
Bartholomew	Bartholomew County Solid Waste Managemen	CAGIT	0	0	0	135,530	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Benton	Benton County	CAGIT	605,683	539,127	513,061	696,686	605,374	0.0%
Benton	Bolivar Township	CAGIT	5,733	4,894	4,573	6,128	5,325	-1.8%
Benton	Center Township	CAGIT	10,989	9,713	9,535	12,824	11,150	0.4%
Benton	Gilboa Township	CAGIT	2,019	924	1,068	1,419	1,114	-13.8%
Benton	Grant Township	CAGIT	4,128	3,443	3,276	4,173	3,500	-4.0%
Benton	Hickory Grove Township	CAGIT	10,582	8,896	8,572	11,461	9,778	-2.0%
Benton	Oak Grove Township	CAGIT	7,024	5,891	5,459	7,407	6,416	-2.2%
Benton	Parish Grove Township	CAGIT	3,429	3,112	2,821	3,676	3,244	-1.4%
Benton	Pine Township	CAGIT	3,824	3,251	3,068	4,144	3,535	-1.9%
Benton	Richland Township	CAGIT	4,707	4,581	4,415	6,002	5,107	2.1%
Benton	Union Township	CAGIT	2,814	2,429	1,887	2,513	2,143	-6.6%
Benton	York Township	CAGIT	2,807	2,808	2,661	3,503	2,638	-1.5%
Benton	Ambia Civil Town	CAGIT	4,365	3,854	3,779	4,904	4,588	1.3%
Benton	Boswell Civil Town	CAGIT	37,581	33,342	31,795	42,888	38,786	0.8%
Benton	Earl Park Civil Town	CAGIT	10,074	8,897	8,721	11,723	10,470	1.0%
Benton	Fowler Civil Town	CAGIT	157,950	146,555	138,104	186,127	168,314	1.6%
Benton	Otterbein Civil Town	CAGIT	27,619	27,150	25,563	34,432	30,094	2.2%
Benton	Oxford Civil Town	CAGIT	47,954	44,432	41,145	54,678	51,154	1.6%
Benton	Benton Community School Corporation	CAGIT	0	0	0	0	0	
Benton	South Newton School Corporation	CAGIT	0	0	0	0	0	
Benton	Tri County School Corporation	CAGIT	0	0	0	0	0	
Benton	Boswell Public Library	CAGIT	23,076	19,883	19,280	20,015	21,584	-1.7%
Benton	Earl Park Public Library	CAGIT	5,017	4,480	4,356	5,864	5,430	2.0%
Benton	Otterbein Public Library	CAGIT	12,017	11,183	11,325	38,059	28,384	24.0%
Benton	Oxford Public Library	CAGIT	20,209	16,855	16,083	21,754	18,842	-1.7%
Benton	Benton County Public Library	CAGIT	22,785	23,471	22,343	35,700	30,735	7.8%
Benton	York Township Public Library	CAGIT	2,267	1,977	1,553	2,120	1,779	-5.9%
Benton	Northwest Indiana Solid Waste Management	CAGIT	0	0	0	0	0	
Blackford	Blackford County	CAGIT	874,787	791,441	747,041	779,446	801,500	-2.2%
Blackford	Harrison Township	CAGIT	11,795	10,241	9,558	10,940	10,614	-2.6%
Blackford	Jackson Township	CAGIT	6,177	5,563	5,131	5,590	5,576	-2.5%
Blackford	Licking Township	CAGIT	34,630	31,402	30,263	33,251	32,642	-1.5%
Blackford	Washington Township	CAGIT	5,234	4,685	4,396	4,702	4,671	-2.8%
Blackford	Hartford City Civil City	CAGIT	387,095	333,276	322,577	355,198	339,774	-3.2%
Blackford	Dunkirk Civil City	CAGIT	3,935	4,790	4,832	4,461	4,297	2.2%
Blackford	Montpelier Civil City	CAGIT	87,030	78,592	74,738	81,503	80,156	-2.0%
Blackford	Shamrock Lakes Civil Town	CAGIT	974	5,519	4,911	5,497	5,422	53.6%
Blackford	Blackford County School Corporation	CAGIT	0	0	0	0	0	
Blackford	Jay County School Corporation	CAGIT	0	0	0	0	0	
Blackford	Hartford City Public Library	CAGIT	53,769	53,533	49,177	54,340	50,805	-1.4%
Blackford	Montpelier Public Library	CAGIT	15,780	13,905	13,355	15,153	14,640	-1.9%
Blackford	Dunkirk Public Library	CAGIT	422	459	611	539	523	5.5%
Blackford	Blackford County Solid Waste	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Boone	Boone County	COIT	6,705,676	6,384,463	5,918,148	7,774,417	7,964,251	4.4%
Boone	Center Township	COIT	297,226	362,129	234,682	287,439	282,102	-1.3%
Boone	Clinton Township	COIT	0	9,962	9,296	11,671	11,614	5.2%
Boone	Eagle Township	COIT	214,666	200,314	197,240	205,788	182,033	-4.0%
Boone	Harrison Township	COIT	10,867	8,275	6,623	8,229	7,972	-7.5%
Boone	Jackson Township	COIT	28,116	25,965	23,391	29,614	29,611	1.3%
Boone	Jefferson Township	COIT	11,839	10,615	11,624	14,592	14,620	5.4%
Boone	Marion Township	COIT	10,666	9,906	9,329	11,678	11,628	2.2%
Boone	Perry Township	COIT	35,936	34,416	31,167	39,255	38,764	1.9%
Boone	Sugar Creek Township	COIT	47,742	45,445	40,654	50,842	49,541	0.9%
Boone	Union Township	COIT	56,830	53,330	48,894	61,486	61,547	2.0%
Boone	Washington Township	COIT	11,609	9,768	8,400	10,673	10,755	-1.9%
Boone	Worth Township	COIT	55,577	53,190	54,052	100,731	101,509	16.3%
Boone	Lebanon Civil City	COIT	2,663,522	2,558,495	2,109,526	2,729,583	2,835,593	1.6%
Boone	Advance Civil Town	COIT	65,590	63,395	59,033	73,555	71,339	2.1%
Boone	Jamestown Civil Town	COIT	64,211	57,886	54,768	98,253	85,575	7.4%
Boone	Thorntown Civil Town	COIT	118,042	112,799	103,593	129,582	126,279	1.7%
Boone	Ulen Civil Town	COIT	27,055	24,907	23,179	29,091	28,901	1.7%
Boone	Whitestown Civil Town	COIT	63,810	65,422	61,622	77,542	83,161	6.8%
Boone	Zionsville Civil Town	COIT	1,832,029	1,611,501	1,861,946	2,856,284	2,829,543	11.5%
Boone	Western Boone County School Corporation	COIT	0	0	0	0	0	
Boone	Zionsville Community School Corporation	COIT	0	0	0	0	0	
Boone	Lebanon Community School Corporation	COIT	0	0	0	0	0	
Boone	Marion-Adams School Corporation	COIT	0	0	0	0	0	
Boone	Lebanon Public Library	COIT	458,699	398,556	671,926	775,272	970,992	20.6%
Boone	Thorntown Public Library	COIT	168,371	156,263	271,981	360,377	318,640	17.3%
Boone	Hussey - Mayfield Memorial Library	COIT	762,143	721,633	659,221	850,673	1,064,412	8.7%
Boone	Boone County Solid Waste Management Dist	COIT	0	0	0	0	0	
Brown	Brown County	CAGIT	1,539,040	1,392,527	1,429,117	1,676,054	1,666,510	2.0%
Brown	Hamblen Township	CAGIT	24,428	19,407	14,706	16,699	16,694	-9.1%
Brown	Jackson Township	CAGIT	28,509	21,515	17,814	20,035	20,049	-8.4%
Brown	Van Buren Township	CAGIT	14,453	11,944	9,115	10,785	10,757	-7.1%
Brown	Washington Township	CAGIT	44,179	34,602	27,620	30,382	29,600	-9.5%
Brown	Nashville Civil Town	CAGIT	175,780	144,285	126,632	143,140	141,304	-5.3%
Brown	Brown County School Corportation	CAGIT	0	0	0	0	0	
Brown	Brown County Public Library	CAGIT	134,002	218,396	122,825	161,350	176,448	7.1%
Brown	Hamblen Township Fire Protection Distr.	CAGIT	22,390	16,891	13,089	15,168	15,035	-9.5%
Brown	Brown County Solid Waste Management	CAGIT	76,091	0	0	0	0	-100.0%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Carroll	Carroll County	CAGIT	1,272,333	1,175,927	1,140,831	1,281,678	1,326,409	1.0%
Carroll	Adams Township	CAGIT	3,536	3,035	2,930	3,222	3,193	-2.5%
Carroll	Burlington Township	CAGIT	38,284	34,080	31,264	35,109	34,925	-2.3%
Carroll	Carrollton Township	CAGIT	5,907	4,040	3,739	4,170	4,215	-8.1%
Carroll	Clay Township	CAGIT	8,186	8,283	7,697	8,671	8,577	1.2%
Carroll	Deer Creek Township	CAGIT	34,638	37,363	43,366	48,518	48,854	9.0%
Carroll	Democrat Township	CAGIT	15,604	12,917	12,535	14,030	13,914	-2.8%
Carroll	Jackson Township	CAGIT	12,071	18,644	17,188	19,593	19,729	13.1%
Carroll	Jefferson Township	CAGIT	22,024	17,985	16,337	18,085	18,096	-4.8%
Carroll	Liberty Township	CAGIT	9,806	8,636	8,429	9,507	9,428	-1.0%
Carroll	Madison Township	CAGIT	7,068	6,185	5,899	6,569	6,456	-2.2%
Carroll	Monroe Township	CAGIT	14,577	14,181	12,656	13,970	13,829	-1.3%
Carroll	Rock Creek Township	CAGIT	11,028	9,380	9,181	10,341	10,252	-1.8%
Carroll	Tippecanoe Township	CAGIT	15,601	13,710	12,723	14,032	13,920	-2.8%
Carroll	Washington Township	CAGIT	5,891	5,170	2,590	2,768	2,725	-17.5%
Carroll	Delphi Civil City	CAGIT	449,899	402,233	392,971	442,248	443,215	-0.4%
Carroll	Burlington Civil Town	CAGIT	35,809	32,263	31,490	35,378	35,304	-0.4%
Carroll	Camden Civil Town	CAGIT	59,816	42,081	39,892	42,229	40,975	-9.0%
Carroll	Flora Civil Town	CAGIT	209,576	189,838	183,517	209,464	210,292	0.1%
Carroll	Yeoman Civil Town	CAGIT	2,722	2,640	2,544	2,865	2,741	0.2%
Carroll	Carroll Consolidated School Corporation	CAGIT	0	0	0	0	0	
Carroll	Delphi Community School Corporation	CAGIT	0	0	0	0	0	
Carroll	Rossville Consolidated School Corporatio	CAGIT	0	0	0	0	0	
Carroll	Twin Lakes Community School Corporation	CAGIT	0	0	0	0	0	
Carroll	Camden Public Library	CAGIT	10,638	10,418	9,140	10,252	10,170	-1.1%
Carroll	Delphi Public Library	CAGIT	146,729	131,229	128,415	144,663	144,440	-0.4%
Carroll	Flora Public Library	CAGIT	80,630	65,211	56,505	65,331	64,254	-5.5%
Carroll	Northwest Indiana Solid Waste Management	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Cass	Cass County	CAGIT	2,256,119	1,989,873	2,067,475	2,326,310	2,321,266	0.7%
Cass	Adams Township	CAGIT	5,073	4,390	3,881	4,164	3,914	-6.3%
Cass	Bethlehem Township	CAGIT	4,861	4,231	3,768	4,032	5,175	1.6%
Cass	Boone Township	CAGIT	9,574	8,373	7,681	7,798	7,643	-5.5%
Cass	Clay Township	CAGIT	16,285	14,230	12,605	13,551	12,957	-5.6%
Cass	Clinton Township	CAGIT	10,957	10,195	8,509	8,860	8,628	-5.8%
Cass	Deer Creek Township	CAGIT	9,887	8,589	7,631	8,189	7,911	-5.4%
Cass	Eel Township	CAGIT	70,005	60,538	54,296	57,951	56,348	-5.3%
Cass	Harrison Township	CAGIT	9,784	8,595	7,401	12,933	12,710	6.8%
Cass	Jackson Township	CAGIT	8,594	7,633	6,750	7,195	6,870	-5.4%
Cass	Jefferson Township	CAGIT	7,605	6,639	5,768	6,089	5,739	-6.8%
Cass	Miami Township	CAGIT	5,317	4,562	3,750	3,977	4,109	-6.2%
Cass	Noble Township	CAGIT	13,176	11,631	10,342	11,081	10,412	-5.7%
Cass	Tipton Township	CAGIT	7,008	6,203	5,541	5,899	5,719	-5.0%
Cass	Washington Township	CAGIT	22,734	20,354	18,549	19,738	18,757	-4.7%
Cass	Logansport Civil City	CAGIT	1,842,138	1,618,462	1,437,559	1,536,812	1,502,786	-5.0%
Cass	Galveston Civil Town	CAGIT	49,475	45,458	41,064	44,152	40,589	-4.8%
Cass	Onward Civil Town	CAGIT	0	2,022	1,505	1,699	1,568	-8.1%
Cass	Royal Center Civil Town	CAGIT	36,483	32,346	28,925	30,743	30,025	-4.8%
Cass	Walton Civil Town	CAGIT	30,493	26,879	24,467	26,486	25,351	-4.5%
Cass	Pioneer Regional School Corporation	CAGIT	0	0	0	0	0	
Cass	Southeastern School Corporation	CAGIT	0	0	0	0	0	
Cass	Logansport Community School Corporation	CAGIT	0	0	0	0	0	
Cass	Caston School Corporation	CAGIT	0	0	0	0	0	
Cass	Logansport-Cass Public Library	CAGIT	225,844	187,828	161,585	173,347	164,620	-7.6%
Cass	Royal Center Public Library	CAGIT	16,132	14,126	12,740	13,664	13,160	-5.0%
Cass	Walton Public Library	CAGIT	20,787	17,581	40,489	32,875	31,616	11.1%
Cass	Cass County Solid Waste Management Distr	CAGIT	0	0	0	0	0	
Cass	Logansport/Cass Co. Airport Authority	CAGIT	0	0	31,514	99,544	95,870	74.4%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Clark	Clark County	CAGIT	0	3,822,906	3,523,357	4,227,067	4,504,908	5.6%
Clark	Bethlehem Township	CAGIT	0	1,783	1,780	2,005	2,124	6.0%
Clark	Carr Township	CAGIT	0	6,765	7,209	8,172	11,251	18.5%
Clark	Charlestown Township	CAGIT	0	29,066	30,070	35,005	35,473	6.9%
Clark	Jeffersonville Township	CAGIT	0	151,545	160,528	170,283	184,903	6.9%
Clark	Monroe Township	CAGIT	0	10,375	10,803	11,983	13,287	8.6%
Clark	Oregon Township	CAGIT	0	4,293	4,546	4,978	5,282	7.2%
Clark	Owen Township	CAGIT	0	3,352	3,438	3,971	4,160	7.5%
Clark	Silver Creek Township	CAGIT	0	24,695	26,017	29,519	32,043	9.1%
Clark	Union Township	CAGIT	0	2,992	3,350	3,732	4,138	11.4%
Clark	Utica Township	CAGIT	0	8,793	9,367	10,571	11,186	8.4%
Clark	Washington Township	CAGIT	0	4,254	4,355	4,795	4,009	-2.0%
Clark	Wood Township	CAGIT	0	12,613	12,921	14,186	15,091	6.2%
Clark	Jeffersonville Civil City	CAGIT	0	2,828,366	2,962,405	3,118,549	3,314,412	5.4%
Clark	Charlestown Civil City	CAGIT	0	187,035	310,304	604,453	565,800	44.6%
Clark	Clarksville Civil Town	CAGIT	0	2,286,045	2,373,173	2,412,358	2,624,089	4.7%
Clark	Town Of Borden	CAGIT	0	31,301	30,206	33,279	37,165	5.9%
Clark	Sellersburg Civil Town	CAGIT	0	302,151	297,189	333,925	413,605	11.0%
Clark	Utica Civil Town	CAGIT	0	13,146	13,351	14,569	16,104	7.0%
Clark	West Clark Community School Corporation	CAGIT	0	0	0	0	0	
Clark	Clarksville Community School Corporation	CAGIT	0	0	0	0	0	
Clark	Greater Clark County School Corporation	CAGIT	0	0	0	0	0	
Clark	Jeffersonville Township Public Library	CAGIT	0	482,935	445,726	448,906	468,340	-1.0%
Clark	Charlestown-Clark County Contractual Lib	CAGIT	0	260,989	244,677	245,373	261,311	0.0%
Clark	Jeffersonville Flood Control	CAGIT	0	116,997	107,151	122,515	131,827	4.1%
Clark	Charlestown Fire	CAGIT	0	67,738	89,558	102,053	106,249	16.2%
Clark	Tri-Township Fire Protection District	CAGIT	0	211,161	203,740	214,679	260,696	7.3%
Clark	Monroe Township Fire Protection	CAGIT	0	51,098	51,653	51,177	50,815	-0.2%
Clark	Utica Township Fire District	CAGIT	0	32,223	29,934	36,613	51,380	16.8%
Clark	New Washington Fire Protection District	CAGIT	0	34,361	32,172	36,683	35,368	1.0%
Clark	Clark County Solid Waste Management Dist	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Clay	Clay County	CAGIT	1,705,188	1,520,112	1,542,763	1,636,534	1,674,111	-0.5%
Clay	Brazil Township	CAGIT	30,650	30,733	31,187	32,834	43,613	9.2%
Clay	Cass Township	CAGIT	5,076	4,347	4,552	4,815	5,066	0.0%
Clay	Dick Johnson Township	CAGIT	13,976	13,281	14,264	14,877	15,437	2.5%
Clay	Harrison Township	CAGIT	32,366	30,402	22,297	23,724	23,176	-8.0%
Clay	Jackson Township	CAGIT	19,728	24,600	19,770	19,576	13,581	-8.9%
Clay	Lewis Township	CAGIT	10,905	9,457	9,195	9,503	10,120	-1.9%
Clay	Perry Township	CAGIT	10,211	8,833	8,930	9,539	9,823	-1.0%
Clay	Posey Township	CAGIT	24,089	20,763	20,781	21,967	22,947	-1.2%
Clay	Sugar Ridge Township	CAGIT	9,019	6,463	6,114	6,935	7,502	-4.5%
Clay	Van Buren Township	CAGIT	37,583	33,775	32,961	35,099	36,733	-0.6%
Clay	Washington Township	CAGIT	3,752	3,830	3,888	4,121	4,372	3.9%
Clay	Brazil Civil City	CAGIT	677,193	690,776	667,711	723,924	801,039	4.3%
Clay	Carbon Civil Town	CAGIT	5,741	4,756	4,887	4,966	5,310	-1.9%
Clay	Center Point Civil Town	CAGIT	5,514	4,822	4,997	5,154	5,512	0.0%
Clay	Clay City Civil Town	CAGIT	61,653	56,760	58,355	61,394	64,379	1.1%
Clay	Knightsville Civil Town	CAGIT	16,550	14,547	15,025	15,712	16,457	-0.1%
Clay	Staunton Civil Town	CAGIT	11,459	8,665	8,586	9,693	10,312	-2.6%
Clay	Harmony Civil Town	CAGIT	26,151	23,489	24,416	25,514	26,693	0.5%
Clay	Clay Community School Corporation	CAGIT	0	0	0	0	0	
Clay	M.S.D. Shakamak School Corporation	CAGIT	0	0	0	0	0	
Clay	Brazil Public Library	CAGIT	114,324	102,922	105,037	109,982	119,235	1.1%
Clay	Clay-Owen-Vigo Solid Waste Management Di	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Clinton	Clinton County	CAGIT	1,903,566	1,659,257	1,649,777	1,858,202	1,770,838	-1.8%
Clinton	Center Township	CAGIT	67,825	66,133	65,269	72,265	74,667	2.4%
Clinton	Forest Township	CAGIT	11,272	10,225	10,138	13,072	13,578	4.8%
Clinton	Jackson Township	CAGIT	6,688	7,107	6,638	7,529	7,868	4.1%
Clinton	Johnson Township	CAGIT	16,934	15,048	15,217	17,124	17,771	1.2%
Clinton	Kirklin Township	CAGIT	10,698	9,700	9,376	10,465	10,676	-0.1%
Clinton	Madison Township	CAGIT	11,503	10,559	10,024	11,186	11,435	-0.1%
Clinton	Michigan Township	CAGIT	13,651	11,679	11,197	12,592	13,062	-1.1%
Clinton	Owen Township	CAGIT	7,818	7,168	6,994	7,895	9,957	6.2%
Clinton	Perry Township	CAGIT	11,333	10,503	17,485	14,185	13,347	4.2%
Clinton	Ross Township	CAGIT	15,832	12,580	12,264	13,614	14,007	-3.0%
Clinton	Sugar Creek Township	CAGIT	4,938	4,505	4,439	5,002	5,155	1.1%
Clinton	Union Township	CAGIT	7,990	7,096	6,726	7,580	7,741	-0.8%
Clinton	Warren Township	CAGIT	6,064	5,717	5,257	5,951	6,172	0.4%
Clinton	Washington Township	CAGIT	7,091	5,218	5,170	6,484	6,929	-0.6%
Clinton	Frankfort Civil City	CAGIT	1,282,122	1,227,499	1,090,618	1,275,565	1,311,948	0.6%
Clinton	Colfax Civil Town	CAGIT	33,128	36,565	38,282	43,428	44,630	7.7%
Clinton	Kirklin Civil Town	CAGIT	30,098	23,920	23,435	26,551	26,984	-2.7%
Clinton	Michigantown Civil Town	CAGIT	11,877	11,131	10,952	12,381	12,623	1.5%
Clinton	Mulberry Civil Town	CAGIT	34,193	33,722	31,474	35,832	35,003	0.6%
Clinton	Rossville Civil Town	CAGIT	37,398	36,540	36,444	41,078	42,240	3.1%
Clinton	Clinton Central School Corporation	CAGIT	0	0	0	0	0	
Clinton	Clinton Prairie School Corporation	CAGIT	0	0	0	0	0	
Clinton	Frankfort Community School Corporation	CAGIT	0	0	0	0	0	
Clinton	Rossville Consolidated School Corporatio	CAGIT	0	0	0	0	0	
Clinton	Colfax Public Library	CAGIT	14,356	12,520	11,951	14,216	13,612	-1.3%
Clinton	Frankfort Community Public Library	CAGIT	164,551	142,607	141,241	159,774	164,684	0.0%
Clinton	Kirklin Public Library	CAGIT	34,569	28,764	28,061	31,573	31,598	-2.2%
Clinton	Clinton County Contractual Public Librar	CAGIT	111,527	98,927	99,296	112,326	114,985	0.8%
Clinton	Frankfort Airport	CAGIT	25,186	23,120	21,981	24,945	25,658	0.5%
Clinton	Wildcat Creek Solid Waste Management Dis	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Crawford	Crawford County	CAGIT	472,055	459,635	462,859	512,944	525,527	2.7%
Crawford	Boone Township	CAGIT	1,086	1,002	976	970	847	-6.0%
Crawford	Jennings Township	CAGIT	4,042	3,679	3,760	3,856	3,253	-5.3%
Crawford	Johnson Township	CAGIT	555	485	364	376	325	-12.5%
Crawford	Liberty Township	CAGIT	1,410	1,148	1,180	1,172	1,017	-7.8%
Crawford	Ohio Township	CAGIT	2,056	1,666	1,565	1,575	1,359	-9.8%
Crawford	Patoka Township	CAGIT	2,838	2,318	2,366	2,409	2,039	-7.9%
Crawford	Sterling Township	CAGIT	3,222	2,601	2,564	2,570	1,945	-11.9%
Crawford	Union Township	CAGIT	1,974	1,546	1,011	1,006	874	-18.4%
Crawford	Whiskey Run Township	CAGIT	1,910	1,722	1,765	1,782	1,515	-5.6%
Crawford	Alton Civil Town	CAGIT	0	0	0	0	0	
Crawford	English Civil Town	CAGIT	12,024	11,317	11,436	11,521	9,832	-4.9%
Crawford	Leavenworth Civil Town	CAGIT	3,343	3,098	3,039	3,076	2,644	-5.7%
Crawford	Marengo Civil Town	CAGIT	8,558	7,516	7,956	7,661	6,830	-5.5%
Crawford	Milltown Civil Town	CAGIT	9,019	7,884	7,773	7,435	6,958	-6.3%
Crawford	Crawford County Community School Corpora	CAGIT	0	0	0	0	0	
Crawford	Crawford County Public Library	CAGIT	22,267	19,300	17,380	17,263	16,645	-7.0%
Crawford	Marengo-Liberty Township Fire	CAGIT	9,164	7,597	7,997	7,991	6,947	-6.7%
Crawford	English Fire	CAGIT	32,796	27,446	25,091	26,611	22,944	-8.5%
Crawford	Whiskey Run Fire Protection District	CAGIT	9,095	8,131	8,073	13,945	12,032	7.2%
Crawford	Crawford County Solid Waste Management D	CAGIT	26,141	23,893	24,243	24,492	21,222	-5.1%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Daviess	Daviess County	CAGIT	1,605,816	1,732,487	1,763,980	1,912,569	2,042,160	6.2%
Daviess	Barr Township	CAGIT	12,586	12,027	11,239	11,784	11,216	-2.8%
Daviess	Bogard Township	CAGIT	5,765	5,524	5,087	5,290	5,067	-3.2%
Daviess	Elmore Township	CAGIT	5,062	5,108	6,271	6,510	6,093	4.7%
Daviess	Harrison Township	CAGIT	12	940	768	808	789	184.8%
Daviess	Madison Township	CAGIT	8,853	8,651	8,188	8,573	8,271	-1.7%
Daviess	Reeve Township	CAGIT	3,937	3,233	2,973	3,023	2,924	-7.2%
Daviess	Steele Township	CAGIT	7,222	6,021	5,507	5,674	5,485	-6.6%
Daviess	Van Buren Township	CAGIT	5,490	5,295	4,910	5,080	4,895	-2.8%
Daviess	Veale Township	CAGIT	4,933	5,476	5,143	5,545	5,342	2.0%
Daviess	Washington Township	CAGIT	53,350	49,516	50,808	55,238	50,349	-1.4%
Daviess	Washington Civil City	CAGIT	784,574	637,162	753,632	795,344	768,170	-0.5%
Daviess	Alfordsville Civil Town	CAGIT	1,483	1,270	1,159	1,226	1,182	-5.5%
Daviess	Cannelburg Civil Town	CAGIT	2,130	2,032	1,961	1,975	2,002	-1.5%
Daviess	Elnora Civil Town	CAGIT	18,064	17,226	16,621	17,545	16,885	-1.7%
Daviess	Montgomery Civil Town	CAGIT	12,242	11,661	11,179	11,807	11,392	-1.8%
Daviess	Odon Civil Town	CAGIT	36,983	37,972	35,931	38,587	35,386	-1.1%
Daviess	Plainville Civil Town	CAGIT	11,517	11,944	11,336	12,099	12,113	1.3%
Daviess	Barr-Reeve Community School Corporation	CAGIT	0	0	0	0	0	
Daviess	North Daviess County School Corporation	CAGIT	0	0	0	0	0	
Daviess	Washington Community School Corporation	CAGIT	0	0	0	0	0	
Daviess	Odon-Winkelpleck Public Library	CAGIT	6,397	6,533	6,238	6,689	6,349	-0.2%
Daviess	Washington Carnegie Public Library	CAGIT	144,363	104,119	99,251	109,929	105,169	-7.6%
Daviess	Veale Fire District	CAGIT	9,166	9,267	2,616	2,908	2,749	-26.0%
Daviess	Southeast Daviess Fire Protection Distri	CAGIT	10,175	16,615	14,252	15,850	15,448	11.0%
Daviess	Daviess County Solid Waste District	CAGIT	17,795	77,838	75,655	78,427	76,359	43.9%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Dearborn	Dearborn County	COIT	2,540,080	2,468,939	2,574,771	2,909,811	2,886,087	3.2%
Dearborn	Caesar Creek Township	COIT	2,111	1,930	1,762	1,885	2,080	-0.4%
Dearborn	Center Township	COIT	9,720	7,333	6,819	7,288	8,438	-3.5%
Dearborn	Clay Township	COIT	13,370	11,633	11,244	11,909	13,328	-0.1%
Dearborn	Harrison Township	COIT	14,952	13,670	14,460	14,500	14,730	-0.4%
Dearborn	Hogan Township	COIT	8,161	7,449	7,043	7,455	8,010	-0.5%
Dearborn	Jackson Township	COIT	4,618	4,100	4,104	4,335	4,752	0.7%
Dearborn	Kelso Township	COIT	4,025	3,476	3,366	3,549	4,034	0.1%
Dearborn	Lawrenceburg Township	COIT	19,627	17,266	12,049	14,076	15,427	-5.8%
Dearborn	Logan Township	COIT	14,803	13,427	13,660	14,397	16,284	2.4%
Dearborn	Manchester Township	COIT	18,532	19,123	18,932	22,138	25,350	8.1%
Dearborn	Miller Township	COIT	30,207	27,714	26,890	28,736	33,381	2.5%
Dearborn	Sparta Township	COIT	10,945	11,562	10,140	10,250	10,893	-0.1%
Dearborn	Washington Township	COIT	8,278	7,323	6,966	7,577	8,847	1.7%
Dearborn	York Township	COIT	5,015	4,545	4,360	4,635	5,207	0.9%
Dearborn	Lawrenceburg Civil City	COIT	1,171,324	1,283,498	1,189,769	1,437,089	1,297,108	2.6%
Dearborn	Aurora Civil City	COIT	245,582	240,603	221,029	231,758	274,358	2.8%
Dearborn	Dillsboro Civil Town	COIT	36,247	33,749	32,715	34,827	38,916	1.8%
Dearborn	Greendale Civil Town	COIT	579,484	443,804	410,954	457,242	526,173	-2.4%
Dearborn	Moores Hill Civil Town	COIT	8,041	7,763	7,482	8,076	9,137	3.2%
Dearborn	St. Leon Civil Town	COIT	856	763	754	748	789	-2.0%
Dearborn	West Harrison Civil Town	COIT	16,511	14,849	14,289	14,913	18,223	2.5%
Dearborn	Sunman-Dearborn Community School Corpora	COIT	0	0	0	0	0	
Dearborn	South Dearborn Community School Corporat	COIT	0	0	0	0	0	
Dearborn	Lawrenceburg Community School Corporatio	COIT	0	0	0	0	0	
Dearborn	Aurora Public Library	COIT	175,673	160,008	151,513	159,871	170,318	-0.8%
Dearborn	Lawrenceburg Public Library	COIT	356,244	317,643	290,051	339,938	371,428	1.0%
Dearborn	Dearborn County Solid Waste	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Decatur	Decatur County	CAGIT	1,587,474	1,457,329	1,451,435	1,714,012	1,676,320	1.4%
Decatur	Adams Township	CAGIT	8,970	7,540	6,945	8,429	8,179	-2.3%
Decatur	Clay Township	CAGIT	14,288	11,981	11,215	13,719	13,462	-1.5%
Decatur	Clinton Township	CAGIT	4,495	3,897	3,647	4,358	4,145	-2.0%
Decatur	Fugit Township	CAGIT	14,694	12,579	11,531	14,652	13,940	-1.3%
Decatur	Jackson Township	CAGIT	9,621	9,005	8,212	9,918	9,826	0.5%
Decatur	Marion Township	CAGIT	8,403	7,453	7,006	8,233	7,644	-2.3%
Decatur	Saltcreek Township	CAGIT	8,062	6,502	6,028	7,302	7,079	-3.2%
Decatur	Sandcreek Township	CAGIT	32,691	25,854	23,793	28,831	28,342	-3.5%
Decatur	Washington Township	CAGIT	59,919	46,134	42,360	42,833	35,787	-12.1%
Decatur	Greensburg Civil City	CAGIT	967,705	866,151	777,664	897,031	951,410	-0.4%
Decatur	Milford Civil Town	CAGIT	1,847	1,454	1,328	1,648	1,620	-3.2%
Decatur	Millhousen Civil Town	CAGIT	2,133	1,760	1,600	1,922	1,877	-3.1%
Decatur	New Point Civil Town	CAGIT	5,024	4,247	3,970	4,854	4,365	-3.5%
Decatur	St. Paul Civil Town	CAGIT	14,489	12,481	12,693	15,860	15,730	2.1%
Decatur	Westport Civil Town	CAGIT	51,588	43,154	37,519	47,921	46,896	-2.4%
Decatur	Decatur County Community School Corporat	CAGIT	0	0	0	0	0	
Decatur	Greensburg Community School Corporation	CAGIT	0	0	0	0	0	
Decatur	Greensburg Public Library	CAGIT	145,636	131,793	113,924	129,564	136,881	-1.5%
Decatur	Decatur County Contractual Library	CAGIT	54,514	46,952	44,964	54,917	53,745	-0.4%
Decatur	Decatur County Solid Waste Management	CAGIT	75,043	63,608	56,845	67,986	65,043	-3.5%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
DeKalb	Dekalb County	CAGIT	2,563,925	2,219,032	2,269,242	2,488,758	2,567,236	0.0%
DeKalb	Butler Township	CAGIT	9,663	8,366	8,313	9,298	9,781	0.3%
DeKalb	Concord Township	CAGIT	18,970	11,604	11,696	13,522	13,702	-7.8%
DeKalb	Fairfield Township	CAGIT	11,885	10,637	10,795	32,082	28,868	24.8%
DeKalb	Franklin Township	CAGIT	13,985	11,275	10,261	11,334	11,751	-4.3%
DeKalb	Grant Township	CAGIT	28,575	27,306	27,209	34,120	25,055	-3.2%
DeKalb	Jackson Township	CAGIT	27,079	21,225	19,202	21,024	21,875	-5.2%
DeKalb	Keyser Township	CAGIT	7,176	5,989	5,745	6,156	6,597	-2.1%
DeKalb	Newville Township	CAGIT	4,145	3,485	3,369	3,709	3,907	-1.5%
DeKalb	Richland Township	CAGIT	7,061	5,943	5,647	6,109	6,504	-2.0%
DeKalb	Smithfield Township	CAGIT	12,443	11,116	11,049	12,727	13,438	1.9%
DeKalb	Spencer Township	CAGIT	15,994	14,985	14,765	16,612	16,972	1.5%
DeKalb	Stafford Township	CAGIT	4,440	2,620	2,729	2,861	2,931	-9.9%
DeKalb	Troy Township	CAGIT	2,615	2,399	2,343	2,533	2,613	0.0%
DeKalb	Union Township	CAGIT	18,197	14,998	14,483	15,690	15,420	-4.1%
DeKalb	Wilmington Township	CAGIT	32,709	29,043	35,181	31,381	27,203	-4.5%
DeKalb	Auburn Civil City	CAGIT	1,213,348	1,138,478	1,082,901	1,188,266	1,205,669	-0.2%
DeKalb	Garrett Civil City	CAGIT	395,253	373,669	367,272	410,863	425,935	1.9%
DeKalb	Butler Civil City	CAGIT	255,728	232,135	226,404	259,449	265,926	1.0%
DeKalb	Altona Civil Town	CAGIT	5,908	5,277	5,321	5,813	6,141	1.0%
DeKalb	Ashley Civil Town	CAGIT	111,094	95,746	92,904	110,299	105,156	-1.4%
DeKalb	Corunna Civil Town	CAGIT	17,315	16,212	16,294	17,401	18,686	1.9%
DeKalb	St. Joe Civil Town	CAGIT	19,432	16,677	17,996	28,841	17,447	-2.7%
DeKalb	Waterloo Civil Town	CAGIT	169,123	166,048	159,462	177,177	184,530	2.2%
DeKalb	Hamilton Civil Town	CAGIT	9,985	5,481	5,986	6,273	6,595	-9.8%
DeKalb	Dekalb County Eastern Community School C	CAGIT	0	0	0	0	0	
DeKalb	Garrett-Keyser-Butler Community School C	CAGIT	0	0	0	0	0	
DeKalb	Dekalb County Central United School Corp	CAGIT	0	0	0	0	0	
DeKalb	Hamilton Community School Corporation	CAGIT	0	0	0	0	0	
DeKalb	Auburn-Eckhart Public Library	CAGIT	169,923	160,947	153,167	170,692	178,665	1.3%
DeKalb	Butler Carnegie Public Library	CAGIT	37,488	38,286	34,856	41,937	43,327	3.7%
DeKalb	Garrett Public Library	CAGIT	96,504	88,617	89,689	99,765	110,605	3.5%
DeKalb	Waterloo Public Library	CAGIT	50,894	43,816	43,462	48,341	50,570	-0.2%
DeKalb	Northeast Indiana Solid Waste Management	CAGIT	59,995	41,642	53,570	57,356	59,774	-0.1%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Delaware	Delaware County	COIT	4,501,701	4,352,555	4,197,011	4,435,734	4,466,038	-0.2%
Delaware	Center Township	COIT	265,895	252,892	227,758	311,693	309,636	3.9%
Delaware	Delaware Township	COIT	8,309	6,705	6,472	7,312	6,962	-4.3%
Delaware	Hamilton Township	COIT	17,589	15,952	15,017	17,743	18,269	1.0%
Delaware	Harrison Township	COIT	7,242	10,051	9,749	10,995	10,682	10.2%
Delaware	Liberty Township	COIT	10,992	16,768	15,611	14,581	15,492	9.0%
Delaware	Monroe Township	COIT	25,184	18,873	15,755	13,956	17,546	-8.6%
Delaware	Mt. Pleasant Township	COIT	48,897	39,461	45,242	51,034	48,096	-0.4%
Delaware	Niles Township	COIT	5,460	4,526	4,495	5,104	5,027	-2.0%
Delaware	Perry Township	COIT	2,682	2,250	2,238	4,143	4,264	12.3%
Delaware	Salem Township	COIT	15,784	13,176	12,913	14,631	14,247	-2.5%
Delaware	Union Township	COIT	7,321	6,158	5,940	6,727	6,517	-2.9%
Delaware	Washington Township	COIT	4,755	3,779	3,609	4,151	4,072	-3.8%
Delaware	Muncie Civil City	COIT	3,505,632	3,144,890	3,072,282	3,414,180	3,258,245	-1.8%
Delaware	Albany Civil Town	COIT	37,724	37,169	36,563	39,917	38,769	0.7%
Delaware	Eaton Civil Town	COIT	44,092	39,621	36,395	39,789	39,206	-2.9%
Delaware	Gaston Civil Town	COIT	22,936	22,184	21,383	24,510	20,124	-3.2%
Delaware	Selma Civil Town	COIT	13,806	11,499	11,363	12,968	12,461	-2.5%
Delaware	Yorktown Civil Town	COIT	138,836	131,370	122,345	138,936	228,756	13.3%
Delaware	Chesterfield Civil Town	COIT	6,200	7,479	7,831	8,655	9,568	11.5%
Delaware	Daleville Civil Town	COIT	36,275	34,133	31,928	35,936	32,405	-2.8%
Delaware	Delaware Community School Corporation	COIT	0	0	0	0	0	
Delaware	Wes-Del Community School Corp	COIT	0	0	0	0	0	
Delaware	Liberty-Perry Community School Corporati	COIT	0	0	0	0	0	
Delaware	Cowan Community School Corporation	COIT	0	0	0	0	0	
Delaware	Mt. Pleasant Township Community School C	COIT	0	0	0	0	0	
Delaware	Daleville Community Schools	COIT	0	0	0	0	0	
Delaware	Muncie Community School Corporation	COIT	0	0	0	0	0	
Delaware	Muncie Public Library	COIT	587,994	503,208	491,493	562,861	531,481	-2.5%
Delaware	Yorktown - Mt Pleasant Library	COIT	53,685	49,057	47,071	53,567	53,406	-0.1%
Delaware	Muncie Sanitary	COIT	1,133,264	945,640	925,768	1,053,132	1,002,792	-3.0%
Delaware	Muncie Public Transportation	COIT	464,004	396,315	387,161	438,804	424,547	-2.2%
Delaware	Delaware Airport	COIT	45,607	38,461	65,195	76,421	74,187	12.9%
Delaware	East Central Indiana Solid Waste	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Dubois	Dubois County	COIT	2,139,173	1,932,036	2,056,664	2,247,686	2,379,745	2.7%
Dubois	Bainbridge Township	COIT	23,583	23,835	25,865	27,329	27,191	3.6%
Dubois	Boone Township	COIT	6,493	5,623	6,137	6,481	6,762	1.0%
Dubois	Cass Township	COIT	10,942	10,312	11,353	12,955	13,339	5.1%
Dubois	Columbia Township	COIT	3,187	2,621	2,901	3,066	3,012	-1.4%
Dubois	Ferdinand Township	COIT	10,118	13,560	15,041	15,857	16,393	12.8%
Dubois	Hall Township	COIT	4,417	3,818	4,021	4,237	4,430	0.1%
Dubois	Harbison Township	COIT	6,787	6,324	6,234	6,585	6,805	0.1%
Dubois	Jackson Township	COIT	14,973	12,501	13,181	13,923	14,533	-0.7%
Dubois	Jefferson Township	COIT	5,961	5,103	5,543	5,702	5,757	-0.9%
Dubois	Madison Township	COIT	17,080	13,424	14,672	15,505	16,129	-1.4%
Dubois	Marion Township	COIT	5,740	4,415	4,613	4,870	5,020	-3.3%
Dubois	Patoka Township	COIT	19,637	12,580	12,351	13,022	23,554	4.7%
Dubois	Jasper Civil City	COIT	1,758,368	1,611,134	1,741,076	1,850,431	1,953,796	2.7%
Dubois	Huntingburg Civil City	COIT	388,890	320,632	431,520	470,293	492,652	6.1%
Dubois	Birdseye Civil Town	COIT	9,488	10,881	9,197	9,262	8,999	-1.3%
Dubois	Ferdinand Civil Town	COIT	190,402	165,052	188,666	193,618	187,326	-0.4%
Dubois	Holland Civil Town	COIT	40,965	35,401	39,884	39,158	39,722	-0.8%
Dubois	Northeast Dubois County School Corporati	COIT	0	0	0	0	0	
Dubois	Southeast Dubois County School Corporati	COIT	0	0	0	0	0	
Dubois	Southwest Dubois County School Corporati	COIT	0	0	0	0	0	
Dubois	Greater Jasper Consolidated School Corpo	COIT	0	0	0	0	0	
Dubois	Huntingburg Public Library	COIT	46,272	40,678	42,860	45,312	46,613	0.2%
Dubois	Jasper Public Library	COIT	113,315	100,324	110,473	117,005	123,118	2.1%
Dubois	Dubois County Contractual Library	COIT	55,238	47,043	52,193	55,142	56,807	0.7%
Dubois	Dubois County Airport	COIT	49,586	46,060	46,430	48,177	49,565	0.0%
Dubois	Northeast Dubois County Fire Protection	COIT	16,522	14,171	15,526	16,451	22,486	8.0%
Dubois	Dubois County Solid Waste Management Dis	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Elkhart	Elkhart County	CAGIT	10,297,395	9,490,504	9,128,164	10,731,683	11,056,008	1.8%
Elkhart	Baugo Township	CAGIT	116,820	108,697	110,231	120,771	110,959	-1.3%
Elkhart	Benton Township	CAGIT	31,314	27,343	26,352	33,047	34,235	2.3%
Elkhart	Cleveland Township	CAGIT	83,127	89,202	83,979	108,932	118,394	9.2%
Elkhart	Clinton Township	CAGIT	26,130	24,347	21,356	26,543	27,704	1.5%
Elkhart	Concord Township	CAGIT	254,977	255,570	213,383	516,606	439,133	14.6%
Elkhart	Elkhart Township	CAGIT	91,510	95,277	90,112	105,799	108,991	4.5%
Elkhart	Harrison Township	CAGIT	34,117	30,253	29,060	36,652	38,310	2.9%
Elkhart	Jackson Township	CAGIT	68,038	63,539	60,196	75,521	78,346	3.6%
Elkhart	Jefferson Township	CAGIT	76,697	76,417	73,120	92,342	95,890	5.7%
Elkhart	Locke Township	CAGIT	14,376	13,821	13,314	16,706	17,092	4.4%
Elkhart	Middlebury Township	CAGIT	115,573	124,407	114,419	144,394	148,047	6.4%
Elkhart	Olive Township	CAGIT	12,777	15,678	12,992	16,396	17,261	7.8%
Elkhart	Osolo Township	CAGIT	187,859	157,590	147,753	184,190	193,505	0.7%
Elkhart	Union Township	CAGIT	32,895	30,863	29,400	36,455	38,133	3.8%
Elkhart	Washington Township	CAGIT	52,634	49,639	46,759	57,877	59,438	3.1%
Elkhart	York Township	CAGIT	31,141	32,836	30,852	35,920	38,552	5.5%
Elkhart	Elkhart Civil City	CAGIT	7,272,781	6,258,585	6,048,526	7,628,235	7,875,269	2.0%
Elkhart	Goshen Civil City	CAGIT	2,267,959	2,235,567	2,149,206	3,042,127	3,081,028	8.0%
Elkhart	Nappanee Civil City	CAGIT	637,547	618,328	597,000	762,900	781,617	5.2%
Elkhart	Bristol Civil Town	CAGIT	208,590	199,477	193,090	237,864	235,617	3.1%
Elkhart	Middlebury Civil Town	CAGIT	310,526	297,295	283,714	383,998	392,012	6.0%
Elkhart	Millersburg Civil Town	CAGIT	58,841	50,492	52,267	65,465	67,561	3.5%
Elkhart	Wakarusa Civil Town	CAGIT	227,225	229,238	216,423	272,030	280,476	5.4%
Elkhart	Fairfield Community School Corporation	CAGIT	0	0	0	0	0	
Elkhart	Baugo Community School Corporation	CAGIT	0	0	0	0	0	
Elkhart	Concord Community School Corporation	CAGIT	0	0	0	0	0	
Elkhart	Middlebury Community School Corporation	CAGIT	0	0	0	0	0	
Elkhart	Wa-Nee Community School Corporation	CAGIT	0	0	0	0	0	
Elkhart	Elkhart Community School Corporation	CAGIT	0	0	0	0	0	
Elkhart	Goshen Community School Corporation	CAGIT	0	0	0	0	0	
Elkhart	Bristol Public Library	CAGIT	40,497	37,007	35,491	44,140	44,795	2.6%
Elkhart	Elkhart Public Library	CAGIT	925,587	859,979	836,237	1,052,871	1,086,542	4.1%
Elkhart	Goshen Public Library	CAGIT	330,481	285,574	270,513	342,142	376,249	3.3%
Elkhart	Nappanee Public Library	CAGIT	168,583	169,872	158,311	216,989	227,951	7.8%
Elkhart	Wakarusa-Olive Township-Harrison Townshi	CAGIT	82,383	77,753	74,320	92,045	96,267	4.0%
Elkhart	Middlebury Public Library	CAGIT	114,765	120,475	109,084	166,324	164,976	9.5%
Elkhart	Elkhart Cnty Sw Management District	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Fayette	Fayette County	COIT	1,902,303	1,558,353	1,524,587	1,616,760	1,600,072	-4.2%
Fayette	Columbia Township	COIT	2,189	1,463	1,496	1,604	1,575	-7.9%
Fayette	Connersville Township	COIT	35,534	26,525	24,283	26,024	26,077	-7.4%
Fayette	Fairview Township	COIT	1,340	1,930	1,868	1,543	1,491	2.7%
Fayette	Harrison Township	COIT	14,598	11,633	12,012	12,641	14,363	-0.4%
Fayette	Jackson Township	COIT	3,874	2,231	2,218	2,367	2,382	-11.4%
Fayette	Jennings Township	COIT	1,910	1,159	873	891	920	-16.7%
Fayette	Orange Township	COIT	2,187	1,527	1,600	1,779	1,792	-4.9%
Fayette	Posey Township	COIT	5,799	3,393	3,265	3,440	3,485	-12.0%
Fayette	Waterloo Township	COIT	1,485	1,268	1,212	1,258	1,293	-3.4%
Fayette	Connersville Civil City	COIT	1,860,578	1,713,470	1,573,924	1,692,484	1,702,518	-2.2%
Fayette	Glenwood Civil Town	COIT	3,947	2,644	2,788	2,925	2,990	-6.7%
Fayette	Fayette County School Corporation	COIT	0	0	0	0	0	
Fayette	Fayette County Public Library	COIT	168,733	128,947	131,379	143,308	148,066	-3.2%
Fayette	Three Rivers Solid Waste Management Dist	COIT	0	0	0	0	0	
Floyd	Floyd County	CAGIT	0	3,030,308	2,854,828	2,848,122	3,005,754	-0.3%
Floyd	Franklin Township	CAGIT	0	3,026	3,465	3,414	3,433	4.3%
Floyd	Georgetown Township	CAGIT	0	30,165	58,422	59,861	50,468	18.7%
Floyd	Greenville Township	CAGIT	0	28,734	33,514	32,067	31,364	3.0%
Floyd	Lafayette Township	CAGIT	0	33,760	39,065	35,027	21,097	-14.5%
Floyd	New Albany Township	CAGIT	0	126,610	142,764	141,818	139,675	3.3%
Floyd	New Albany Civil City	CAGIT	0	3,462,205	3,563,845	3,509,309	3,496,323	0.3%
Floyd	Georgetown Civil Town	CAGIT	0	52,808	59,436	58,164	59,848	4.3%
Floyd	Greenville Civil Town	CAGIT	0	4,948	5,832	5,692	5,572	4.0%
Floyd	New Albany-Floyd County Consolidated Sch	CAGIT	0	0	0	0	0	
Floyd	New Albany-Floyd County Public Library	CAGIT	0	566,997	579,256	558,201	564,033	-0.2%
Floyd	New Albany Flood Control	CAGIT	0	90,383	89,515	83,667	82,759	-2.9%
Floyd	Floyd County Solid Waste	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Fountain	Fountain County	CAGIT	1,293,564	1,140,149	1,090,825	1,271,846	1,303,190	0.2%
Fountain	Cain Township	CAGIT	4,184	4,756	4,281	4,424	4,416	1.4%
Fountain	Davis Township	CAGIT	4,430	3,908	3,746	3,912	4,288	-0.8%
Fountain	Fulton Township	CAGIT	1,533	1,354	1,363	5,258	6,588	44.0%
Fountain	Jackson Township	CAGIT	7,329	6,072	5,568	5,787	6,377	-3.4%
Fountain	Logan Township	CAGIT	11,072	10,368	10,055	10,152	11,244	0.4%
Fountain	Millcreek Township	CAGIT	6,934	8,653	6,910	7,148	7,162	0.8%
Fountain	Richland Township	CAGIT	8,019	7,103	6,757	7,138	7,928	-0.3%
Fountain	Shawnee Township	CAGIT	5,990	5,631	5,411	5,669	6,198	0.9%
Fountain	Troy Township	CAGIT	11,734	13,346	12,658	13,279	14,463	5.4%
Fountain	Van Buren Township	CAGIT	21,846	20,794	20,504	23,622	22,479	0.7%
Fountain	Wabash Township	CAGIT	2,271	1,996	1,792	4,333	5,421	24.3%
Fountain	Attica Civil City	CAGIT	220,384	204,514	211,411	219,445	241,281	2.3%
Fountain	Covington Civil City	CAGIT	154,260	159,095	152,287	161,365	176,953	3.5%
Fountain	Hillsboro Civil Town	CAGIT	15,676	13,944	13,630	14,333	15,524	-0.2%
Fountain	Kingman Civil Town	CAGIT	18,555	17,558	16,934	17,162	17,469	-1.5%
Fountain	Mellott Civil Town	CAGIT	3,032	3,111	122	2,765	3,582	4.3%
Fountain	Newtown Civil Town	CAGIT	4,118	3,654	3,577	3,753	4,142	0.1%
Fountain	Veedersburg Civil Town	CAGIT	73,014	56,676	53,560	58,273	79,002	2.0%
Fountain	Wallace Civil Town	CAGIT	229	221	203	212	234	0.5%
Fountain	Attica Consolidated School Corporation	CAGIT	0	0	0	0	0	
Fountain	Covington Community School Corporation	CAGIT	0	0	0	0	0	
Fountain	Southeast Fountain School Corporation	CAGIT	0	0	0	0	0	
Fountain	Covington Public Library	CAGIT	40,632	41,214	40,046	46,558	54,521	7.6%
Fountain	Kingman-Millcreek Public Library	CAGIT	1,573	16,175	11,486	12,060	13,266	70.4%
Fountain	Attica Public Library	CAGIT	63,851	55,382	51,387	56,910	72,510	3.2%
Fountain	Fountain County Solid Waste Management D	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Franklin	Franklin County	CAGIT	1,926,741	1,743,629	1,673,706	2,183,440	2,077,834	1.9%
Franklin	Bath Township	CAGIT	5,298	4,410	4,386	5,351	4,615	-3.4%
Franklin	Blooming Grove Township	CAGIT	8,510	7,292	6,383	8,050	7,187	-4.1%
Franklin	Brookville Township	CAGIT	18,352	14,953	15,150	18,873	18,466	0.2%
Franklin	Butler Township	CAGIT	4,713	3,905	3,833	4,812	4,520	-1.0%
Franklin	Fairfield Township	CAGIT	5,380	4,492	4,574	5,552	5,024	-1.7%
Franklin	Highland Township	CAGIT	6,264	4,990	4,932	6,283	5,961	-1.2%
Franklin	Laurel Township	CAGIT	7,202	7,378	7,207	9,372	8,630	4.6%
Franklin	Metamora Township	CAGIT	9,724	8,124	7,712	9,654	8,771	-2.5%
Franklin	Posey Township	CAGIT	3,463	2,915	2,940	3,800	3,440	-0.2%
Franklin	Ray Township	CAGIT	13,464	10,393	10,280	13,136	12,187	-2.5%
Franklin	Salt Creek Township	CAGIT	5,284	4,137	3,936	5,116	4,742	-2.7%
Franklin	Springfield Township	CAGIT	10,208	9,206	9,356	11,515	10,128	-0.2%
Franklin	Whitewater Township	CAGIT	18,555	15,706	15,913	20,100	18,858	0.4%
Franklin	Batesville Civil City	CAGIT	177,677	193,988	198,792	273,095	260,823	10.1%
Franklin	Cedar Grove Civil Town	CAGIT	2,003	1,593	1,599	2,012	1,856	-1.9%
Franklin	Laurel Civil Town	CAGIT	17,136	14,575	15,125	19,181	16,656	-0.7%
Franklin	Mt. Carmel Civil Town	CAGIT	0	0	0	0	0	
Franklin	Oldenburg Civil Town	CAGIT	59,591	70,334	63,584	75,162	69,420	3.9%
Franklin	Brookville Civil Town	CAGIT	311,457	245,872	249,427	318,121	292,286	-1.6%
Franklin	Franklin County Community School Corpora	CAGIT	0	0	0	0	0	
Franklin	Batesville Community School Corporation	CAGIT	0	0	0	0	0	
Franklin	Union County School Corporation	CAGIT	0	0	0	0	0	
Franklin	Whitewater Valley Community Library	CAGIT	101,914	70,537	93,915	113,091	101,210	-0.2%
Franklin	Batesville Public Library	CAGIT	60,057	57,153	58,595	76,895	70,937	4.3%
Franklin	Southwest Franklin Co. Fire Territory	CAGIT	0	0	0	0	0	
Franklin	Southeastern Indiana Solid Waste Managem	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Fulton	Fulton County	CAGIT	1,199,397	1,119,124	1,059,364	1,214,516	1,257,803	1.2%
Fulton	Aubbeenaubbee Township	CAGIT	13,327	11,359	11,480	12,817	12,977	-0.7%
Fulton	Henry Township	CAGIT	17,865	15,336	14,801	16,693	17,485	-0.5%
Fulton	Liberty Township	CAGIT	10,922	9,289	9,081	10,516	10,479	-1.0%
Fulton	Newcastle Township	CAGIT	10,991	9,552	9,154	10,551	10,625	-0.8%
Fulton	Richland Township	CAGIT	9,271	8,083	7,322	8,421	8,557	-2.0%
Fulton	Rochester Township	CAGIT	43,406	36,981	35,640	41,223	41,988	-0.8%
Fulton	Union Township	CAGIT	16,895	57,643	14,447	17,291	16,969	0.1%
Fulton	Wayne Township	CAGIT	12,852	10,993	10,833	12,580	12,605	-0.5%
Fulton	Rochester Civil City	CAGIT	564,241	511,400	494,171	572,533	581,194	0.7%
Fulton	Akron Civil Town	CAGIT	58,073	50,537	50,438	56,971	49,175	-4.1%
Fulton	Fulton Civil Town	CAGIT	9,779	8,723	8,621	9,952	9,866	0.2%
Fulton	Kewanna Civil Town	CAGIT	40,832	35,985	36,657	40,389	33,086	-5.1%
Fulton	Rochester Community School Corporation	CAGIT	0	0	0	0	0	
Fulton	Caston School Corporation	CAGIT	0	0	0	0	0	
Fulton	Tippecanoe Valley School Corporation	CAGIT	0	0	0	0	0	
Fulton	Culver Community School Corporation	CAGIT	0	0	0	0	0	
Fulton	Eastern Pulaski Community School Corpora	CAGIT	0	0	0	0	0	
Fulton	Akron Carnegie Public Library	CAGIT	27,867	25,719	52,651	54,154	55,400	18.7%
Fulton	Kewanna Public Library	CAGIT	18,960	16,183	16,286	18,702	17,956	-1.4%
Fulton	Fulton County Public Library	CAGIT	235,234	200,297	192,419	213,248	205,173	-3.4%
Fulton	Fulton County Solid Waste Management Dis	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Gibson	Gibson County	None	0	0	0	0	0	
Gibson	Barton Township	None	0	0	0	0	0	
Gibson	Center Township	None	0	0	0	0	0	
Gibson	Columbia Township	None	0	0	0	0	0	
Gibson	Johnson Township	None	0	0	0	0	0	
Gibson	Montgomery Township	None	0	0	0	0	0	
Gibson	Patoka Township	None	0	0	0	0	0	
Gibson	Union Township	None	0	0	0	0	0	
Gibson	Wabash Township	None	0	0	0	0	0	
Gibson	Washington Township	None	0	0	0	0	0	
Gibson	White River Township	None	0	0	0	0	0	
Gibson	Princeton Civil City	None	0	0	0	0	0	
Gibson	Oakland City Civil City	None	0	0	0	0	0	
Gibson	Fort Branch Civil Town	None	0	0	0	0	0	
Gibson	Francisco Civil Town	None	0	0	0	0	0	
Gibson	Haubstadt Civil Town	None	0	0	0	0	0	
Gibson	Hazelton Civil Town	None	0	0	0	0	0	
Gibson	Mackey Civil Town	None	0	0	0	0	0	
Gibson	Owensville Civil Town	None	0	0	0	0	0	
Gibson	Patoka Civil Town	None	0	0	0	0	0	
Gibson	Somerville Civil Town	None	0	0	0	0	0	
Gibson	East Gibson School Corporation	None	0	0	0	0	0	
Gibson	North Gibson School Corporation	None	0	0	0	0	0	
Gibson	South Gibson School Corporation	None	0	0	0	0	0	
Gibson	Oakland City-Columbia Township Public Li	None	0	0	0	0	0	
Gibson	Owensville Carnegie Library	None	0	0	0	0	0	
Gibson	Fort Branch-Johnson Township Library	None	0	0	0	0	0	
Gibson	Princeton-Patoka Township Public Library	None	0	0	0	0	0	
Gibson	Owensville-Montgomery Township Fire	None	0	0	0	0	0	
Gibson	Gibson Co Solid Waste Management	None	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Grant	Grant County	COIT	5,530,025	4,748,302	4,508,022	4,185,159	4,103,019	-7.2%
Grant	Center Township	COIT	128,623	63,933	95,929	84,094	65,484	-15.5%
Grant	Fairmount Township	COIT	12,897	11,291	10,641	10,861	10,549	-4.9%
Grant	Franklin Township	COIT	36,207	16,395	32,236	28,256	27,206	-6.9%
Grant	Green Township	COIT	10,712	9,699	8,921	8,913	8,686	-5.1%
Grant	Jefferson Township	COIT	20,110	17,152	15,908	15,791	15,570	-6.2%
Grant	Liberty Township	COIT	7,481	6,555	5,821	5,868	5,785	-6.2%
Grant	Mill Township	COIT	53,171	47,041	46,172	40,754	37,377	-8.4%
Grant	Monroe Township	COIT	5,728	5,137	4,728	4,688	4,775	-4.4%
Grant	Pleasant Township	COIT	11,676	12,024	11,228	11,191	11,099	-1.3%
Grant	Richland Township	COIT	6,537	5,828	5,463	5,572	5,417	-4.6%
Grant	Sims Township	COIT	10,718	9,431	8,907	9,052	8,881	-4.6%
Grant	Van Buren Township	COIT	11,752	10,755	9,920	10,036	9,942	-4.1%
Grant	Washington Township	COIT	21,769	19,287	17,894	17,981	16,773	-6.3%
Grant	Marion Civil City	COIT	3,403,103	3,456,114	3,284,787	3,647,982	3,732,757	2.3%
Grant	Gas City Civil City	COIT	408,382	307,650	252,513	243,355	249,685	-11.6%
Grant	Fairmount Civil Town	COIT	153,549	137,404	129,967	132,315	126,506	-4.7%
Grant	Fowlerton Civil Town	COIT	6,710	5,404	5,454	4,930	5,091	-6.7%
Grant	Jonesboro Civil City	COIT	63,917	58,266	55,517	54,553	55,310	-3.6%
Grant	Matthews Civil Town	COIT	24,849	22,609	21,173	20,659	20,862	-4.3%
Grant	Swayzee Civil Town	COIT	34,779	29,088	28,520	28,828	28,407	-4.9%
Grant	Sweetser Civil Town	COIT	23,053	18,839	17,474	16,991	18,739	-5.0%
Grant	Upland Civil Town	COIT	86,644	74,237	70,150	69,624	69,882	-5.2%
Grant	Van Buren Civil Town	COIT	43,873	49,807	46,694	54,845	57,482	7.0%
Grant	Converse Civil Town	COIT	15,032	18,607	13,960	14,000	10,523	-8.5%
Grant	Eastbrook Community School Corporation	COIT	0	0	0	0	0	
Grant	Madison-Grant United School Corporation	COIT	0	0	0	0	0	
Grant	Mississinewa Community School Corporatio	COIT	0	0	0	0	0	
Grant	Marion Community School Corporation	COIT	0	0	0	0	0	
Grant	Oak Hill United School Corporation	COIT	0	0	0	0	0	
Grant	Fairmount Public Library	COIT	15,081	13,151	12,409	12,771	12,380	-4.8%
Grant	Gas City-Mill Township Public Library	COIT	124,664	108,120	111,641	80,039	92,065	-7.3%
Grant	Jonesboro Public Library	COIT	9,796	8,879	8,479	8,337	8,405	-3.8%
Grant	Marion Public Library	COIT	584,708	487,128	444,743	457,388	466,447	-5.5%
Grant	Matthews Public Library	COIT	1,728	1,573	1,481	1,445	1,461	-4.1%
Grant	Swayzee Public Library	COIT	12,449	10,948	10,358	10,366	10,136	-5.0%
Grant	Barton-Rees-Pogue Memorial Library	COIT	9,363	8,023	7,592	7,517	7,488	-5.4%
Grant	Van Buren Public Library	COIT	19,212	18,924	17,567	18,132	18,292	-1.2%
Grant	Converse-Jackson Township Public Library	COIT	1,492	1,439	1,167	1,144	956	-10.5%
Grant	East Central Indiana Solid Waste	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Greene	Greene County	COIT	2,869,960	2,623,690	2,685,010	3,041,288	3,148,860	2.3%
Greene	Beech Creek Township	COIT	25,490	22,123	21,841	24,599	25,270	-0.2%
Greene	Cass Township	COIT	9,912	8,749	8,557	9,678	9,834	-0.2%
Greene	Center Township	COIT	28,000	45,129	40,167	43,394	45,438	12.9%
Greene	Fairplay Township	COIT	25,201	25,687	21,413	23,874	19,235	-6.5%
Greene	Grant Township	COIT	13,406	10,700	10,660	11,972	9,190	-9.0%
Greene	Highland Township	COIT	12,426	9,346	9,071	10,185	10,352	-4.5%
Greene	Jackson Township	COIT	22,022	23,885	24,323	24,267	24,426	2.6%
Greene	Jefferson Township	COIT	33,694	27,515	27,707	31,184	31,369	-1.8%
Greene	Richland Township	COIT	30,218	27,474	26,861	30,135	30,667	0.4%
Greene	Smith Township	COIT	13,070	11,611	11,442	12,951	13,328	0.5%
Greene	Stafford Township	COIT	11,896	12,264	11,043	11,035	6,816	-13.0%
Greene	Stockton Township	COIT	69,761	60,574	59,767	67,620	69,152	-0.2%
Greene	Taylor Township	COIT	15,223	12,097	11,832	12,698	12,571	-4.7%
Greene	Washington Township	COIT	16,003	12,474	11,825	13,918	14,273	-2.8%
Greene	Wright Township	COIT	59,079	41,284	52,826	50,840	49,660	-4.2%
Greene	Linton Civil City	COIT	452,344	389,873	389,749	441,152	453,076	0.0%
Greene	Jasonville Civil City	COIT	139,630	119,734	124,573	141,024	145,115	1.0%
Greene	Bloomfield Civil Town	COIT	139,875	115,733	113,069	127,600	130,584	-1.7%
Greene	Lyons Civil Town	COIT	39,102	34,035	34,126	47,672	42,960	2.4%
Greene	Newberry Civil Town	COIT	9,702	8,372	8,044	8,625	8,737	-2.6%
Greene	Switz City Civil Town	COIT	7,462	6,445	6,518	7,239	7,589	0.4%
Greene	Worthington Civil Town	COIT	80,846	70,916	70,160	72,064	72,064	-2.8%
Greene	Bloomfield School District	COIT	0	0	0	0	0	
Greene	Eastern Consolidated School Corporation	COIT	0	0	0	0	0	
Greene	Linton-Stockton School Corporation	COIT	0	0	0	0	0	
Greene	M.S.D. Shakamak School Corporation	COIT	0	0	0	0	0	
Greene	White River Valley Consolidated School C	COIT	0	0	0	0	0	
Greene	Jasonville Public Library	COIT	13,955	11,983	12,491	13,816	14,475	0.9%
Greene	Margaret Cooper Public Library	COIT	68,549	59,170	58,506	65,969	67,417	-0.4%
Greene	Worthington Public Library	COIT	35,242	31,049	30,672	33,997	35,094	-0.1%
Greene	Bloomfield-Eastern Greene County Public	COIT	166,484	145,591	139,744	156,631	161,156	-0.8%
Greene	Greene County Solid Waste	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Hamilton	Hamilton County	COIT	31,474,375	25,068,745	21,743,001	27,536,140	28,302,438	-2.6%
Hamilton	Adams Township	COIT	75,633	83,748	64,772	83,595	94,412	5.7%
Hamilton	Clay Township	COIT	3,461,506	2,243,939	1,807,350	2,223,710	2,842,113	-4.8%
Hamilton	Delaware Township	COIT	396,499	302,383	246,423	384,748	373,203	-1.5%
Hamilton	Fall Creek Township	COIT	838,061	676,151	572,501	705,105	729,133	-3.4%
Hamilton	Jackson Township	COIT	168,146	111,118	102,928	124,891	131,650	-5.9%
Hamilton	Noblesville Township	COIT	532,626	461,947	685,038	845,008	846,730	12.3%
Hamilton	Washington Township	COIT	949,643	805,988	652,705	861,713	868,293	-2.2%
Hamilton	Wayne Township	COIT	88,505	77,742	65,290	74,686	91,617	0.9%
Hamilton	White River Township	COIT	95,038	124,709	138,710	144,947	135,658	9.3%
Hamilton	Carmel Civil City	COIT	13,515,144	10,205,588	13,719,390	18,706,287	20,610,176	11.1%
Hamilton	Noblesville Civil City	COIT	10,564,553	8,735,420	7,802,524	10,225,147	11,069,152	1.2%
Hamilton	Arcadia Civil Town	COIT	209,342	167,566	139,538	173,057	178,498	-3.9%
Hamilton	Atlanta Civil Town	COIT	64,578	49,396	39,693	50,036	50,355	-6.0%
Hamilton	Cicero Civil Town	COIT	835,200	625,882	548,593	679,734	749,174	-2.7%
Hamilton	Fishers Civil Town	COIT	9,901,030	8,586,026	7,447,655	9,614,796	10,396,083	1.2%
Hamilton	Sheridan Civil Town	COIT	708,091	526,575	429,310	541,563	558,178	-5.8%
Hamilton	Westfield Civil Town	COIT	2,701,783	2,085,498	1,869,340	2,341,083	2,701,861	0.0%
Hamilton	Hamilton Southeastern School Corporation	COIT	0	0	0	0	0	
Hamilton	Hamilton Heights School Corporation	COIT	0	0	0	0	0	
Hamilton	Westfield-Washington School Corporation	COIT	0	0	0	0	0	
Hamilton	Marion-Adams School Corporation	COIT	0	0	0	0	0	
Hamilton	Carmel-Clay School Corporation	COIT	0	0	0	0	0	
Hamilton	Noblesville School Corporation	COIT	0	0	0	0	0	
Hamilton	Hamilton North Public Library	COIT	386,640	261,122	217,206	265,577	297,278	-6.4%
Hamilton	Carmel-Clay Public Library	COIT	3,115,491	2,134,609	1,820,203	2,246,657	2,318,581	-7.1%
Hamilton	Hamilton East Public Library	COIT	2,677,347	2,030,820	1,759,951	2,653,734	3,157,350	4.2%
Hamilton	Sheridan Public Library	COIT	58,486	46,113	36,187	46,462	48,340	-4.7%
Hamilton	Westfield Public Library	COIT	874,229	610,234	527,917	638,689	640,711	-7.5%
Hamilton	Hamilton County Solid Waste Management D	COIT	0	0	275,227	334,604	343,199	11.7%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Hancock	Hancock County	CAGIT	4,716,615	4,242,345	4,307,876	4,476,363	4,634,865	-0.4%
Hancock	Blue River Township	CAGIT	12,394	11,473	10,778	12,236	11,932	-0.9%
Hancock	Brandywine Township	CAGIT	24,244	25,822	23,381	0	16,540	-9.1%
Hancock	Brown Township	CAGIT	12,003	11,134	10,338	11,440	11,027	-2.1%
Hancock	Buck Creek Township	CAGIT	187,391	215,985	186,908	256,382	258,013	8.3%
Hancock	Center Township	CAGIT	62,199	55,854	51,665	97,445	156,945	26.0%
Hancock	Green Township	CAGIT	20,950	18,547	31,078	25,335	28,065	7.6%
Hancock	Jackson Township	CAGIT	24,162	20,004	19,846	21,538	21,081	-3.4%
Hancock	Sugar Creek Township	CAGIT	471,109	470,704	517,568	797,313	960,730	19.5%
Hancock	Vernon Township	CAGIT	128,744	153,738	137,968	157,915	154,003	4.6%
Hancock	Greenfield Civil City	CAGIT	2,256,025	2,141,553	2,054,410	2,316,772	2,379,859	1.3%
Hancock	Fortville Civil Town	CAGIT	351,679	312,428	298,646	332,974	316,151	-2.6%
Hancock	New Palestine Civil Town	CAGIT	128,488	131,587	123,365	150,795	160,354	5.7%
Hancock	Shirley Civil Town	CAGIT	70,075	75,747	70,130	85,600	79,476	3.2%
Hancock	Spring Lake Civil Town	CAGIT	10,479	8,716	9,333	11,050	10,332	-0.4%
Hancock	Wilkinson Civil Town	CAGIT	37,860	37,800	34,944	39,694	38,253	0.3%
Hancock	Cumberland Civil Town	CAGIT	311,187	333,281	344,499	556,614	545,543	15.1%
Hancock	Mccordsville Civil Town	CAGIT	176,050	186,111	176,045	226,858	261,514	10.4%
Hancock	Southern Hancock County Community School	CAGIT	0	0	0	0	0	
Hancock	Greenfield Central Community School Corp	CAGIT	0	0	0	0	0	
Hancock	Mt. Vernon Community School Corporation	CAGIT	0	0	0	0	0	
Hancock	Eastern Hancock County Community School	CAGIT	0	0	0	0	0	
Hancock	Fortville Public Library	CAGIT	67,804	60,140	64,800	76,971	72,102	1.5%
Hancock	Hancock County Public Library	CAGIT	573,215	778,033	800,565	985,476	927,102	12.8%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Harrison	Harrison County	CAGIT	2,153,730	2,129,483	2,010,170	2,438,282	2,435,470	3.1%
Harrison	Blue River Township	CAGIT	10,886	10,600	10,581	11,729	10,249	-1.5%
Harrison	Boone Township	CAGIT	2,698	2,297	1,888	2,380	2,230	-4.7%
Harrison	Franklin Township	CAGIT	15,702	15,343	15,535	17,387	15,524	-0.3%
Harrison	Harrison Township	CAGIT	54,957	53,729	55,978	66,283	60,333	2.4%
Harrison	Heth Township	CAGIT	2,732	2,755	2,758	3,105	2,760	0.3%
Harrison	Jackson Township	CAGIT	25,099	24,734	24,794	27,128	23,501	-1.6%
Harrison	Morgan Township	CAGIT	3,783	3,341	3,224	3,781	3,415	-2.5%
Harrison	Posey Township	CAGIT	8,883	6,365	6,034	7,548	7,049	-5.6%
Harrison	Spencer Township	CAGIT	12,413	12,752	12,756	14,188	12,567	0.3%
Harrison	Taylor Township	CAGIT	639	644	654	1,914	6,110	75.8%
Harrison	Washington Township	CAGIT	2,651	2,632	2,805	3,361	2,919	2.4%
Harrison	Webster Township	CAGIT	3,191	3,070	3,078	3,618	3,194	0.0%
Harrison	Milltown Civil Town	CAGIT	13,075	14,757	15,197	16,187	14,558	2.7%
Harrison	Corydon Civil Town	CAGIT	172,254	189,890	162,955	178,034	165,798	-1.0%
Harrison	Crandall Civil Town	CAGIT	872	872	866	939	875	0.1%
Harrison	Elizabeth Civil Town	CAGIT	1,306	1,097	1,075	1,172	1,084	-4.6%
Harrison	Laconia Civil Town	CAGIT	372	376	385	460	381	0.6%
Harrison	Lanesville Civil Town	CAGIT	8,295	8,484	8,982	9,803	8,915	1.8%
Harrison	Mauckport Civil Town	CAGIT	534	1,033	1,036	1,129	974	16.2%
Harrison	New Amsterdam Civil Town	CAGIT	0	0	0	0	0	
Harrison	New Middletown Civil Town	CAGIT	0	0	0	0	0	
Harrison	Palmyra Civil Town	CAGIT	8,972	8,961	9,281	10,590	9,411	1.2%
Harrison	Crawford County Community School Corpora	CAGIT	0	0	0	0	0	
Harrison	Lanesville School Corporation	CAGIT	0	0	0	0	0	
Harrison	North Harrison Community School Corporat	CAGIT	0	0	0	0	0	
Harrison	South Harrison School Corporation	CAGIT	0	0	0	0	0	
Harrison	Corydon Public Library	CAGIT	330,880	352,785	352,784	391,719	347,218	1.2%
Harrison	Whiskey Run Fire Protection District	CAGIT	0	2,635	2,506	4,562	4,180	16.6%
Harrison	Palmyra Fire	CAGIT	28,570	19,447	19,184	29,940	28,220	-0.3%
Harrison	Heth-Washington Twp. Fire Protection Dis	CAGIT	9,874	9,843	10,203	11,895	13,519	8.2%
Harrison	Boone Township Fire District	CAGIT	14,064	11,956	10,574	13,007	11,815	-4.3%
Harrison	Harrison County Solid Waste	CAGIT	0	0	0	0	0	
Harrison	Webster Twp Fire Protection	CAGIT	9,562	11,332	10,791	12,957	10,787	3.1%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Hendricks	Hendricks County	CAGIT	6,236,692	6,556,418	5,506,870	6,807,734	7,428,829	4.5%
Hendricks	Brown Township	CAGIT	39,381	29,783	63,046	64,815	60,080	11.1%
Hendricks	Center Township	CAGIT	125,792	85,593	147,990	116,787	130,128	0.9%
Hendricks	Clay Township	CAGIT	27,873	25,441	21,940	23,627	25,179	-2.5%
Hendricks	Eel River Township	CAGIT	47,661	45,354	35,566	39,966	39,656	-4.5%
Hendricks	Franklin Township	CAGIT	22,286	21,416	19,300	21,437	22,752	0.5%
Hendricks	Guilford Township	CAGIT	310,990	287,582	263,641	303,101	327,017	1.3%
Hendricks	Liberty Township	CAGIT	73,986	70,064	62,031	69,605	74,526	0.2%
Hendricks	Lincoln Township	CAGIT	54,766	58,492	69,159	104,046	106,346	18.0%
Hendricks	Marion Township	CAGIT	14,385	15,532	13,882	15,529	16,689	3.8%
Hendricks	Middle Township	CAGIT	164,304	205,444	166,335	217,243	230,212	8.8%
Hendricks	Union Township	CAGIT	42,735	22,229	20,614	22,939	24,218	-13.2%
Hendricks	Washington Township	CAGIT	1,130,744	1,745,961	1,732,763	1,463,192	1,394,155	5.4%
Hendricks	Brownsburg Civil Town	CAGIT	2,754,583	2,794,262	3,007,824	3,694,828	4,024,455	9.9%
Hendricks	Plainfield Civil Town	CAGIT	2,920,311	3,107,149	3,293,684	3,837,349	4,112,279	8.9%
Hendricks	Jamestown Civil Town	CAGIT	424	551	509	904	742	15.0%
Hendricks	Amo Civil Town	CAGIT	18,992	18,961	18,203	20,630	21,618	3.3%
Hendricks	Clayton Civil Town	CAGIT	42,765	41,385	37,354	42,714	45,966	1.8%
Hendricks	Coatsville Civil Town	CAGIT	33,528	33,447	29,127	33,667	36,036	1.8%
Hendricks	Danville Civil Town	CAGIT	696,415	719,888	678,166	858,358	795,655	3.4%
Hendricks	Lizton Civil Town	CAGIT	45,694	34,483	33,599	36,307	38,281	-4.3%
Hendricks	North Salem Civil Town	CAGIT	40,144	41,024	35,441	41,324	44,210	2.4%
Hendricks	Pittsboro Civil Town	CAGIT	179,836	219,755	60,304	155,870	183,866	0.6%
Hendricks	Stilesville Civil Town	CAGIT	11,185	10,747	10,065	11,448	12,092	2.0%
Hendricks	Avon Civil Town	CAGIT	586,618	606,914	763,389	847,131	927,090	12.1%
Hendricks	Northwest Hendricks School Corporation	CAGIT	0	0	0	0	0	
Hendricks	Brownsburg Community School Corporation	CAGIT	0	0	0	0	0	
Hendricks	Avon Community School Corporation	CAGIT	0	0	0	0	0	
Hendricks	Danville Community School Corporation	CAGIT	0	0	0	0	0	
Hendricks	Plainfield Community School Corporation	CAGIT	0	0	0	0	0	
Hendricks	Mill Creek Community School Corporation	CAGIT	0	0	0	0	0	
Hendricks	Washington Township Public Library	CAGIT	359,039	370,253	387,879	457,426	477,088	7.4%
Hendricks	Brownsburg Public Library	CAGIT	412,410	437,277	380,689	431,050	469,368	3.3%
Hendricks	Clayton Public Library	CAGIT	75,794	76,308	44,024	53,961	60,401	-5.5%
Hendricks	Coatsville Public Library	CAGIT	22,575	22,010	20,552	23,040	58,425	26.8%
Hendricks	Danville Public Library	CAGIT	220,567	217,479	193,067	215,348	238,757	2.0%
Hendricks	Plainfield - Guilford Twp Public Library	CAGIT	748,843	640,566	588,076	656,726	687,811	-2.1%
Hendricks	West Central Indiana Solid Waste Managem	CAGIT	0	0	0	0	0	
Hendricks	Hendricks County Solid Waste District	CAGIT	0	0	0	0	0	
Hendricks	Brownsburg Fire Territory	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Henry	Henry County	COIT	4,120,744	4,158,657	4,033,004	4,370,300	4,187,324	0.4%
Henry	Blue River Township	COIT	13,728	13,227	10,320	10,585	10,716	-6.0%
Henry	Dudley Township	COIT	11,040	8,443	6,325	6,326	6,430	-12.6%
Henry	Fall Creek Township	COIT	37,532	34,400	32,013	26,784	23,245	-11.3%
Henry	Franklin Township	COIT	13,479	11,081	9,718	9,993	10,190	-6.8%
Henry	Greensboro Township	COIT	7,966	7,885	6,054	6,198	6,502	-5.0%
Henry	Harrison Township	COIT	12,144	11,371	8,859	8,467	8,665	-8.1%
Henry	Henry Township	COIT	202,400	183,484	149,544	159,721	162,287	-5.4%
Henry	Jefferson Township	COIT	13,398	18,588	14,282	14,488	14,939	2.8%
Henry	Liberty Township	COIT	13,632	13,064	10,128	9,818	9,223	-9.3%
Henry	Prairie Township	COIT	6,874	32,163	21,953	26,663	31,593	46.4%
Henry	Spiceland Township	COIT	13,159	12,236	9,316	9,470	9,712	-7.3%
Henry	Stoney Creek Township	COIT	11,590	10,921	8,493	8,668	8,842	-6.5%
Henry	Wayne Township	COIT	25,208	24,197	18,554	19,086	19,672	-6.0%
Henry	New Castle Civil City	COIT	2,883,277	1,923,460	1,883,323	2,114,243	2,043,253	-8.2%
Henry	Shirley Civil Town	COIT	20,453	24,316	16,840	17,719	17,736	-3.5%
Henry	Blountsville Civil Town	COIT	3,255	3,015	2,192	2,288	2,369	-7.6%
Henry	Cadiz Civil Town	COIT	1,592	1,507	1,107	1,151	1,199	-6.8%
Henry	Dunreith Civil Town	COIT	12,556	12,400	9,344	4,486	3,278	-28.5%
Henry	Greensboro Civil Town	COIT	3,247	3,155	2,504	2,546	2,661	-4.9%
Henry	Kennard Civil Town	COIT	12,122	10,361	9,178	9,529	9,855	-5.0%
Henry	Knightstown Civil Town	COIT	154,825	151,423	117,053	118,472	123,684	-5.5%
Henry	Lewisville Civil Town	COIT	13,568	9,171	9,368	9,469	9,959	-7.4%
Henry	Middletown Civil Town	COIT	172,993	168,608	134,900	129,941	139,365	-5.3%
Henry	Mooreland Civil Town	COIT	10,609	10,218	7,995	7,757	8,475	-5.5%
Henry	Mount Summit Civil Town	COIT	4,822	4,185	1,763	1,843	1,900	-20.8%
Henry	Spiceland Civil Town	COIT	25,349	25,035	18,062	16,451	16,452	-10.2%
Henry	Springport Civil Town	COIT	3,658	4,993	3,675	3,742	3,987	2.2%
Henry	Straughn Civil Town	COIT	6,890	6,655	5,223	5,510	5,848	-4.0%
Henry	Sulphur Springs Civil Town	COIT	6,920	8,042	4,813	6,140	6,670	-0.9%
Henry	Blue River Valley School Corporation	COIT	0	0	0	0	0	
Henry	South Henry School Corporation	COIT	0	0	0	0	0	
Henry	Shenandoah School Corporation	COIT	0	0	0	0	0	
Henry	New Castle Community School Corporation	COIT	0	0	0	0	0	
Henry	Charles A. Beard Memorial School Corpora	COIT	0	0	0	0	0	
Henry	Union School Corporation	COIT	0	0	0	0	0	
Henry	Nettle Creek School Corporation	COIT	0	0	0	0	0	
Henry	Knightstown Public Library	COIT	19,336	18,924	14,649	14,846	15,526	-5.3%
Henry	Middletown-Fall Creek Township Public Li	COIT	72,660	42,908	40,108	36,531	36,769	-15.7%
Henry	Spiceland Public Library	COIT	5,558	5,278	4,126	4,309	4,512	-5.1%
Henry	New Castle-Henry County Public Library	COIT	387,556	374,590	562,283	513,024	703,225	16.1%
Henry	Three Rivers Solid Waste Management Dist	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Howard	Howard County	COIT	4,201,172	4,271,067	4,723,252	4,023,474	3,841,962	-2.2%
Howard	Center Township	COIT	337,641	358,291	201,064	314,548	253,552	-6.9%
Howard	Clay Township	COIT	8,078	7,859	8,682	7,472	6,959	-3.7%
Howard	Ervin Township	COIT	9,636	9,338	10,275	9,625	9,131	-1.3%
Howard	Harrison Township	COIT	46,219	44,872	48,714	41,913	38,992	-4.2%
Howard	Honey Creek Township	COIT	11,878	9,995	10,884	12,633	9,773	-4.8%
Howard	Howard Township	COIT	12,838	11,177	12,841	11,089	10,292	-5.4%
Howard	Jackson Township	COIT	3,701	3,616	3,989	3,441	3,220	-3.4%
Howard	Liberty Township	COIT	5,949	5,827	7,795	7,903	8,282	8.6%
Howard	Monroe Township	COIT	6,181	6,010	6,610	5,710	5,285	-3.8%
Howard	Taylor Township	COIT	39,542	38,565	41,971	35,856	32,910	-4.5%
Howard	Union Township	COIT	9,168	7,620	6,438	5,553	5,146	-13.4%
Howard	Kokomo Civil City	COIT	6,179,895	5,131,714	4,333,465	6,007,052	6,062,964	-0.5%
Howard	Greentown Civil Town	COIT	58,578	65,346	73,046	63,501	57,165	-0.6%
Howard	Russiaville Civil Town	COIT	43,761	42,492	47,366	40,987	38,613	-3.1%
Howard	Taylor Community School Corporation	COIT	0	0	0	0	0	
Howard	Northwestern School Corporation	COIT	0	0	0	0	0	
Howard	Eastern Howard Community School Corporat	COIT	0	0	0	0	0	
Howard	Western School Corporation	COIT	0	0	0	0	0	
Howard	Kokomo-Center Township Consolidated Scho	COIT	0	0	0	0	0	
Howard	Greentown Public Library	COIT	46,537	45,399	50,237	43,487	40,149	-3.6%
Howard	Kokomo-Howard County Public Library	COIT	764,332	753,210	826,517	714,749	669,545	-3.3%
Howard	Howard County Solid Waste Management	COIT	114,106	135,124	147,435	127,090	118,390	0.9%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Huntington	Huntington County	CAGIT	1,903,026	1,756,367	1,625,041	1,789,886	1,795,993	-1.4%
Huntington	Clear Creek Township	CAGIT	21,382	19,227	17,339	18,109	14,667	-9.0%
Huntington	Dallas Township	CAGIT	11,250	10,450	9,550	10,744	11,028	-0.5%
Huntington	Huntington Township	CAGIT	59,607	52,824	48,644	54,723	55,733	-1.7%
Huntington	Jackson Township	CAGIT	8,899	7,868	7,230	8,098	8,294	-1.7%
Huntington	Jefferson Township	CAGIT	7,501	6,775	6,662	7,397	7,473	-0.1%
Huntington	Lancaster Township	CAGIT	8,230	4,794	5,509	6,125	6,150	-7.0%
Huntington	Polk Township	CAGIT	2,988	3,673	2,750	3,093	3,182	1.6%
Huntington	Rock Creek Township	CAGIT	3,772	3,347	3,118	3,536	3,633	-0.9%
Huntington	Salamonie Township	CAGIT	5,065	4,623	4,218	4,816	4,810	-1.3%
Huntington	Union Township	CAGIT	3,957	3,125	2,749	3,129	3,184	-5.3%
Huntington	Warren Township	CAGIT	11,681	10,962	11,551	12,878	10,501	-2.6%
Huntington	Wayne Township	CAGIT	4,795	3,407	3,520	3,895	3,951	-4.7%
Huntington	Huntington Civil City	CAGIT	2,094,966	1,884,132	1,724,728	1,944,264	1,947,423	-1.8%
Huntington	Andrews Civil Town	CAGIT	67,927	62,672	49,377	63,523	65,770	-0.8%
Huntington	Markle Civil Town	CAGIT	40,962	53,154	50,038	57,694	55,851	8.1%
Huntington	Mount Etna Civil Town	CAGIT	968	869	802	895	862	-2.9%
Huntington	Roanoke Civil Town	CAGIT	94,908	84,043	78,876	87,793	88,384	-1.8%
Huntington	Warren Civil Town	CAGIT	61,698	58,687	52,017	58,473	58,943	-1.1%
Huntington	Huntington County Community School Corpo	CAGIT	0	0	0	0	0	
Huntington	Andrews Public Library	CAGIT	11,553	9,720	8,707	10,342	10,594	-2.1%
Huntington	Huntington Public Library	CAGIT	261,016	0	0	0	0	-100.0%
Huntington	Roanoke Public Library	CAGIT	9,642	8,946	9,154	10,232	9,571	-0.2%
Huntington	Warren Public Library	CAGIT	17,571	16,313	14,532	16,014	16,344	-1.8%
Huntington	Markle Public Library	CAGIT	4,460	0	0	0	0	-100.0%
Huntington	Huntington Library	CAGIT	0	231,074	348,045	382,635	390,439	19.1%
Huntington	Huntington County Solid Waste Management	CAGIT	49,305	0	0	36,938	37,344	-6.7%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Jackson	Jackson County	CAGIT	1,825,798	1,642,004	1,383,755	1,609,322	1,920,645	1.3%
Jackson	Brownstown Township	CAGIT	25,373	20,954	21,752	24,719	23,714	-1.7%
Jackson	Carr Township	CAGIT	23,490	18,815	19,130	15,153	15,916	-9.3%
Jackson	Driftwood Township	CAGIT	8,906	7,275	7,221	8,157	7,651	-3.7%
Jackson	Grassy Fork Township	CAGIT	8,024	6,892	6,295	7,360	7,071	-3.1%
Jackson	Hamilton Township	CAGIT	15,426	14,763	14,637	16,319	16,535	1.8%
Jackson	Jackson Township	CAGIT	34,610	29,811	29,229	33,788	32,602	-1.5%
Jackson	Owen Township	CAGIT	6,376	5,552	5,795	9,357	9,612	10.8%
Jackson	Pershing Township	CAGIT	3,290	4,434	4,766	5,547	6,514	18.6%
Jackson	Redding Township	CAGIT	6,118	4,669	5,085	5,505	5,251	-3.7%
Jackson	Salt Creek Township	CAGIT	3,313	2,780	2,893	3,319	3,274	-0.3%
Jackson	Vernon Township	CAGIT	18,867	19,763	19,792	22,321	21,463	3.3%
Jackson	Washington Township	CAGIT	3,769	3,251	2,733	3,222	3,084	-4.9%
Jackson	Seymour Civil City	CAGIT	2,239,549	2,081,495	2,030,676	2,390,679	2,272,381	0.4%
Jackson	Brownstown Civil Town	CAGIT	154,567	140,642	147,338	174,091	163,065	1.3%
Jackson	Crothersville Civil Town	CAGIT	61,149	66,696	66,409	71,402	68,708	3.0%
Jackson	Medora Civil Town	CAGIT	15,799	14,077	14,749	16,861	16,527	1.1%
Jackson	Medora Community School Corporation	CAGIT	0	0	0	0	0	
Jackson	Seymour Community School Corporation	CAGIT	0	0	0	0	0	
Jackson	Brownstown Central Community School Corp	CAGIT	0	0	0	0	0	
Jackson	Crothersville Community School Corporati	CAGIT	0	0	0	0	0	
Jackson	Brownstown Public Library	CAGIT	70,842	64,621	66,910	76,475	74,526	1.3%
Jackson	Jackson County Public Library	CAGIT	452,651	332,277	405,257	454,618	476,532	1.3%
Jackson	Seymour Airport Authority	CAGIT	0	0	0	0	0	
Jackson	Jackson County Solid Waste	CAGIT	0	0	0	0	0	
Jackson	Pershing Fire District	CAGIT	11,506	9,795	10,688	12,205	11,687	0.4%
Jackson	Carr Township Fire Territory	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Jasper	Jasper County	CAGIT	2,164,759	2,039,228	2,096,250	2,469,697	2,499,220	3.7%
Jasper	Barkley Township	CAGIT	7,173	3,446	3,376	3,784	3,842	-14.5%
Jasper	Carpenter Township	CAGIT	23,094	25,375	25,672	28,886	28,063	5.0%
Jasper	Gillam Township	CAGIT	10,609	10,623	10,943	12,351	12,689	4.6%
Jasper	Hanging Grove Township	CAGIT	6,608	4,642	4,903	5,450	5,619	-4.0%
Jasper	Jordan Township	CAGIT	3,894	5,372	5,421	6,152	6,418	13.3%
Jasper	Kankakee Township	CAGIT	33,240	22,342	18,038	20,209	20,720	-11.1%
Jasper	Keener Township	CAGIT	65,209	67,242	68,280	76,261	77,525	4.4%
Jasper	Marion Township	CAGIT	29,583	28,060	28,386	31,932	32,367	2.3%
Jasper	Milroy Township	CAGIT	0	0	0	0	0	
Jasper	Newton Township	CAGIT	6,859	6,824	6,998	7,862	7,993	3.9%
Jasper	Union Township	CAGIT	10,831	4,105	3,872	4,371	4,512	-19.7%
Jasper	Walker Township	CAGIT	24,630	21,333	20,009	22,607	23,088	-1.6%
Jasper	Wheatfield Township	CAGIT	19,858	19,682	20,018	22,750	23,147	3.9%
Jasper	Rensselaer Civil City	CAGIT	314,440	338,740	340,574	391,897	406,919	6.7%
Jasper	Demotte Civil Town	CAGIT	226,777	230,299	232,396	265,033	271,403	4.6%
Jasper	Remington Civil Town	CAGIT	86,945	85,876	88,896	99,856	92,879	1.7%
Jasper	Wheatfield Civil Town	CAGIT	28,661	29,722	30,353	34,654	35,492	5.5%
Jasper	Kankakee Valley School Corporation	CAGIT	0	0	0	0	0	
Jasper	Rensselaer Central School Corporation	CAGIT	0	0	0	0	0	
Jasper	West Central School Corporation	CAGIT	0	0	0	0	0	
Jasper	Tri County School Corporation	CAGIT	0	0	0	0	0	
Jasper	Remington Public Library	CAGIT	19,580	20,213	20,917	23,644	23,270	4.4%
Jasper	Jasper County Public Library	CAGIT	450,590	461,711	448,605	547,914	547,858	5.0%
Jasper	Northwest Indiana Solid Waste Management	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Jay	Jay County	CAGIT	1,116,442	975,719	978,296	1,121,621	1,087,858	-0.6%
Jay	Bearcreek Township	CAGIT	6,838	6,135	6,285	6,707	6,543	-1.1%
Jay	Greene Township	CAGIT	5,311	4,280	3,876	4,162	4,077	-6.4%
Jay	Jackson Township	CAGIT	4,735	3,971	4,026	4,318	4,194	-3.0%
Jay	Jefferson Township	CAGIT	3,256	2,587	2,589	2,752	2,698	-4.6%
Jay	Knox Township	CAGIT	3,540	2,414	1,930	2,025	1,991	-13.4%
Jay	Madison Township	CAGIT	4,582	3,926	3,825	3,870	3,278	-8.0%
Jay	Noble Township	CAGIT	3,608	3,175	3,329	3,571	3,468	-1.0%
Jay	Penn Township	CAGIT	7,195	6,296	6,526	7,041	6,821	-1.3%
Jay	Pike Township	CAGIT	4,787	3,286	3,059	3,329	3,219	-9.4%
Jay	Richland Township	CAGIT	14,900	13,436	13,667	14,697	14,400	-0.8%
Jay	Wabash Township	CAGIT	3,304	2,923	2,993	3,198	3,156	-1.1%
Jay	Wayne Township	CAGIT	28,940	21,324	20,361	20,714	20,053	-8.8%
Jay	Portland Civil City	CAGIT	502,846	456,997	476,394	512,989	502,067	0.0%
Jay	Dunkirk Civil City	CAGIT	176,047	187,025	146,843	163,730	158,004	-2.7%
Jay	Bryant Civil Town	CAGIT	3,543	3,305	3,527	3,628	3,500	-0.3%
Jay	Pennville Civil Town	CAGIT	14,797	12,476	13,193	14,322	13,267	-2.7%
Jay	Redkey Civil Town	CAGIT	42,820	36,372	37,983	36,706	35,777	-4.4%
Jay	Salamonia Civil Town	CAGIT	1,713	842	878	954	922	-14.3%
Jay	Jay County School Corporation	CAGIT	0	0	0	0	0	
Jay	Dunkirk Public Library	CAGIT	18,872	17,897	18,601	19,750	19,204	0.4%
Jay	Penn Township Public Library	CAGIT	2,757	2,414	2,543	2,748	2,651	-1.0%
Jay	Jay County Public Library	CAGIT	131,510	125,270	121,558	131,879	126,865	-0.9%
Jay	Jay County Solid Waste District	CAGIT	0	0	0	0	0	
Jefferson	Jefferson County	None	0	0	0	0	0	
Jefferson	Graham Township	None	0	0	0	0	0	
Jefferson	Hanover Township	None	0	0	0	0	0	
Jefferson	Lancaster Township	None	0	0	0	0	0	
Jefferson	Madison Township	None	0	0	0	0	0	
Jefferson	Milton Township	None	0	0	0	0	0	
Jefferson	Monroe Township	None	0	0	0	0	0	
Jefferson	Republican Township	None	0	0	0	0	0	
Jefferson	Saluda Township	None	0	0	0	0	0	
Jefferson	Shelby Township	None	0	0	0	0	0	
Jefferson	Smyrna Township	None	0	0	0	0	0	
Jefferson	Madison Civil City	None	0	0	0	0	0	
Jefferson	Brooksburg Civil Town	None	0	0	0	0	0	
Jefferson	Dupont Civil Town	None	0	0	0	0	0	
Jefferson	Hanover Civil Town	None	0	0	0	0	0	
Jefferson	Madison Consolidated School Corporation	None	0	0	0	0	0	
Jefferson	Southwestern Jefferson Consolidated Scho	None	0	0	0	0	0	
Jefferson	Jefferson County Public Library	None	0	0	0	0	0	
Jefferson	Southeastern Indiana Solid Waste Managem	None	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Jennings	Jennings County	CAGIT	1,832,584	1,468,866	1,616,465	1,844,305	1,893,360	0.8%
Jennings	Bigger Township	CAGIT	5,771	4,896	4,353	4,841	4,741	-4.8%
Jennings	Campbell Township	CAGIT	6,343	5,603	5,155	5,729	5,551	-3.3%
Jennings	Center Township	CAGIT	20,966	17,281	15,859	17,380	16,774	-5.4%
Jennings	Columbia Township	CAGIT	3,600	3,723	3,499	3,928	3,844	1.7%
Jennings	Geneva Township	CAGIT	42,217	27,041	20,535	27,103	26,734	-10.8%
Jennings	Lovett Township	CAGIT	4,168	3,601	3,437	3,843	3,810	-2.2%
Jennings	Marion Township	CAGIT	5,493	4,616	4,281	4,794	4,631	-4.2%
Jennings	Montgomery Township	CAGIT	6,779	5,833	5,363	5,931	5,780	-3.9%
Jennings	Sand Creek Township	CAGIT	3,196	2,641	2,457	2,755	3,762	4.2%
Jennings	Spencer Township	CAGIT	10,588	8,942	8,073	8,899	8,403	-5.6%
Jennings	Vernon Township	CAGIT	10,484	10,155	9,184	9,913	0	-100.0%
Jennings	North Vernon Civil City	CAGIT	711,975	731,377	590,712	689,772	682,674	-1.0%
Jennings	Vernon Civil Town	CAGIT	6,964	6,043	5,788	6,488	5,893	-4.1%
Jennings	Jennings County School Corporation	CAGIT	0	0	0	0	0	
Jennings	Jennings County Public Library	CAGIT	166,686	253,452	180,188	212,049	193,305	3.8%
Jennings	Southeastern Indiana Solid Waste Managem	CAGIT	37,216	33,469	31,144	35,553	32,518	-3.3%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Johnson	Johnson County	CAGIT	6,913,526	6,574,235	6,332,608	6,814,330	6,806,460	-0.4%
Johnson	Blue River Township	CAGIT	22,237	21,911	20,093	21,955	22,135	-0.1%
Johnson	Clark Township	CAGIT	22,210	21,770	19,129	21,416	21,685	-0.6%
Johnson	Franklin Township	CAGIT	58,504	71,380	63,748	68,294	67,117	3.5%
Johnson	Hensley Township	CAGIT	3,970	3,978	3,652	4,073	4,065	0.6%
Johnson	Needham Township	CAGIT	9,641	9,226	8,049	7,847	7,642	-5.6%
Johnson	Nineveh Township	CAGIT	6,491	6,274	5,878	6,384	8,681	7.5%
Johnson	Pleasant Township	CAGIT	39,517	37,004	35,733	38,853	39,244	-0.2%
Johnson	Union Township	CAGIT	8,474	6,898	6,154	6,661	6,693	-5.7%
Johnson	White River Township	CAGIT	82,323	87,717	81,108	89,715	90,392	2.4%
Johnson	Franklin Civil City	CAGIT	3,263,892	3,176,959	2,895,378	3,241,815	3,893,079	4.5%
Johnson	Greenwood Civil City	CAGIT	3,292,647	3,441,236	2,989,294	4,284,637	4,418,152	7.6%
Johnson	Bargersville Civil Town	CAGIT	154,294	131,544	159,789	185,088	189,333	5.2%
Johnson	Edinburgh Civil Town	CAGIT	745,220	807,747	738,901	790,083	785,561	1.3%
Johnson	New Whiteland Civil Town	CAGIT	235,603	248,146	228,943	260,232	264,528	2.9%
Johnson	Princes Lakes Civil Town	CAGIT	85,240	86,306	81,104	90,728	87,896	0.8%
Johnson	Trafalgar Civil Town	CAGIT	58,132	58,462	61,455	67,397	68,364	4.1%
Johnson	Whiteland Civil Town	CAGIT	151,698	158,023	127,765	159,600	164,419	2.0%
Johnson	Clark-Pleasant Community School Corporat	CAGIT	0	0	0	0	0	
Johnson	Center Grove Community School Corporatio	CAGIT	0	0	0	0	0	
Johnson	Edinburgh Community School Corporation	CAGIT	0	0	0	0	0	
Johnson	Franklin Community School Corporation	CAGIT	0	0	0	0	0	
Johnson	Greenwood Community School Corporation	CAGIT	0	0	0	0	0	
Johnson	Nineveh-Hensley-Jackson United School Co	CAGIT	0	0	0	0	0	
Johnson	Edinburgh-Wright-Hageman Public Library	CAGIT	78,621	69,148	63,240	67,310	64,616	-4.8%
Johnson	Greenwood Public Library	CAGIT	611,878	594,237	539,757	547,649	566,510	-1.9%
Johnson	Johnson County Public Library	CAGIT	1,262,253	1,378,283	1,499,691	1,581,119	1,630,802	6.6%
Johnson	White River Township Fire	CAGIT	838,474	914,989	1,594,812	1,669,045	1,607,079	17.7%
Johnson	Amity Fire Protection	CAGIT	26,126	58,848	46,157	50,543	48,348	16.6%
Johnson	Nineveh Fire Protection District	CAGIT	38,124	35,555	33,888	37,276	37,539	-0.4%
Johnson	Needham Fire Protection District	CAGIT	23,565	24,251	22,038	25,561	25,416	1.9%
Johnson	Bargersville Fire Protection	CAGIT	241,699	240,781	447,182	530,936	514,527	20.8%
Johnson	Whiteland Fire Protection	CAGIT	73,788	81,239	70,652	81,723	88,613	4.7%
Johnson	Hensley Fire Protection	CAGIT	50,410	49,247	46,310	57,251	48,305	-1.1%
Johnson	Johnson County Solid Waste	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Knox	Knox County	COIT	423,723	465,431	491,465	1,020,953	1,564,192	38.6%
Knox	Busseron Township	COIT	2,160	3,152	3,377	5,900	9,027	43.0%
Knox	Decker Township	COIT	1,597	1,944	2,108	4,404	5,901	38.6%
Knox	Harrison Township	COIT	2,451	7,396	6,109	11,891	15,096	57.5%
Knox	Johnson Township	COIT	640	1,651	1,772	3,740	4,996	67.2%
Knox	Palmyra Township	COIT	3,193	7,650	6,548	11,502	16,264	50.2%
Knox	Steen Township	COIT	6,125	3,109	3,185	6,863	6,952	3.2%
Knox	Vigo Township	COIT	3,355	4,628	4,870	10,598	11,694	36.6%
Knox	Vincennes Township	COIT	16,409	12,114	13,517	28,215	37,440	22.9%
Knox	Washington Township	COIT	5,540	6,478	7,241	14,873	20,078	38.0%
Knox	Widner Township	COIT	1,578	2,342	2,610	5,334	7,215	46.2%
Knox	Vincennes Civil City	COIT	335,325	394,788	444,465	915,524	1,206,340	37.7%
Knox	Bicknell Civil City	COIT	33,549	39,176	44,117	91,084	122,032	38.1%
Knox	Bruceville Civil Town	COIT	2,786	3,171	3,646	7,541	10,119	38.1%
Knox	Decker Civil Town	COIT	887	651	812	1,655	2,215	25.7%
Knox	Edwardsport Civil Town	COIT	1,126	1,289	1,421	2,893	3,932	36.7%
Knox	Monroe City Civil Town	COIT	971	1,348	1,105	2,258	2,986	32.4%
Knox	Oaktown Civil Town	COIT	1,800	2,085	2,393	4,843	6,269	36.6%
Knox	Sandborn Civil Town	COIT	1,988	2,357	2,635	5,480	7,364	38.7%
Knox	Wheatland Civil Town	COIT	1,675	1,987	2,281	4,674	6,260	39.0%
Knox	North Knox School Corporation	COIT	0	0	0	0	0	
Knox	South Knox School Corporation	COIT	0	0	0	0	0	
Knox	Vincennes Community School Corporation	COIT	0	0	0	0	0	
Knox	Bicknell Public Library	COIT	4,244	5,056	6,412	13,156	17,456	42.4%
Knox	Knox County Public Library	COIT	55,648	58,570	64,975	132,619	189,659	35.9%
Knox	Vincennes Township Fire	COIT	42,422	46,134	56,958	119,246	154,632	38.2%
Knox	South Vigo Township Fire	COIT	2,769	4,668	4,981	9,925	11,492	42.7%
Knox	Vigo Central Community Fire	COIT	4,849	5,361	5,824	6,871	8,774	16.0%
Knox	Johnson Township Community Fire	COIT	5,190	6,083	6,494	14,074	18,851	38.1%
Knox	Knox County Solid Waste Management Distr	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Kosciusko	Kosciusko County	COIT	3,784,288	3,195,651	3,099,398	4,112,781	4,214,373	2.7%
Kosciusko	Clay Township	COIT	21,968	19,088	19,053	25,102	23,712	1.9%
Kosciusko	Etna Township	COIT	17,090	9,553	12,334	16,232	15,530	-2.4%
Kosciusko	Franklin Township	COIT	18,359	15,749	15,355	20,339	19,682	1.8%
Kosciusko	Harrison Township	COIT	40,061	37,529	36,521	47,144	40,589	0.3%
Kosciusko	Jackson Township	COIT	22,314	18,508	18,044	23,571	22,297	0.0%
Kosciusko	Jefferson Township	COIT	12,161	10,393	10,170	13,467	12,949	1.6%
Kosciusko	Lake Township	COIT	14,724	12,928	12,339	16,012	15,353	1.1%
Kosciusko	Monroe Township	COIT	6,047	5,697	5,687	7,527	7,177	4.4%
Kosciusko	Plain Township	COIT	121,198	104,881	100,567	129,960	124,506	0.7%
Kosciusko	Prairie Township	COIT	21,933	19,999	18,458	24,624	23,583	1.8%
Kosciusko	Scott Township	COIT	4,362	3,746	3,529	4,663	4,452	0.5%
Kosciusko	Seward Township	COIT	13,004	20,194	23,346	29,493	26,922	20.0%
Kosciusko	Tippecanoe Township	COIT	124,057	121,193	114,584	149,950	145,935	4.1%
Kosciusko	Turkey Creek Township	COIT	111,376	112,363	107,054	139,488	134,731	4.9%
Kosciusko	Van Buren Township	COIT	29,631	28,827	27,810	35,655	34,328	3.7%
Kosciusko	Washington Township	COIT	25,392	26,634	28,121	35,224	32,857	6.7%
Kosciusko	Wayne Township	COIT	199,210	165,217	160,636	213,258	206,124	0.9%
Kosciusko	Warsaw Civil City	COIT	2,872,802	2,790,297	2,562,843	3,394,267	3,301,454	3.5%
Kosciusko	Nappanee Civil City	COIT	57,218	58,525	55,595	66,374	60,882	1.6%
Kosciusko	Burket Civil Town	COIT	4,995	5,937	5,829	7,681	6,967	8.7%
Kosciusko	Claypool Civil Town	COIT	26,387	22,247	21,544	28,769	27,429	1.0%
Kosciusko	Etna Green Civil Town	COIT	28,192	26,146	25,001	33,136	28,043	-0.1%
Kosciusko	Leesburg Civil Town	COIT	22,933	20,308	19,831	26,378	25,516	2.7%
Kosciusko	Mentone Civil Town	COIT	70,547	60,856	61,169	80,364	80,098	3.2%
Kosciusko	Milford Civil Town	COIT	161,202	138,661	133,383	174,611	169,208	1.2%
Kosciusko	North Webster Civil Town	COIT	129,177	100,346	97,509	126,838	123,994	-1.0%
Kosciusko	Pierceton Civil Town	COIT	73,281	66,819	62,467	80,561	77,816	1.5%
Kosciusko	Sidney Civil Town	COIT	3,962	3,601	3,469	4,645	4,322	2.2%
Kosciusko	Silver Lake Civil Town	COIT	32,285	96,899	94,512	101,182	91,380	29.7%
Kosciusko	Syracuse Civil Town	COIT	576,549	521,744	495,610	640,602	629,510	2.2%
Kosciusko	Winona Lake Civil Town	COIT	350,289	303,160	254,315	337,113	327,268	-1.7%
Kosciusko	Wa-Nee Community School Corporation	COIT	0	0	0	0	0	
Kosciusko	Wawasee Community School Corporation	COIT	0	0	0	0	0	
Kosciusko	Warsaw Community School Corporation	COIT	0	0	0	0	0	
Kosciusko	Tippecanoe Valley School Corporation	COIT	0	0	0	0	0	
Kosciusko	Whitko Community School Corporation	COIT	0	0	0	0	0	
Kosciusko	Triton School Corporation	COIT	0	0	0	0	0	
Kosciusko	Nappanee Public Library	COIT	15,242	15,507	14,757	14,398	12,686	-4.5%
Kosciusko	Milford Public Library	COIT	106,932	103,798	82,687	68,804	52,597	-16.3%
Kosciusko	Pierceton Public Library	COIT	16,321	14,534	14,178	18,813	18,096	2.6%
Kosciusko	Syracuse Public Library	COIT	79,339	70,537	66,549	96,143	95,407	4.7%
Kosciusko	Warsaw Community Public Library	COIT	634,834	503,300	522,995	692,211	659,933	1.0%
Kosciusko	Bell Memorial Public Library	COIT	56,402	63,912	62,775	83,308	75,062	7.4%
Kosciusko	North Webster Library	COIT	0	0	0	0	86,574	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Kosciusko	Kosciusko County Solid Waste Management	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
LaGrange	Lagrange County	CAGIT	2,373,572	2,093,580	2,028,976	2,656,097	2,654,422	2.8%
LaGrange	Bloomfield Township	CAGIT	32,808	30,836	29,547	37,865	36,948	3.0%
LaGrange	Clay Township	CAGIT	29,498	26,118	24,840	33,219	32,004	2.1%
LaGrange	Clearspring Township	CAGIT	23,320	19,973	18,553	24,085	23,120	-0.2%
LaGrange	Eden Township	CAGIT	14,428	15,595	14,624	18,986	18,692	6.7%
LaGrange	Greenfield Township	CAGIT	9,170	9,005	8,337	9,575	10,294	2.9%
LaGrange	Johnson Township	CAGIT	43,083	37,270	35,371	46,364	44,718	0.9%
LaGrange	Lima Township	CAGIT	22,469	25,935	23,826	30,570	29,772	7.3%
LaGrange	Milford Township	CAGIT	21,448	19,198	17,743	22,973	22,731	1.5%
LaGrange	Newbury Township	CAGIT	16,279	18,336	16,887	22,424	21,843	7.6%
LaGrange	Springfield Township	CAGIT	5,828	5,909	5,198	6,545	6,642	3.3%
LaGrange	Van Buren Township	CAGIT	13,817	15,151	13,949	18,280	17,618	6.3%
LaGrange	Lagrange Civil Town	CAGIT	325,798	309,495	288,946	378,743	372,617	3.4%
LaGrange	Shipshewana Civil Town	CAGIT	201,154	184,298	178,866	236,313	237,931	4.3%
LaGrange	Topeka Civil Town	CAGIT	241,860	223,779	184,182	256,050	248,463	0.7%
LaGrange	Wolcottville Civil Town	CAGIT	50,325	36,434	34,349	45,260	42,736	-4.0%
LaGrange	Prairie Heights Community School Corpora	CAGIT	0	0	0	0	0	
LaGrange	Westview School Corporation	CAGIT	0	0	0	0	0	
LaGrange	Lakeland School Corporation	CAGIT	0	0	0	0	0	
LaGrange	Lagrange County Public Library	CAGIT	187,002	170,832	161,447	202,947	195,623	1.1%
LaGrange	Northeast Indiana Solid Waste Management	CAGIT	57,392	60,740	50,891	68,975	69,125	4.8%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Lake	Lake County	None	0	0	0	0	0	
Lake	Calumet Township	None	0	0	0	0	0	
Lake	Cedar Creek Township	None	0	0	0	0	0	
Lake	Center Township	None	0	0	0	0	0	
Lake	Eagle Creek Township	None	0	0	0	0	0	
Lake	Hanover Township	None	0	0	0	0	0	
Lake	Hobart Township	None	0	0	0	0	0	
Lake	North Township	None	0	0	0	0	0	
Lake	Ross Township	None	0	0	0	0	0	
Lake	St. John Township	None	0	0	0	0	0	
Lake	West Creek Township	None	0	0	0	0	0	
Lake	Winfield Township	None	0	0	0	0	0	
Lake	Gary Civil City	None	0	0	0	0	0	
Lake	Hammond Civil City	None	0	0	0	0	0	
Lake	East Chicago Civil City	None	0	0	0	0	0	
Lake	Hobart Civil City	None	0	0	0	0	0	
Lake	Crown Point Civil City	None	0	0	0	0	0	
Lake	Whiting Civil City	None	0	0	0	0	0	
Lake	Lake Station Civil City	None	0	0	0	0	0	
Lake	Cedar Lake Civil Town	None	0	0	0	0	0	
Lake	Griffith Civil Town	None	0	0	0	0	0	
Lake	Highland Civil Town	None	0	0	0	0	0	
Lake	Munster Civil Town	None	0	0	0	0	0	
Lake	Merrillville Civil Town	None	0	0	0	0	0	
Lake	Dyer Civil Town	None	0	0	0	0	0	
Lake	Lowell Civil Town	None	0	0	0	0	0	
Lake	New Chicago Civil Town	None	0	0	0	0	0	
Lake	St. John Civil Town	None	0	0	0	0	0	
Lake	Schererville Civil Town	None	0	0	0	0	0	
Lake	Schneider Civil Town	None	0	0	0	0	0	
Lake	Winfield Civil Town	None	0	0	0	0	0	
Lake	Hanover Community School Corporation	None	0	0	0	0	0	
Lake	River Forest Community School Corporatio	None	0	0	0	0	0	
Lake	Merrillville School Corporation	None	0	0	0	0	0	
Lake	Lake Central School Corporation	None	0	0	0	0	0	
Lake	Tri Creek School Corporation	None	0	0	0	0	0	
Lake	Lake Ridge School Corporation	None	0	0	0	0	0	
Lake	Crown Point Community School Corporation	None	0	0	0	0	0	
Lake	East Chicago City School Corporation	None	0	0	0	0	0	
Lake	Lake Station School Corporation	None	0	0	0	0	0	
Lake	Gary Community School Corporation	None	0	0	0	0	0	
Lake	Griffith Public School Corporation	None	0	0	0	0	0	
Lake	Hammond City School Corporation	None	0	0	0	0	0	
Lake	Highland Town School Corporation	None	0	0	0	0	0	
Lake	School City Of Hobart School Corporation	None	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Lake	Munster Community School Corporation	None	0	0	0	0	0	
Lake	Whiting City School Corporation	None	0	0	0	0	0	
Lake	East Chicago Public Library	None	0	0	0	0	0	
Lake	Gary Public Library	None	0	0	0	0	0	
Lake	Hammond Public Library	None	0	0	0	0	0	
Lake	Lowell Public Library	None	0	0	0	0	0	
Lake	Whiting Public Library	None	0	0	0	0	0	
Lake	Lake County Public Library	None	0	0	0	0	0	
Lake	Crown Point Community Public Library	None	0	0	0	0	0	
Lake	East Chicago Sanitary	None	0	0	0	0	0	
Lake	Gary Sanitary	None	0	0	0	0	0	
Lake	Hammond Sanitary	None	0	0	0	0	0	
Lake	Highland Sanitary	None	0	0	0	0	0	
Lake	Whiting Sanitary	None	0	0	0	0	0	
Lake	Gary Airport	None	0	0	0	0	0	
Lake	Gary Redevelopment	None	0	0	0	0	0	
Lake	Hammond Redevelopment	None	0	0	0	0	0	
Lake	Gary Public Transportation	None	0	0	0	0	0	
Lake	Highland Water District	None	0	0	0	0	0	
Lake	Schererville Waterworks	None	0	0	0	0	0	
Lake	Winfield Waterworks	None	0	0	0	0	0	
Lake	St. John Sanitary	None	0	0	0	0	0	
Lake	Lake Ridge Fire Protection	None	0	0	0	0	0	
Lake	St. John Water District	None	0	0	0	0	0	
Lake	Town Of Dyer Sanitary District	None	0	0	0	0	0	
Lake	Dyer Redevelopment	None	0	0	0	0	0	
Lake	Lake County Solid Waste Management Distr	None	0	0	0	0	0	
Lake	Gary Storm Water Management	None	0	0	0	0	0	
Lake	Dyer Water Works	None	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
LaPorte	Laporte County	CAGIT	2,090,304	1,947,387	1,837,573	2,097,759	2,297,944	2.4%
LaPorte	Cass Township	CAGIT	3,002	2,707	2,587	2,963	3,063	0.5%
LaPorte	Center Township	CAGIT	20,001	18,459	17,426	19,690	19,721	-0.4%
LaPorte	Clinton Township	CAGIT	1,850	3,449	3,052	3,140	3,586	18.0%
LaPorte	Coolspring Township	CAGIT	9,195	8,759	7,884	9,211	9,838	1.7%
LaPorte	Dewey Township	CAGIT	4,159	3,921	2,915	3,529	3,662	-3.1%
LaPorte	Galena Township	CAGIT	2,244	2,134	1,942	2,222	2,253	0.1%
LaPorte	Hanna Township	CAGIT	4,972	4,817	4,157	5,034	5,136	0.8%
LaPorte	Hudson Township	CAGIT	5,887	3,986	4,727	5,308	5,581	-1.3%
LaPorte	Johnson Township	CAGIT	546	651	594	694	680	5.6%
LaPorte	Kankakee Township	CAGIT	6,556	11,705	8,084	10,405	10,312	12.0%
LaPorte	Lincoln Township	CAGIT	6,446	6,055	8,170	9,126	9,330	9.7%
LaPorte	Michigan Township	CAGIT	9,492	8,154	7,741	8,323	8,357	-3.1%
LaPorte	New Durham Township	CAGIT	4,775	6,590	4,992	7,504	7,737	12.8%
LaPorte	Noble Township	CAGIT	5,707	5,521	4,615	5,810	4,244	-7.1%
LaPorte	Pleasant Township	CAGIT	4,576	5,865	6,484	7,624	7,662	13.8%
LaPorte	Prairie Township	CAGIT	2,240	2,205	2,076	2,368	2,483	2.6%
LaPorte	Scipio Township	CAGIT	7,697	7,210	6,248	6,565	9,140	4.4%
LaPorte	Springfield Township	CAGIT	15,742	14,284	8,485	10,605	10,688	-9.2%
LaPorte	Union Township	CAGIT	3,325	3,530	3,242	3,776	3,918	4.2%
LaPorte	Washington Township	CAGIT	4,630	4,413	7,051	7,646	7,865	14.2%
LaPorte	Wills Township	CAGIT	1,844	2,103	2,179	2,568	2,685	9.8%
LaPorte	Michigan City Civil City	CAGIT	1,008,778	1,008,365	955,176	1,006,635	1,022,825	0.3%
LaPorte	Laporte Civil City	CAGIT	549,369	448,246	446,668	538,704	570,018	0.9%
LaPorte	Kingsbury Civil Town	CAGIT	1,609	1,482	1,372	1,958	1,732	1.9%
LaPorte	Kingsford Heights Civil Town	CAGIT	9,106	9,125	8,654	9,924	10,449	3.5%
LaPorte	Lacrosse Civil Town	CAGIT	9,305	8,670	6,928	9,402	9,874	1.5%
LaPorte	Long Beach Civil Town	CAGIT	66,192	53,907	53,315	50,459	55,793	-4.2%
LaPorte	Michiana Shores Civil Town	CAGIT	5,879	5,613	3,818	6,051	6,237	1.5%
LaPorte	Pottawattamie Park Civil Town	CAGIT	4,015	47	3,856	4,122	4,302	1.7%
LaPorte	Trail Creek Civil Town	CAGIT	25,230	23,813	22,323	25,894	27,072	1.8%
LaPorte	Wanatah Civil Town	CAGIT	13,562	12,741	11,685	13,678	14,305	1.3%
LaPorte	Westville Civil Town	CAGIT	13,600	13,700	16,871	17,424	17,218	6.1%
LaPorte	Cass Township School Corporation	CAGIT	0	0	0	0	0	
LaPorte	Dewey Township School Corporation	CAGIT	0	0	0	0	0	
LaPorte	New Prairie United School Corporation	CAGIT	0	0	0	0	0	
LaPorte	New Durham Township School Corporation	CAGIT	0	0	0	0	0	
LaPorte	Prairie Township School Corporation	CAGIT	0	0	0	0	0	
LaPorte	Michigan City Area School Corporation	CAGIT	0	0	0	0	0	
LaPorte	South Central Community School Corporati	CAGIT	0	0	0	0	0	
LaPorte	Laporte Community School Corporation	CAGIT	0	0	0	0	0	
LaPorte	John Glenn School Corporation	CAGIT	0	0	0	0	0	
LaPorte	Michigan City Public Library	CAGIT	141,132	143,458	135,351	149,041	150,822	1.7%
LaPorte	Wanatah Public Library	CAGIT	2,441	2,349	2,218	2,545	2,664	2.2%
LaPorte	Westville Public Library	CAGIT	7,441	7,209	6,591	7,202	7,512	0.2%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
LaPorte	Laporte County Public Library	CAGIT	198,070	179,012	169,582	199,656	209,797	1.4%
LaPorte	Lacrosse Public Library	CAGIT	2,835	3,313	2,913	3,572	3,747	7.2%
LaPorte	Michigan City Sanitary	CAGIT	276,321	281,355	258,236	256,139	133,711	-16.6%
LaPorte	Laporte Municipal Airport Authority	CAGIT	29,050	24,473	24,640	28,035	29,188	0.1%
LaPorte	Laporte Redevelopment	CAGIT	0	0	0	0	0	
LaPorte	Laporte County Solid Waste Management	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Lawrence	Lawrence County	CAGIT	2,282,807	2,079,437	1,967,153	2,305,926	2,452,109	1.8%
Lawrence	Bono Township	CAGIT	4,411	3,880	3,641	3,869	3,998	-2.4%
Lawrence	Guthrie Township	CAGIT	7,601	6,571	6,311	6,454	6,650	-3.3%
Lawrence	Indian Creek Township	CAGIT	7,083	6,293	5,955	6,324	6,545	-2.0%
Lawrence	Marion Township	CAGIT	29,446	27,280	23,724	25,197	31,953	2.1%
Lawrence	Marshall Township	CAGIT	18,801	15,880	14,762	14,944	15,765	-4.3%
Lawrence	Perry Township	CAGIT	5,216	4,648	4,530	6,872	7,556	9.7%
Lawrence	Pleasant Run Township	CAGIT	7,799	6,871	6,521	6,856	7,147	-2.2%
Lawrence	Shawswick Township	CAGIT	54,846	45,756	43,480	45,413	57,961	1.4%
Lawrence	Spice Valley Township	CAGIT	7,683	7,866	7,419	7,688	7,967	0.9%
Lawrence	Bedford Civil City	CAGIT	1,852,156	1,682,019	1,613,932	1,728,367	1,795,713	-0.8%
Lawrence	Mitchell Civil City	CAGIT	323,978	261,775	241,556	273,624	258,676	-5.5%
Lawrence	Oolitic Civil Town	CAGIT	29,565	27,251	27,437	29,035	29,995	0.4%
Lawrence	North Lawrence Community School Corporat	CAGIT	0	0	0	0	0	
Lawrence	Mitchell Community School Corporation	CAGIT	0	0	0	0	0	
Lawrence	Bedford Public Library	CAGIT	258,913	233,088	224,030	237,839	246,140	-1.3%
Lawrence	Mitchell Community Public Library	CAGIT	114,579	101,106	93,058	105,814	103,356	-2.5%
Lawrence	Lawrence County Solid Waste Management D	CAGIT	238,002	208,779	199,098	285,222	305,113	6.4%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Madison	Madison County	COIT	7,034,679	6,869,734	6,360,643	7,211,955	7,191,803	0.6%
Madison	Adams Township	COIT	44,099	41,643	37,451	42,093	42,478	-0.9%
Madison	Anderson Township	COIT	101,607	93,207	88,917	100,461	96,442	-1.3%
Madison	Boone Township	COIT	8,971	8,952	7,561	8,399	8,595	-1.1%
Madison	Duck Creek Township	COIT	12,356	10,103	9,193	10,011	10,162	-4.8%
Madison	Fall Creek Township	COIT	77,890	64,837	61,212	79,837	80,647	0.9%
Madison	Green Township	COIT	17,768	20,363	21,040	23,016	26,837	10.9%
Madison	Jackson Township	COIT	7,567	7,417	6,435	7,360	7,449	-0.4%
Madison	Lafayette Township	COIT	31,573	33,129	31,585	33,637	34,662	2.4%
Madison	Monroe Township	COIT	47,937	47,526	42,814	48,075	48,217	0.1%
Madison	Pipe Creek Township	COIT	56,695	56,256	51,631	56,420	57,754	0.5%
Madison	Richland Township	COIT	48,211	47,769	44,648	49,368	49,122	0.5%
Madison	Stony Creek Township	COIT	24,217	24,637	18,200	21,006	21,034	-3.5%
Madison	Union Township	COIT	87,466	77,770	76,876	84,332	84,217	-0.9%
Madison	Van Buren Township	COIT	21,218	25,122	23,177	32,008	33,871	12.4%
Madison	Anderson Civil City	COIT	7,500,781	7,167,457	6,833,507	7,636,606	6,945,497	-1.9%
Madison	Elwood Civil City	COIT	832,350	957,755	896,579	882,289	961,547	3.7%
Madison	Alexandria Civil City	COIT	541,734	508,656	497,024	557,058	572,877	1.4%
Madison	Chesterfield Civil Town	COIT	118,851	118,592	106,683	120,390	126,181	1.5%
Madison	Country Club Heights Civil Town	COIT	8,087	8,405	7,517	8,538	8,485	1.2%
Madison	Edgewood Civil Town	COIT	72,098	68,070	62,765	59,952	57,293	-5.6%
Madison	Frankton Civil Town	COIT	41,691	41,449	38,299	40,387	40,361	-0.8%
Madison	Ingalls Civil Town	COIT	33,473	34,706	31,739	55,827	62,823	17.0%
Madison	Lapel Civil Town	COIT	56,186	56,701	52,404	59,986	60,868	2.0%
Madison	Markleville Civil Town	COIT	15,074	13,499	12,818	14,943	15,405	0.5%
Madison	Orestes Civil Town	COIT	19,720	19,520	22,233	30,336	23,430	4.4%
Madison	Pendleton Civil Town	COIT	374,869	343,237	314,382	352,781	359,949	-1.0%
Madison	River Forest Civil Town	COIT	1,156	1,395	1,308	1,465	1,472	6.2%
Madison	Summitville Civil Town	COIT	43,052	42,643	40,036	44,610	45,607	1.5%
Madison	Woodlawn Heights Civil Town	COIT	1,831	1,695	1,671	1,818	1,827	-0.1%
Madison	Madison-Grant United School Corporation	COIT	0	0	0	0	0	
Madison	Frankton-Lapel Community School Corporat	COIT	0	0	0	0	0	
Madison	South Madison Community School Corporati	COIT	0	0	0	0	0	
Madison	Alexandria Community School Corporation	COIT	0	0	0	0	0	
Madison	Anderson Community School Corporation	COIT	0	0	0	0	0	
Madison	Elwood Community School Corporation	COIT	0	0	0	0	0	
Madison	Alexandria-Monroe Public Library	COIT	112,509	102,795	92,652	104,834	105,793	-1.5%
Madison	Anderson-Anderson, Stoney Creek Union To	COIT	913,930	870,185	811,169	910,485	885,371	-0.8%
Madison	Pendleton Community Public Library	COIT	124,690	113,351	102,961	119,404	119,753	-1.0%
Madison	North Madison County Library System	COIT	216,354	235,598	191,023	211,199	217,336	0.1%
Madison	Independence Fire	COIT	5,494	4,506	4,461	4,852	4,880	-2.9%
Madison	East Central Indiana Solid Waste	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Marion	Marion County	COIT	23,791,948	22,421,117	19,432,532	28,404,626	30,416,305	6.3%
Marion	Center Township	COIT	420,363	920,799	317,953	398,728	412,019	-0.5%
Marion	Decatur Township	COIT	225,350	348,191	359,515	637,252	722,210	33.8%
Marion	Franklin Township	COIT	674,714	537,610	565,296	912,606	1,014,653	10.7%
Marion	Lawrence Township	COIT	1,360,682	909,121	951,106	1,320,370	1,285,004	-1.4%
Marion	Perry Township	COIT	975,716	988,630	962,004	1,201,428	1,202,251	5.4%
Marion	Pike Township	COIT	1,479,480	1,350,823	1,215,425	2,021,627	1,740,281	4.1%
Marion	Warren Township	COIT	1,152,257	966,402	1,084,954	1,355,616	1,313,280	3.3%
Marion	Washington Township	COIT	1,493,036	1,331,697	1,256,732	1,623,735	1,740,777	3.9%
Marion	Wayne Township	COIT	887,980	1,004,349	975,722	3,021,282	2,200,961	25.5%
Marion	Lawrence Civil City	COIT	1,203,375	1,062,127	1,018,596	1,392,924	1,470,230	5.1%
Marion	Beech Grove Civil City	COIT	693,965	629,193	574,035	740,621	787,544	3.2%
Marion	Southport Civil City	COIT	22,704	20,055	18,394	24,351	26,911	4.3%
Marion	Speedway City Civil Town	COIT	811,107	612,560	602,871	645,046	858,218	1.4%
Marion	Clermont Civil Town	COIT	34,080	29,416	28,028	36,782	28,494	-4.4%
Marion	Cumberland Civil Town	COIT	63,293	58,397	56,375	106,338	109,185	14.6%
Marion	Homecroft Civil Town	COIT	11,256	9,785	9,260	11,946	12,114	1.9%
Marion	Meridian Hills Civil Town	COIT	22,990	19,732	18,025	21,635	22,038	-1.1%
Marion	Rocky Ripple Civil Town	COIT	3,180	2,923	2,563	3,603	3,720	4.0%
Marion	Warren Park Civil Town	COIT	723	605	584	763	815	3.0%
Marion	Williams Creek Civil Town	COIT	9,858	8,302	7,626	10,785	10,971	2.7%
Marion	Wynnedale Civil Town	COIT	1,500	1,510	1,306	1,511	1,787	4.5%
Marion	Spring Hill Civil Town	COIT	0	0	0	0	179	
Marion	M.S.D. Decatur Township School Corporati	COIT	0	0	0	0	0	
Marion	Franklin Township Community School Corpo	COIT	0	0	0	0	0	
Marion	M.S.D. Lawrence Township School Corporat	COIT	0	0	0	0	0	
Marion	M.S.D. Perry Township School Corporation	COIT	0	0	0	0	0	
Marion	M.S.D. Pike Township School Corporation	COIT	0	0	0	0	0	
Marion	M.S.D. Warren Township School Corporatio	COIT	0	0	0	0	0	
Marion	M.S.D. Washington Township School Corpor	COIT	0	0	0	0	0	
Marion	M.S.D. Wayne Township School Corporation	COIT	0	0	0	0	0	
Marion	Beech Grove City School Corporation	COIT	0	0	0	0	0	
Marion	Indianapolis Public School Corporation	COIT	0	0	0	0	0	
Marion	Speedway City School Corporation	COIT	0	0	0	0	0	
Marion	Beech Grove Public Library	COIT	155,986	122,277	112,085	137,806	159,994	0.6%
Marion	Speedway City Public Library	COIT	114,719	114,677	101,578	109,257	111,449	-0.7%
Marion	Indianapolis-Marion County Public Librar	COIT	4,679,089	4,689,796	3,921,539	5,442,085	5,629,887	4.7%
Marion	Indianapolis Sanitation (Liquid)	COIT	3,853	84,037	3,243,051	4,966,432	5,441,335	513.0%
Marion	Indianapolis Sanitation (Solid)	COIT	3,346,488	2,999,363	2,799,303	3,599,421	3,697,180	2.5%
Marion	Indianapolis Police Special Service	COIT	6,332,485	5,470,178	4,825,629	6,165,643	6,231,188	-0.4%
Marion	Indianapolis Fire Special Service	COIT	5,052,785	4,745,029	3,977,256	5,095,244	5,078,107	0.1%
Marion	Indianapolis Public Transportation	COIT	1,474,959	1,360,155	1,205,360	2,692,507	2,909,393	18.5%
Marion	Marion County Health And Hospital	COIT	11,088,722	10,873,803	10,084,977	12,959,410	13,327,551	4.7%
Marion	Marion County Airport	COIT	21,081,746	21,525,300	21,187,161	27,981,597	40,732,161	17.9%
Marion	Speedway Public Transportation	COIT	22,886	22,837	19,453	21,439	37,936	13.5%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Marion	Indianapolis Consolidated City	COIT	3,576,888	3,179,378	2,569,721	3,304,159	3,393,240	-1.3%
Marion	Indianapolis Consolidated County	COIT	7,253,398	6,332,192	5,519,208	7,238,130	7,458,677	0.7%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Marshall	Marshall County	CAGIT	2,164,150	1,675,605	2,140,750	2,435,745	2,526,952	4.0%
Marshall	Bourbon Township	CAGIT	21,012	16,475	20,083	22,856	23,205	2.5%
Marshall	Center Township	CAGIT	97,621	72,287	88,796	101,447	87,926	-2.6%
Marshall	German Township	CAGIT	57,540	43,172	52,232	59,266	59,457	0.8%
Marshall	Green Township	CAGIT	11,940	8,509	10,686	11,774	11,548	-0.8%
Marshall	North Township	CAGIT	62,082	35,331	46,496	48,978	44,867	-7.8%
Marshall	Polk Township	CAGIT	51,259	30,538	36,997	40,246	37,708	-7.4%
Marshall	Tippecanoe Township	CAGIT	15,897	11,540	14,336	16,123	16,444	0.8%
Marshall	Union Township	CAGIT	55,200	39,397	49,024	54,517	54,662	-0.2%
Marshall	Walnut Township	CAGIT	15,629	11,999	14,493	16,513	16,232	1.0%
Marshall	West Township	CAGIT	43,756	34,531	42,511	48,275	49,079	2.9%
Marshall	Plymouth Civil City	CAGIT	1,257,454	838,003	1,091,217	1,224,087	1,273,441	0.3%
Marshall	Argos Civil Town	CAGIT	142,176	101,070	133,550	140,173	133,222	-1.6%
Marshall	Bourbon Civil Town	CAGIT	150,448	107,334	133,206	149,776	139,715	-1.8%
Marshall	Bremen Civil Town	CAGIT	555,512	417,441	434,377	484,194	475,625	-3.8%
Marshall	Culver Civil Town	CAGIT	188,975	142,899	180,385	202,711	206,765	2.3%
Marshall	Lapaz Civil Town	CAGIT	21,059	15,698	19,559	21,685	22,146	1.3%
Marshall	Culver Community School Corporation	CAGIT	0	0	0	0	0	
Marshall	Argos Community School Corporation	CAGIT	0	0	0	0	0	
Marshall	Bremen Public School Corporation	CAGIT	0	0	0	0	0	
Marshall	Plymouth Community School	CAGIT	0	0	0	0	0	
Marshall	Triton School Corporation	CAGIT	0	0	0	0	0	
Marshall	John Glenn School Corporation	CAGIT	0	0	0	0	0	
Marshall	Union-North United School Corporation	CAGIT	0	0	0	0	0	
Marshall	Argos Public Library	CAGIT	20,671	14,887	29,361	31,125	29,427	9.2%
Marshall	Bourbon Public Library	CAGIT	19,333	14,664	23,275	25,763	24,870	6.5%
Marshall	Bremen Public Library	CAGIT	117,080	89,568	114,337	127,357	122,163	1.1%
Marshall	Culver Public Library	CAGIT	116,677	100,330	97,971	111,836	112,925	-0.8%
Marshall	Plymouth Public Library	CAGIT	203,631	152,190	193,440	218,097	226,010	2.6%
Marshall	Marshall County Solid Waste Management	CAGIT	54,620	39,976	0	0	0	-100.0%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Martin	Martin County	COIT	801,272	764,168	743,515	876,125	875,531	2.2%
Martin	Center Township	COIT	7,851	6,746	7,178	7,865	8,638	2.4%
Martin	Halbert Township	COIT	12,400	11,621	12,361	13,720	15,404	5.6%
Martin	Lost River Township	COIT	6,079	5,392	5,695	6,214	6,651	2.3%
Martin	Mitcheltree Township	COIT	3,023	0	793	10,020	12,587	42.8%
Martin	Perry Township	COIT	19,813	18,075	19,670	21,410	23,127	3.9%
Martin	Rutherford Township	COIT	6,645	6,097	6,639	7,279	7,937	4.5%
Martin	Loogootee Civil City	COIT	178,465	163,569	179,872	195,077	180,656	0.3%
Martin	Crane Civil Town	COIT	13,845	14,198	12,242	15,788	12,638	-2.3%
Martin	Shoals Civil Town	COIT	51,452	48,714	52,871	58,231	63,709	5.5%
Martin	Shoals Community School Corporation	COIT	0	0	0	0	0	
Martin	Loogootee Community School Corporation	COIT	0	0	0	0	0	
Martin	Loogootee Public Library	COIT	16,934	15,953	16,206	17,591	19,083	3.0%
Martin	Shoals Public Library	COIT	6,639	6,339	6,872	7,544	8,243	5.6%
Martin	Martin County Solid Waste Management Dis	COIT	43,105	38,588	42,341	0	0	-100.0%
Miami	Miami County	COIT	1,500,621	1,478,291	1,295,408	1,427,879	1,488,843	-0.2%
Miami	Allen Township	COIT	4,085	3,792	3,492	4,027	3,472	-4.0%
Miami	Butler Township	COIT	2,755	2,496	2,195	2,279	2,233	-5.1%
Miami	Clay Township	COIT	3,649	3,570	3,238	3,452	3,439	-1.5%
Miami	Deer Creek Township	COIT	4,055	4,071	3,687	3,979	3,866	-1.2%
Miami	Erie Township	COIT	2,693	2,752	2,442	2,686	2,588	-1.0%
Miami	Harrison Township	COIT	3,042	3,000	2,633	2,847	2,869	-1.5%
Miami	Jackson Township	COIT	4,813	4,785	4,382	4,750	4,298	-2.8%
Miami	Jefferson Township	COIT	7,697	7,443	6,653	7,290	7,150	-1.8%
Miami	Perry Township	COIT	4,509	4,593	4,102	4,480	4,365	-0.8%
Miami	Peru Township	COIT	36,218	36,491	32,506	36,144	35,562	-0.5%
Miami	Pipe Creek Township	COIT	8,553	9,458	7,757	8,212	8,399	-0.5%
Miami	Richland Township	COIT	3,105	3,137	2,778	2,950	2,987	-1.0%
Miami	Union Townshp	COIT	1,503	3,476	3,065	3,627	3,103	19.9%
Miami	Washington Township	COIT	8,822	8,968	6,113	6,856	6,455	-7.5%
Miami	Peru Civil City	COIT	974,531	947,849	846,450	977,722	980,473	0.2%
Miami	Amboy Civil Town	COIT	6,863	6,950	6,078	6,536	6,587	-1.0%
Miami	Bunker Hill Civil Town	COIT	32,406	31,388	28,056	31,600	30,820	-1.2%
Miami	Converse Civil Town	COIT	41,739	37,601	38,193	38,593	30,971	-7.2%
Miami	Denver Civil Town	COIT	3,559	3,482	3,188	3,497	3,227	-2.4%
Miami	Macy Civil Town	COIT	2,628	2,810	2,352	2,637	2,387	-2.4%
Miami	Maconoquah School Corporation	COIT	0	0	0	0	0	
Miami	North Miami Consolidated School Corporat	COIT	0	0	0	0	0	
Miami	Oak Hill United School Corporation	COIT	0	0	0	0	0	
Miami	Peru Community School Corporation	COIT	0	0	0	0	0	
Miami	Converse Public Library	COIT	13,351	13,292	11,648	12,514	10,872	-5.0%
Miami	Peru Public Library	COIT	62,795	62,363	56,368	66,459	66,702	1.5%
Miami	Miami County Solid Waste Management Dist	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Monroe	Monroe County	COIT	6,005,508	6,841,847	6,954,456	7,853,513	7,582,988	6.0%
Monroe	Bean Blossom Township	COIT	15,224	14,883	13,607	16,482	21,041	8.4%
Monroe	Benton Township	COIT	37,727	39,293	34,779	42,023	43,799	3.8%
Monroe	Bloomington Township	COIT	363,948	340,769	306,849	362,526	366,439	0.2%
Monroe	Clear Creek Township	COIT	35,054	33,512	31,208	38,084	39,176	2.8%
Monroe	Indian Creek Township	COIT	17,617	16,856	15,047	17,799	18,668	1.5%
Monroe	Perry Township	COIT	157,785	157,990	136,897	165,848	171,234	2.1%
Monroe	Polk Township	COIT	10,650	8,838	9,544	11,696	11,793	2.6%
Monroe	Richland Township	COIT	124,001	121,964	125,932	150,618	185,047	10.5%
Monroe	Salt Creek Township	COIT	10,313	10,045	9,371	16,094	17,635	14.4%
Monroe	Van Buren Township	COIT	222,575	208,451	261,791	315,716	376,100	14.0%
Monroe	Washington Township	COIT	17,687	17,178	15,840	19,152	19,804	2.9%
Monroe	Bloomington Civil City	COIT	6,670,262	6,571,968	6,011,921	7,594,165	8,040,479	4.8%
Monroe	Ellettsville Civil Town	COIT	245,680	227,157	224,363	358,786	381,130	11.6%
Monroe	Stinesville Civil Town	COIT	2,956	2,732	2,047	2,452	2,260	-6.5%
Monroe	Richland-Bean Blossom Community School C	COIT	0	0	0	0	0	
Monroe	Monroe County Community School Corporati	COIT	0	0	0	0	0	
Monroe	Monroe County Public Library	COIT	1,774,718	1,720,129	1,561,466	1,883,856	1,954,298	2.4%
Monroe	Bloomington Transportation	COIT	277,031	263,347	239,775	291,733	301,972	2.2%
Monroe	Perry-Clear Creek Fire Protection	COIT	222,715	282,085	284,795	345,944	361,849	12.9%
Monroe	Monroe County Solid Waste Management Dis	COIT	394,861	390,489	363,570	422,569	466,275	4.2%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Montgomery	Montgomery County	COIT	2,548,391	2,615,039	2,396,219	2,578,729	2,787,298	2.3%
Montgomery	Brown Township	COIT	18,385	14,194	13,533	16,663	15,178	-4.7%
Montgomery	Clark Township	COIT	11,181	9,131	9,040	11,146	9,931	-2.9%
Montgomery	Coal Creek Township	COIT	12,746	9,989	10,215	12,668	11,894	-1.7%
Montgomery	Franklin Township	COIT	12,687	9,435	9,285	11,454	10,526	-4.6%
Montgomery	Madison Township	COIT	45,995	35,930	37,259	46,282	43,501	-1.4%
Montgomery	Ripley Township	COIT	27,753	13,990	24,418	23,271	27,410	-0.3%
Montgomery	Scott Township	COIT	10,376	9,246	9,298	11,374	10,446	0.2%
Montgomery	Sugar Creek Township	COIT	7,740	4,991	4,998	6,129	5,532	-8.1%
Montgomery	Union Township	COIT	184,077	139,799	144,523	179,579	167,462	-2.3%
Montgomery	Walnut Township	COIT	17,863	6,827	10,366	12,729	11,697	-10.0%
Montgomery	Wayne Township	COIT	14,246	10,392	10,570	12,802	11,900	-4.4%
Montgomery	Crawfordsville Civil City	COIT	2,460,233	2,022,973	1,946,845	2,541,205	2,312,235	-1.5%
Montgomery	Alamo Civil Town	COIT	1,562	1,413	1,463	1,757	1,638	1.2%
Montgomery	Darlington Civil Town	COIT	26,142	20,277	21,189	25,425	23,641	-2.5%
Montgomery	Ladoga Civil Town	COIT	41,511	31,076	30,827	38,255	36,318	-3.3%
Montgomery	Linden Civil Town	COIT	26,292	20,455	21,359	26,474	24,879	-1.4%
Montgomery	New Market Civil Town	COIT	17,030	13,500	13,516	17,145	16,164	-1.3%
Montgomery	Waveland Civil Town	COIT	9,308	7,388	7,500	9,463	8,728	-1.6%
Montgomery	Waynetown Civil Town	COIT	31,155	20,275	19,977	24,732	23,177	-7.1%
Montgomery	Wingate Civil Town	COIT	24,352	18,533	18,381	22,031	13,183	-14.2%
Montgomery	New Richmond Civil Town	COIT	16,912	15,355	16,348	20,311	19,090	3.1%
Montgomery	New Ross Civil Town	COIT	8,017	6,140	6,409	8,996	8,385	1.1%
Montgomery	North Montgomery Community School Corpor	COIT	0	0	0	0	0	
Montgomery	South Montgomery Community School Corpor	COIT	0	0	0	0	0	
Montgomery	Crawfordsville Community School Corporat	COIT	0	0	0	0	0	
Montgomery	Crawfordsville Public Library	COIT	288,250	228,855	233,786	417,144	610,283	20.6%
Montgomery	Darlington Public Library	COIT	18,486	14,441	14,977	18,595	17,467	-1.4%
Montgomery	Ladoga Public Library	COIT	14,706	11,380	11,801	14,653	13,434	-2.2%
Montgomery	Linden Public Library	COIT	23,363	18,252	18,930	22,752	21,227	-2.4%
Montgomery	Waveland Public Library	COIT	21,097	16,561	17,210	21,355	19,877	-1.5%
Montgomery	West Central Indiana Solid Waste Managem	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Morgan	Morgan County	CAGIT	4,049,479	3,609,384	3,663,198	3,824,612	4,062,588	0.1%
Morgan	Adams Township	CAGIT	13,854	13,014	12,904	13,336	12,338	-2.9%
Morgan	Ashland Township	CAGIT	19,037	17,810	17,043	17,592	16,668	-3.3%
Morgan	Baker Township	CAGIT	11,674	10,924	10,758	11,092	10,058	-3.7%
Morgan	Brown Township	CAGIT	342,903	328,370	358,538	360,938	324,702	-1.4%
Morgan	Clay Township	CAGIT	42,416	41,086	40,259	41,528	38,216	-2.6%
Morgan	Green Township	CAGIT	51,502	44,440	35,088	35,462	45,597	-3.0%
Morgan	Gregg Township	CAGIT	15,404	15,049	46,007	56,657	68,859	45.4%
Morgan	Harrison Township	CAGIT	4,822	4,349	4,321	4,300	3,983	-4.7%
Morgan	Jackson Township	CAGIT	67,837	43,410	43,990	44,999	48,164	-8.2%
Morgan	Jefferson Township	CAGIT	39,686	36,069	35,516	36,584	33,969	-3.8%
Morgan	Madison Township	CAGIT	271,418	284,594	394,989	438,681	475,077	15.0%
Morgan	Monroe Township	CAGIT	3,097	2,954	3,047	14,194	16,655	52.3%
Morgan	Ray Township	CAGIT	15,715	14,023	13,782	13,502	0	-100.0%
Morgan	Washington Township	CAGIT	209,364	243,924	218,977	277,244	228,456	2.2%
Morgan	Martinsville Civil City	CAGIT	1,545,615	1,557,551	1,519,266	1,837,573	1,831,748	4.3%
Morgan	Mooresville Civil Town	CAGIT	1,500,942	1,424,909	1,217,782	1,271,691	1,254,348	-4.4%
Morgan	Bethany Civil Town	CAGIT	2,878	2,889	2,971	3,065	2,513	-3.3%
Morgan	Brooklyn Civil Town	CAGIT	59,339	61,238	59,825	62,965	59,728	0.2%
Morgan	Morgantown Civil Town	CAGIT	92,065	93,341	87,071	90,443	84,868	-2.0%
Morgan	Paragon Civil Town	CAGIT	32,116	32,167	33,423	34,433	31,681	-0.3%
Morgan	Monrovia Civil Town	CAGIT	29,319	27,916	26,865	27,111	25,351	-3.6%
Morgan	Nineveh-Hensley-Jackson United School Co	CAGIT	0	0	0	0	0	
Morgan	Monroe-Gregg School Corporation	CAGIT	0	0	0	0	0	
Morgan	Eminence Consolidated School Corporation	CAGIT	0	0	0	0	0	
Morgan	M.S.D. Martinsville School Corporation	CAGIT	0	0	0	0	0	
Morgan	Mooresville Consolidated School Corporat	CAGIT	0	0	0	0	0	
Morgan	Morgan County Public Library	CAGIT	410,437	393,861	443,273	428,237	419,957	0.6%
Morgan	Mooresville Public Library	CAGIT	197,961	213,568	163,563	369,739	349,455	15.3%
Morgan	Harrison Township Fire #7	CAGIT	12,258	24,354	17,505	21,157	19,714	12.6%
Morgan	West Central Indiana Solid Waste Managem	CAGIT	0	0	0	0	0	
Morgan	Monroe Township Fire District	CAGIT	94,926	74,938	74,967	149,706	223,229	23.8%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Newton	Newton County	CAGIT	1,097,937	1,020,748	1,055,528	1,223,130	1,152,410	1.2%
Newton	Beaver Township	CAGIT	28,711	26,041	27,976	28,164	27,461	-1.1%
Newton	Colfax Township	CAGIT	3,781	4,575	2,783	2,143	2,201	-12.7%
Newton	Grant Township	CAGIT	7,266	6,321	6,543	6,626	6,390	-3.2%
Newton	Iroquois Township	CAGIT	7,912	7,033	7,401	7,379	7,026	-2.9%
Newton	Jackson Township	CAGIT	3,414	3,100	3,329	3,353	3,290	-0.9%
Newton	Jefferson Township	CAGIT	12,692	10,935	11,339	11,556	11,256	-3.0%
Newton	Lake Township	CAGIT	35,139	31,568	34,299	34,464	33,463	-1.2%
Newton	Lincoln Township	CAGIT	29,898	26,063	27,683	27,881	26,694	-2.8%
Newton	Mcclellan Township	CAGIT	4,547	4,142	4,500	4,508	4,151	-2.3%
Newton	Washington Township	CAGIT	6,042	5,382	5,849	5,866	5,764	-1.2%
Newton	Brook Civil Town	CAGIT	40,230	37,382	39,895	40,172	38,841	-0.9%
Newton	Goodland Civil Town	CAGIT	51,211	47,528	45,804	45,513	45,221	-3.1%
Newton	Kentland Civil Town	CAGIT	83,738	73,588	74,636	76,789	74,527	-2.9%
Newton	Morocco Civil Town	CAGIT	42,839	37,953	37,133	38,158	36,957	-3.6%
Newton	Mt. Ayr Civil Town	CAGIT	2,114	1,965	2,104	2,115	2,019	-1.1%
Newton	North Newton School Corporation	CAGIT	0	0	0	0	0	
Newton	South Newton School Corporation	CAGIT	0	0	0	0	0	
Newton	Brook Public Library	CAGIT	38,402	35,051	38,822	38,531	37,102	-0.9%
Newton	Goodland Public Library	CAGIT	17,127	15,720	16,182	16,403	15,894	-1.9%
Newton	Kentland Public Library	CAGIT	27,665	24,880	25,786	26,384	24,372	-3.1%
Newton	Newton County Public Library	CAGIT	66,693	63,167	63,657	64,724	192,091	30.3%
Newton	Northwest Indiana Solid Waste Management	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Noble	Noble County	CAGIT	2,396,531	2,074,490	2,021,965	2,125,909	2,159,450	-2.6%
Noble	Albion Township	CAGIT	8,445	7,242	7,068	7,167	7,078	-4.3%
Noble	Allen Township	CAGIT	35,437	39,099	26,492	27,345	26,723	-6.8%
Noble	Elkhart Township	CAGIT	15,113	13,549	13,218	13,649	13,390	-3.0%
Noble	Green Township	CAGIT	12,708	12,096	10,251	10,302	10,536	-4.6%
Noble	Jefferson Township	CAGIT	13,727	15,450	14,814	15,484	15,266	2.7%
Noble	Noble Township	CAGIT	49,476	43,462	30,526	31,520	30,487	-11.4%
Noble	Orange Township	CAGIT	77,051	60,110	57,687	61,116	58,784	-6.5%
Noble	Perry Township	CAGIT	47,973	39,806	38,124	39,774	35,412	-7.3%
Noble	Sparta Township	CAGIT	45,923	39,136	28,151	29,900	27,782	-11.8%
Noble	Swan Township	CAGIT	11,836	9,782	9,268	9,584	9,744	-4.7%
Noble	Washington Township	CAGIT	10,652	9,185	8,762	9,203	9,018	-4.1%
Noble	Wayne Township	CAGIT	28,764	23,553	22,360	22,974	22,462	-6.0%
Noble	York Township	CAGIT	13,588	14,488	13,606	14,337	14,116	1.0%
Noble	Kendallville Civil City	CAGIT	1,168,528	1,064,667	995,427	1,084,954	1,085,531	-1.8%
Noble	Ligonier Civil City	CAGIT	453,132	359,939	342,544	368,882	366,496	-5.2%
Noble	Albion Civil Town	CAGIT	284,451	220,286	225,550	228,477	223,249	-5.9%
Noble	Avilla Civil Town	CAGIT	178,881	166,788	156,851	167,147	164,375	-2.1%
Noble	Cromwell Civil Town	CAGIT	50,086	43,099	40,556	42,064	39,008	-6.1%
Noble	Rome City Civil Town	CAGIT	85,777	73,670	72,380	74,682	74,019	-3.6%
Noble	Wolcottville Civil Town	CAGIT	25,507	22,140	21,852	22,504	22,307	-3.3%
Noble	Lakeland School Corporation	CAGIT	0	0	0	0	0	
Noble	Central Noble Community School Corporati	CAGIT	0	0	0	0	0	
Noble	East Noble School Corporation	CAGIT	0	0	0	0	0	
Noble	West Noble School Corporation	CAGIT	0	0	0	0	0	
Noble	Smith-Green Community School Corporation	CAGIT	0	0	0	0	0	
Noble	Kendallville Public Library	CAGIT	260,642	241,728	214,424	221,784	231,513	-2.9%
Noble	Ligonier Public Library	CAGIT	69,717	55,567	53,544	57,382	56,822	-5.0%
Noble	Noble County Public Library	CAGIT	211,431	192,396	178,928	182,923	276,107	6.9%
Noble	Northeast Indiana Solid Waste Management	CAGIT	67,731	67,628	61,878	63,384	62,222	-2.1%
Ohio	Ohio County	CAGIT	495,790	467,790	494,671	516,396	580,940	4.0%
Ohio	Cass Township	CAGIT	5,358	4,926	5,086	5,380	5,222	-0.6%
Ohio	Pike Township	CAGIT	3,706	4,406	4,599	4,894	4,788	6.6%
Ohio	Randolph Township	CAGIT	14,292	13,314	13,677	14,351	13,926	-0.6%
Ohio	Union Township	CAGIT	2,235	1,961	2,050	2,109	2,055	-2.1%
Ohio	Rising Sun Civil City	CAGIT	119,163	115,692	122,288	134,115	136,389	3.4%
Ohio	Rising Sun-Ohio County Community School	CAGIT	0	0	0	0	0	
Ohio	Ohio County Public Library	CAGIT	37,508	34,952	37,001	38,687	37,436	0.0%
Ohio	Southeastern Indiana Solid Waste Managem	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Orange	Orange County	CAGIT	1,088,753	918,571	842,174	981,518	1,117,155	0.6%
Orange	French Lick Township	CAGIT	10,076	8,838	8,715	10,104	11,456	3.3%
Orange	Greenfield Township	CAGIT	3,390	3,814	3,620	4,206	4,771	8.9%
Orange	Jackson Township	CAGIT	2,995	3,498	3,361	3,896	4,371	9.9%
Orange	Northeast Township	CAGIT	2,587	2,335	2,335	2,630	2,929	3.2%
Orange	Northwest Township	CAGIT	1,719	3,713	3,831	4,258	4,636	28.1%
Orange	Orangeville Township	CAGIT	2,239	2,270	2,266	2,496	2,711	4.9%
Orange	Orleans Township	CAGIT	4,646	4,020	3,118	3,442	3,698	-5.5%
Orange	Paoli Township	CAGIT	5,632	5,137	5,151	5,842	14,419	26.5%
Orange	Southeast Township	CAGIT	1,186	1,069	1,180	1,239	3,044	26.6%
Orange	Stamperscreek Township	CAGIT	1,832	1,575	1,503	1,697	1,917	1.1%
Orange	French Lick Civil Town	CAGIT	174,173	165,011	160,468	196,802	211,080	4.9%
Orange	Orleans Civil Town	CAGIT	163,351	161,511	152,250	193,512	228,399	8.7%
Orange	Paoli Civil Town	CAGIT	129,279	123,585	126,768	148,594	173,571	7.6%
Orange	West Baden Civil Town	CAGIT	68,793	68,295	68,200	77,739	88,305	6.4%
Orange	Orleans Community School Corporation	CAGIT	0	0	0	0	0	
Orange	Paoli Community School Corporation	CAGIT	0	0	0	0	0	
Orange	Springs Valley Community School Corporat	CAGIT	0	0	0	0	0	
Orange	Orleans Public Library	CAGIT	19,814	19,795	19,290	23,654	27,443	8.5%
Orange	Paoli Public Library	CAGIT	19,948	19,040	19,575	22,087	24,929	5.7%
Orange	French Lick-Melton Public Library	CAGIT	69,991	63,127	62,165	71,250	79,101	3.1%
Orange	Orange County Fire Protection District	CAGIT	67,813	63,804	63,521	71,805	81,949	4.8%
Orange	Orange County Solid Waste Management Dis	CAGIT	64,700	59,445	63,396	83,683	98,559	11.1%
Owen	Owen County	CAGIT	1,463,105	1,404,669	1,392,451	1,478,137	1,555,660	1.5%
Owen	Clay Township	CAGIT	16,119	16,377	14,398	15,498	16,761	1.0%
Owen	Franklin Township	CAGIT	10,139	8,804	9,071	9,663	10,290	0.4%
Owen	Harrison Township	CAGIT	4,420	3,775	3,938	4,188	4,355	-0.4%
Owen	Jackson Township	CAGIT	5,296	4,763	4,750	6,720	8,402	12.2%
Owen	Jefferson Township	CAGIT	6,308	5,592	5,518	7,502	6,923	2.4%
Owen	Jennings Township	CAGIT	5,824	3,622	3,435	3,626	5,172	-2.9%
Owen	Lafayette Township	CAGIT	4,542	3,982	4,107	4,380	4,604	0.3%
Owen	Marion Township	CAGIT	7,191	6,228	6,073	6,676	6,916	-1.0%
Owen	Montgomery Township	CAGIT	4,948	4,519	4,465	4,767	4,960	0.1%
Owen	Morgan Township	CAGIT	5,615	4,810	4,899	5,280	5,609	0.0%
Owen	Taylor Township	CAGIT	6,487	5,604	5,335	5,681	6,158	-1.3%
Owen	Washington Township	CAGIT	66,474	87,206	76,540	64,815	61,994	-1.7%
Owen	Wayne Township	CAGIT	7,740	7,963	7,971	8,565	8,970	3.8%
Owen	Gosport Civil Town	CAGIT	24,280	21,779	22,090	23,736	23,744	-0.6%
Owen	Spencer Civil Town	CAGIT	259,859	205,955	229,861	243,529	261,640	0.2%
Owen	Spencer-Owen Community School Corporatio	CAGIT	0	0	0	0	0	
Owen	Cloverdale Community School Corporation	CAGIT	0	0	0	0	0	
Owen	Spencer-Owen County Public Library	CAGIT	239,068	221,582	221,610	246,233	260,286	2.1%
Owen	Clay-Owen-Vigo Solid Waste Management Di	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Parke	Parke County	CAGIT	1,229,781	1,129,622	1,073,152	1,212,329	1,247,653	0.4%
Parke	Adams Township	CAGIT	47,442	35,193	31,936	56,473	51,535	2.1%
Parke	Florida Township	CAGIT	19,031	16,724	15,478	23,948	26,316	8.4%
Parke	Greene Township	CAGIT	3,889	3,046	2,864	3,216	3,428	-3.1%
Parke	Howard Township	CAGIT	2,039	1,680	1,591	1,751	1,861	-2.3%
Parke	Jackson Township	CAGIT	4,192	3,537	3,190	3,600	3,872	-2.0%
Parke	Liberty Township	CAGIT	2,895	3,861	3,161	3,435	3,307	3.4%
Parke	Penn Township	CAGIT	6,472	5,320	4,941	5,522	5,704	-3.1%
Parke	Raccoon Township	CAGIT	8,783	7,755	6,870	7,972	8,538	-0.7%
Parke	Reserve Township	CAGIT	9,390	7,089	6,668	7,443	7,994	-3.9%
Parke	Sugar Creek Township	CAGIT	1,560	0	0	0	0	-100.0%
Parke	Union Township	CAGIT	5,762	5,172	5,021	29,761	36,452	58.6%
Parke	Wabash Township	CAGIT	2,220	2,019	1,673	0	0	-100.0%
Parke	Washington Township	CAGIT	4,765	3,812	3,613	4,053	4,283	-2.6%
Parke	Bloomingdale Civil Town	CAGIT	5,765	6,327	6,278	7,188	7,719	7.6%
Parke	Marshall Civil Town	CAGIT	6,140	5,907	6,116	6,826	7,114	3.7%
Parke	Montezuma Civil Town	CAGIT	31,916	28,106	29,024	31,975	32,919	0.8%
Parke	Rockville Civil Town	CAGIT	165,682	133,532	126,379	140,710	147,295	-2.9%
Parke	Rosedale Civil Town	CAGIT	18,434	16,872	16,509	20,118	20,510	2.7%
Parke	Mecca Civil Town	CAGIT	3,152	2,248	1,801	2,231	1,969	-11.1%
Parke	Clay Community School Corporation	CAGIT	0	0	0	0	0	
Parke	Southwest Parke Community School Corpora	CAGIT	0	0	0	0	0	
Parke	Rockville Community School Corporation	CAGIT	0	0	0	0	0	
Parke	Turkey Run Community School Corporation	CAGIT	0	0	0	0	0	
Parke	Montezuma Public Library	CAGIT	10,657	9,885	9,610	10,792	11,365	1.6%
Parke	Rockville Public Library	CAGIT	58,384	55,776	53,316	59,720	62,885	1.9%
Parke	West Central Indiana Solid Waste Mgmt	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Perry	Perry County	COIT	651,782	626,347	598,948	683,333	701,085	1.8%
Perry	Anderson Township	COIT	1,190	958	883	1,064	1,089	-2.2%
Perry	Clark Township	COIT	2,072	1,617	1,351	1,624	1,645	-5.6%
Perry	Leopold Township	COIT	1,413	1,296	1,292	1,551	1,576	2.8%
Perry	Oil Township	COIT	1,090	866	782	924	935	-3.8%
Perry	Tobin Township	COIT	1,409	1,163	1,075	1,270	1,270	-2.6%
Perry	Troy Township	COIT	14,246	12,486	11,245	14,096	14,292	0.1%
Perry	Union Township	COIT	2,437	2,241	2,100	2,484	2,577	1.4%
Perry	Tell City Civil City	COIT	290,745	297,108	287,073	331,758	325,111	2.8%
Perry	Cannelton Civil City	COIT	69,681	64,051	58,562	70,289	74,259	1.6%
Perry	Troy Civil Town	COIT	3,643	3,055	2,847	3,420	3,054	-4.3%
Perry	Perry Central Community School Corporati	COIT	0	0	0	0	0	
Perry	Cannelton City School Corporation	COIT	0	0	0	0	0	
Perry	Tell City-Troy Township School Corporati	COIT	0	0	0	0	0	
Perry	Cannelton Public Library	COIT	3,836	3,354	3,065	3,674	3,751	-0.6%
Perry	Tell City Public Library	COIT	136,517	119,105	101,430	127,755	126,932	-1.8%
Perry	Perry County Airport Authority	COIT	7,702	9,644	7,022	7,982	7,579	-0.4%
Perry	Perry County Solid Waste Management Dist	COIT	0	0	0	0	0	
Pike	Pike County	None	0	0	0	0	0	
Pike	Clay Township	None	0	0	0	0	0	
Pike	Jefferson Township	None	0	0	0	0	0	
Pike	Lockhart Township	None	0	0	0	0	0	
Pike	Logan Township	None	0	0	0	0	0	
Pike	Madison Township	None	0	0	0	0	0	
Pike	Marion Township	None	0	0	0	0	0	
Pike	Monroe Township	None	0	0	0	0	0	
Pike	Patoka Township	None	0	0	0	0	0	
Pike	Washington Township	None	0	0	0	0	0	
Pike	Petersburg Civil City	None	0	0	0	0	0	
Pike	Spurgeon Civil Town	None	0	0	0	0	0	
Pike	Winslow Civil Town	None	0	0	0	0	0	
Pike	Pike County School Corporation	None	0	0	0	0	0	
Pike	Pike County Public Library	None	0	0	0	0	0	
Pike	Patoka Township Fire	None	0	0	0	0	0	
Pike	Jefferson-Marion Township Fire	None	0	0	0	0	0	
Pike	Pike County Solid Waste District	None	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Porter	Porter County	None	0	0	0	0	0	
Porter	Boone Township	None	0	0	0	0	0	
Porter	Center Township	None	0	0	0	0	0	
Porter	Jackson Township	None	0	0	0	0	0	
Porter	Liberty Township	None	0	0	0	0	0	
Porter	Morgan Township	None	0	0	0	0	0	
Porter	Pine Township	None	0	0	0	0	0	
Porter	Pleasant Township	None	0	0	0	0	0	
Porter	Portage Township	None	0	0	0	0	0	
Porter	Porter Township	None	0	0	0	0	0	
Porter	Union Township	None	0	0	0	0	0	
Porter	Washington Township	None	0	0	0	0	0	
Porter	Westchester Township	None	0	0	0	0	0	
Porter	Valparaiso Civil City	None	0	0	0	0	0	
Porter	Portage Civil City	None	0	0	0	0	0	
Porter	Chesterton Civil Town	None	0	0	0	0	0	
Porter	Beverly Shores Civil Town	None	0	0	0	0	0	
Porter	Burns Harbor Civil Town	None	0	0	0	0	0	
Porter	Dune Acres Civil Town	None	0	0	0	0	0	
Porter	Hebron Civil Town	None	0	0	0	0	0	
Porter	Kouts Civil Town	None	0	0	0	0	0	
Porter	Ogden Dunes Civil Town	None	0	0	0	0	0	
Porter	Porter Civil Town	None	0	0	0	0	0	
Porter	Pines Civil Town	None	0	0	0	0	0	
Porter	Michigan City Area School Corporation	None	0	0	0	0	0	
Porter	Boone Township School Corporation	None	0	0	0	0	0	
Porter	Duneland School Corporation	None	0	0	0	0	0	
Porter	East Porter County School Corporation	None	0	0	0	0	0	
Porter	Porter Township School Corporation	None	0	0	0	0	0	
Porter	Union Township School Corporation	None	0	0	0	0	0	
Porter	Portage Township School Corporation	None	0	0	0	0	0	
Porter	Valparaiso Community School Corporation	None	0	0	0	0	0	
Porter	Westchester Public Library	None	0	0	0	0	0	
Porter	Porter County Public Library	None	0	0	0	0	0	
Porter	West Porter Township Fire Protection	None	0	0	0	0	0	
Porter	Porter Co Sw District	None	0	0	0	0	0	
Porter	Porter Co Airport Authority	None	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Posey	Posey County	COIT	0	0	0	0	657,550	
Posey	Bethel Township	COIT	0	0	0	0	949	
Posey	Black Township	COIT	0	0	0	0	51,463	
Posey	Center Township	COIT	0	0	0	0	1,099	
Posey	Harmony Township	COIT	0	0	0	0	3,347	
Posey	Lynn Township	COIT	0	0	0	0	3,707	
Posey	Marrs Township	COIT	0	0	0	0	17,940	
Posey	Point Township	COIT	0	0	0	0	1,171	
Posey	Robb Township	COIT	0	0	0	0	3,560	
Posey	Robinson Township	COIT	0	0	0	0	10,038	
Posey	Smith Township	COIT	0	0	0	0	2,780	
Posey	Mount Vernon Civil City	COIT	0	0	0	0	211,006	
Posey	Cynthiana Civil Town	COIT	0	0	0	0	4,287	
Posey	Griffin Civil Town	COIT	0	0	0	0	706	
Posey	New Harmony Civil Town	COIT	0	0	0	0	9,506	
Posey	Poseyville Civil Town	COIT	0	0	0	0	18,308	
Posey	M.S.D. Mount Vernon School Corporation	COIT	0	0	0	0	0	
Posey	M.S.D. North Posey County School Corpora	COIT	0	0	0	0	0	
Posey	New Harmony Town And Township School Cor	COIT	0	0	0	0	0	
Posey	New Harmony Workingmens Institute	COIT	0	0	0	0	4,049	
Posey	Poseyville Carnegie Library	COIT	0	0	0	0	7,037	
Posey	Alexandrian Free Public Library	COIT	0	0	0	0	89,778	
Posey	Griffin-Bethel Township Fire Protection	COIT	0	0	0	0	3,532	
Posey	Wadesville-Center Township Fire	COIT	0	0	0	0	3,167	
Posey	Posey County Solid Waste Management Dist	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Pulaski	Pulaski County	CAGIT	1,140,444	1,000,492	953,332	1,188,623	1,274,002	2.8%
Pulaski	Beaver Township	CAGIT	3,787	3,820	3,511	4,254	4,583	4.9%
Pulaski	Cass Township	CAGIT	5,242	4,170	4,067	5,072	5,408	0.8%
Pulaski	Franklin Township	CAGIT	2,883	2,487	2,419	3,012	3,257	3.1%
Pulaski	Harrison Township	CAGIT	4,874	4,295	4,064	5,051	5,430	2.7%
Pulaski	Indian Creek Township	CAGIT	2,935	3,287	3,112	3,915	4,223	9.5%
Pulaski	Jefferson Township	CAGIT	3,383	3,002	2,993	3,742	3,890	3.6%
Pulaski	Monroe Township	CAGIT	12,651	10,265	10,643	13,156	13,506	1.6%
Pulaski	Rich Grove Township	CAGIT	4,938	4,067	3,949	5,373	5,867	4.4%
Pulaski	Salem Township	CAGIT	15,372	14,152	12,743	15,656	16,756	2.2%
Pulaski	Tippecanoe Township	CAGIT	9,216	7,617	7,342	9,102	9,472	0.7%
Pulaski	Van Buren Township	CAGIT	12,944	10,991	10,441	12,969	13,583	1.2%
Pulaski	White Post Township	CAGIT	13,944	11,545	11,329	14,081	14,890	1.7%
Pulaski	Francesville Civil Town	CAGIT	26,650	23,204	23,025	28,614	30,339	3.3%
Pulaski	Medaryville Civil Town	CAGIT	37,193	31,514	31,610	40,097	41,734	2.9%
Pulaski	Monterey Civil Town	CAGIT	9,097	7,911	7,763	9,735	9,063	-0.1%
Pulaski	Winamac Civil Town	CAGIT	115,835	101,106	87,022	109,042	110,596	-1.2%
Pulaski	Culver Community School Corporation	CAGIT	0	0	0	0	0	
Pulaski	Eastern Pulaski Community School Corpora	CAGIT	0	0	0	0	0	
Pulaski	West Central School Corporation	CAGIT	0	0	0	0	0	
Pulaski	North Judson-San Pierre School Corporati	CAGIT	0	0	0	0	0	
Pulaski	Francesville Public Library	CAGIT	26,723	22,912	21,116	26,000	29,939	2.9%
Pulaski	Monterey Public Library	CAGIT	17,605	16,341	15,225	19,010	19,308	2.3%
Pulaski	Pulaski County Public Library	CAGIT	81,725	69,337	69,036	95,322	100,461	5.3%
Pulaski	Northwest Indiana Solid Waste Management	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Putnam	Putnam County	CAGIT	1,984,835	2,097,810	2,004,142	2,160,405	2,306,583	3.8%
Putnam	Clinton Township	CAGIT	2,206	2,103	2,066	2,276	2,297	1.0%
Putnam	Cloverdale Township	CAGIT	35,958	34,050	15,380	15,952	14,997	-19.6%
Putnam	Floyd Township	CAGIT	4,382	4,112	3,964	4,302	7,358	13.8%
Putnam	Franklin Township	CAGIT	5,650	4,985	4,821	5,211	5,285	-1.7%
Putnam	Greencastle Township	CAGIT	25,932	25,032	24,727	25,563	25,363	-0.6%
Putnam	Jackson Township	CAGIT	6,124	5,425	5,370	5,814	5,106	-4.4%
Putnam	Jefferson Township	CAGIT	14,415	13,466	12,887	13,754	13,616	-1.4%
Putnam	Madison Township	CAGIT	19,438	18,866	15,682	23,862	15,947	-4.8%
Putnam	Marion Township	CAGIT	10,899	10,751	10,319	11,244	10,941	0.1%
Putnam	Monroe Township	CAGIT	3,808	3,402	3,444	3,740	3,757	-0.3%
Putnam	Russell Township	CAGIT	7,700	7,416	7,143	7,610	7,395	-1.0%
Putnam	Warren Township	CAGIT	9,266	8,578	8,265	8,975	9,145	-0.3%
Putnam	Washington Township	CAGIT	26,934	21,541	13,901	15,185	15,253	-13.3%
Putnam	Greencastle Civil City	CAGIT	1,162,553	903,003	979,975	1,047,284	1,060,526	-2.3%
Putnam	Bainbridge Civil Town	CAGIT	35,166	34,105	32,286	36,435	37,122	1.4%
Putnam	Cloverdale Civil Town	CAGIT	100,597	94,406	91,975	99,600	100,491	0.0%
Putnam	Roachdale Civil Town	CAGIT	50,123	47,783	46,761	51,243	51,822	0.8%
Putnam	Russellville Civil Town	CAGIT	10,912	10,629	10,452	11,417	11,302	0.9%
Putnam	Fillmore Civil Town	CAGIT	11,776	12,039	11,732	13,077	13,160	2.8%
Putnam	South Putnam Community School Corporatio	CAGIT	0	0	0	0	0	
Putnam	North Putnam Community School Corporatio	CAGIT	0	0	0	0	0	
Putnam	Cloverdale Community School Corporation	CAGIT	0	0	0	0	0	
Putnam	Greencastle Community School Corporation	CAGIT	0	0	0	0	0	
Putnam	Roachdale Public Library	CAGIT	14,556	13,687	13,624	14,840	15,018	0.8%
Putnam	Putnam County Public Library	CAGIT	275,582	247,340	243,857	262,016	260,943	-1.4%
Putnam	Roachdale Fire Protection	CAGIT	20,665	21,764	21,102	23,409	23,535	3.3%
Putnam	Walnut Creek Fire Protection	CAGIT	52,019	34,936	31,350	42,899	39,939	-6.4%
Putnam	Floyd Twp Fire District	CAGIT	33,892	20,110	57,077	51,512	49,729	10.1%
Putnam	West Central Indiana Solid Waste Managem	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Randolph	Randolph County	CAGIT	1,330,611	1,324,825	1,424,552	1,583,216	1,582,169	4.4%
Randolph	Franklin Township	CAGIT	5,191	4,448	5,109	5,489	5,323	0.6%
Randolph	Green Township	CAGIT	3,266	2,953	3,221	3,371	3,277	0.1%
Randolph	Greensfork Township	CAGIT	5,834	4,950	5,296	5,704	5,626	-0.9%
Randolph	Jackson Township	CAGIT	5,164	4,786	5,392	5,810	5,739	2.7%
Randolph	Monroe Township	CAGIT	9,282	9,779	10,847	11,599	11,423	5.3%
Randolph	Stoney Creek Township	CAGIT	4,760	4,128	3,443	3,761	3,557	-7.0%
Randolph	Union Township	CAGIT	8,537	8,212	9,042	9,541	9,032	1.4%
Randolph	Ward Township	CAGIT	6,947	6,323	7,066	7,663	7,355	1.4%
Randolph	Washington Township	CAGIT	4,566	6,448	6,900	7,488	7,255	12.3%
Randolph	Wayne Township	CAGIT	6,893	6,774	7,603	8,041	7,737	2.9%
Randolph	White River Township	CAGIT	24,611	33,985	37,283	39,675	39,220	12.4%
Randolph	Winchester Civil City	CAGIT	393,421	348,786	389,422	402,926	428,330	2.1%
Randolph	Union City Civil City	CAGIT	260,214	310,328	331,029	361,161	357,212	8.2%
Randolph	Albany Civil Town	CAGIT	3,817	2,000	2,366	2,599	2,432	-10.7%
Randolph	Farmland Civil Town	CAGIT	37,438	42,749	46,792	47,990	50,609	7.8%
Randolph	Losantville Civil Town	CAGIT	6,973	6,349	7,363	7,671	7,662	2.4%
Randolph	Lynn Civil Town	CAGIT	41,842	38,593	48,166	49,950	44,453	1.5%
Randolph	Modoc Civil Town	CAGIT	5,084	4,326	5,041	5,441	5,374	1.4%
Randolph	Parker Civil Town	CAGIT	34,160	30,735	35,223	37,594	37,298	2.2%
Randolph	Ridgeville Civil Town	CAGIT	29,374	25,883	28,298	30,911	29,071	-0.3%
Randolph	Saratoga Civil Town	CAGIT	11,712	10,810	12,089	12,950	12,749	2.1%
Randolph	Union School Corporation	CAGIT	0	0	0	0	0	
Randolph	Randolph Southern School Corporation	CAGIT	0	0	0	0	0	
Randolph	Monroe Central School Corporation	CAGIT	0	0	0	0	0	
Randolph	Randolph Central School Corporation	CAGIT	0	0	0	0	0	
Randolph	Randolph Eastern School Corporation	CAGIT	0	0	0	0	0	
Randolph	Farmland Public Library	CAGIT	4,769	4,415	5,171	5,215	5,388	3.1%
Randolph	Ridgeville Public Library	CAGIT	3,128	2,747	3,021	3,327	3,141	0.1%
Randolph	Union City Public Library	CAGIT	23,143	21,727	23,896	25,561	25,337	2.3%
Randolph	Winchester Public Library	CAGIT	42,085	39,058	44,298	46,196	46,340	2.4%
Randolph	Washington Township Public Library	CAGIT	9,169	8,191	9,371	10,113	9,887	1.9%
Randolph	Randolph Co Solid Waste	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Ripley	Ripley County	CAGIT	2,100,856	2,079,583	1,951,365	2,138,547	2,205,721	1.2%
Ripley	Adams Township	CAGIT	19,085	13,949	13,107	14,103	14,934	-5.9%
Ripley	Brown Township	CAGIT	8,698	8,704	8,018	8,835	8,812	0.3%
Ripley	Center Township	CAGIT	32,542	25,843	24,318	25,970	32,686	0.1%
Ripley	Delaware Township	CAGIT	7,661	8,020	7,316	8,068	8,030	1.2%
Ripley	Franklin Township	CAGIT	9,202	10,573	10,045	10,785	10,702	3.8%
Ripley	Jackson Township	CAGIT	4,970	5,364	4,785	5,157	5,095	0.6%
Ripley	Johnson Township	CAGIT	21,025	21,409	18,013	18,586	18,016	-3.8%
Ripley	Laughery Township	CAGIT	10,868	12,333	10,485	11,097	11,187	0.7%
Ripley	Otter Creek Township	CAGIT	6,148	7,044	6,576	7,090	7,064	3.5%
Ripley	Shelby Township	CAGIT	5,281	6,859	6,163	6,928	6,983	7.2%
Ripley	Washington Township	CAGIT	12,553	13,814	12,373	13,417	13,256	1.4%
Ripley	Batesville Civil City	CAGIT	616,554	638,045	567,204	621,921	620,508	0.2%
Ripley	Milan Civil Town	CAGIT	63,392	61,397	53,955	57,893	57,904	-2.2%
Ripley	Napoleon Civil Town	CAGIT	3,409	3,687	3,458	3,758	3,725	2.2%
Ripley	Osgood Civil Town	CAGIT	80,987	83,836	73,703	82,079	78,752	-0.7%
Ripley	Sunman Civil Town	CAGIT	43,144	30,580	42,694	54,141	54,534	6.0%
Ripley	Versailles Civil Town	CAGIT	100,663	106,893	97,258	110,103	107,766	1.7%
Ripley	Holton Civil Town	CAGIT	16,217	18,904	18,502	20,183	18,873	3.9%
Ripley	Sunman-Dearborn Community School Corpora	CAGIT	0	0	0	0	0	
Ripley	South Ripley Community School Corporatio	CAGIT	0	0	0	0	0	
Ripley	Batesville Community School Corporation	CAGIT	0	0	0	0	0	
Ripley	Jac-Cen-Del Community School Corporation	CAGIT	0	0	0	0	0	
Ripley	Milan Community School Corporation	CAGIT	0	0	0	0	0	
Ripley	Batesville Public Library	CAGIT	112,415	110,603	100,964	108,926	107,991	-1.0%
Ripley	Osgood Public Library	CAGIT	71,879	76,705	72,102	97,545	90,074	5.8%
Ripley	Southeastern Indiana Solid Waste Managem	CAGIT	54,216	60,344	56,365	66,352	59,659	2.4%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Rush	Rush County	CAGIT	870,206	853,888	900,885	896,415	883,919	0.4%
Rush	Anderson Township	CAGIT	7,982	8,352	7,605	7,553	7,315	-2.2%
Rush	Center Township	CAGIT	6,057	6,590	5,841	5,905	5,676	-1.6%
Rush	Jackson Township	CAGIT	6,861	6,997	6,690	6,529	6,420	-1.6%
Rush	Noble Township	CAGIT	2,415	2,382	2,295	2,236	2,176	-2.6%
Rush	Orange Township	CAGIT	1,004	1,431	1,259	1,257	1,229	5.2%
Rush	Posey Township	CAGIT	13,308	13,002	11,513	12,094	11,699	-3.2%
Rush	Richland Township	CAGIT	2,644	2,645	2,441	2,444	2,319	-3.2%
Rush	Ripley Township	CAGIT	18,276	13,577	12,662	12,799	12,196	-9.6%
Rush	Rushville Township	CAGIT	14,855	12,636	12,453	11,486	11,523	-6.2%
Rush	Union Township	CAGIT	2,483	2,505	2,377	2,354	2,301	-1.9%
Rush	Walker Township	CAGIT	3,054	2,987	2,335	3,629	3,715	5.0%
Rush	Washington Township	CAGIT	6,809	6,701	6,445	6,448	6,155	-2.5%
Rush	Rushville Civil City	CAGIT	623,976	645,988	611,170	614,684	636,062	0.5%
Rush	Carthage Civil Town	CAGIT	32,127	32,093	29,619	29,155	25,645	-5.5%
Rush	Glenwood Civil Town	CAGIT	7,077	7,379	6,849	7,362	7,069	0.0%
Rush	Charles A. Beard Memorial School Corpora	CAGIT	0	0	0	0	0	
Rush	Rush County School Corporatio	CAGIT	0	0	0	0	0	
Rush	Carthage-Henry Hensley Public Library	CAGIT	795	869	291	354	311	-20.9%
Rush	Rushville Public Library	CAGIT	46,118	46,025	43,317	43,341	40,315	-3.3%
Rush	Three Rivers Solid Waste Management Dist	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
St. Joseph	St. Joseph County	COIT	7,245,150	8,578,046	6,427,640	8,440,988	7,376,623	0.5%
St. Joseph	Centre Township	COIT	32,287	33,988	25,912	35,433	27,506	-3.9%
St. Joseph	Clay Township	COIT	263,820	249,939	224,284	249,632	229,601	-3.4%
St. Joseph	German Township	COIT	30,500	31,375	22,587	26,796	21,477	-8.4%
St. Joseph	Greene Township	COIT	5,927	7,387	5,880	7,612	5,662	-1.1%
St. Joseph	Harris Township	COIT	95,339	114,946	112,802	139,854	90,468	-1.3%
St. Joseph	Liberty Township	COIT	17,613	18,546	14,587	19,648	14,596	-4.6%
St. Joseph	Lincoln Township	COIT	11,104	10,099	7,328	18,165	11,679	1.3%
St. Joseph	Madison Township	COIT	9,872	10,144	7,000	8,680	6,331	-10.5%
St. Joseph	Olive Township	COIT	36,487	40,006	27,648	35,471	20,623	-13.3%
St. Joseph	Penn Township	COIT	118,854	95,831	73,402	126,076	102,204	-3.7%
St. Joseph	Portage Township	COIT	87,553	317,177	194,852	112,776	67,075	-6.4%
St. Joseph	Union Township	COIT	18,721	18,115	14,747	19,548	23,777	6.2%
St. Joseph	Warren Township	COIT	55,150	54,896	28,021	35,036	27,365	-16.1%
St. Joseph	South Bend Civil City	COIT	6,342,861	6,849,450	5,306,680	6,733,129	5,077,450	-5.4%
St. Joseph	Mishawaka Civil City	COIT	2,308,790	2,421,056	1,853,580	2,378,496	1,788,009	-6.2%
St. Joseph	Indian Village Civil Town	COIT	88	92	65	94	72	-4.9%
St. Joseph	Lakeville Civil Town	COIT	15,104	14,179	10,818	16,913	11,136	-7.3%
St. Joseph	New Carlisle Civil Town	COIT	45,254	48,612	37,879	50,938	50,385	2.7%
St. Joseph	North Liberty Civil Town	COIT	38,407	40,396	30,866	34,487	29,452	-6.4%
St. Joseph	Osceola Civil Town	COIT	20,790	21,382	16,446	21,740	16,314	-5.9%
St. Joseph	Roseland Civil Town	COIT	26,463	30,294	23,634	25,482	18,864	-8.1%
St. Joseph	Walkerton Civil Town	COIT	81,922	82,973	55,070	88,548	67,960	-4.6%
St. Joseph	New Prairie United School Corporation	COIT	0	0	0	0	0	
St. Joseph	John Glenn School Corporation	COIT	0	0	0	0	0	
St. Joseph	Penn-Harris-Madison-School Corporation	COIT	0	0	0	0	0	
St. Joseph	Mishawaka City School Corporation	COIT	0	0	0	0	0	
St. Joseph	South Bend Community School Corporation	COIT	0	0	0	0	0	
St. Joseph	Union-North United School Corporation	COIT	0	0	0	0	0	
St. Joseph	Mishawaka Public Library	COIT	386,473	476,638	356,966	441,480	339,899	-3.2%
St. Joseph	New Carlisle Public Library	COIT	87,848	112,616	87,178	122,963	84,817	-0.9%
St. Joseph	Walkerton Public Library	COIT	9,984	9,261	6,255	9,406	7,314	-7.5%
St. Joseph	St. Joseph County Public Library	COIT	1,071,102	1,100,944	868,624	1,132,646	852,999	-5.5%
St. Joseph	St. Joseph Airport	COIT	297,831	531,271	280,772	314,369	229,111	-6.3%
St. Joseph	South Bend Public Transportation	COIT	390,729	417,599	323,070	412,950	311,124	-5.5%
St. Joseph	South Bend Redevelopment Commission	COIT	234,124	240,239	183,538	217,267	83,453	-22.7%
St. Joseph	St. Joe Solid Waste Management	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Scott	Scott County	COIT	1,908,429	1,875,760	1,759,296	1,999,667	1,951,064	0.6%
Scott	Finley Township	COIT	8,630	8,355	8,224	8,795	9,141	1.4%
Scott	Jennings Township	COIT	45,817	52,880	50,188	54,353	56,520	5.4%
Scott	Johnson Township	COIT	16,935	16,849	16,600	17,631	17,987	1.5%
Scott	Lexington Township	COIT	13,597	14,177	13,877	15,036	15,561	3.4%
Scott	Vienna Township	COIT	38,627	36,829	35,583	38,231	38,858	0.1%
Scott	Scottsburg Civil City	COIT	684,505	638,696	609,162	662,347	695,098	0.4%
Scott	Austin Civil Town	COIT	182,344	182,903	175,498	190,315	198,018	2.1%
Scott	Scott County District No. 1 School Corpo	COIT	0	0	0	0	0	
Scott	Scott County District No. 2 School Corpo	COIT	0	0	0	0	0	
Scott	Scott County Public Library	COIT	162,802	157,406	153,084	166,175	173,261	1.6%
Scott	Southeastern Indiana Solid Waste Managem	COIT	37,744	37,494	36,477	39,595	38,350	0.4%
Shelby	Shelby County	CAGIT	2,639,312	2,415,339	2,201,199	2,644,545	2,925,876	2.6%
Shelby	Addison Township	CAGIT	24,118	20,765	18,940	21,086	19,753	-4.9%
Shelby	Brandywine Township	CAGIT	13,025	16,969	16,375	18,634	14,744	3.1%
Shelby	Hanover Township	CAGIT	19,265	17,486	17,057	18,812	17,891	-1.8%
Shelby	Hendricks Township	CAGIT	5,731	5,067	4,928	5,470	5,225	-2.3%
Shelby	Jackson Township	CAGIT	5,185	4,460	4,410	4,778	4,668	-2.6%
Shelby	Liberty Township	CAGIT	7,128	6,377	5,949	6,615	6,311	-3.0%
Shelby	Marion Township	CAGIT	8,897	7,720	7,477	8,174	7,805	-3.2%
Shelby	Moral Township	CAGIT	58,875	48,080	48,949	53,058	36,152	-11.5%
Shelby	Noble Township	CAGIT	8,218	8,447	8,163	9,031	8,473	0.8%
Shelby	Shelby Township	CAGIT	19,490	16,999	16,291	17,978	16,954	-3.4%
Shelby	Sugar Creek Township	CAGIT	9,541	13,536	11,636	12,206	11,009	3.6%
Shelby	Union Township	CAGIT	7,481	6,608	6,283	7,999	7,775	1.0%
Shelby	Van Buren Township	CAGIT	16,116	14,069	13,626	15,162	14,467	-2.7%
Shelby	Washington Township	CAGIT	5,989	5,249	5,104	5,683	6,440	1.8%
Shelby	Shelbyville Civil City	CAGIT	2,507,833	2,205,625	2,171,466	2,445,138	2,310,573	-2.0%
Shelby	St. Paul Civil Town	CAGIT	8,864	7,097	7,702	8,415	7,570	-3.9%
Shelby	Edinburgh Civil Town	CAGIT	13,700	17,728	19,859	27,264	28,127	19.7%
Shelby	Morristown Civil Town	CAGIT	71,119	65,245	59,740	69,095	65,491	-2.0%
Shelby	Decatur County Community School Corporat	CAGIT	0	0	0	0	0	
Shelby	Shelby Eastern School Corporation	CAGIT	0	0	0	0	0	
Shelby	Northwestern Consolidated School Corpora	CAGIT	0	0	0	0	0	
Shelby	Southwestern Consolidated Shelby County	CAGIT	0	0	0	0	0	
Shelby	Shelbyville Central School Corporation	CAGIT	0	0	0	0	0	
Shelby	Shelbyville-Shelby County Public Library	CAGIT	294,240	266,639	265,678	292,442	225,479	-6.4%
Shelby	Shelby County Solid Waste	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Spencer	Spencer County	COIT	507,289	527,857	453,759	558,338	403,258	-5.6%
Spencer	Carter Township	COIT	1,833	1,746	1,546	1,895	1,319	-7.9%
Spencer	Clay Township	COIT	2,068	1,956	1,739	2,145	1,522	-7.4%
Spencer	Grass Township	COIT	5,005	3,900	3,229	2,714	2,870	-13.0%
Spencer	Hammond Township	COIT	2,330	2,208	1,776	2,399	1,717	-7.3%
Spencer	Harrison Township	COIT	914	1,892	1,657	2,059	1,437	12.0%
Spencer	Huff Township	COIT	1,265	1,121	989	1,201	737	-12.6%
Spencer	Jackson Township	COIT	1,051	1,391	1,219	1,523	1,052	0.0%
Spencer	Luce Township	COIT	23,526	17,889	17,905	22,787	16,074	-9.1%
Spencer	Ohio Township	COIT	16,949	18,135	13,522	16,746	11,886	-8.5%
Spencer	Rockport Civil City	COIT	29,956	36,148	31,417	39,393	26,913	-2.6%
Spencer	Chrisney Civil Town	COIT	3,122	3,049	2,612	3,328	2,349	-6.9%
Spencer	Dale Civil Town	COIT	17,113	17,271	15,197	18,843	13,249	-6.2%
Spencer	Gentryville Civil Town	COIT	1,615	1,543	1,215	1,680	1,123	-8.7%
Spencer	Grandview Civil Town	COIT	5,254	5,083	4,466	5,491	3,950	-6.9%
Spencer	Santa Claus Civil Town	COIT	39,890	38,747	34,069	42,352	30,492	-6.5%
Spencer	North Spencer County School Corporation	COIT	0	0	0	0	0	
Spencer	South Spencer County School Corporation	COIT	0	0	0	0	0	
Spencer	Spencer County Public Library	COIT	84,957	90,025	76,762	69,523	48,302	-13.2%
Spencer	Lincoln Heritage Public Library	COIT	20,030	35,399	28,664	37,941	20,241	0.3%
Spencer	Carter Fire Protection District	COIT	6,645	6,374	5,681	6,985	4,869	-7.5%
Spencer	Spencer County Solid Waste Management Di	COIT	0	0	0	0	0	
Starke	Starke County	CAGIT	421,902	380,302	392,475	452,041	450,340	1.6%
Starke	California Township	CAGIT	8,548	19,906	17,168	17,698	18,331	21.0%
Starke	Center Township	CAGIT	5,099	5,476	4,232	5,155	5,444	1.7%
Starke	Davis Township	CAGIT	2,881	2,357	1,771	1,979	2,151	-7.0%
Starke	Jackson Township	CAGIT	1,212	0	0	1,281	1,424	4.1%
Starke	North Bend Township	CAGIT	4,330	4,445	3,714	4,048	4,507	1.0%
Starke	Oregon Township	CAGIT	8,152	7,318	6,029	6,521	6,868	-4.2%
Starke	Railroad Township	CAGIT	7,680	977	4,015	8,367	6,652	-3.5%
Starke	Washington Township	CAGIT	10,139	6,150	8,439	7,778	6,763	-9.6%
Starke	Wayne Township	CAGIT	5,513	4,671	3,915	4,160	4,411	-5.4%
Starke	Knox Civil City	CAGIT	105,870	98,910	75,084	94,547	100,012	-1.4%
Starke	Hamlet Civil Town	CAGIT	15,038	11,219	6,508	15,403	15,176	0.2%
Starke	North Judson Civil Town	CAGIT	31,238	28,270	23,168	26,511	29,544	-1.4%
Starke	Culver Community School Corporation	CAGIT	0	0	0	0	0	
Starke	Oregon-Davis School Corporation	CAGIT	0	0	0	0	0	
Starke	North Judson-San Pierre School Corporati	CAGIT	0	0	0	0	0	
Starke	Knox Community School Corporation	CAGIT	0	0	0	0	0	
Starke	North Judson Public Library	CAGIT	18,933	14,824	15,107	13,798	15,951	-4.2%
Starke	Starke County Public Library	CAGIT	69,610	60,283	53,435	60,500	64,232	-2.0%
Starke	Starke County Airport Authority	CAGIT	19,059	16,576	13,714	15,187	16,916	-2.9%
Starke	Starke County Solid Waste Management Dis	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Steuben	Steuben County	CAGIT	2,403,726	2,054,310	1,952,435	2,018,786	2,019,357	-4.3%
Steuben	Clear Lake Township	CAGIT	6,494	5,652	5,325	5,722	5,484	-4.1%
Steuben	Fremont Township	CAGIT	10,121	5,937	5,403	5,706	5,404	-14.5%
Steuben	Jackson Township	CAGIT	10,232	8,750	8,289	8,877	8,604	-4.2%
Steuben	Jamestown Township	CAGIT	71,120	60,679	57,652	61,893	60,207	-4.1%
Steuben	Millgrove Township	CAGIT	12,603	10,854	9,967	10,672	10,368	-4.8%
Steuben	Otsego Township	CAGIT	20,687	17,535	16,325	14,927	15,042	-7.7%
Steuben	Pleasant Township	CAGIT	42,871	50,652	47,198	50,823	112,975	27.4%
Steuben	Richland Township	CAGIT	8,158	6,961	6,583	7,095	6,860	-4.2%
Steuben	Salem Township	CAGIT	13,765	12,301	11,469	12,313	11,970	-3.4%
Steuben	Scott Township	CAGIT	4,830	3,953	3,653	3,848	3,728	-6.3%
Steuben	Steuben Township	CAGIT	20,502	16,861	15,380	16,325	15,795	-6.3%
Steuben	York Township	CAGIT	5,027	4,515	3,863	4,026	3,895	-6.2%
Steuben	Angola Civil City	CAGIT	1,017,402	901,274	863,685	936,902	897,499	-3.1%
Steuben	Ashley Civil Town	CAGIT	24,180	23,567	23,491	24,394	22,826	-1.4%
Steuben	Clearlake Civil Town	CAGIT	53,242	46,206	43,746	47,034	45,334	-3.9%
Steuben	Fremont Civil Town	CAGIT	172,760	150,840	144,097	176,026	166,944	-0.9%
Steuben	Hamilton Civil Town	CAGIT	128,129	109,207	108,453	131,626	137,721	1.8%
Steuben	Hudson Civil Town	CAGIT	30,587	26,698	23,677	24,981	24,905	-5.0%
Steuben	Orland Civil Town	CAGIT	36,416	28,364	29,333	30,775	27,023	-7.2%
Steuben	Dekalb County Central United School Corp	CAGIT	0	0	0	0	0	
Steuben	Prairie Heights Community School Corpora	CAGIT	0	0	0	0	0	
Steuben	Fremont Community School Corporation	CAGIT	0	0	0	0	0	
Steuben	Hamilton Community School Corporation	CAGIT	0	0	0	0	0	
Steuben	M.S.D. Steuben County School Corporation	CAGIT	0	0	0	0	0	
Steuben	Carnegie Public Library Of Steuben Count	CAGIT	136,932	176,915	146,752	152,914	154,981	3.1%
Steuben	Fremont Public Library	CAGIT	96,015	151,358	142,855	160,370	152,411	12.2%
Steuben	Northeast Indiana Solid Waste Management	CAGIT	61,562	61,616	69,131	75,720	72,423	4.1%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Sullivan	Sullivan County	None	0	0	0	0	0	
Sullivan	Cass Township	None	0	0	0	0	0	
Sullivan	Curry Township	None	0	0	0	0	0	
Sullivan	Fairbanks Township	None	0	0	0	0	0	
Sullivan	Gill Township	None	0	0	0	0	0	
Sullivan	Haddon Township	None	0	0	0	0	0	
Sullivan	Hamilton Township	None	0	0	0	0	0	
Sullivan	Jackson Township	None	0	0	0	0	0	
Sullivan	Jefferson Township	None	0	0	0	0	0	
Sullivan	Turman Township	None	0	0	0	0	0	
Sullivan	Sullivan Civil City	None	0	0	0	0	0	
Sullivan	Carlisle Civil Town	None	0	0	0	0	0	
Sullivan	Dugger Civil Town	None	0	0	0	0	0	
Sullivan	Farmersburg Civil Town	None	0	0	0	0	0	
Sullivan	Hymera Civil Town	None	0	0	0	0	0	
Sullivan	Merom Civil Town	None	0	0	0	0	0	
Sullivan	Shelburn Civil Town	None	0	0	0	0	0	
Sullivan	Northeast School Corporation	None	0	0	0	0	0	
Sullivan	Southwest School Corporation	None	0	0	0	0	0	
Sullivan	Sullivan County Public Library	None	0	0	0	0	0	
Sullivan	Sullivan County Solid Waste Management D	None	0	0	0	0	0	
Switzerland	Switzerland County	COIT	914,459	915,463	886,026	1,011,792	999,278	2.2%
Switzerland	Cotton Township	COIT	6,024	8,606	9,412	9,988	9,253	11.3%
Switzerland	Craig Township	COIT	8,405	7,866	8,550	8,951	8,315	-0.3%
Switzerland	Jefferson Township	COIT	14,727	19,803	21,337	20,717	17,518	4.4%
Switzerland	Pleasant Township	COIT	7,633	8,136	8,940	9,512	8,932	4.0%
Switzerland	Posey Township	COIT	8,225	8,668	9,677	9,391	8,694	1.4%
Switzerland	York Township	COIT	12,963	4,327	1,485	6,622	14,476	2.8%
Switzerland	Patriot Civil Town	COIT	2,496	2,996	3,088	3,053	2,644	1.5%
Switzerland	Vevay Civil Town	COIT	74,209	109,197	121,111	125,181	120,315	12.8%
Switzerland	Switzerland County School Corporation	COIT	0	0	0	0	0	
Switzerland	Switzerland County Public Library	COIT	58,377	54,930	66,959	69,512	67,098	3.5%
Switzerland	Southeastern Indiana Solid Waste Managem	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Tippecanoe	Tippecanoe County	COIT	4,228,022	5,288,338	4,840,503	5,644,878	6,167,122	9.9%
Tippecanoe	Fairfield Township	COIT	65,270	66,615	54,503	62,874	61,442	-1.5%
Tippecanoe	Jackson Township	COIT	6,510	7,172	6,631	7,637	7,388	3.2%
Tippecanoe	Lauramie Township	COIT	16,443	17,965	16,431	18,792	17,635	1.8%
Tippecanoe	Perry Township	COIT	15,269	26,685	24,069	27,771	27,060	15.4%
Tippecanoe	Randolph Township	COIT	14,253	13,646	13,273	15,456	13,185	-1.9%
Tippecanoe	Sheffield Township	COIT	34,444	26,022	27,830	33,634	17,809	-15.2%
Tippecanoe	Shelby Township	COIT	8,603	9,987	9,106	10,357	9,719	3.1%
Tippecanoe	Tippecanoe Township	COIT	19,666	24,889	22,776	25,358	25,393	6.6%
Tippecanoe	Union Township	COIT	5,949	6,678	5,579	6,299	6,405	1.9%
Tippecanoe	Wabash Township	COIT	40,716	48,785	45,421	58,213	57,941	9.2%
Tippecanoe	Washington Township	COIT	20,445	18,973	17,196	19,669	1,864	-45.1%
Tippecanoe	Wayne Township	COIT	10,825	11,615	9,920	11,428	10,801	-0.1%
Tippecanoe	Wea Township	COIT	65,779	73,349	65,344	76,156	73,323	2.8%
Tippecanoe	Lafayette Civil City	COIT	4,141,351	4,523,547	4,033,647	4,761,229	4,619,139	2.8%
Tippecanoe	West Lafayette Civil City	COIT	1,250,603	1,454,553	1,302,217	1,504,025	1,471,453	4.1%
Tippecanoe	Otterbein Civil Town	COIT	13,512	13,459	11,427	13,044	13,670	0.3%
Tippecanoe	Battle Ground Civil Town	COIT	35,425	39,613	34,819	39,326	39,042	2.5%
Tippecanoe	Clarks Hill Civil Town	COIT	10,065	11,265	10,133	11,951	11,801	4.1%
Tippecanoe	Dayton Civil Town	COIT	23,473	29,324	27,729	33,558	32,246	8.3%
Tippecanoe	Shadeland Civil Town	COIT	63,350	71,800	63,633	72,040	73,680	3.8%
Tippecanoe	Benton Community School Corporation	COIT	0	0	0	0	0	
Tippecanoe	Lafayette School Corporation	COIT	0	0	0	0	0	
Tippecanoe	Tippecanoe School Corporation	COIT	0	0	0	0	0	
Tippecanoe	West Lafayette Community School Corporat	COIT	0	0	0	0	0	
Tippecanoe	Otterbein Public Library	COIT	2,002	1,877	1,705	4,897	4,549	22.8%
Tippecanoe	West Lafayette Public Library	COIT	83,910	297,034	257,997	306,782	204,497	24.9%
Tippecanoe	Tippecanoe County Public Library	COIT	665,201	657,315	605,748	668,709	646,862	-0.7%
Tippecanoe	Greater Lafayette Public Transportation	COIT	246,877	276,595	319,607	368,683	361,533	10.0%
Tippecanoe	Wildcat Creek Solid Waste Management Dis	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Tipton	Tipton County	CAGIT	1,033,968	990,967	932,446	981,312	983,480	-1.2%
Tipton	Cicero Township	CAGIT	88,348	69,020	65,453	72,023	75,011	-4.0%
Tipton	Jefferson Township	CAGIT	16,420	15,446	14,567	16,354	15,704	-1.1%
Tipton	Liberty Township	CAGIT	12,742	16,680	15,825	18,126	19,888	11.8%
Tipton	Madison Township	CAGIT	30,734	26,494	25,518	29,005	29,728	-0.8%
Tipton	Prairie Township	CAGIT	8,326	4,050	3,569	3,952	4,076	-16.4%
Tipton	Wildcat Township	CAGIT	32,734	28,170	28,742	32,838	32,382	-0.3%
Tipton	Elwood Civil City	CAGIT	3,411	3,116	3,285	3,445	4,231	5.5%
Tipton	Tipton Civil City	CAGIT	759,925	635,624	608,729	834,878	887,146	3.9%
Tipton	Kempton Civil Town	CAGIT	17,223	17,197	16,473	18,567	18,612	2.0%
Tipton	Sharpsville Civil Town	CAGIT	40,164	35,027	33,847	38,324	38,511	-1.0%
Tipton	Windfall Civil Town	CAGIT	44,923	41,624	37,926	40,602	41,748	-1.8%
Tipton	Northern Community Schools Tipton County	CAGIT	0	0	0	0	0	
Tipton	Tipton Community School Corporation	CAGIT	0	0	0	0	0	
Tipton	Tipton County Public Library	CAGIT	234,512	205,917	197,766	220,645	209,679	-2.8%
Tipton	Tipton County Solid Waste	CAGIT	33,354	31,800	30,553	32,360	32,961	-0.3%
Union	Union County	CAGIT	515,187	478,767	469,554	541,111	544,266	1.4%
Union	Brownsville Township	CAGIT	3,991	3,759	2,796	3,429	3,575	-2.7%
Union	Center Township	CAGIT	6,306	4,623	3,236	4,124	4,905	-6.1%
Union	Harmony Township	CAGIT	7,182	5,259	3,987	5,209	4,921	-9.0%
Union	Harrison Township	CAGIT	4,971	4,536	3,103	3,717	3,879	-6.0%
Union	Liberty Township	CAGIT	3,337	3,510	2,616	3,288	3,370	0.2%
Union	Union Township	CAGIT	3,948	3,757	2,636	3,218	3,310	-4.3%
Union	Liberty Civil Town	CAGIT	143,935	142,585	105,978	138,169	136,864	-1.3%
Union	West College Corner Civil Town	CAGIT	20,449	19,335	14,257	18,930	18,216	-2.8%
Union	Union County School Corporation	CAGIT	0	0	0	0	0	
Union	Union County Public Library	CAGIT	67,303	61,831	83,234	107,789	97,038	9.6%
Union	W. U. R. Solid Waste Management District	CAGIT	0	0	0	0	0	
Vanderburgh	Vanderburgh County	COIT	12,289,469	12,757,707	11,268,220	13,353,024	13,386,391	2.2%
Vanderburgh	Armstrong Township	COIT	10,540	14,467	12,831	14,855	14,020	7.4%
Vanderburgh	Center Township	COIT	133,753	124,164	117,755	138,714	167,556	5.8%
Vanderburgh	German Township	COIT	62,728	41,041	36,263	42,577	39,936	-10.7%
Vanderburgh	Perry Township	COIT	102,725	95,745	83,293	97,609	91,695	-2.8%
Vanderburgh	Knight Township	COIT	102,832	100,125	85,311	114,915	113,971	2.6%
Vanderburgh	Pigeon Township	COIT	296,242	267,741	237,943	273,765	266,914	-2.6%
Vanderburgh	Scott Township	COIT	145,727	132,751	121,873	126,380	122,868	-4.2%
Vanderburgh	Union Township	COIT	5,900	8,516	5,186	8,035	6,566	2.7%
Vanderburgh	Evansville Civil City	COIT	12,067,055	11,998,314	10,767,745	13,381,140	13,192,756	2.3%
Vanderburgh	Darmstadt Civil Town	COIT	25,766	23,473	20,844	23,823	21,811	-4.1%
Vanderburgh	Evansville-Vanderburgh School Corporatio	COIT	0	0	0	0	0	
Vanderburgh	Evansville-Vanderburgh County Public Lib	COIT	1,908,862	2,240,872	2,515,326	2,681,886	2,603,718	8.1%
Vanderburgh	Vanderburgh County Solid Waste Managemen	COIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Vermillion	Vermillion County	None	0	0	0	0	0	
Vermillion	Clinton Township	None	0	0	0	0	0	
Vermillion	Eugene Township	None	0	0	0	0	0	
Vermillion	Helt Township	None	0	0	0	0	0	
Vermillion	Highland Township	None	0	0	0	0	0	
Vermillion	Vermillion Township	None	0	0	0	0	0	
Vermillion	Clinton Civil City	None	0	0	0	0	0	
Vermillion	Cayuga Civil Town	None	0	0	0	0	0	
Vermillion	Dana Civil Town	None	0	0	0	0	0	
Vermillion	Fairview Park Civil Town	None	0	0	0	0	0	
Vermillion	Newport Civil Town	None	0	0	0	0	0	
Vermillion	Perrysville Civil Town	None	0	0	0	0	0	
Vermillion	Universal Civil Town	None	0	0	0	0	0	
Vermillion	North Vermillion Community School Corpor	None	0	0	0	0	0	
Vermillion	South Vermillion Community School Corpor	None	0	0	0	0	0	
Vermillion	Clinton Public Library	None	0	0	0	0	0	
Vermillion	Vermillion County Public Library	None	0	0	0	0	0	
Vermillion	Vermillion County Solid Waste Management	None	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Vigo	Vigo County	CAGIT	0	2,805,076	2,918,663	3,000,978	3,492,219	7.6%
Vigo	Fayette Township	CAGIT	0	8,566	8,513	8,054	8,376	-0.7%
Vigo	Harrison Township	CAGIT	0	57,529	59,508	61,270	66,833	5.1%
Vigo	Honey Creek Township	CAGIT	0	3,708	3,757	3,638	3,861	1.4%
Vigo	Linton Township	CAGIT	0	4,546	4,210	5,075	6,171	10.7%
Vigo	Lost Creek Township	CAGIT	0	9,192	9,596	9,762	10,340	4.0%
Vigo	Nevins Township	CAGIT	0	5,826	5,987	6,079	6,618	4.3%
Vigo	Otter Creek Township	CAGIT	0	21,530	23,175	24,244	26,549	7.2%
Vigo	Pierson Township	CAGIT	0	5,046	8,259	8,641	9,819	24.8%
Vigo	Prairie Creek Township	CAGIT	0	4,365	4,472	4,718	5,176	5.8%
Vigo	Prairieton Township	CAGIT	0	1,370	1,407	1,453	1,603	5.4%
Vigo	Riley Township	CAGIT	0	2,215	2,288	2,398	2,660	6.3%
Vigo	Sugar Creek Township	CAGIT	0	18,265	18,928	20,017	22,685	7.5%
Vigo	Terre Haute Civil City	CAGIT	0	2,893,874	2,871,886	2,972,082	3,204,694	3.5%
Vigo	Riley Civil Town	CAGIT	0	1,491	1,680	1,769	2,026	10.8%
Vigo	Seelyville Civil Town	CAGIT	0	5,473	5,127	5,252	5,802	2.0%
Vigo	West Terre Haute Civil Town	CAGIT	0	41,623	43,249	45,614	51,167	7.1%
Vigo	Vigo County School Corporation	CAGIT	0	0	0	0	0	
Vigo	Vigo County Public Library	CAGIT	0	547,057	494,951	500,383	546,641	0.0%
Vigo	Terre Haute Sanitary	CAGIT	0	550,797	504,652	519,299	645,916	5.5%
Vigo	Hulman Field Airport	CAGIT	0	196,812	186,933	188,781	142,026	-10.3%
Vigo	Honey Creek Fire Protection	CAGIT	0	97,269	101,269	125,554	144,047	14.0%
Vigo	New Goshen Fire Protection District	CAGIT	0	18,567	17,827	15,761	14,145	-8.7%
Vigo	Lost Creek Fire Protection District	CAGIT	0	13,148	13,814	16,481	11,447	-4.5%
Vigo	Prairieton Fire Protection District	CAGIT	0	6,479	6,275	6,506	7,183	3.5%
Vigo	Riley Fire Protection District	CAGIT	0	12,805	16,903	16,604	17,037	10.0%
Vigo	Clay-Owen-Vigo Solid Waste Management Di	CAGIT	0	0	0	0	0	
Vigo	Sugar Creek Township Fire District	CAGIT	0	30,499	29,800	31,682	35,810	5.5%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Wabash	Wabash County	CAGIT	1,665,122	1,618,862	1,522,291	1,742,710	1,722,340	0.8%
Wabash	Chester Township	CAGIT	70,837	56,973	54,324	61,226	61,110	-3.6%
Wabash	Lagro Township	CAGIT	32,660	28,716	27,791	31,551	30,903	-1.4%
Wabash	Liberty Township	CAGIT	17,843	14,347	13,946	15,774	15,433	-3.6%
Wabash	Noble Township	CAGIT	55,796	47,484	45,430	51,526	51,308	-2.1%
Wabash	Paw Paw Township	CAGIT	14,443	13,623	13,034	14,700	14,507	0.1%
Wabash	Pleasant Township	CAGIT	31,182	27,103	25,604	29,567	28,653	-2.1%
Wabash	Waltz Township	CAGIT	5,421	4,652	4,468	5,074	4,170	-6.3%
Wabash	Wabash Civil City	CAGIT	1,539,028	1,323,578	1,296,582	1,479,992	1,474,583	-1.1%
Wabash	North Manchester Civil Town	CAGIT	411,783	359,968	320,274	387,314	407,549	-0.3%
Wabash	Lafontaine Civil Town	CAGIT	36,760	32,078	31,380	35,854	35,159	-1.1%
Wabash	Lagro Civil Town	CAGIT	24,269	21,795	13,793	16,086	15,929	-10.0%
Wabash	Roann Civil Town	CAGIT	19,001	16,432	15,987	18,351	18,275	-1.0%
Wabash	Manchester Community School Corporation	CAGIT	0	0	0	0	0	
Wabash	M.S.D. Wabash County School Corporation	CAGIT	0	0	0	0	0	
Wabash	Wabash City School Corporation	CAGIT	0	0	0	0	0	
Wabash	North Manchester Public Library	CAGIT	53,518	46,391	45,383	51,837	50,867	-1.3%
Wabash	Roann Public Library	CAGIT	8,574	8,691	7,381	8,304	8,203	-1.1%
Wabash	Wabash Public Library	CAGIT	139,425	121,040	118,617	176,253	177,554	6.2%
Wabash	Wabash County Solid Waste Management Dis	CAGIT	0	0	0	0	0	
Warren	Warren County	CAGIT	760,609	698,693	677,203	810,688	867,314	3.3%
Warren	Adams Township	CAGIT	5,526	5,015	5,134	5,240	4,759	-3.7%
Warren	Jordan Township	CAGIT	4,231	4,180	4,086	4,212	4,444	1.2%
Warren	Kent Township	CAGIT	4,799	4,885	4,725	5,028	5,335	2.7%
Warren	Liberty Township	CAGIT	5,497	5,813	5,003	5,096	4,696	-3.9%
Warren	Medina Township	CAGIT	4,574	4,492	3,794	3,930	3,998	-3.3%
Warren	Mound Township	CAGIT	6,712	6,370	6,075	6,350	6,517	-0.7%
Warren	Pike Township	CAGIT	2,969	2,817	2,668	2,791	3,065	0.8%
Warren	Pine Township	CAGIT	7,077	8,555	7,403	6,705	8,185	3.7%
Warren	Prairie Township	CAGIT	3,210	3,817	2,571	2,618	2,767	-3.6%
Warren	Steuben Township	CAGIT	3,884	3,913	4,499	4,896	5,313	8.1%
Warren	Warren Township	CAGIT	4,394	2,449	2,489	2,557	2,691	-11.5%
Warren	Washington Township	CAGIT	9,080	0	0	8,966	9,838	2.0%
Warren	Pine Village Civil Town	CAGIT	8,800	9,329	9,323	9,874	10,501	4.5%
Warren	State Line City Civil Town	CAGIT	4,278	4,959	5,215	5,804	6,036	9.0%
Warren	West Lebanon Civil Town	CAGIT	27,469	28,281	28,623	28,204	29,999	2.2%
Warren	Williamsport Civil Town	CAGIT	51,984	56,872	56,614	57,622	56,384	2.1%
Warren	Benton Community School Corporation	CAGIT	0	0	0	0	0	
Warren	Covington Community School Corporation	CAGIT	0	0	0	0	0	
Warren	M.S.D. Of Warren County School Corporati	CAGIT	0	0	0	0	0	
Warren	West Lebanon Public Library	CAGIT	11,801	12,951	12,821	13,370	14,352	5.0%
Warren	Williamsport Public Library	CAGIT	30,903	30,037	30,731	32,623	30,757	-0.1%
Warren	Warren County Solid Waste	CAGIT	31,535	29,791	29,217	30,263	32,552	0.8%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Warrick	Warrick County	None	0	0	0	0	0	
Warrick	Anderson Township	None	0	0	0	0	0	
Warrick	Boon Township	None	0	0	0	0	0	
Warrick	Campbell Township	None	0	0	0	0	0	
Warrick	Greer Township	None	0	0	0	0	0	
Warrick	Hart Township	None	0	0	0	0	0	
Warrick	Lane Township	None	0	0	0	0	0	
Warrick	Ohio Township	None	0	0	0	0	0	
Warrick	Owen Township	None	0	0	0	0	0	
Warrick	Pigeon Township	None	0	0	0	0	0	
Warrick	Skelton Township	None	0	0	0	0	0	
Warrick	Boonville Civil City	None	0	0	0	0	0	
Warrick	Chandler Civil Town	None	0	0	0	0	0	
Warrick	Elberfeld Civil Town	None	0	0	0	0	0	
Warrick	Lynnville Civil Town	None	0	0	0	0	0	
Warrick	Newburgh Civil Town	None	0	0	0	0	0	
Warrick	Tennyson Civil Town	None	0	0	0	0	0	
Warrick	Warrick County School Corporation	None	0	0	0	0	0	
Warrick	Newburgh - Ohio Township Public Library	None	0	0	0	0	0	
Warrick	Boonville-Warrick County Public Library	None	0	0	0	0	0	
Warrick	Warrick County Solid Waste	None	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Washington	Washington County	CAGIT	1,561,115	1,471,651	1,417,017	1,777,653	1,550,864	-0.2%
Washington	Brown Township	CAGIT	5,475	5,190	4,640	6,200	5,387	-0.4%
Washington	Franklin Township	CAGIT	12,614	11,990	11,813	15,070	13,276	1.3%
Washington	Gibson Township	CAGIT	15,168	10,554	10,208	13,205	9,834	-10.3%
Washington	Howard Township	CAGIT	3,253	3,004	2,938	3,741	3,060	-1.5%
Washington	Jackson Township	CAGIT	9,949	9,450	9,216	11,693	9,837	-0.3%
Washington	Jefferson Township	CAGIT	4,171	4,031	3,928	5,025	4,147	-0.1%
Washington	Madison Township	CAGIT	5,800	5,436	5,308	6,784	5,491	-1.4%
Washington	Monroe Township	CAGIT	5,844	5,605	4,857	6,237	5,882	0.2%
Washington	Pierce Township	CAGIT	8,896	8,198	8,028	10,283	11,334	6.2%
Washington	Polk Township	CAGIT	12,425	11,743	11,399	14,353	12,167	-0.5%
Washington	Posey Township	CAGIT	7,990	9,317	8,884	11,509	9,782	5.2%
Washington	Vernon Township	CAGIT	2,884	2,885	2,898	3,704	2,990	0.9%
Washington	Washington Township	CAGIT	47,813	44,871	42,539	54,660	46,819	-0.5%
Washington	Salem Civil City	CAGIT	646,049	619,869	604,169	776,108	671,164	1.0%
Washington	Campbellsburg Civil Town	CAGIT	18,751	17,735	17,088	22,266	19,923	1.5%
Washington	Fredericksburg Civil Town	CAGIT	1,089	908	906	1,076	0	-100.0%
Washington	Hardinsburg Civil Town	CAGIT	1,639	1,503	1,495	1,946	1,569	-1.1%
Washington	Little York Civil Town	CAGIT	277	240	228	278	239	-3.6%
Washington	Livonia Civil Town	CAGIT	672	636	636	815	645	-1.0%
Washington	New Pekin Civil Town	CAGIT	33,693	32,710	31,586	41,028	36,194	1.8%
Washington	Saltillo Civil Town	CAGIT	200	179	175	221	158	-5.7%
Washington	Salem Community School Corporation	CAGIT	0	0	0	0	0	
Washington	East Washington School Corporation	CAGIT	0	0	0	0	0	
Washington	West Washington School Corporation	CAGIT	0	0	0	0	0	
Washington	Salem Public Library	CAGIT	89,934	92,376	86,426	108,925	91,209	0.4%
Washington	Brown-Vernon Fire District	CAGIT	20,392	19,739	18,450	24,943	20,796	0.5%
Washington	Washington County Solid Waste Management	CAGIT	166,716	160,388	155,257	197,070	169,258	0.4%
Washington	Blue River Fire Protection District	CAGIT	8,803	7,859	7,945	10,197	8,178	-1.8%

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Wayne	Wayne County	CAGIT	3,096,627	3,365,491	2,986,445	3,199,485	3,082,076	-0.1%
Wayne	Abington Township	CAGIT	9,943	9,073	8,443	9,685	9,016	-2.4%
Wayne	Boston Township	CAGIT	9,328	10,254	9,146	15,454	13,191	9.0%
Wayne	Center Township	CAGIT	30,094	22,670	14,202	16,058	15,165	-15.7%
Wayne	Clay Township	CAGIT	13,714	9,008	8,706	9,742	9,035	-9.9%
Wayne	Dalton Township	CAGIT	2,568	2,643	2,400	2,771	2,652	0.8%
Wayne	Franklin Township	CAGIT	7,426	6,903	6,382	7,195	6,750	-2.4%
Wayne	Greene Township	CAGIT	12,953	11,625	10,312	11,844	11,284	-3.4%
Wayne	Harrison Township	CAGIT	4,778	4,268	4,028	4,524	4,099	-3.8%
Wayne	Jackson Township	CAGIT	18,416	19,274	17,327	19,773	18,823	0.5%
Wayne	Jefferson Township	CAGIT	13,816	16,185	14,493	16,514	15,547	3.0%
Wayne	New Garden Township	CAGIT	10,771	10,550	9,757	11,212	10,646	-0.3%
Wayne	Perry Township	CAGIT	6,955	7,076	6,722	7,741	8,100	3.9%
Wayne	Washington Township	CAGIT	6,349	5,747	5,251	5,909	5,429	-3.8%
Wayne	Wayne Township	CAGIT	238,367	181,000	158,878	181,785	173,621	-7.6%
Wayne	Webster Township	CAGIT	13,834	13,183	11,325	12,801	11,622	-4.3%
Wayne	Richmond Civil City	CAGIT	2,781,334	2,579,403	2,467,703	2,837,649	2,720,418	-0.6%
Wayne	Boston Civil Town	CAGIT	410	364	326	376	360	-3.2%
Wayne	Cambridge City Civil Town	CAGIT	95,279	97,453	86,680	103,109	97,462	0.6%
Wayne	Centerville Civil Town	CAGIT	88,236	82,277	74,206	86,638	83,161	-1.5%
Wayne	Dublin Civil Town	CAGIT	10,663	9,568	8,891	8,670	7,995	-6.9%
Wayne	East Germantown Civil Town	CAGIT	190	2,128	1,878	2,038	1,915	78.2%
Wayne	Economy Civil Town	CAGIT	3,220	3,257	2,881	3,487	3,303	0.6%
Wayne	Fountain City Civil Town	CAGIT	21,534	19,672	17,923	21,092	20,011	-1.8%
Wayne	Greens Fork Civil Town	CAGIT	12,304	11,541	9,542	11,400	10,755	-3.3%
Wayne	Hagerstown Civil Town	CAGIT	111,853	109,981	105,767	121,641	114,737	0.6%
Wayne	Milton Civil Town	CAGIT	12,246	11,567	10,602	11,412	10,662	-3.4%
Wayne	Mount Auburn Civil Town	CAGIT	1,603	1,362	1,333	1,424	1,345	-4.3%
Wayne	Spring Grove Civil Town	CAGIT	13,893	13,190	16,318	14,536	10,429	-6.9%
Wayne	Whitewater Civil Town	CAGIT	0	0	0	0	0	
Wayne	Nettle Creek School Corporation	CAGIT	0	0	0	0	0	
Wayne	Western Wayne School Corporation	CAGIT	0	0	0	0	0	
Wayne	Centerville-Abington Community School Co	CAGIT	0	0	0	0	0	
Wayne	Northeastern Wayne School Corporation	CAGIT	0	0	0	0	0	
Wayne	Richmond Community School Corporation	CAGIT	0	0	0	0	0	
Wayne	Cambridge City Public Library	CAGIT	24,690	25,436	23,074	23,911	23,278	-1.5%
Wayne	Centerville Public Library	CAGIT	66,918	61,934	57,712	62,079	67,240	0.1%
Wayne	Dublin Public Library	CAGIT	2,654	2,909	2,571	3,082	2,888	2.1%
Wayne	Hagerstown Public Library	CAGIT	31,936	31,555	30,026	34,359	32,330	0.3%
Wayne	Richmond-Morrisson-Reeves Public Library	CAGIT	397,346	277,833	262,124	293,041	278,831	-8.5%
Wayne	Wayne County Contractual Library	CAGIT	30,581	32,844	30,374	22,607	19,794	-10.3%
Wayne	Richmond Sanitary	CAGIT	775,021	869,690	807,479	919,405	864,632	2.8%
Wayne	W. U. R. Solid Waste Management District	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Wells	Wells County	CAGIT	2,062,129	1,740,932	1,619,857	1,888,113	1,999,051	-0.8%
Wells	Chester Township	CAGIT	9,373	8,158	7,578	8,247	9,063	-0.8%
Wells	Harrison Township	CAGIT	101,999	48,672	67,702	73,402	44,481	-18.7%
Wells	Jackson Township	CAGIT	6,003	5,414	4,926	5,243	5,747	-1.1%
Wells	Jefferson Township	CAGIT	23,028	23,620	21,233	22,913	24,750	1.8%
Wells	Lancaster Township	CAGIT	19,016	19,965	39,275	25,046	23,251	5.2%
Wells	Liberty Township	CAGIT	10,909	9,782	8,072	8,935	9,791	-2.7%
Wells	Nottingham Township	CAGIT	7,819	7,037	6,712	6,865	6,760	-3.6%
Wells	Rockcreek Township	CAGIT	10,242	11,385	10,517	11,315	12,267	4.6%
Wells	Union Township	CAGIT	8,502	9,606	8,831	9,524	10,333	5.0%
Wells	Bluffton Civil City	CAGIT	823,027	774,760	739,749	801,333	882,415	1.8%
Wells	Zanesville Civil Town	CAGIT	9,285	8,249	8,029	8,538	9,755	1.2%
Wells	Markle Civil Town	CAGIT	54,318	70,200	61,862	66,456	71,306	7.0%
Wells	Ossian Civil Town	CAGIT	142,169	137,271	131,564	143,741	158,348	2.7%
Wells	Poneto Civil Town	CAGIT	4,872	10,007	8,007	9,020	9,490	18.1%
Wells	Uniondale Civil Town	CAGIT	6,784	6,222	5,875	6,340	6,932	0.5%
Wells	Vera Cruz Civil Town	CAGIT	976	855	748	880	981	0.1%
Wells	Southern Wells Community School Corporat	CAGIT	0	0	0	0	0	
Wells	Northern Wells Community School Corporat	CAGIT	0	0	0	0	0	
Wells	M.S.D. Bluffton-Harrison School Corporat	CAGIT	0	0	0	0	0	
Wells	Wells County Public Library	CAGIT	357,890	355,693	328,627	356,070	399,684	2.8%
Wells	Markle Public Library	CAGIT	5,995	0	0	0	0	-100.0%
Wells	Huntington Library	CAGIT	0	5,729	11,332	12,878	14,226	35.4%
Wells	Wells County Solid Waste District	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
White	White County	CAGIT	1,588,464	1,574,602	1,548,588	1,740,915	1,714,986	1.9%
White	Big Creek Township	CAGIT	8,308	6,865	6,654	7,297	6,819	-4.8%
White	Cass Township	CAGIT	5,165	3,999	3,682	4,233	4,080	-5.7%
White	Honey Creek Township	CAGIT	18,117	14,007	13,725	15,003	14,168	-6.0%
White	Jackson Township	CAGIT	5,719	3,578	3,823	4,228	4,022	-8.4%
White	Liberty Township	CAGIT	0	0	0	0	0	
White	Lincoln Township	CAGIT	5,578	6,159	6,042	6,723	6,321	3.2%
White	Monon Township	CAGIT	45,035	34,248	31,277	34,119	32,281	-8.0%
White	Prairie Township	CAGIT	12,351	10,018	9,739	10,825	10,461	-4.1%
White	Princeton Township	CAGIT	12,114	9,922	9,736	10,760	10,320	-3.9%
White	Round Grove Township	CAGIT	5,199	5,052	4,832	5,303	4,884	-1.6%
White	Union Township	CAGIT	46,794	37,963	37,216	56,040	57,007	5.1%
White	West Point Township	CAGIT	4,765	3,691	3,541	3,900	3,690	-6.2%
White	Monticello Civil City	CAGIT	656,511	539,019	537,312	621,618	593,538	-2.5%
White	Brookston Civil Town	CAGIT	52,753	43,561	43,780	48,673	46,079	-3.3%
White	Burnettsville Civil Town	CAGIT	3,921	3,119	3,148	3,485	3,317	-4.1%
White	Chalmers Civil Town	CAGIT	18,636	16,163	16,206	17,992	17,078	-2.2%
White	Monon Civil Town	CAGIT	83,346	66,981	68,733	75,766	72,209	-3.5%
White	Reynolds Civil Town	CAGIT	17,394	14,159	14,636	16,098	15,334	-3.1%
White	Wolcott Civil Town	CAGIT	56,290	46,707	46,812	52,172	55,779	-0.2%
White	Pioneer Regional School Corporation	CAGIT	0	0	0	0	0	
White	North White School Corporation	CAGIT	0	0	0	0	0	
White	Frontier School Corporation	CAGIT	0	0	0	0	0	
White	Tri County School Corporation	CAGIT	0	0	0	0	0	
White	Twin Lakes Community School Corporation	CAGIT	0	0	0	0	0	
White	Brookston Public Library	CAGIT	50,714	39,551	38,078	42,604	38,236	-6.8%
White	Monon Public Library	CAGIT	67,848	55,630	55,714	59,576	55,591	-4.9%
White	Monticello Public Library	CAGIT	152,797	128,972	59,292	71,351	68,359	-18.2%
White	Wolcott Public Library	CAGIT	16,756	13,855	13,939	15,779	14,911	-2.9%
White	Northwest Indiana Solid Waste Management	CAGIT	0	0	0	0	0	

CAGIT and COIT Certitified Shares Distribution History

County	Unit Name	CAGIT or COIT	Certified Shares 2003	2004	2005	2006	2007	Avg. Annual Change
Whitley	Whitley County	CAGIT	2,260,875	2,146,507	2,013,563	2,424,952	2,607,997	3.6%
Whitley	Cleveland Township	CAGIT	55,110	66,664	59,945	71,847	81,199	10.2%
Whitley	Columbia Township	CAGIT	68,523	58,210	51,583	64,292	67,035	-0.5%
Whitley	Etna Troy Township	CAGIT	17,622	14,379	14,351	17,024	19,009	1.9%
Whitley	Jefferson Township	CAGIT	40,028	32,227	31,677	37,597	41,921	1.2%
Whitley	Richland Township	CAGIT	27,150	23,636	23,363	27,946	30,929	3.3%
Whitley	Smith Township	CAGIT	44,934	38,167	36,813	43,321	47,355	1.3%
Whitley	Thorncreek Township	CAGIT	92,066	74,890	71,333	86,326	83,384	-2.4%
Whitley	Union Township	CAGIT	37,050	31,756	24,154	30,597	34,238	-2.0%
Whitley	Washington Township	CAGIT	20,537	18,103	23,227	27,137	30,318	10.2%
Whitley	Columbia City Civil City	CAGIT	914,379	740,536	721,177	868,950	963,402	1.3%
Whitley	Churubusco Civil Town	CAGIT	123,903	105,167	100,910	122,700	139,384	3.0%
Whitley	Larwill Civil Town	CAGIT	9,026	7,618	7,809	9,211	10,294	3.3%
Whitley	South Whitley Civil Town	CAGIT	112,662	87,543	89,276	105,417	117,729	1.1%
Whitley	Whitko Community School Corporation	CAGIT	0	0	0	0	0	
Whitley	Smith-Green Community School Corporation	CAGIT	0	0	0	0	0	
Whitley	Whitley County Consolidated School Corpo	CAGIT	0	0	0	0	0	
Whitley	Churubusco Public Library	CAGIT	24,051	20,996	20,047	22,284	25,643	1.6%
Whitley	Peabody Library	CAGIT	289,281	257,759	247,922	298,177	334,785	3.7%
Whitley	South Whitley Public Library	CAGIT	31,584	27,728	28,383	33,612	38,969	5.4%
Whitley	Whitley County Solid Waste Management Di	CAGIT	0	0	0	0	0	

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
	State Total	Counties	43.3%	43.2%	42.9%	42.4%	42.3%	41.7%	40.7%	40.3%
	State Total	Townships	5.6%	5.8%	5.8%	5.9%	5.7%	5.7%	6.0%	5.7%
	State Total	Cities and Towns	34.4%	35.0%	36.0%	35.3%	35.2%	35.4%	35.4%	34.7%
	State Total	Libraries	7.2%	7.3%	7.5%	7.5%	7.5%	7.4%	7.3%	7.2%
	State Total	Special Units	9.4%	8.6%	7.8%	9.0%	9.2%	9.9%	10.6%	12.1%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
01	Adams	County	51.8%	51.5%	54.0%	54.0%	53.4%	55.0%	57.2%	58.5%
01	Adams	Townships	4.0%	4.2%	4.1%	3.8%	3.4%	3.3%	3.4%	3.3%
01	Adams	Cities and Towns	33.7%	33.4%	31.8%	32.4%	33.9%	32.2%	30.8%	29.9%
01	Adams	Libraries	6.5%	6.9%	6.5%	6.2%	5.9%	5.9%	5.3%	5.0%
01	Adams	Special Units	3.9%	3.9%	3.6%	3.6%	3.4%	3.5%	3.4%	3.3%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
02	Allen	County	40.5%	40.4%	42.0%	39.4%	39.2%	39.6%	40.6%	40.7%
02	Allen	Townships	3.1%	3.4%	3.6%	3.4%	3.4%	3.1%	3.7%	3.1%
02	Allen	Cities and Towns	42.8%	42.7%	41.0%	41.0%	41.0%	42.5%	41.1%	41.8%
02	Allen	Libraries	9.4%	9.4%	9.3%	12.3%	12.3%	10.9%	10.9%	10.8%
02	Allen	Special Units	4.1%	4.1%	4.1%	3.9%	4.0%	3.8%	3.7%	3.6%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
03	Bartholomew	County	40.2%	40.2%	39.7%	43.2%	40.4%	40.7%	37.8%	38.8%
03	Bartholomew	Townships	2.9%	2.8%	3.0%	3.5%	3.2%	3.1%	3.3%	3.5%
03	Bartholomew	Cities and Towns	50.0%	51.8%	51.2%	48.9%	52.3%	52.1%	53.5%	53.5%
03	Bartholomew	Libraries	4.2%	4.2%	4.3%	4.4%	4.1%	4.1%	4.2%	4.2%
03	Bartholomew	Special Units	2.8%	1.0%	1.7%	0.0%	0.0%	0.0%	1.1%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
04	Benton	County	57.9%	59.3%	58.7%	58.5%	57.9%	58.0%	57.2%	56.6%
04	Benton	Townships	6.6%	6.2%	5.7%	5.6%	5.4%	5.4%	5.2%	5.0%
04	Benton	Cities and Towns	25.4%	23.8%	27.0%	27.6%	28.4%	28.2%	27.5%	28.4%
04	Benton	Libraries	10.1%	10.6%	8.6%	8.3%	8.4%	8.5%	10.1%	10.0%
04	Benton	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
05	Blackford	County	60.6%	60.9%	59.5%	59.0%	59.4%	59.0%	57.7%	59.3%
05	Blackford	Townships	3.8%	3.3%	3.2%	3.9%	3.9%	3.9%	4.0%	4.0%
05	Blackford	Cities and Towns	30.0%	30.9%	32.6%	32.3%	31.7%	32.1%	33.1%	31.8%
05	Blackford	Libraries	5.6%	4.8%	4.7%	4.7%	5.1%	5.0%	5.2%	4.9%
05	Blackford	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
06	Boone	County	53.4%	50.5%	49.9%	48.9%	49.2%	47.5%	46.9%	46.4%
06	Boone	Townships	6.0%	5.9%	5.9%	5.7%	6.3%	5.4%	5.0%	4.7%
06	Boone	Cities and Towns	30.1%	33.3%	34.0%	35.3%	34.6%	34.3%	36.1%	35.3%
06	Boone	Libraries	10.5%	10.2%	10.1%	10.1%	9.8%	12.9%	12.0%	13.7%
06	Boone	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
07	Brown	County	72.7%	79.7%	70.9%	74.8%	74.9%	81.2%	80.8%	80.3%
07	Brown	Townships	5.3%	5.0%	5.3%	5.4%	4.7%	3.9%	3.8%	3.7%
07	Brown	Cities and Towns	8.2%	8.6%	8.6%	8.5%	7.8%	7.2%	6.9%	6.8%
07	Brown	Libraries	5.4%	5.9%	10.2%	6.5%	11.7%	7.0%	7.8%	8.5%
07	Brown	Special Units	8.4%	0.9%	5.0%	4.8%	0.9%	0.7%	0.7%	0.7%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
08	Carroll	County	56.1%	54.7%	54.2%	51.5%	52.4%	52.5%	52.5%	53.4%
08	Carroll	Townships	6.9%	8.4%	8.4%	8.3%	8.6%	8.6%	8.5%	8.4%
08	Carroll	Cities and Towns	27.5%	27.8%	28.0%	30.7%	29.8%	29.9%	30.0%	29.5%
08	Carroll	Libraries	9.5%	9.1%	9.4%	9.6%	9.2%	8.9%	9.0%	8.8%
08	Carroll	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
09	Cass	County	49.8%	48.6%	47.7%	48.2%	48.4%	51.6%	52.2%	52.8%
09	Cass	Townships	4.2%	3.9%	4.1%	4.3%	4.3%	3.9%	3.8%	3.8%
09	Cass	Cities and Towns	39.6%	41.5%	42.3%	41.9%	42.0%	38.3%	36.8%	36.4%
09	Cass	Libraries	6.4%	6.0%	5.8%	5.6%	5.3%	5.4%	4.9%	4.8%
09	Cass	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	2.2%	2.2%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
10	Clark	County	N/A	N/A	N/A	N/A	34.8%	32.1%	34.4%	34.2%
10	Clark	Townships	N/A	N/A	N/A	N/A	2.4%	2.5%	2.4%	2.5%
10	Clark	Cities and Towns	N/A	N/A	N/A	N/A	51.4%	54.5%	53.0%	53.0%
10	Clark	Libraries	N/A	N/A	N/A	N/A	6.8%	6.3%	5.6%	5.5%
10	Clark	Special Units	N/A	N/A	N/A	N/A	4.7%	4.7%	4.6%	4.8%
							100.0%	100.0%	100.0%	100.0%
11	Clay	County	60.9%	60.1%	60.3%	60.4%	58.2%	59.2%	59.0%	57.4%
11	Clay	Townships	7.2%	7.6%	7.3%	7.0%	7.1%	6.7%	6.6%	6.6%
11	Clay	Cities and Towns	27.8%	28.1%	28.3%	28.5%	30.8%	30.1%	30.5%	31.9%
11	Clay	Libraries	4.1%	4.2%	4.0%	4.1%	3.9%	4.0%	4.0%	4.1%
11	Clay	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
12	Clinton	County	48.7%	60.8%	54.5%	49.0%	47.2%	49.0%	48.4%	46.5%
12	Clinton	Townships	4.7%	3.9%	4.4%	5.1%	5.2%	5.5%	5.3%	5.6%
12	Clinton	Cities and Towns	38.4%	28.7%	33.4%	36.8%	38.9%	36.5%	37.4%	38.7%
12	Clinton	Libraries	7.4%	6.0%	7.1%	8.4%	8.0%	8.3%	8.3%	8.5%
12	Clinton	Special Units	0.8%	0.6%	0.6%	0.6%	0.7%	0.7%	0.6%	0.7%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
13	Crawford	County	77.8%	77.6%	77.3%	75.7%	77.6%	78.3%	79.1%	81.5%
13	Crawford	Townships	3.4%	3.1%	3.1%	3.1%	2.7%	2.6%	2.4%	2.0%
13	Crawford	Cities and Towns	4.9%	5.2%	5.5%	5.3%	5.0%	5.1%	4.6%	4.1%
13	Crawford	Libraries	2.9%	2.9%	3.0%	3.6%	3.3%	2.9%	2.7%	2.6%
13	Crawford	Special Units	11.1%	11.2%	11.2%	12.4%	11.3%	11.1%	11.3%	9.8%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
14	Daviess	County	51.3%	56.0%	58.1%	58.0%	62.6%	60.9%	61.4%	63.9%
14	Daviess	Townships	4.0%	4.3%	4.8%	3.9%	3.7%	3.5%	3.5%	3.1%
14	Daviess	Cities and Towns	37.7%	32.0%	31.4%	31.3%	26.0%	28.7%	28.2%	26.5%
14	Daviess	Libraries	5.1%	6.2%	4.3%	5.4%	4.0%	3.6%	3.7%	3.5%
14	Daviess	Special Units	1.8%	1.5%	1.4%	1.3%	3.7%	3.2%	3.1%	3.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
15	Dearborn	County	51.5%	51.0%	49.7%	48.0%	48.2%	51.1%	50.6%	50.1%
15	Dearborn	Townships	2.3%	3.1%	3.1%	3.1%	2.9%	2.8%	2.7%	3.0%
15	Dearborn	Cities and Towns	35.7%	35.4%	38.0%	38.9%	39.5%	37.3%	38.0%	37.6%
15	Dearborn	Libraries	9.6%	9.8%	9.2%	10.0%	9.3%	8.8%	8.7%	9.4%
15	Dearborn	Special Units	0.9%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
16	Decatur	County	54.6%	54.2%	54.2%	51.8%	52.8%	55.3%	55.8%	54.4%
16	Decatur	Townships	5.3%	5.7%	5.3%	5.3%	4.7%	4.6%	4.5%	4.2%
16	Decatur	Cities and Towns	31.5%	31.9%	32.0%	34.0%	33.7%	31.8%	31.5%	33.2%
16	Decatur	Libraries	6.8%	6.7%	6.8%	6.5%	6.5%	6.1%	6.0%	6.2%
16	Decatur	Special Units	1.8%	1.4%	1.7%	2.4%	2.3%	2.2%	2.2%	2.1%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
17	DeKalb	County	48.5%	45.2%	44.0%	47.6%	46.0%	47.3%	46.7%	47.1%
17	DeKalb	Townships	4.3%	4.3%	4.5%	4.0%	3.8%	3.8%	4.1%	3.8%
17	DeKalb	Cities and Towns	39.8%	42.3%	43.3%	40.8%	42.5%	41.1%	41.4%	41.0%
17	DeKalb	Libraries	6.2%	6.9%	6.8%	6.6%	6.9%	6.7%	6.8%	7.0%
17	DeKalb	Special Units	1.2%	1.2%	1.4%	1.1%	0.9%	1.1%	1.1%	1.1%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
18	Delaware	County	41.7%	42.3%	41.5%	40.9%	43.1%	42.7%	41.1%	41.9%
18	Delaware	Townships	2.9%	2.8%	3.0%	3.8%	3.9%	3.7%	4.3%	4.3%
18	Delaware	Cities and Towns	36.5%	35.3%	34.8%	34.6%	33.9%	34.0%	34.4%	34.2%
18	Delaware	Libraries	4.4%	5.6%	5.7%	5.8%	5.5%	5.5%	5.7%	5.5%
18	Delaware	Special Units	14.5%	14.0%	15.1%	14.9%	13.7%	14.0%	14.5%	14.1%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	Dubois	County	39.9%	40.6%	42.8%	43.3%	43.5%	42.3%	43.0%	43.2%
19	Dubois	Townships	2.7%	2.8%	2.6%	2.6%	2.6%	2.5%	2.5%	2.6%
19	Dubois	Cities and Towns	51.2%	50.4%	48.7%	48.4%	48.3%	49.6%	49.1%	48.7%
19	Dubois	Libraries	4.5%	4.7%	4.4%	4.4%	4.2%	4.2%	4.2%	4.1%
19	Dubois	Special Units	1.6%	1.6%	1.5%	1.3%	1.4%	1.3%	1.2%	1.3%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
20	Elkhart	County	42.7%	41.1%	42.3%	42.6%	42.9%	42.9%	40.3%	40.5%
20	Elkhart	Townships	5.3%	5.5%	5.3%	5.1%	5.4%	5.2%	6.0%	5.7%
20	Elkhart	Cities and Towns	45.4%	46.6%	45.6%	45.4%	44.7%	44.9%	46.5%	46.5%
20	Elkhart	Libraries	6.7%	6.8%	6.8%	6.9%	7.0%	7.0%	7.2%	7.3%
20	Elkhart	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
21	Fayette	County	47.9%	47.0%	44.0%	47.5%	45.1%	46.5%	46.1%	45.6%
21	Fayette	Townships	1.9%	1.9%	1.9%	1.7%	1.5%	1.5%	1.5%	1.5%
21	Fayette	Cities and Towns	46.0%	46.9%	49.6%	46.6%	49.7%	48.0%	48.3%	48.6%
21	Fayette	Libraries	4.3%	4.2%	4.5%	4.2%	3.7%	4.0%	4.1%	4.2%
21	Fayette	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
22	Floyd	County	N/A	N/A	N/A	N/A	40.8%	38.4%	38.8%	40.3%
22	Floyd	Townships	N/A	N/A	N/A	N/A	3.0%	3.7%	3.7%	3.3%
22	Floyd	Cities and Towns	N/A	N/A	N/A	N/A	47.4%	48.8%	48.7%	47.7%
22	Floyd	Libraries	N/A	N/A	N/A	N/A	7.6%	7.8%	7.6%	7.6%
22	Floyd	Special Units	N/A	N/A	N/A	N/A	1.2%	1.2%	1.1%	1.1%
							100.0%	100.0%	100.0%	100.0%
23	Fountain	County	61.5%	59.9%	60.8%	65.5%	63.5%	63.3%	65.0%	62.7%
23	Fountain	Townships	5.8%	5.7%	5.0%	4.3%	4.7%	4.6%	4.6%	4.6%
23	Fountain	Cities and Towns	26.2%	28.2%	28.1%	24.8%	25.5%	26.2%	24.4%	25.9%
23	Fountain	Libraries	6.5%	6.3%	6.1%	5.4%	6.3%	6.0%	5.9%	6.8%
23	Fountain	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
24	Franklin	County	67.6%	69.1%	70.8%	69.5%	69.9%	68.3%	68.6%	69.2%
24	Franklin	Townships	4.5%	4.6%	4.6%	4.2%	3.9%	3.9%	3.8%	3.7%
24	Franklin	Cities and Towns	17.8%	19.7%	18.7%	20.5%	21.1%	21.6%	21.6%	21.3%
24	Franklin	Libraries	5.5%	6.0%	5.9%	5.8%	5.1%	6.2%	6.0%	5.7%
24	Franklin	Special Units	4.5%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
25	Fulton	County	54.5%	53.6%	52.3%	52.4%	52.6%	52.4%	52.6%	53.7%
25	Fulton	Townships	5.6%	6.5%	5.7%	5.9%	7.5%	5.6%	5.6%	5.6%
25	Fulton	Cities and Towns	27.5%	28.7%	30.3%	29.4%	28.5%	29.2%	29.4%	28.8%
25	Fulton	Libraries	12.4%	11.2%	11.7%	12.3%	11.4%	12.9%	12.4%	11.9%
25	Fulton	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
26	Gibson	County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	Gibson	Townships	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	Gibson	Cities and Towns	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	Gibson	Libraries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	Gibson	Special Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	Grant	County	45.9%	47.7%	50.3%	50.7%	48.4%	48.4%	44.9%	44.0%
27	Grant	Townships	2.9%	2.2%	2.5%	3.1%	2.4%	2.9%	2.7%	2.4%
27	Grant	Cities and Towns	44.5%	43.3%	40.1%	39.1%	42.6%	42.1%	46.0%	46.9%
27	Grant	Libraries	6.7%	6.8%	7.1%	7.1%	6.7%	6.6%	6.4%	6.6%
27	Grant	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
28	Greene	County	66.8%	66.0%	66.1%	65.1%	66.1%	66.8%	67.1%	67.6%
28	Greene	Townships	8.4%	9.1%	8.3%	8.7%	8.8%	8.7%	8.3%	8.0%
28	Greene	Cities and Towns	18.7%	18.7%	19.6%	19.7%	18.8%	18.6%	18.6%	18.5%
28	Greene	Libraries	6.1%	6.2%	6.0%	6.4%	6.2%	6.0%	6.0%	6.0%
28	Greene	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
29	Hamilton	County	39.6%	39.3%	37.9%	37.6%	38.0%	34.7%	33.8%	32.3%
29	Hamilton	Townships	7.7%	8.7%	8.4%	7.9%	7.4%	6.9%	6.7%	7.0%
29	Hamilton	Cities and Towns	43.9%	43.8%	44.9%	46.0%	46.9%	51.0%	51.9%	52.9%
29	Hamilton	Libraries	8.8%	8.2%	8.8%	8.5%	7.7%	7.0%	7.2%	7.4%
29	Hamilton	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.4%	0.4%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
30	Hancock	County	48.7%	47.1%	49.5%	48.9%	45.7%	46.5%	42.1%	42.0%
30	Hancock	Townships	8.2%	9.4%	8.7%	9.8%	10.6%	10.7%	13.0%	14.7%
30	Hancock	Cities and Towns	38.4%	35.8%	34.6%	34.7%	34.7%	33.5%	35.0%	34.3%
30	Hancock	Libraries	4.6%	7.7%	7.1%	6.6%	9.0%	9.3%	10.0%	9.0%
30	Hancock	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
31	Harrison	County	81.8%	82.7%	77.6%	74.4%	73.4%	72.9%	74.3%	76.0%
31	Harrison	Townships	4.8%	5.7%	5.1%	5.0%	4.8%	5.1%	4.9%	4.7%
31	Harrison	Cities and Towns	8.1%	7.3%	7.0%	7.1%	7.8%	7.2%	6.6%	6.3%
31	Harrison	Libraries	2.5%	2.4%	7.6%	11.4%	12.2%	12.8%	11.9%	10.8%
31	Harrison	Special Units	2.8%	2.0%	2.8%	2.1%	1.9%	1.9%	2.2%	2.1%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
32	Hendricks	County	40.2%	37.5%	36.3%	35.7%	35.3%	31.1%	32.9%	33.6%
32	Hendricks	Townships	10.8%	12.5%	11.8%	11.8%	14.1%	14.8%	11.9%	11.1%
32	Hendricks	Cities and Towns	36.9%	39.6%	40.4%	42.0%	41.1%	45.0%	46.3%	46.3%
32	Hendricks	Libraries	12.1%	10.4%	11.5%	10.5%	9.5%	9.1%	8.9%	9.0%
32	Hendricks	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
33	Henry	County	47.8%	48.1%	46.9%	49.5%	56.6%	56.1%	56.7%	54.6%
33	Henry	Townships	5.6%	5.8%	5.4%	4.6%	5.2%	4.3%	4.1%	4.2%
33	Henry	Cities and Towns	40.7%	39.2%	41.5%	40.1%	32.2%	31.0%	31.8%	31.3%
33	Henry	Libraries	5.9%	7.0%	6.3%	5.8%	6.0%	8.6%	7.4%	9.9%
33	Henry	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
34	Howard	County	35.2%	37.6%	33.4%	35.3%	39.0%	44.7%	35.1%	34.3%
34	Howard	Townships	1.4%	1.5%	4.0%	4.1%	4.6%	3.4%	4.0%	3.4%
34	Howard	Cities and Towns	55.5%	54.2%	55.4%	52.8%	47.9%	42.2%	53.3%	54.9%
34	Howard	Libraries	6.8%	5.5%	6.4%	6.8%	7.3%	8.3%	6.6%	6.3%
34	Howard	Special Units	1.2%	1.2%	0.7%	1.0%	1.2%	1.4%	1.1%	1.1%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
35	Huntington	County	38.9%	40.9%	39.7%	39.9%	40.9%	39.8%	39.0%	39.0%
35	Huntington	Townships	3.4%	3.8%	3.2%	3.1%	3.1%	3.0%	3.0%	2.9%
35	Huntington	Cities and Towns	50.4%	48.0%	50.1%	49.5%	49.9%	47.9%	48.2%	48.1%
35	Huntington	Libraries	6.5%	6.5%	6.2%	6.4%	6.2%	9.3%	9.1%	9.3%
35	Huntington	Special Units	0.8%	0.8%	0.7%	1.0%	0.0%	0.0%	0.8%	0.8%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
36	Jackson	County	34.3%	36.3%	35.8%	36.6%	36.6%	32.4%	32.4%	37.2%
36	Jackson	Townships	3.5%	3.2%	3.1%	3.2%	3.1%	3.3%	3.1%	3.0%
36	Jackson	Cities and Towns	50.9%	49.4%	49.6%	49.5%	51.3%	53.0%	53.5%	48.9%
36	Jackson	Libraries	10.9%	10.9%	11.1%	10.5%	8.8%	11.1%	10.7%	10.7%
36	Jackson	Special Units	0.3%	0.2%	0.5%	0.2%	0.2%	0.3%	0.2%	0.2%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
37	Jasper	County	64.0%	59.2%	62.9%	61.3%	59.5%	60.3%	60.6%	60.6%
37	Jasper	Townships	6.1%	6.9%	6.2%	6.8%	6.4%	6.2%	6.0%	6.0%
37	Jasper	Cities and Towns	18.0%	19.6%	18.1%	18.6%	20.0%	19.9%	19.4%	19.6%
37	Jasper	Libraries	11.8%	14.2%	12.8%	13.3%	14.1%	13.5%	14.0%	13.9%
37	Jasper	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
38	Jay	County	52.8%	49.2%	54.5%	53.1%	51.6%	52.3%	53.8%	53.7%
38	Jay	Townships	4.9%	5.1%	3.8%	4.3%	3.9%	3.9%	3.7%	3.7%
38	Jay	Cities and Towns	34.9%	37.8%	34.6%	35.3%	36.8%	36.3%	35.1%	35.3%
38	Jay	Libraries	7.4%	7.9%	7.0%	7.3%	7.7%	7.6%	7.4%	7.3%
38	Jay	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
39	Jefferson	County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	Jefferson	Townships	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	Jefferson	Cities and Towns	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	Jefferson	Libraries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	Jefferson	Special Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
40	Jennings	County	60.1%	65.3%	59.5%	63.7%	56.8%	64.5%	64.0%	65.5%
40	Jennings	Townships	4.1%	3.9%	3.8%	4.2%	3.6%	3.3%	3.3%	2.9%
40	Jennings	Cities and Towns	25.3%	20.4%	26.2%	25.0%	28.5%	23.8%	24.1%	23.8%
40	Jennings	Libraries	9.1%	9.3%	9.3%	5.8%	9.8%	7.2%	7.4%	6.7%
40	Jennings	Special Units	1.4%	1.1%	1.2%	1.3%	1.3%	1.2%	1.2%	1.1%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
41	Johnson	County	36.1%	36.5%	35.4%	37.6%	35.7%	34.8%	32.7%	31.5%
41	Johnson	Townships	1.0%	1.4%	1.2%	1.4%	1.4%	1.3%	1.3%	1.2%
41	Johnson	Cities and Towns	46.6%	45.0%	44.9%	43.4%	44.1%	40.0%	43.6%	45.7%
41	Johnson	Libraries	10.4%	11.2%	11.4%	10.6%	11.1%	11.5%	10.6%	10.5%
41	Johnson	Special Units	6.0%	5.9%	7.1%	7.0%	7.6%	12.4%	11.8%	11.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
42	Knox	County	N/A	N/A	N/A	44.0%	42.8%	41.3%	41.6%	45.1%
42	Knox	Townships	N/A	N/A	N/A	4.5%	4.6%	4.3%	4.2%	3.9%
42	Knox	Cities and Towns	N/A	N/A	N/A	39.5%	41.0%	42.2%	42.2%	39.4%
42	Knox	Libraries	N/A	N/A	N/A	6.2%	5.8%	6.0%	5.9%	6.0%
42	Knox	Special Units	N/A	N/A	N/A	5.7%	5.7%	6.2%	6.1%	5.6%
						100.0%	100.0%	100.0%	100.0%	100.0%
43	Kosciusko	County	38.4%	38.1%	38.9%	38.2%	35.8%	36.6%	37.0%	38.1%
43	Kosciusko	Townships	8.4%	9.2%	8.5%	8.1%	8.2%	8.4%	8.4%	8.1%
43	Kosciusko	Cities and Towns	43.5%	43.3%	43.6%	44.5%	47.3%	46.0%	45.9%	44.8%
43	Kosciusko	Libraries	9.7%	9.3%	9.0%	9.2%	8.7%	9.0%	8.8%	9.0%
43	Kosciusko	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
44	LaGrange	County	64.8%	67.0%	64.8%	64.7%	63.4%	64.7%	64.5%	65.0%
44	LaGrange	Townships	6.4%	6.2%	6.3%	6.3%	6.8%	6.7%	6.6%	6.5%
44	LaGrange	Cities and Towns	22.1%	20.3%	21.9%	22.3%	22.8%	21.9%	22.3%	22.1%
44	LaGrange	Libraries	5.1%	4.9%	5.0%	5.1%	5.2%	5.1%	4.9%	4.8%
44	LaGrange	Special Units	1.6%	1.6%	1.9%	1.6%	1.8%	1.6%	1.7%	1.7%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
45	Lake	County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	Lake	Townships	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	Lake	Cities and Towns	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	Lake	Libraries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	Lake	Special Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
46	LaPorte	County	43.0%	43.2%	44.9%	45.6%	45.3%	45.0%	46.0%	48.8%
46	LaPorte	Townships	2.7%	2.7%	2.9%	2.7%	2.9%	2.8%	2.9%	2.9%
46	LaPorte	Cities and Towns	38.6%	38.6%	37.7%	37.3%	36.9%	37.5%	36.9%	36.9%
46	LaPorte	Libraries	8.4%	7.8%	7.9%	7.7%	7.8%	7.8%	7.9%	7.9%
46	LaPorte	Special Units	7.3%	7.7%	6.7%	6.7%	7.1%	6.9%	6.2%	3.5%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
47	Lawrence	County	44.6%	41.9%	42.9%	43.5%	44.1%	43.9%	45.3%	45.9%
47	Lawrence	Townships	2.3%	2.4%	2.6%	2.7%	2.7%	2.6%	2.4%	2.7%
47	Lawrence	Cities and Towns	39.6%	42.9%	42.2%	42.1%	41.8%	42.0%	39.9%	39.1%
47	Lawrence	Libraries	8.1%	8.0%	7.6%	7.1%	7.1%	7.1%	6.8%	6.5%
47	Lawrence	Special Units	5.4%	4.8%	4.7%	4.5%	4.4%	4.4%	5.6%	5.7%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
48	Madison	County	36.5%	36.9%	35.6%	37.7%	37.9%	37.4%	37.9%	39.1%
48	Madison	Townships	2.8%	2.6%	2.8%	3.1%	3.1%	3.1%	3.1%	3.3%
48	Madison	Cities and Towns	53.1%	52.8%	53.6%	51.8%	51.7%	52.5%	51.9%	50.4%
48	Madison	Libraries	7.5%	7.6%	7.9%	7.3%	7.3%	7.0%	7.1%	7.2%
48	Madison	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
49	Marion	County	30.9%	33.0%	32.5%	31.2%	30.3%	28.0%	28.8%	27.1%
49	Marion	Townships	8.5%	8.6%	8.6%	8.7%	8.8%	8.6%	10.1%	8.3%
49	Marion	Cities and Towns	6.7%	6.6%	6.7%	6.5%	5.9%	5.5%	5.1%	4.8%
49	Marion	Libraries	5.6%	5.6%	5.6%	5.0%	5.2%	4.6%	4.6%	4.2%
49	Marion	Special Units	48.4%	46.1%	46.5%	48.6%	49.7%	53.2%	51.4%	55.5%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
50	Marshall	County	43.0%	41.4%	39.4%	39.8%	41.7%	43.1%	43.6%	44.4%
50	Marshall	Townships	5.6%	5.9%	6.3%	7.9%	7.6%	7.6%	7.5%	7.0%
50	Marshall	Cities and Towns	41.6%	42.9%	44.4%	42.5%	40.4%	40.1%	39.7%	39.5%
50	Marshall	Libraries	8.4%	8.6%	8.5%	8.8%	9.3%	9.2%	9.2%	9.1%
50	Marshall	Special Units	1.3%	1.3%	1.4%	1.0%	1.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
51	Martin	County	69.9%	69.5%	69.5%	68.6%	69.5%	67.2%	70.8%	70.9%
51	Martin	Townships	4.3%	4.0%	4.4%	4.8%	4.4%	4.7%	5.4%	6.0%
51	Martin	Cities and Towns	20.1%	20.7%	20.4%	20.9%	20.6%	22.1%	21.8%	20.8%
51	Martin	Libraries	1.9%	1.9%	2.0%	2.0%	2.0%	2.1%	2.0%	2.2%
51	Martin	Special Units	3.7%	3.8%	3.7%	3.7%	3.5%	3.8%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
52	Miami	County	48.5%	50.1%	57.4%	54.9%	55.1%	54.6%	53.7%	54.9%
52	Miami	Townships	3.7%	3.7%	3.5%	3.5%	3.7%	3.6%	3.5%	3.3%
52	Miami	Cities and Towns	44.4%	43.0%	36.2%	38.8%	38.4%	39.0%	39.9%	38.9%
52	Miami	Libraries	3.3%	3.1%	2.9%	2.8%	2.8%	2.9%	3.0%	2.9%
52	Miami	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
53	Monroe	County	42.1%	41.6%	36.0%	36.2%	39.6%	41.9%	39.4%	37.2%
53	Monroe	Townships	4.9%	5.1%	6.0%	6.1%	5.6%	5.8%	5.8%	6.2%
53	Monroe	Cities and Towns	38.3%	38.5%	42.3%	41.7%	39.4%	37.6%	40.0%	41.4%
53	Monroe	Libraries	10.3%	10.2%	10.7%	10.7%	10.0%	9.4%	9.5%	9.6%
53	Monroe	Special Units	4.3%	4.6%	4.9%	5.4%	5.4%	5.3%	5.3%	5.6%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
54	Montgomery	County	46.8%	46.1%	42.4%	42.9%	48.9%	47.2%	41.9%	44.4%
54	Montgomery	Townships	6.6%	6.7%	6.1%	6.1%	4.9%	5.6%	5.6%	5.2%
54	Montgomery	Cities and Towns	40.3%	40.9%	45.5%	44.8%	40.7%	41.4%	44.5%	39.6%
54	Montgomery	Libraries	6.2%	6.4%	6.0%	6.2%	5.4%	5.8%	8.0%	10.9%
54	Montgomery	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
55	Morgan	County	45.7%	44.9%	45.9%	44.3%	41.9%	42.9%	40.3%	41.9%
55	Morgan	Townships	10.2%	11.5%	11.2%	12.1%	12.8%	14.5%	14.4%	13.7%
55	Morgan	Cities and Towns	36.7%	36.6%	35.3%	35.7%	37.1%	34.5%	35.1%	34.0%
55	Morgan	Libraries	6.5%	6.5%	6.8%	6.7%	7.0%	7.1%	8.4%	7.9%
55	Morgan	Special Units	1.0%	0.5%	0.8%	1.2%	1.2%	1.1%	1.8%	2.5%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
56	Newton	County	72.5%	71.7%	71.2%	68.3%	68.8%	68.9%	71.8%	66.0%
56	Newton	Townships	7.3%	7.9%	7.8%	8.7%	8.4%	8.6%	7.7%	7.3%
56	Newton	Cities and Towns	12.8%	12.7%	12.4%	13.7%	13.4%	13.0%	11.9%	11.3%
56	Newton	Libraries	7.4%	7.6%	8.5%	9.3%	9.4%	9.4%	8.6%	15.4%
56	Newton	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
57	Noble	County	45.5%	44.7%	43.3%	42.6%	42.3%	43.3%	43.1%	42.8%
57	Noble	Townships	6.1%	6.3%	6.5%	6.6%	6.7%	6.0%	5.9%	5.6%
57	Noble	Cities and Towns	40.1%	39.4%	38.9%	39.9%	39.7%	39.8%	40.3%	39.2%
57	Noble	Libraries	8.3%	9.6%	9.7%	9.6%	10.0%	9.6%	9.4%	11.2%
57	Noble	Special Units	0.0%	0.0%	1.5%	1.2%	1.4%	1.3%	1.3%	1.2%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
58	Ohio	County	72.4%	70.6%	70.0%	73.1%	72.7%	72.8%	72.1%	74.4%
58	Ohio	Townships	3.4%	3.9%	3.9%	3.8%	3.8%	3.7%	3.7%	3.3%
58	Ohio	Cities and Towns	18.4%	18.2%	19.0%	17.6%	18.0%	18.0%	18.7%	17.5%
58	Ohio	Libraries	5.8%	5.6%	5.5%	5.5%	5.4%	5.4%	5.4%	4.8%
58	Ohio	Special Units	0.0%	1.7%	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
59	Orange	County	61.1%	61.2%	58.7%	57.2%	54.1%	52.2%	51.4%	51.1%
59	Orange	Townships	2.1%	2.0%	1.8%	1.9%	2.1%	2.2%	2.1%	2.5%
59	Orange	Cities and Towns	28.0%	27.5%	26.7%	28.1%	30.5%	31.5%	32.3%	32.1%
59	Orange	Libraries	3.6%	3.6%	5.7%	5.8%	6.0%	6.3%	6.1%	6.0%
59	Orange	Special Units	5.2%	5.6%	7.1%	7.0%	7.3%	7.9%	8.1%	8.3%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
60	Owen	County	74.9%	70.0%	68.0%	68.5%	69.6%	69.1%	69.1%	69.1%
60	Owen	Townships	6.0%	7.1%	7.5%	7.1%	8.1%	7.5%	6.9%	6.7%
60	Owen	Cities and Towns	10.6%	11.4%	13.0%	13.3%	11.3%	12.5%	12.5%	12.7%
60	Owen	Libraries	8.5%	11.5%	11.4%	11.2%	11.0%	11.0%	11.5%	11.6%
60	Owen	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
61	Parke	County	74.2%	74.8%	73.4%	74.6%	76.1%	76.2%	74.0%	73.7%
61	Parke	Townships	6.2%	5.9%	7.2%	7.2%	6.4%	6.2%	9.0%	9.1%
61	Parke	Cities and Towns	15.2%	14.9%	15.0%	14.0%	13.0%	13.2%	12.8%	12.9%
61	Parke	Libraries	4.5%	4.5%	4.4%	4.2%	4.4%	4.5%	4.3%	4.4%
61	Parke	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
62	Perry	County	54.8%	54.8%	56.6%	54.9%	54.8%	55.6%	54.6%	55.4%
62	Perry	Townships	2.3%	2.2%	2.0%	2.0%	1.8%	1.7%	1.8%	1.8%
62	Perry	Cities and Towns	34.6%	34.2%	32.6%	30.7%	31.9%	32.3%	32.4%	31.8%
62	Perry	Libraries	7.2%	7.8%	7.8%	11.8%	10.7%	9.7%	10.5%	10.3%
62	Perry	Special Units	1.0%	1.0%	0.9%	0.6%	0.8%	0.7%	0.6%	0.6%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
63	Pike	County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Pike	Townships	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Pike	Cities and Towns	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Pike	Libraries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Pike	Special Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Porter	County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Porter	Townships	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Porter	Cities and Towns	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Porter	Libraries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Porter	Special Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
65	Posey	County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	59.5%
65	Posey	Townships	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8.7%
65	Posey	Cities and Towns	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22.1%
65	Posey	Libraries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9.1%
65	Posey	Special Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.6%
										100.0%
66	Pulaski	County	74.6%	72.9%	73.0%	73.7%	74.0%	74.2%	73.7%	74.2%
66	Pulaski	Townships	5.1%	5.9%	5.9%	6.0%	5.9%	6.0%	5.9%	5.9%
66	Pulaski	Cities and Towns	12.5%	12.3%	12.8%	12.2%	12.1%	11.6%	11.6%	11.2%
66	Pulaski	Libraries	7.8%	8.9%	8.3%	8.1%	8.0%	8.2%	8.7%	8.7%
66	Pulaski	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
67	Putnam	County	56.3%	55.4%	54.9%	50.6%	56.7%	54.6%	54.6%	56.2%
67	Putnam	Townships	4.7%	4.4%	4.4%	4.4%	4.3%	3.5%	3.6%	3.3%
67	Putnam	Cities and Towns	29.2%	30.4%	30.6%	34.9%	29.8%	31.9%	31.8%	31.0%
67	Putnam	Libraries	8.1%	7.5%	7.7%	7.4%	7.1%	7.0%	7.0%	6.7%
67	Putnam	Special Units	1.8%	2.3%	2.4%	2.7%	2.1%	3.0%	3.0%	2.8%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
68	Randolph	County	57.0%	57.0%	55.2%	57.3%	57.2%	56.6%	57.8%	57.5%
68	Randolph	Townships	3.5%	3.9%	5.6%	3.7%	4.0%	4.0%	3.9%	3.8%
68	Randolph	Cities and Towns	34.9%	34.7%	34.7%	35.5%	35.5%	36.0%	35.0%	35.4%
68	Randolph	Libraries	4.5%	4.5%	4.4%	3.5%	3.3%	3.4%	3.3%	3.3%
68	Randolph	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
69	Ripley	County	62.0%	63.0%	62.7%	61.8%	61.1%	61.8%	61.3%	62.3%
69	Ripley	Townships	3.2%	3.6%	3.8%	4.1%	3.9%	3.8%	3.7%	3.9%
69	Ripley	Cities and Towns	28.3%	29.5%	27.1%	27.2%	27.7%	27.1%	27.2%	26.6%
69	Ripley	Libraries	3.7%	3.8%	4.8%	5.4%	5.5%	5.5%	5.9%	5.6%
69	Ripley	Special Units	2.8%	0.0%	1.6%	1.6%	1.8%	1.8%	1.9%	1.7%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
70	Rush	County	54.7%	55.7%	51.7%	52.2%	51.3%	54.1%	53.8%	53.1%
70	Rush	Townships	4.6%	4.6%	4.9%	5.1%	4.8%	4.4%	4.5%	4.4%
70	Rush	Cities and Towns	38.0%	36.9%	40.6%	39.8%	41.1%	38.9%	39.1%	40.1%
70	Rush	Libraries	2.8%	2.8%	2.7%	2.8%	2.8%	2.6%	2.6%	2.4%
70	Rush	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
71	St. Joseph	County	43.3%	41.4%	40.5%	37.4%	39.0%	38.7%	39.7%	43.4%
71	St. Joseph	Townships	3.2%	3.9%	3.6%	4.0%	4.6%	4.6%	3.9%	3.8%
71	St. Joseph	Cities and Towns	42.8%	43.8%	44.1%	45.8%	43.3%	44.1%	43.9%	41.5%
71	St. Joseph	Libraries	6.8%	7.0%	7.1%	8.0%	7.7%	7.9%	8.0%	7.6%
71	St. Joseph	Special Units	3.9%	3.9%	4.7%	4.8%	5.4%	4.7%	4.4%	3.7%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
72	Scott	County	59.8%	61.9%	63.1%	61.6%	62.1%	61.6%	62.6%	61.1%
72	Scott	Townships	3.6%	3.5%	3.9%	4.0%	4.3%	4.4%	4.2%	4.3%
72	Scott	Cities and Towns	29.5%	28.0%	27.6%	28.0%	27.2%	27.5%	26.7%	28.0%
72	Scott	Libraries	5.8%	5.4%	5.3%	5.3%	5.2%	5.4%	5.2%	5.4%
72	Scott	Special Units	1.3%	1.2%	0.0%	1.2%	1.2%	1.3%	1.2%	1.2%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
73	Shelby	County	46.9%	43.5%	46.1%	45.9%	46.7%	44.8%	46.5%	51.0%
73	Shelby	Townships	4.4%	4.5%	3.8%	3.6%	3.7%	3.8%	3.6%	3.1%
73	Shelby	Cities and Towns	45.2%	48.3%	44.6%	45.3%	44.4%	46.0%	44.8%	42.0%
73	Shelby	Libraries	3.5%	3.8%	5.5%	5.1%	5.2%	5.4%	5.1%	3.9%
73	Shelby	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
74	Spencer	County	N/A	N/A	65.9%	65.8%	65.0%	65.1%	66.7%	68.0%
74	Spencer	Townships	N/A	N/A	6.6%	7.1%	6.2%	6.2%	6.4%	6.5%
74	Spencer	Cities and Towns	N/A	N/A	12.6%	12.6%	12.5%	12.8%	13.3%	13.2%
74	Spencer	Libraries	N/A	N/A	14.1%	13.6%	15.5%	15.1%	12.8%	11.6%
74	Spencer	Special Units	N/A	N/A	0.8%	0.9%	0.8%	0.8%	0.8%	0.8%
					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
75	Starke	County	54.9%	56.2%	58.2%	57.4%	57.5%	62.4%	61.5%	60.1%
75	Starke	Townships	8.4%	7.7%	7.7%	7.3%	7.8%	7.8%	7.8%	7.6%
75	Starke	Cities and Towns	21.7%	21.0%	20.1%	20.7%	20.9%	16.7%	18.6%	19.3%
75	Starke	Libraries	12.3%	12.6%	11.5%	12.0%	11.4%	10.9%	10.1%	10.7%
75	Starke	Special Units	2.6%	2.5%	2.5%	2.6%	2.5%	2.2%	2.1%	2.3%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
76	Steuben	County	55.7%	51.9%	53.4%	54.8%	52.2%	52.2%	50.7%	50.7%
76	Steuben	Townships	4.8%	6.1%	5.4%	5.2%	5.2%	5.1%	5.1%	6.5%
76	Steuben	Cities and Towns	34.5%	35.9%	34.5%	33.3%	32.7%	33.1%	34.5%	33.2%
76	Steuben	Libraries	3.4%	4.3%	5.0%	5.3%	8.3%	7.7%	7.9%	7.7%
76	Steuben	Special Units	1.6%	1.7%	1.8%	1.4%	1.6%	1.8%	1.9%	1.8%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
77	Sullivan	County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
77	Sullivan	Townships	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
77	Sullivan	Cities and Towns	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
77	Sullivan	Libraries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
77	Sullivan	Special Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
78	Switzerland	County	78.8%	78.9%	80.4%	82.6%	80.3%	78.0%	79.4%	79.5%
78	Switzerland	Townships	5.9%	5.6%	5.9%	5.2%	5.0%	5.2%	5.1%	5.3%
78	Switzerland	Cities and Towns	10.2%	10.5%	8.4%	6.9%	9.8%	10.9%	10.1%	9.8%
78	Switzerland	Libraries	5.1%	5.0%	5.3%	5.3%	4.8%	5.9%	5.5%	5.3%
78	Switzerland	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
79	Tippecanoe	County	47.8%	39.7%	41.2%	38.1%	40.6%	40.9%	40.9%	44.1%
79	Tippecanoe	Townships	2.8%	3.0%	2.9%	2.9%	2.7%	2.7%	2.7%	2.4%
79	Tippecanoe	Cities and Towns	42.4%	48.4%	47.4%	49.9%	47.2%	46.4%	46.6%	44.8%
79	Tippecanoe	Libraries	5.1%	6.8%	6.3%	6.8%	7.3%	7.3%	7.1%	6.1%
79	Tippecanoe	Special Units	1.9%	2.1%	2.1%	2.2%	2.1%	2.7%	2.7%	2.6%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
80	Tipton	County	46.2%	46.8%	47.4%	43.9%	46.7%	46.3%	41.9%	41.1%
80	Tipton	Townships	7.0%	7.5%	6.9%	8.0%	7.5%	7.6%	7.4%	7.4%
80	Tipton	Cities and Towns	34.4%	34.2%	35.9%	36.7%	34.5%	34.8%	40.0%	41.4%
80	Tipton	Libraries	10.7%	10.0%	9.8%	10.0%	9.7%	9.8%	9.4%	8.8%
80	Tipton	Special Units	1.7%	1.5%	0.0%	1.4%	1.5%	1.5%	1.4%	1.4%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
81	Union	County	65.5%	64.8%	67.2%	66.3%	65.8%	67.9%	65.3%	66.3%
81	Union	Townships	3.9%	4.0%	3.7%	3.8%	3.5%	2.7%	2.8%	2.9%
81	Union	Cities and Towns	22.1%	22.3%	20.5%	21.2%	22.2%	17.4%	19.0%	18.9%
81	Union	Libraries	8.6%	8.8%	8.6%	8.7%	8.5%	12.0%	13.0%	11.8%
81	Union	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
82	Vanderburgh	County	45.4%	43.5%	43.6%	45.3%	45.9%	44.6%	44.1%	44.2%
82	Vanderburgh	Townships	3.2%	3.3%	3.5%	3.2%	2.8%	2.8%	2.7%	2.7%
82	Vanderburgh	Cities and Towns	45.1%	46.3%	46.0%	44.5%	43.2%	42.7%	44.3%	43.6%
82	Vanderburgh	Libraries	6.3%	6.9%	7.0%	7.0%	8.1%	10.0%	8.9%	8.6%
82	Vanderburgh	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
83	Vermillion	County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83	Vermillion	Townships	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83	Vermillion	Cities and Towns	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83	Vermillion	Libraries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83	Vermillion	Special Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
84	Vigo	County	N/A	N/A	N/A	N/A	38.1%	39.6%	39.5%	41.1%
84	Vigo	Townships	N/A	N/A	N/A	N/A	1.9%	2.0%	2.0%	2.0%
84	Vigo	Cities and Towns	N/A	N/A	N/A	N/A	40.0%	39.7%	39.8%	38.4%
84	Vigo	Libraries	N/A	N/A	N/A	N/A	7.4%	6.7%	6.6%	6.4%
84	Vigo	Special Units	N/A	N/A	N/A	N/A	12.6%	11.9%	12.1%	12.0%
							100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
85	Wabash	County	42.1%	44.2%	41.5%	40.4%	43.3%	42.8%	42.2%	41.8%
85	Wabash	Townships	5.8%	5.0%	4.8%	5.5%	5.2%	5.2%	5.1%	5.0%
85	Wabash	Cities and Towns	47.1%	46.2%	48.9%	49.2%	46.9%	47.2%	47.0%	47.4%
85	Wabash	Libraries	5.0%	4.6%	4.9%	4.9%	4.7%	4.8%	5.7%	5.7%
85	Wabash	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
86	Warren	County	77.3%	77.8%	75.5%	76.9%	75.7%	75.4%	77.4%	78.2%
86	Warren	Townships	4.9%	5.0%	5.7%	6.3%	5.7%	5.4%	5.6%	5.6%
86	Warren	Cities and Towns	10.4%	10.1%	11.0%	9.4%	10.8%	11.1%	9.7%	9.3%
86	Warren	Libraries	3.7%	3.6%	4.0%	4.3%	4.7%	4.8%	4.4%	4.1%
86	Warren	Special Units	3.8%	3.5%	3.8%	3.2%	3.2%	3.3%	2.9%	2.9%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
87	Warrick	County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
87	Warrick	Townships	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
87	Warrick	Cities and Towns	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
87	Warrick	Libraries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
87	Warrick	Special Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
88	Washington	County	61.0%	59.1%	58.4%	58.0%	57.5%	57.4%	56.9%	57.2%
88	Washington	Townships	4.5%	4.4%	4.3%	5.3%	5.2%	5.1%	5.2%	5.2%
88	Washington	Cities and Towns	26.6%	26.6%	26.4%	26.1%	26.3%	26.6%	27.0%	26.9%
88	Washington	Libraries	3.4%	2.4%	3.5%	3.3%	3.6%	3.5%	3.5%	3.4%
88	Washington	Special Units	4.5%	7.6%	7.4%	7.3%	7.3%	7.4%	7.4%	7.3%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
89	Wayne	County	41.0%	40.4%	39.6%	38.8%	42.4%	41.0%	39.4%	39.7%
89	Wayne	Townships	3.8%	3.6%	3.3%	5.0%	4.1%	3.9%	4.1%	4.1%
89	Wayne	Cities and Towns	39.7%	40.1%	40.2%	39.5%	37.1%	38.5%	39.7%	39.7%
89	Wayne	Libraries	7.1%	7.4%	7.2%	6.9%	5.4%	5.6%	5.4%	5.5%
89	Wayne	Special Units	8.4%	8.5%	9.8%	9.7%	11.0%	11.1%	11.3%	11.1%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

CAGIT or COIT Certified Shares
Percentage of Total Shares by Property Type

			2000	2001	2002	2003	2004	2005	2006	2007
90	Wells	County	54.7%	57.8%	58.6%	56.3%	53.5%	52.4%	54.5%	54.0%
90	Wells	Townships	4.4%	3.3%	5.3%	5.4%	4.4%	5.7%	4.9%	4.0%
90	Wells	Cities and Towns	29.0%	28.4%	26.0%	28.4%	31.0%	30.9%	29.9%	30.8%
90	Wells	Libraries	11.9%	10.5%	10.1%	9.9%	11.1%	11.0%	10.6%	11.2%
90	Wells	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
91	White	County	56.4%	58.1%	55.7%	54.1%	58.8%	60.1%	59.5%	60.2%
91	White	Townships	4.5%	4.4%	5.0%	5.8%	5.1%	5.1%	5.4%	5.4%
91	White	Cities and Towns	27.6%	27.5%	28.8%	30.3%	27.3%	28.4%	28.6%	28.2%
91	White	Libraries	11.6%	10.0%	10.5%	9.8%	8.9%	6.5%	6.5%	6.2%
91	White	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
92	Whitley	County	58.3%	57.2%	56.9%	54.2%	57.2%	56.5%	56.5%	55.8%
92	Whitley	Townships	8.6%	8.9%	9.7%	9.7%	9.5%	9.4%	9.5%	9.3%
92	Whitley	Cities and Towns	24.2%	25.2%	25.4%	27.8%	25.1%	25.8%	25.8%	26.3%
92	Whitley	Libraries	8.9%	8.7%	8.1%	8.3%	8.2%	8.3%	8.3%	8.5%
92	Whitley	Special Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Members

Sen. Luke Kenley, Chairperson
Sen. Brandt Hershman
Sen. John Broden
Rep. Peggy Welch
Rep. Eric Turner

Advisors

Sen. Robert Meeks
Sen. Lindel Hume
Rep. William Crawford
Rep. Jeffrey Espich
John Grew
Steven Johnson
Katrina Hall

LSA Staff:

Diane Powers, Fiscal Analyst for the Commission
George Angelone, Attorney for the Commission

Authority: IC 2-5-3-2

COMMISSION ON STATE TAX AND FINANCING POLICY

Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Tel: (317) 233-0696 Fax: (317) 232-2554

MEETING MINUTES[1]

Meeting Date:	**October 1, 2007**
Meeting Time:	**1:00 P.M.**
Meeting Place:	**State House, 200 W. Washington St., Room 404**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**6**

Members Present: **Sen. Luke Kenley, Chairperson; Sen. Brandt Hershman; Rep. Peggy Welch; Rep. Eric Turner; Sen. Robert Meeks; Sen. Lindel Hume; Rep. William Crawford; Rep. Jeffrey Espich; John Grew; Steven Johnson; Katrina Hall.**

Members Absent: **Sen. John Broden.**

I. Call to Order.

Sen. Luke Kenley, chairperson, called the meeting to order at 1:08 P.M. The chair announced the distribution of two items to the Commission members. The first item (Exhibit A) was a letter from Rep. Cleo Duncan proposing passage of legislation that would allow school systems to explore using public-private partnerships for construction projects. The second item (Exhibit B) was an assessment system consolidation plan submitted by Becky Williams, President of Indiana's Assessor's Association. There was also distribution of testimony submitted to the Commission's website at propertytaxreform.in.gov (Exhibit C) and testimony forwarded from the Indiana Commission on Local Government Reform (Exhibit D).

The Chair then urged the Commission members to begin formulating their recommendations to present to the Legislative Council. Sen. Kenley explained that many of the items discussed by the Commission throughout this interim deserve full public hearings conducted by the full General Assembly, but that some of the more non-controversial items may be addressed during

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[1] Exhibits and other materials referenced in these minutes can be inspected and copied in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for copies may be mailed to the Legislative Information Center, Legislative Services Agency, 200 West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for copies. These minutes are also available on the Internet at the General Assembly homepage. The URL address of the General Assembly homepage is http://www.in.gov/legislative/. No fee is charged for viewing, downloading, or printing minutes from the Internet.

the General Assembly's Organization day.

II. Sales Disclosure Statements.

Sen. Kenley recognized Barry Wood from the Assessment Division of the Department of State Revenue (DOR) to discuss current sales disclosure statement filing and processing methods. Sen. Kenley stated that the goal is to have a uniform methodology at the local level for filing and processing these statements (a copy of the statement was distributed Exhibit E).

Mr. Wood gave a brief description of the method of filing and processing the statements and then addressed questions from Commission members. The items discussed by the Commission with Mr. Wood included the following:

- incomplete and false filings;
- failure to file statements in some cases;
- the severity of the problem in filing statements for residential sales;
- the percentage of statements which are incorrectly filed;
- validation of sales disclosure statements
- denial of assessment certification if disclosure statements are not corrected; and
- data compliance efforts by the Department of Local Government Finance (DLGF).

Sen. Kenley next introduced John Carr, an attorney representing the probate and real property section of the Indiana State Bar Association (ISBA), to testify. Mr. Carr distributed a chart comparing deed recording processes in each county (Exhibit F). He then discussed the problems arising when incorrect sales disclosure statement delay closings and recordings of property interests. Mr. Carr explained that the ISBA was concerned that there could be legal consequences in delaying recordings and not perfecting transfers, including not making the deadline for filing the homestead deduction. Mr. Carr said the ISBA suggests changing the sales disclosure system to require: (1) people filing these statements somewhere other than the county assessor's office; and (2) a penalty fee to be charged for incorrect statements.

The Chair then recognized Carol Maynard, Hancock County Assessor, and Judy Sharp, Monroe County Assessor, to testify on the filing of sales disclosure statements. The Commission discussed the following issues with Ms. Maynard and Ms. Sharp:

- the time it takes to file these statements in their respective offices;
- electronic filing of these statements;
- the large percentage of these filing being done by title companies and banks;
- verification of these statements;
- matching the legal description on the statements with the property card; and
- compiling electronic data from these statements and submitting the data to the state.

Dan Rohaley, President of the Indiana Land Title Association, was recognized to testify. Mr. Rohaley said that many problems faced in filing sales disclosure statements were not due to substantive problems on the form, but were mostly of a more technical nature. He advocated for a uniform methodology for filing these statements to be used in every county. Mr. Rohaley explained that interest money is lost in delaying transactions even one day due to problems in filing these statements. He also stated that title companies are providing the forms for filing the homestead deduction, but in most counties the title company is prohibited from filing these forms on behalf of the owner.

Sen. Kenley then recognized Greg Bowes, Marion County Assessor, to testify. Mr. Bowes suggested certain legislative change that may help the filing of sales disclosure statements. He discussed the following:

- allowing electronic signatures;
- requiring electronic filings
- allowing a vendor of an electronic filing system to collect $5 for services; and
- capturing foreclosure sales to use in trending, not actual foreclosure, but sale by bank back on the market.

III. Lake County Local Option Income Tax (LOIT).

Sen. Kenley next allowed members of Lake County government to testify concerning issues in Lake County related to LOIT. The following people testified from Lake County:

- Rick Cockrum, Lake County Government Relations;
- Elsie Brown-Franklin, Lake County Council;
- Roosevelt Allen, Lake County Commissioner;
- Dante Rondelli, Administrative Financial Director, Lake County Council; and
- Larry Blanchard, Lake County Council.

The group distributed a packet of Lake County financial materials (Exhibit G) to go along with a study from Crow Chizek LLC entitled "Analysis of LOIT Options" which was previously distributed to the Commission (Exhibit H). The Commission discussed the following issues with the group from Lake County:

- the 16 resolutions passed in Lake County against the LOIT options in HEA 1478-2007;
- the reasoning behind the resistence in Lake County to adopt a LOIT to provide property tax relief;
- the need for Lake County government to work together;
- the amount of the reduction in property taxes that could be provided by the LOIT options available after passage of HEA 1478-2007;
- the tax burden placed on the steel mills still present in Lake County;
- the tax burden on homeowners in Lake County; and
- the assessment of the steel mills and the land they sit on.

Sen. Kenley next recognized Joseph Wszolek, Vice President of the Highland Town Council, Lake County, to testify concerning the LOIT in Lake County. Mr. Wszolek testified that the Highland Town Council did not want to adopt the LOIT option from HEA 1478-2007. He said the Council feels that the redistribution of the LOIT that would be collected in Highland would reward the parts of Lake County which were more reliant on property taxes. He explained that Highland currently has the lowest property tax in Lake County. Mr. Wszolek also distributed a resolution adopted by the Highland Town Council concerning the LOIT (Exhibit I).

IV. State Assumption of School General Fund and Child Welfare Costs.

Sen. Kenley introduced Dan Novreske, Senate Majority Fiscal Analyst, to present issues concerning state assumption of school general fund and child welfare costs.

Mr. Novreske gave a presentation to the Commission, and explained that this was merely an illustrative presentation and not a recommendation (Exhibit J). The Commission discussed the following issues with Mr. Novreske:

- the difference between urban and rural counties welfare costs and school general fund costs;
- the difference in picking up specific levies versus increasing property tax replacement credits;
- shifts in taxpayer burdens due to state assumption of these costs; and

- the effect on tax burdens by local unit spending even after state assumption of these costs.

The Chair then recognized Judge James Payne, Director of the Department of Child Services (DCS), to testify on the issue concerning state assumption of child welfare costs. Judge Payne gave a brief history of child welfare funding and services. The Commission discussed the following topis with Judge Payne:

- state assumption decision making on services along with the costs;
- creating regional offices of the DCS;
- maintaining local input in service decisions;
- the recent increases in family and children funding;
- issues concerning control by local juvenile judges in making service decisions;
- the 50% county contribution required for juvenile offenders sent to the Department of Correction; and
- the possible benefits to centralization of funding and services.

Sen. Kenley next introduced Judge Lynn Murray, President of the Indiana Council of Juvenile and Family Court Judges, and Judge Charles Pratt, Family Division of the Allen County Superior Court to testify. Both Judges testified that they would like to preserve local input in the process for deciding services for children. The Judges both recommended keeping the delinquent children and children in need of services (CHINS) funding together. These Judges also explained the procedural requirements that must be met before a service recommendation is met.

The Chair then allowed David Bottorf, Association of Indiana Counties, to testify concerning state assumption of school general fund costs. Mr. Bottorf distributed a packet containing each county's Family and Children Fund levies and per capita expenditures, as well as a chart estimating the impact on homestead property taxes from state assumption of school general fund and welfare levies (Exhibit K). Mr. Bottorf testified that his association is in favor of state assumption of certain levies. He also discussed the difference between urban and rural counties and the assumption of the welfare levy versus the school general fund levy.

Cathy Graham, Executive Director of IARCCA an Association of Children and Family Services, was recognized by the Chair to testify. Ms. Graham submitted her testimony in writing as well as other information to the Commission concerning state assumption of child welfare costs (Exhibit L). Ms. Graham introduced two providers to speak to the Commission; (1) Sharon Pierce, Chief Executive Officer (CEO) of the Villages of Indiana; and (2) Dee Gibson, CEO of White's Residential & Family Services. The providers both advocated for the need to keep local control over child service decisions, therefore they were against state assumption of child welfare costs without provisions specifically keeping local control.

Dennis Costerison, Executive Director of the Indiana Association of School Business Officials, was recognized to testify. Mr. Costerison distributed a position paper on elimination of the school general fund property tax levy to the Commission (Exhibit M). He also discussed the following issues with the Commission:

- the benefit of state assumption of these costs to allow schools to avoid cash flow borrowing;
- possible adjustment to the student count date for schools;
- the need for a separate k-12 rainy day fund if the this levy is assumed by the state;
- the possibility that if payment delays are used by the state after assumption of this levy then borrowing will increase;
- changing the way new facility costs are dealt with;

- changing the license excise tax formula as based on property tax levies; and
- simplification of the school formula due to state assumption of this levy.

Sen. Kenley then recognized Dan Clark, representing the Indiana State Teachers Association, to testify. Mr. Clark testified that the other school funds that rely on property taxes total a larger amount than the school general fund, and proposed that any solution to the property tax problem may need to involve those funds as well.

V. Other Business & Adjournment.

The Chair recognized Aaron Smith from Watchdog Indiana to testify. Mr. Smith distributed a plan for property tax relief (Exhibit N), and briefly highlighted the plan for the Commission.

Sen. Kenley adjourned the meeting at 6:35 P.M.

Exhibit A
10/01/07

STATE OF INDIANA
HOUSE OF REPRESENTATIVES
THIRD FLOOR STATE HOUSE
INDIANAPOLIS, INDIANA 46204

Cleo Duncan
1205 E Tara Road
Greensburg, IN 47240
website: www.in.gov/h67

COMMITTEES:
Roads and Transportation: RMM
Financial Institutions
Statutory Committee on Interstate and
International Cooperation

September 21, 2007

The Honorable Luke Kenley
Indiana State Senator
200 W. Washington St.
Indianapolis, IN 46204

Dear Senator Kenley,

In June, I attended the World Hellenic Inter-Parliamentary Conference in Athens, Greece . I was eager to represent Indiana, as legislators from all over the world convened to exchange ideas from each of their countries. I was pleased to meet a legislator from Australia and discuss Indiana's involvement with Macquarie Bank, an Australian bank, and our public-private partnership with the Indiana Toll Road.

During our conversation, I was interested to learn that Australia also utilizes P3s and doesn't limit them to just roads and bridges. They have been seeking private sector partners for the designing, financing, building and maintenance of their public schools. While these aspects are assumed by P3s, all education activities remain the responsibility of the public sector. The private sector would build to suite each school corporation's requirements for an educational building. The school corporation then leases (Australia legislated a 30 year lease) the actual building from the private company, leaving the building a private enterprise that would remain on the tax rolls. In Australia, the owner is responsible for maintenance of the building and grounds. Considering our current situation with property taxes and the costly financing for construction and maintenance of school buildings, I found this to be an innovative and real option for reducing our reliance on property taxes.

I would like to propose passing enabling legislation that would allow school systems to explore and/or use this concept. I would appreciate an opportunity to address the committee and present research and further information on this issue. Thank you for your consideration in this matter.

Sincerely,

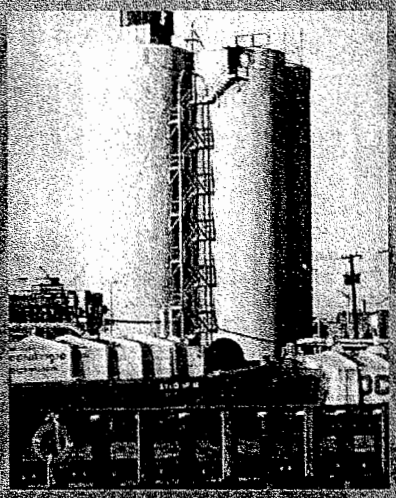
Cleo Duncan

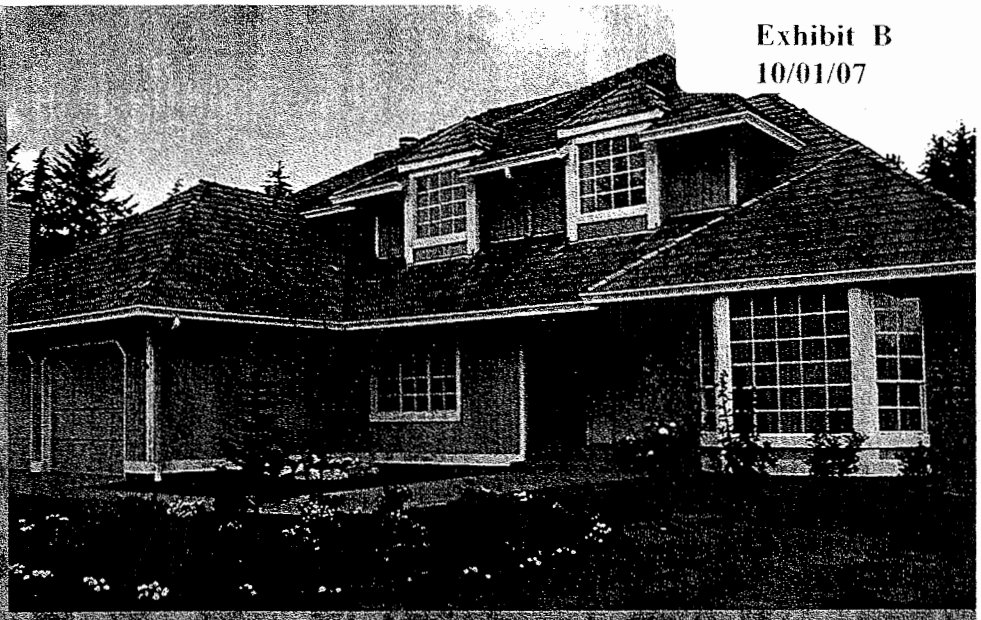
Cleo Duncan
State Representative
House District 67

CC: Members of the Commission on State Tax and Financing Policy

CD:ef

Exhibit B
10/01/07





Indiana Department of Revenue

Assessment Division

Consolidation Plan

Franklin Township Assessor

Becky L. Williams
Assessor
E-mail: blwillia@indygov.org

5319 South Emerson Avenue, Suite D • Indianapolis, IN 46237
(317) 327-4191 • Fax: (317) 327-4186

George T. Spenos
Chief Deputy
E-mail: gspenos@indygov.org

September 20, 2007

In order for the Legislature to address property tax reform, we must take the necessary steps to ensure that the process is fair and equitable. The foundation of the property tax system is the determination of the assessed value. It must be administered in a competent, equitable, consistent manner. Properties with similar market (sales) values must be assessed with a similar manner, regardless of their location within the state of Indiana. Once this assessment consistency has been established, only then can the Legislature truly measure the effect of property taxes, including levies, exemptions, abatements, etc.

I believe this consolidation plan addresses the issues of government efficiency and the administration of property tax valuation in a competent and just manner for the property taxpayers of Indiana.

I submit this plan with the endorsement of township assessors, real estate appraisers, numerous current and former elected officials, business owners and independent property owners.

Sincerely,

Becky L. Williams

Becky L. Williams
Franklin Township Assessor
President, Indiana Assessor's Association, Inc.

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Indiana Department of Revenue
Assessment Division
Overview

The property system in Indiana has been subject to many varied and intense changes over the past decade. Based on determinations from the "Town of St. John" lawsuit, assessments now have a relationship to market value. The Department of Local Government Finance (DLGF) establishes the base year for a general reassessment. Market value is determined by Sales Disclosure information and construction data. Yearly trending is also based on Sales Disclosure information from valid sales within the DLGF established window. These sales determine the factor to be applied to ensure the correct relationship to market value.

Education and enforcement are the foundation for establishing fair and equitable assessments. Education has been addressed in the last few Legislative sessions, but can always be improved. There no substitute for knowledge. The Indiana Assessor, Level II process has been expanded, in addition to establishing a new Level III. The Level III is based on participation in International Association of Assessing Officers (IAAO) classes. Requiring a person to achieve a Level II prior to running for office is commendable.

Enforcement of the rules is an area which needs to be corrected. There are anecdotal stories of values varying on properties directly across the street from each other, within the same township and along the borders of different townships. Counties have varied land orders, particularly along adjacent borders. Ratio studies can be manipulated to give what appears to be a correct value; sales can be removed from a sample to give incorrect data, sales that are not arms-length transactions are sometimes used.

There are 3m to 3.4m parcels in the State of Indiana. Jurisdictions of this size must operate with the on the same platform when using software for taxation. There must be an interface between the major participants (Assessor, Auditors, and Treasurers), with reasonable access for private and public entities. Import and export of data to and from state agencies could then meet all statutory requirements.

One system utilized by all participants in the taxation system would ensure fair and equitable assessments; correct application of all exemptions, precise tax billing, and all aspects would be improved.

Indiana would be well served if a system of District Assessment Supervisors were implemented. These supervisors would be required to have a combination of advanced education and years of experience. They would be responsible for over site of all assessment processes within their jurisdiction. Ratio studies for the DLGF would be conducted by them. Ensuring that Counties and Townships are similar along their borders, including borders along other districts is a responsibility of the supervisor. The Supervisor would have to sign off on each year's abstract prior to submission to the DLGF for tax rates.

States with assessments under the Department of Revenue (or similar agency).

Alabama
Arizona
Colorado
Florida
Georgia
Illinois
Iowa
Kansas
Kentucky
Louisiana
Minnesota
Montana
New Hampshire
New Mexico
North Carolina
North Dakota
Oklahoma
Oregon
Pennsylvania
South Dakota
West Virginia
Wisconsin
Wyoming

Indiana Department of Revenue (IDOR)

Assessment Administrator

Shall be appointed by the Director of the Indiana Department of Revenue base on qualifications, certifications and the findings of a recommendation committee.

Qualifications:
Certified Indiana Assessor/Appraiser Level III; and
8+ years experience in the field of assessing as an Assessor or Deputy Assessor in Indiana; and
Bachelors Degree; or
Licensed Indiana Real Estate Broker; or
Licensed Indiana Appraiser; or
AAS Certification from the International Association of Assessing Officers

Duties:
Shall oversee all agencies within the Assessment Division.

Shall maintain a list at all times of individuals qualified and certified to hold the position of District Assessment Supervisor as provided by the Education and Training Division.

Shall name District Assessment Supervisors based on qualifications, certifications and the findings of the recommendation committee.

Personal Property Division

Shall compose personal property manuals based on Indiana Code.

Shall monitor personal property abatements based on Indiana Code.

Shall oversee the personal property of utilities, including state distributable.

Shall conduct business personal property audits as requested by District Assessment Supervisors.

Shall help defend personal assessments during the appeal process.

Real Property Division

Shall compose valuation manuals for real property based on Indiana Code.

Shall apply International Association of Assessing Officials standards where applicable.

Shall oversee and coordinate real property abatements and tax increment financing districts (TIF).

Shall promote a state wide property system.

GIS/Mapping Division

Shall coordinate all assessment Global Information Systems (GIS) and Mapping throughout the districts and state.

Education/Training Division

Shall oversee the education and training of all employees of the Assessment Division and local assessing offices.

Shall conduct IAAO classes with IAAO certified instructors as needed throughout the state.

Shall maintain a list of all employees and their certifications and continuing education hours.

Districts:

Ten (10) districts shall contain approximately 340,000 parcels with a deviation of no more than (+) or (-) 8%.

Each district shall contain approximately the same types of properties.

Each district shall employee one (1) District Assessment Supervisor.

Each district shall maintain local assessing offices.

Benefits:

This will allow for greater consistency within township and across counties, districts and statewide.

This will promote a statewide property system and software.

This would allow import and export of data to and from state agencies to meet all statutory requirements.

One system utilized by all participants in the taxation system would ensure fair and equitable assessments; correct application of all exemptions, precise tax billing and all aspects would be improved.

Enforcement of the rules would be better served under this plan.

This will remove politics from assessing.

District Assessment Supervisor

Appointed by the Assessment Administrator from a list of recommended potential appointees selected by a recommendation committee from the District. This Recommendation Committee shall be comprised of one member of the County Commissioners, or Legislative branch of county within a designated district.

The Department of Local Government Finance shall forward to each recommendation committee all Level III Indiana Assessor/Appraisers within the district.

Qualifications:

Certified Indiana Assessor/Appraiser Level III; and
5+ years experience in the field of assessing as an Assessor or Deputy Assessor in Indiana; and
Bachelors Degree; or
Licensed Indiana Real Estate Broker; or
Licensed Indiana Appraiser; or
AAS Certification from the International Association of Assessing Officers

Duties

Supervisor shall review all sales disclosure data in district.

Supervisor shall ensure equitable land values;

1. along township and county borders in districts
2. on all classes of properties in districts
3. along borders of adjacent districts

Supervisor shall review neighborhood factors per trending guidelines.

Supervisor shall conduct yearly ratio studies for the IDOR.

Supervisor shall review abstracts to be submitted for tax rates to the Department of Local Government Finance (DLGF).

Supervisor shall approve and sign abstracts, by county, prior to submittal to the DLGF.

1. Counties without approval of abstract shall:
    a. have their PRTC withheld
    b. must revert to prior year's budget
2. Counties shall incur any additional costs necessary to achieve approval and signature

Vacancies due to any reason shall be filled with 45 days.

Compensation

The District Assessment Supervisors shall be employees of the State, with all benefits provided.

The District Assessment Supervisor shall be paid from the respective County Reassessment Funds, including salary, benefits, and mileage. All monies shall be transferred to the IDOR for payment to the Supervisors.

Salaries shall be based on range of $.25 - $ .35 per parcel.

Terms

District Assessment Supervisor in districts 1, 3, 5, 7 and 9 shall be employed for an initial period of two (2) years.

District Assessment Supervisor in districts 2, 4, 6, 8 and 10 shall be employed for an initial period of four (4) years.

All subsequent periods of employment shall be for a period of four (4) years.

County Board of Review

The County Commissioners shall appoint the three (3) member County Board of Review.

These appointees shall be selected from a pool of qualified candidates provided by the Education and Training Division.

No more than two (2) of the appointees shall be from the same political party.

The County Board of Review members shall hold a minimum Level II Indiana Assessor-Appraiser Certification.

The three (3) member County Board of Review will select a chairman to conduct the business of the board.

The County Board of Review, depending on the number of appeals, will select hearing officers who have a minimum Level II Indiana Assessor-Appraiser Certification.

The County Assessor, County Auditor and County Treasurer shall not be members of the local County Board of Review.

County Auditor will provide the staff for administrative assistance to the County Board of Review.

County Auditor's staff may not provide assessment assistance to the County Board of Review.

Local Assessing Office

Each district will staff and maintain local assessing offices based on population requirements established by the legislature.

Each office will be responsible for the following functions:

Provide computer terminals for the public

Provide taxpayer advocate functions for the public
- Filing of exemptions
- Explanation of assessments
- Preliminary review of appeals

Shall be responsible for all deed transfers

Shall be responsible for all cutout and combinations

Shall maintain information on all local properties including:
- Assessment information and data entry
- Photographs of improvements
- Drawings of improvements

Shall supply forms and maintain all personal property, business and individual, filings

Shall work with county offices regarding assessments and property taxes (i.e. treasurer, auditor)

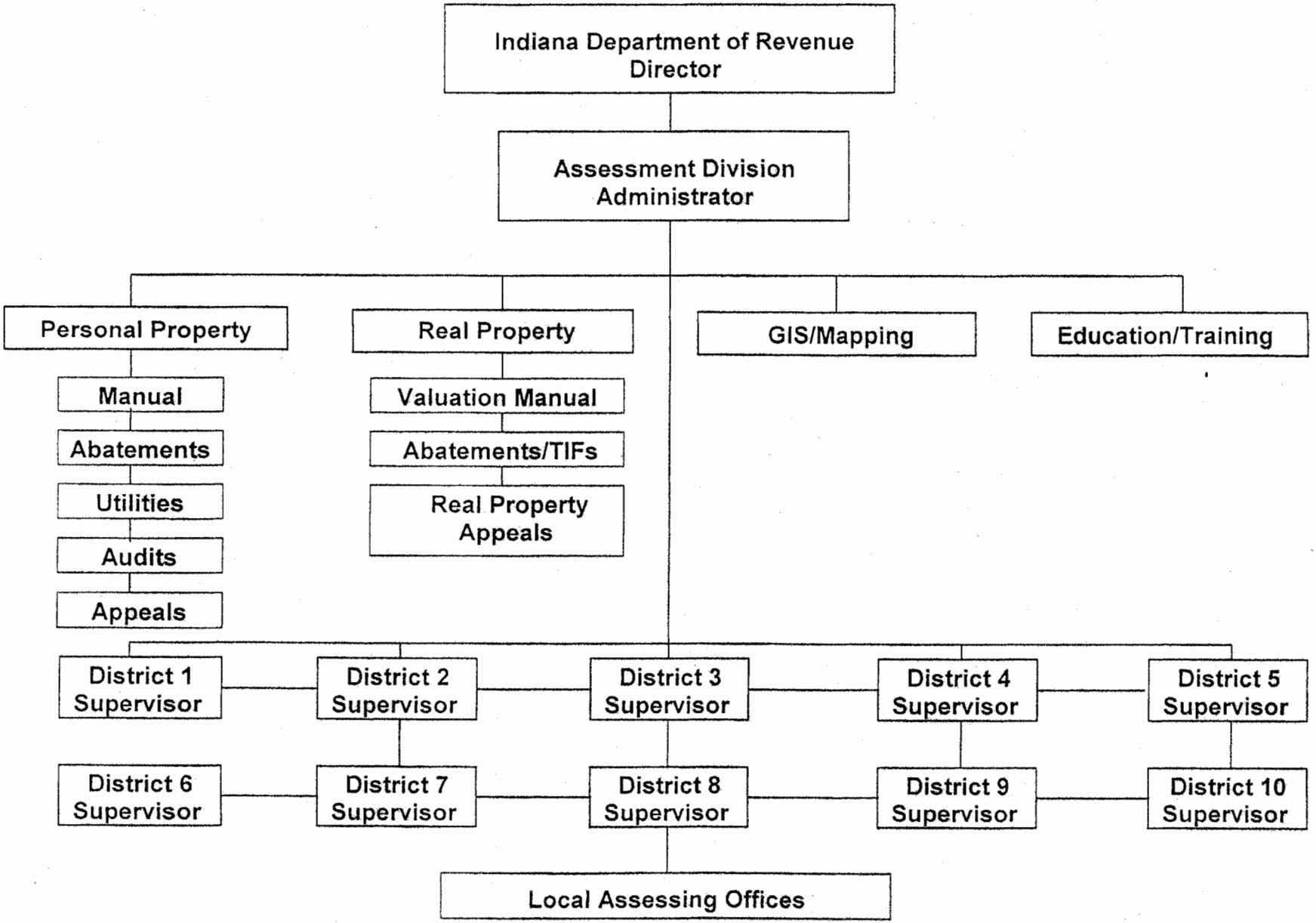
Staff

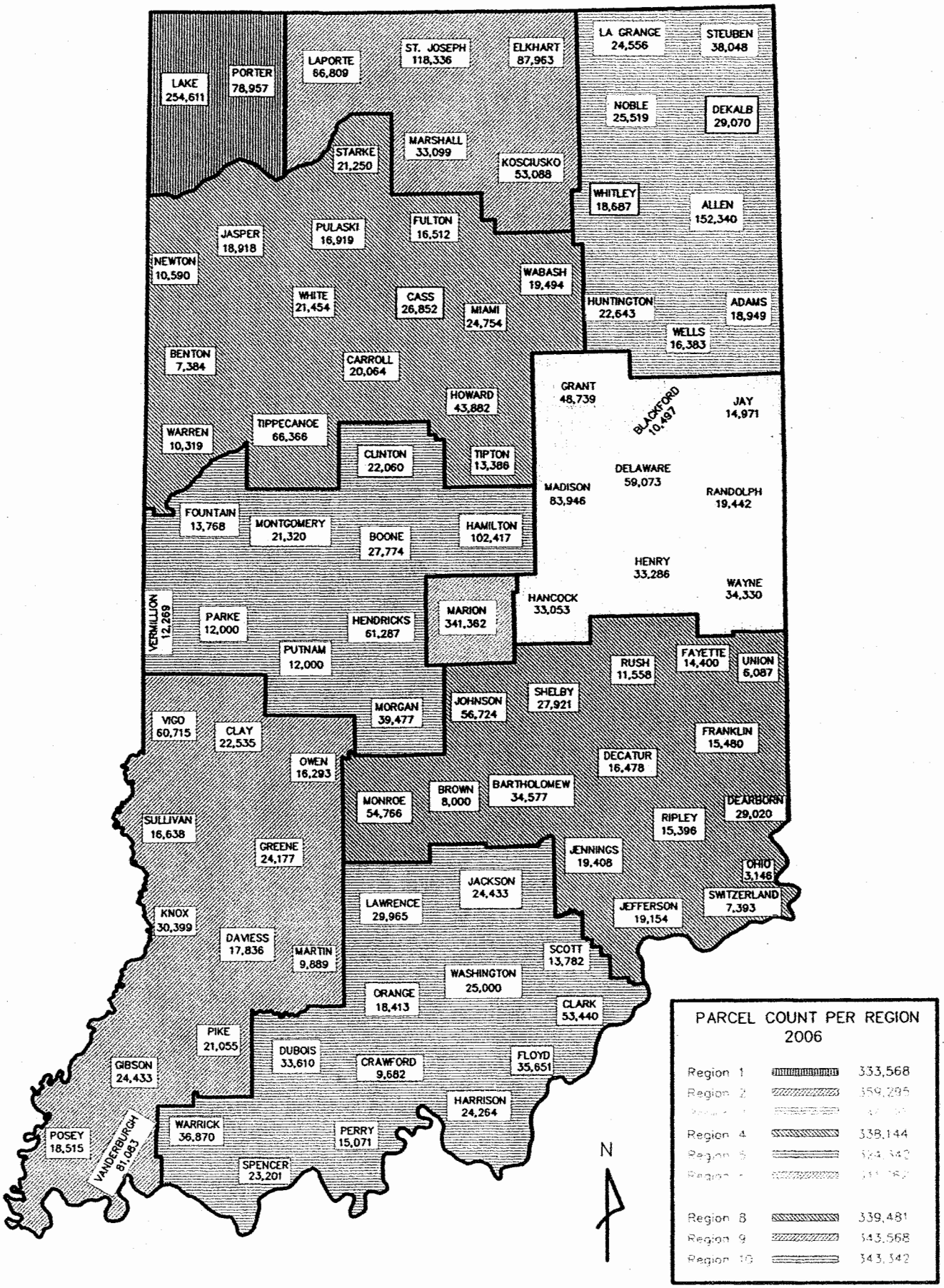
Each office will consist of an Assessor and Chief Deputy with a minimum of four (4) years assessing experience in Indiana and at least an Indiana Assessor-Appraisal Level II Certification. The District Assessment Supervisor will appoint these positions. The Assessor and Chief Deputy will be employees of the State of Indiana and entitled to such benefits. Salaries will be based on years of experience, education and certifications.

Each office will consist of staff members to complete its duties, responsibilities and functions.

The employees shall be merit employees of the State of Indiana, subject to all benefits.

Indiana Department of Revenue
Assessment Division




LAKE 254,611
PORTER 78,957
LAPORTE 66,809
ST. JOSEPH 118,336
ELKHART 87,963
LA GRANGE 24,556
STEUBEN 38,048
NOBLE 25,519
DEKALB 29,070
STARKE 21,250
MARSHALL 33,099
KOSCIUSKO 53,088
WHITLEY 18,687
ALLEN 152,340
JASPER 18,918
PULASKI 16,919
FULTON 16,512
NEWTON 10,590
WABASH 19,494
WHITE 21,454
CASS 26,852
MIAMI 24,754
HUNTINGTON 22,643
ADAMS 18,949
WELLS 16,383
BENTON 7,384
CARROLL 20,064
GRANT 48,739
BLACKFORD 10,497
JAY 14,971
HOWARD 43,882
WARREN 10,319
TIPPECANOE 66,366
CLINTON 22,060
TIPTON 13,386
DELAWARE 59,073
MADISON 83,946
RANDOLPH 19,442
FOUNTAIN 13,768
MONTGOMERY 21,320
BOONE 27,774
HAMILTON 102,417
HENRY 33,286
WAYNE 34,330
HANCOCK 33,053
VERMILLION 12,269
PARKE 12,000
HENDRICKS 61,287
MARION 341,382
PUTNAM 12,000
RUSH 11,558
FAYETTE 14,400
UNION 6,087
MORGAN 39,477
JOHNSON 56,724
SHELBY 27,921
VIGO 60,715
CLAY 22,535
FRANKLIN 15,480
DECATUR 16,478
OWEN 16,293
BROWN 8,000
BARTHOLOMEW 34,577
MONROE 54,766
DEARBORN 29,020
SULLIVAN 16,638
RIPLEY 15,396
GREENE 24,177
JENNINGS 19,408
OHIO 3,146
JACKSON 24,433
LAWRENCE 29,965
SWITZERLAND 7,393
JEFFERSON 19,154
KNOX 30,399
DAVIESS 17,836
MARTIN 9,889
SCOTT 13,782
WASHINGTON 25,000
ORANGE 18,413
CLARK 53,440
PIKE 21,055
DUBOIS 33,610
CRAWFORD 9,682
FLOYD 35,651
GIBSON 24,433
HARRISON 24,264
POSEY 18,515
VANDERBURGH 81,083
WARRICK 36,870
PERRY 15,071
SPENCER 23,201
N
PARCEL COUNT PER REGION
2006
Region 1 333,568
Region 2 359,295
Region 4 338,144
Region 8 339,481
Region 9 343,568
Region 10 343,342

ASSESSMENT DISTRICTS

	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
1	Lake	4,595	15,500	24,498	2,869			204,711	2,438	254,611
1	Porter	3,156	3,484	7,810	408	1		63,605	493	78,957
		7,751	18,984	32,308	3,277	1	-	268,316	2,931	333,568
		1.59%	10.32%	22.19%	9.33%	0.01%	0.00%	10.85%	29.06%	9.96%
	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
2	Elkhart	9,005	5,184	3,911	3,768			65,679	416	87,963
2	Kosciusko	9,307	2,959	1,695	611	9		38,335	172	53,088
2	Laporte	8,993	3,899	2,704	541	267	25	49,995	385	66,809
2	Marshall	8,520	1,796	1,661	506	1		20,273	342	33,099
2	St. Joseph	6,692	6,365	4,612	1,822		1	98,815	29	118,336
		42,517	20,203	14,583	7,248	277	26	273,097	1,344	359,295
		8.71%	10.98%	10.02%	20.64%	3.77%	0.41%	11.04%	13.33%	10.73%
	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
3	Adams	5,592	1,070	1,102	315	37		10,751	82	18,949
3	Allen	10,156	8,459	4,613	2,003			126,687	422	152,340
3	Dekalb	5,551	1,779	1,880	657			19,009	194	29,070
3	Huntington	5,075	1,202	1,405	322			14,627	12	22,643
3	Lagrange	6,647	821	1,060	297	121		15,555	55	24,556
3	Noble	6,011	1,152	1,454	448			16,267	187	25,519
3	Steuben	4,799	1,648	661	294			30,560	86	38,048
3	Wells	3,858	782	665	166			10,870	42	16,383
3	Whitley	3,801	724	612	256	37		13,169	88	18,687
		51,490	17,637	13,452	4,758	195	-	257,495	1,168	346,195
		10.55%	9.59%	9.24%	13.55%	2.65%	0.00%	10.41%	11.58%	10.34%

ASSESSMENT DISTRICTS

	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
4	Benton	3,013	353	349	89			3,547	33	7,384
4	Carroll	5,739	887	902	190			12,273	73	20,064
4	Cass	6,708	2,069	522	421			17,132		26,852
4	Fulton	4,560	827	584	155			10,386		16,512
4	Howard	4,046	2,715	1,842	265			34,922	92	43,882
4	Jasper	4,349	806	529	249			12,899	86	18,918
4	Miami	5,301	1,237	1,277	413			16,526		24,754
4	Newton	3,117	554	261	146			6,511	1	10,590
4	Pulaski	6,019	511	1,050	235	37		8,956	111	16,919
4	Starke	5,063	880	941	115			14,109	142	21,250
4	Tippecanoe	6,757	4,603	4,206	280			50,057	463	66,366
4	Tipton	4,702	745	432	177			7,264	66	13,386
4	Wabash	3,706	1,142	811	313			13,428	94	19,494
4	Warren	5,406	292	585	101	8		3,925	2	10,319
4	White	5,802	1,203	536	191	18		13,636	68	21,454
		74,288	18,824	14,827	3,340	63	-	225,571	1,231	338,144
		15.22%	10.23%	10.18%	9.51%	0.86%	0.00%	9.12%	12.21%	10.09%
	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
5	Boone	6,099	1,404	763	249	15		19,214		27,744
5	Clinton									22,060
5	Fountain	6,504	668	361	76			6,159		13,768
5	Hamilton	5,600	4,251	1,446	408	15		90,667	30	102,417
5	Hendricks									61,287
5	Montgomery	5,104	1,175	726	135	1		14,124	55	21,320
5	Morgan	7,373	1,399	897	158			29,602	48	39,477
5	Parke									12,000
5	Putnam									12,000
5	Vermillion	3,043	506	541	46		48	8,085		12,269
		33,723	9,403	4,734	1,072	31	48	167,851	133	324,342
		6.91%	5.11%	3.25%	3.05%	0.42%	0.77%	6.79%	1.32%	9.68%
	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
6	Marion	1,186	21,364	4,619	2,013		7	311,620	553	341,362
		1,186	21,364	4,619	2,013		7	311,620	553	341,362
		0.24%	11.61%	3.17%	5.73%	0.00%	0.11%	12.60%	5.48%	10.19%

ASSESSMENT DISTRICTS

	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
7	Blackford	1,902	553	424	147			7,365	106	10,497
7	Delaware	5,770	4,629	2,508	602			45,564		59,073
7	Grant	6,462	3,254	3,260	1,056			34,562	145	48,739
7	Hancock	5,640	1,061	1,049	232			24,985	86	33,053
7	Henry	8,118	1,665	1,647	245			21,610	1	33,286
7	Jay	4,995	777	733	183			8,228	55	14,971
7	Madison	7,664	5,780	5,368	434			64,700		83,946
7	Randolph	5,881	1,290	1,104	201		1	10,965		19,442
7	Wayne	5,513	2,303	1,571	400	43		24,303	197	34,330
		51,945	21,312	17,664	3,500	43	1	242,282	590	337,337
		10.64%	11.59%	12.13%	9.97%	0.59%	0.02%	9.80%	5.85%	10.07%
	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
8	Bartholomew	5,368	2,082	2,008	409	4		24,698	8	34,577
8	Brown									8,000
8	Dearborn	6,320	1,412	738	195			20,353	2	29,020
8	Decatur	4,304	741	606	247			10,580		16,478
8	Fayette	2,694	760	650	159			10,105	32	14,400
8	Franklin	5,625	551	578	23			8,678	25	15,480
8	Jefferson	4,550	1,147	1,139	89			12,189	40	19,154
8	Jennings	4,390	707	250	104			13,955	2	19,408
8	Johnson	4,550	2,667	1,655	436			47,307	109	56,724
8	Monroe	6,361	3,367	3,504	532			40,874	128	54,766
8	Ohio	522	148	168	5	5		2,295	3	3,146
8	Ripley	5,361	855	513	124			8,519	24	15,396
8	Rush	4,053	542	497	117	2		6,252	95	11,558
8	Shelby	7,389	1,306	1,203	412	62		17,477	72	27,921
8	Switzerland	3,080	185	386	16	3		3,705	18	7,393
8	Union	1,465	1,824	50				2,748		6,087
		64,567	16,470	13,895	2,868	76	-	226,987	558	333,421
		13.23%	8.95%	9.54%	8.17%	1.03%	0.00%	9.18%	5.53%	9.95%

ASSESSMENT DISTRICTS

	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
9	Clay	8,957	1,113	686	69		2	11,708		22,535
9	Daviess	6,415	925	210	67		292	9,925	2	17,836
9	Gibson	5,722	814	678	209	3,934	61	12,929	86	24,433
9	Greene	7,649	1,200	509	26	3	395	14,350	45	24,177
9	Knox	7,654	1,540	2,098	208	30		18,773	96	30,399
9	Martin	3,970	358	620	30	1	179	4,703	28	9,889
9	Owen	6,525	396	539	60	2	5	8,719	47	16,293
9	Pike	6,304	426	1,022	185	2,450	1,877	8,770	21	21,055
9	Posey	5,244	818	308	193			11,952		18,515
9	Sullivan	5,353	761	657	310			9,394	163	16,638
9	Vanderburgh	3,333	6,338	2,982	1,465	1	83	66,724	157	81,083
9	Vigo	8,769	3,877	3,383	650		1,369	42,667		60,715
		75,895	18,566	13,692	3,472	6,421	4,263	220,614	645	343,568
		15.55%	10.09%	9.41%	9.89%	87.41%	68.01%	8.92%	6.40%	10.26%
	County Name	Agricultural	Commercial	Exempt	Industrial	Invalid	Mineral	Residential	Utility	Grand Total
10	Clark	5,479	3,657	2,536	258			41,484	26	53,440
10	Crawford	4,142	293	131	40		1	5,040	35	9,682
10	Dubois	7,061	1,966	2,385	931		6	21,218	43	33,610
10	Floyd	2,516	1,829	1,620	370	1	1	29,164	150	35,651
10	Harrison	8,022	1,263	17	66	1	1	14,894		24,264
10	Jackson	7,946	1,295	1,079	231	38		13,759	85	24,433
10	Lawrence	7,403	1,280	2,039	243			18,895	105	29,965
10	Orange	6,826	570	588	150	195		10,005	79	18,413
10	Perry	4,799	670	700	237		17	8,641	7	15,071
10	Scott	3,166	666	209	94	2		9,633	12	13,782
10	Spencer	9,550	789	506	244		10	12,076	26	23,201
10	Warrick	5,935	1,641	1,010	205		1,887	26,079	113	36,870
10	Washington									25,000
		72,845	15,919	12,820	3,069	237	1,923	210,888	681	343,382
		14.93%	8.65%	8.81%	8.74%	3.23%	30.68%	8.53%	6.75%	10.25%

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I have been retired 7 years. My real estate tax was $1026 for that year. Last year it was just over $1600, same property, no changes. Yes I get Homestead credit & over 65 credit. My wages have stagnated since I retired but none of my expenses have. I ask that you freeze my real estate taxes to my age 65 level. I realize that the govt. needs more money each year, no matter how much they get. To that I can only say I would like to have a new car every 3rd or 4th year but I cannot. Thank you for reading this.

Sean McCall
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We are landlords & the taxes on our home plus the rentals are ridiculously high. I don't know how we will afford it. The way the taxes get higher & higher make being a landlord of no profit at all. The taxes increase each year with no end in sight. PLEASE provide some relief & apply it to all homeowners, not just owner-occupied properties. The sooner some tax reform is made, the better. Thank you.

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I have authored a series of essays that have been published in the local newspapers in NW Indiana. I welcome and encourage you to read the essays. They convey my perspective as a serial entrepreneur, retired elected official, and tax paying Hoosier. Please visit www.219.com - Bob

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Galley Collins
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Floyds Knobs, IN 47119

If Indiana is going to base property taxes on the fair market value of real estate, then ALL real estate should be taxed based on its fair market value. Subdivision developers currently receive an unfair property tax break on lots they own in subdivisions they developed. Instead of being taxed based on the fair market value of the lots they own, they are taxed at an acreage rate, which can be a very small percent of the actual value of those lots. For example, in The Orchards of Moser

Knobs, a subdivision in Floyd County, Indiana, the assessed value of lots owned by the developer is only $500. The developer has these same lots for sale from $62,000 to $200,000 per lot. A lot owned by the developer can be right beside a lot owned by someone else who pays property tax based on a fair market value up to $200,000. This is grossly unfair. It seems to me that when a developer has the plans for a subdivision approved, they have no intention of farming that land in the future. More than likely their intention would be to sell those lots and make a lot of money. So why shouldn't land approved for a subdivision be assessed on the basis of lots on March 31 of the year following approval of the subdivision plan? Why should a developer be taxed on an assessed value of $500 for a lot that may be beside a lot owned by someone else who pays taxes on an assessed value of $100,000 or even $200,000 for their lot? Did the Indiana Supreme Court order that all real property be assessed at fair market value except for lots owned by developers? If developers can get away with not paying taxes based on fair market value, why can't everyone else? Many of us have seen our taxes go up because of the "fair market value" requirement. The last sentence of the first paragraph of 50 IAC 1-3-7, GENERAL REASSESSMENT OF SUBDIVIDED AND REZONED LANDS should be deleted. Near the beginning of the first paragraph in this section is the sentence "If land assessed on an acreage basis is subdivided into lots, the land shall be reassessed on the basis of lots." The last sentence in this paragraph is "However, if land assessed on an acreage basis is subdivided into lots, the lots may not be reassessed until the next assessment date following a transaction which results in a change in legal or equitable title to that lot." The first sentence says they shall be assessed on the basis of lots, but the last sentence appears to cancel that out. A sentence that says something to the effect that land approved for a subdivision shall be assessed on the basis of lots on March 31 of the year following approval of the subdivision plan should be added at the end of the first paragraph of 50 IAC 1-3-7. Developers should be required to pay taxes on lots they own based on the fair market value of those lots, just like other people who own lots beside the developer's lots.

G. Collins
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Some landlords in Southern Indiana have complained that the property tax on their rental property has increased dramatically. They want to receive the same deductions on their rental property that individual homeowners receive. If the property tax on rental property increased substantially after being assessed based on fair market value, then this indicates that the owners were not paying their fair share of property taxes on their rental property in the past. If individual homeowners pay property tax based on fair market value, then landlords should also pay property tax based on the fair market value of their property. They are making money on their rental property, or they would not own the rental property. If they don't want to pay property taxes on their rental property based on a fair market value like everyone else, then let them sell it to someone who will. They should not receive an unfair break just because they squeal the loudest.

Lisa Cardona
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This is in response to your suggestion to change the tax base for apartment and mulitfamily dwellings. These buildings are businesses for the owners and should be taxed as such. Contrary to the Apartment Association of Indiana, these building owners are not providing a "service to the community" but are running a business. Any tax they are levied is passed on to their tenants, just as any business expense is passed along to the consumer. To decrease their taxes would be an unfair tax burden to the rest of the taxpayers. Don't be fooled by their attempt to make a comparison to a single family homeowner. They're a business, not a philanthropic society.

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I am writing regarding the issue of whether or not rental properties should receive the same tax breaks/credits as owner-owned properties. My husband and I lived in Marion county all of our lives until 4 years ago when we moved to Owen county. My parents were living on a fixed income and could not afford to rent a home located in a suitable neighborhood and weren't in the position to buy a home. Thankfully my husband and I were able to work it out so that my parents could 'rent' our home in Marion county. I use the term 'rent' loosely because we have never made a penny of profit from this arrangement. The amount of 'rent' that we charge doesn't come any where near covering the mortgage payment. We are still out additional money for repairs and insurance. Because we lose money, we cannot claim such expenses on our taxes. My father passed away in October 2006 and we did not want my mother displaced. We reduced her 'rent' even more to keep her in the house. If it wasn't for my parent's situation, the home would have been sold 4 years ago. It is not our intent to be in the rental/landlord business, just trying to provide a home for my mother. I understand that this is a unique situation, however we should still be entitled to some type of tax break. As property taxes continue to soar, we have to absorb this additional cost as we cannot pass it on to my mother. If this continues we will have no choice but to sell the house (if that is possible given the current market) and put my mother out of a home. Thank for your time and consideration.

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I have worked in the state & local tax area as a tax accountant for the past 15 years. I believe the

system needs to be changed so that the tax base expands and the rate decreases. Therefore, I would suggest that for business personal and real estate property tax, the assessed value be based upon tax basis cost. I would not allow any deductions to this tax base (including depreciation of personal property). Therefore tax basis cost would equal assessed value. For residential real estate, the assessed value should be the original cost of the home to the homeowner. I would only allow this to be changed upon sale of the home. Again, I would not allow any deductions (i.e. homestead, etc.). Therefore, cost would equal assessed value. All this cost information is easily obtained and there are no subjective "valuation" issues related to the assessed values. Thus, no need for reassessments. Because the tax base is larger, the tax rate would decrease substantially. As for tax administration, I believe all property tax should be collected at the state level. I would use the revenue to fund schools (all funds), welfare and child services. I believe the property tax rate should be the same for all taxpayers in the entire state (set legislatively like the sales or income tax rates) and only be allowed to be changed legislatively. I would use local option income taxes to fund police/fire etc.

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Suggestions: 1.) Use actual appraisals and Broker Opinions and sales data for all assessments. Indiana has many licensed appraisers and real estate brokers. They probably know better than anyone what real estate is worth, especially in regards to market value. Simply put, there is NO better system than this to create accurrate values of current market value. 2.) Trending? This appears to be a system that mostly serves to increase assessments (and therefore tax revenue over time without actually raising taxes...another effort to get around the frozen tax levy. 3.) Scrap the entire property tax system in favor of models that work in other states. In doing so, no one is saying that we need to go crazy like Michigan. 4.) Let's face it, much of the changes in legislation seeks to somehow get around Indiana's frozen tax levy, which is an outdated strain on Indiana. Dumping that or changing it so that natural increases in AV can take place as a result of new investment would eliminate many of the issues being debated. 5.) Quit blaming local government and each other. I have heard over and over that "the best government is that government that's closest to the people". Yet, certain legislators complain about "local government's insatiable desire to spend". You can't have it both ways. The General Assembly created the entire system. Local government, people who are elected to office just like you, actually have very little control over their own destiny. The DLGF tells local government that they have to cut the budget? Thet General Assembly passes the buck on mandates, such as to schools who are required to spend whatever it takes to "main stream" kids with disabilities.

Pamela Baker
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September 19, 2007 Dear Senator Luke Kenley: Thank you so much for opening this web site. Hopefully, these comments will be read by you and taken to heart. I am especially concerned about my filing for the widow's disabled veterans benefit. I have commented about this towards the end of this letter. I believe the issues stem from the land value part of the assessments. For instance: my land value (listed under depth factor or prod factor) is 1.11, but I found that it ranges from .95 to 1.55. You can access the web site at beacon.schneidercorp.com to search for addresses. I live on Hilltop (mine does not show up because it is under Pamela E. Baker revocable trust) Why is this formula DIFFERENT for each homeowner? That whole formula seems to not represent consistent factors. Also, why do we have to have this depth factor? It was my understanding that you are only assessed on the frontage. Another interesting point is that most of my neighbors land value stays the same from the land value assessment to the total assessment, however, mine goes from 121,600 to 145,800 on the total assessment. This means I am paying almost $25,000 more for approximately 30 to 40 ft. in depth. Why is this fair? AFTER the assessments were sent to us in the spring, I was shocked by how much by assessment had increased. I called the assessor's office and was told by the assessor that the reason that residents on Hilltop were as high as they were was because the home at 1295 Hilltop Drive sold for $269,000 therefore raised the "market value" of our street. After doing research at the beacon site, I discovered the property is assessed at $175,800. I went again to the assessor's office and they told me that they can use the dollar amount of the sale in the trending but they are not allowed to use the closing statement to "re-do" the assessment. The property sold in December of 05. Therefore, it sold was AFTER the assessments. I was also told by the assessor (after repeated phone calls) that I should not appeal because many were told that if the field representative come and reassesses it may be more than what it is now. My husband (a Vietnam veteran) passed away June 19, 2002. He immediately qualified for Social Security Disability because he was diagnosed with ALS (because of the terminal illness there is no waiting for disability to start). I am not sure if you can claim a social security disability deduction and a disabled veteran's deduction at the same time on your property taxes. After his death, my lawyer advised me to re-title the house into a revocable trust. When I went to the recorders office to do so, I was told that since my husband passed away I would not be entitled to the social security disability deduction. Since my husband was not receiving a veteran's disability and only the social security benefit, they did not mention that I would be entitled a property tax deduction as a widow of a disabled veteran. Last year with the help of the American Legion and my tax accountant, I discovered that I indeed was entitled to the disabled veterans benefit. I applied and was granted that deduction. I filed the forms before the deadline for NEXT year's property taxes. He has been passed away for 5 years and the recorder's office has told me on more than one occasion that it would not be retroactive AND that I would NOT be able to claim the deduction until 2008 taxes. I would have had the benefit for the last 5 years if I had know to apply. Why would it not be retroactive??? His date of death is June 19,

2002. If the recorder's office had told me to re-file for the disabled veteran's benefit, I would have been receiving that deduction for the last five years. Why would it not be retroactive? Because the recorder's office did not making it known that I would be entitled under the widow of a disabled veteran, I am loosing out on a great deal of money. If Governor Daniels is extending the application for the Homestead Act --- why would I not be allowed to claim the disabled veteran's benefit? Just to add another comment. I do work for the local public school system and we have NOT had a raise in 4 years. So if indeed at least 75% of my property taxes are reverted back to my local school, why haven't we had a raise? Also, with the housing market declining steadily in the last year, I am not sure how any state government can give an assessment truly based on "market value" If I did indeed try to sell my home, I am not sure it would sell for "market value" when the buyer is told the property taxes are $3,000 per year. In many cases, taxes on several Sylvan Lake Properties are $6,000 to $8,000 per year. One home owner told me they have to save $500.00 per month just to pay them. I am one of the property owners who had to take out a loan to be able to pay the spring taxes. I live on approximately $15,000.00 per year and making ends meet is difficult enough without doubling my property taxes last year and then again this year. It is NOT my intention to have to sell my home just because my property taxes are outrageous. I would like to have Wayne Township property taxes re evaluated. Please note that property owners in that township are paying a total of $400 per YEAR. SO am I making up the difference??? Why would my home that was built in 1974 be have a tax bill of $3000 and a home built in 1989 have a tax bill of $400??? Thank you for reading this e-mail and responding immediately. Any help that you can give me is greatly appreciated. If my issue with the disabled veteran's benefit could be resolved before the Fall Taxes are due, it would be a great help to be able to claim that deduction. I would be happy to meet with you at any time. I have also made copies of examples that I would be happy to share with you. Sincerely, Pamela E. Baker 1355 Hilltop Drive Rome City, IN 46784 (260) 854-3350 pbaker@eastnoble.net

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Sirs: When they changed to market based system they kept all the underpinnings of the old system-where one $100,000 house will not pay the same as the exact $100,000 even if located a few houses away. This may be due to neighborhood factors. It is to complex for even an assessor to fix without reappraising every single house. I have a smaller lot yet it is valued higher than the double lot larger houses on the block. The tax rate varies from 2.8 to our rate of 4.4%. This high rate I believe is the perceived opinion of wealth of the neighborhood -Meridian Kessler-So sock it to those folks up there. The appeal process also is not user friendly making you try to prove them wrong when they can't even tell you the proper rules they used to determine your assessment. I also know of someone who spent $5000 to hire an appraiser for three properties-well it worked because when I checked those homes they were way undervalued now than any other home within blocks. Fair and equal it isn't. I prefer eliminating the property tax. No one should owe the government to keep their home. After 38 years we are forced to relocate due to the taxes. IF we

can sell the house-why buy an old home if you can go to Carmel for the same money and buy a fancy modern up- to -date home with less crime and infrastructure problems. Please see economist Bill Strying regarding sensible numbers to eliminate the property tax. At the very least if you refuse to eliminate it you should set a flat rate of one percent of last sold price with all other revenue to come from other sources. That way you can eliminate the bureaucracy (let them yell) and have a basic tax for all no matter what the appraised value. It would also protect seniors regardless of income from having to sell their homes before they are ready to move due to old age. I feel eliminating the property tax would be a boon for Indiana compared to everyone wanting to flee the cities and state. People and business would want to come here. Time to be forward thinking and innovative. This system is a mess and needs to go.

Jerry Walcutt
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My Tax Story!!! My wife and I are retired citizens of the United States Of America. We have been paying tax on our current property for the last 33 years, to our Government. We have already paid our interest on our mortgage, paid in full to our local bankers, more than once. We have remodled and refinanced, to improve our property, and to be proud of what my wife and I have worked for all our lives. Being on a fixed income now, We were forced to refinance, in order to qualify for the mortgage, and homestead exemption. This way, our tax (rent) to our Government, has been decreased. The original property tax (rent) was not to exceed the original value paid for our home. As our incomes goes down, my tax (rent) goes up. Is not re-assessment the same as having a ballon mortgage, in which people are now being forced into forecloser. NO American Citizen, living in the United States of America, should ever loose their home to our Government, for any type of real estate tax (rent), meaning a persons primary residence. The Tax (rent) should be completely eliminated. Replacement Tax!!! Possibly a one time tax, along with a sales taxes. One time tax, could be incorporated in the sale price of the home, and even be financed in the sale price, if necessary Thank you for your time. Jerry and Helene Walcutt Angola,Indiana

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I have been in business for 59 years, so I feel I have some experiences in paying taxes. I dont believe that you can eliminate property taxes completely, but I think sales tax could be raised 1%, state income tax 1 or 2%,and property tax carry the balance, providing our legislators find a system that works, instead of the Trending system being used now. The state of Florida has a system used by their people in house and they keep values updated constantly and it has been in

use now for over 25 years. I also think our state is very hypocritical having the Lottery gaming parlors, and horse racing, but continue to outlaw gaming machines in Fraternal Lodges, who donate most of their profits to worthy causes, and other places of business which the state could license and collect millions to help lower our property taxes. In conclusion I find it amazing that our state legislators havent solved this problem years ago. Sincerely Kenneth W. Lash

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Lisa Gedert
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Indianapolis, IN 46220

Please reduce the cost of government. Eliminate township government in metropolitan areas. It is a duplication of services. Scale back costs of township offices that are not eliminated. I go in township offices all over the state. My impression is that they are overstaffed and not accountable to taxpayers. Further, many of them have nicer furnishings than the private sector. Consolidate school systems. nuff said. Thank you.

Anthony Judson
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Our property taxes took a 74% increase this year. We live on the lake so values are greater, and we understand that. However, assessments are all over the place. Our lot has been valued at $391,000, an approximate $100,000 increase. Our neighbor, next door to us, who has the same identical lot as ours, had it valued at $50,000. Makes no sense. I could site numberous other comparisons with similar differences which make no sense, and I have done so in my appeal of our property taxes. Senior citizens, not only in the State of Indiana, but other states, need property tax relief. Citizens over a certain age should have their property taxes reduced or eliminated. An increase in sales tax could make such a move possible. We, like many other Indiana citizens, have our home on the market, in large part, due to the many taxes in our state. We moved here from Ohio and over the years, Indiana was lower in taxes than where we moved from. Since the property tax explosion over the past few years, this is no longer the case. With the increases, we also have to pay personal property taxes on cars and pleasure items, which drastically increase our taxes over other states. When our house sells, we do not plan to buy another home in Indiana. We will buy in a more tax friendly state. You have worried about business and reduced their taxes, while increasing ours to make up the difference. We cannot keep shouldering these increases, and we for one, will not. A few years ago, a big concern at the state level, was the "brain drain" in Indiana, with people leaving the state. Anyone with any brains, will be leaving the state for friendlier territory. Michigan does not tax retirement income. That is a no brainer, why not move to Michigan and not have my income taxed. Let's think outside the box and come up with new ideas to help the taxpayers of Indiana. Eliminate and/or modify some of our taxes, it doesn't have to be entirely property taxes, it could be spread across a couple of different taxes, but do

something. Our elderly need it desperately, but so do the young families just trying to keep their heads above water in making a living. Thank you for your time and consideration. Please be statemen and not politicans at a time when the citizens of our state need you to do what is right for the people, not what will get you re-elected.

William Wornhoff
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I have one question. I just read in the Rensselaer Republican that there is a reduction in property taxes for those over age 65. I turned 65 in March of 2007. What must I do to receive this tax Credit? Thank you, Bill Wornhoff

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Brenda Barber
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While my property taxes have increased, I haven't faced the enormous increases of many in Marion County. I do have a suggestion, however, that I believe would greatly improve our current property tax system: base property taxes on the most recent PURCHASE PRICE of a piece of property. This would protect those who have lived in their homes for many years from sudden tax increases. It would encourage the improvement of properties and neighborhoods, as people would no longer be penalized (by taxes) for increasing the value of their homes and neighborhoods. It would attract developers, who would realize more profit from development, both while they own the property and when they sell. And it would allow for the elimination of the army of assessors and the clearly broken assessment system, which would be a major savings in itself. Thank you for listening.

LYLE EGOLF
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I FEEL THAT MY PROPERTY IS MY LIFE SAVINGS AND IT SHOULD NOT BE TAXED. I FEEL THE FAIREST WAY WOULD BE TO HAVE A FLAT INCOME TAX WITH EXEMPTIONS BY THE SIZE OF THE FAMILY. (DEPENDENTS) I BELIEVE THE FLAT INCOME TAX WOULD BE THE FAIR WAY BECAUSE THEN IF A PERSON WERE TO MAKE A MILLION DOLLARS HE WOULD PAY TAXES ON IT WITHOUT FINDING ANY

LOOP HOLES, IF ANOTHER PERSON MAKES $30,000.00 HE WOULD PAY TAXES ON THAT AMOUNT. TO MY WAY OF THINKING IT WOULD BE VERY SIMPLE. MY WIFE AND MYSELFE ARE BOTH RETIRED AND ON A FIXED INCOME BUT WE WOULD STILL BE PAYING A SUM OF MONEY ON OUR ANNUITIES. THANK YOU S 5 LYLE EGOLF

Gary Dunn
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As a property owner, I too would like lower property taxes. However, caution must be exercised before rushing to make major changes. Eliminating property tax is not the answer. Business in Indiana already has an incredible tax advantage compared to other states. A minor reduction in property tax offset by a minor increase in income tax might be best solution. Do not increase Sales tax. This is money already taxed; income is a better indicator of wealth.

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An article appeared in the September 19, 2007 issue of the New Albany Tribune business section by Morton Marcus who is supposed to be an economist formerly with the Kelley School of Business at IU. He suggests in that article that some people who cannot pay their property tax are like people who cannot pay for other basic necessities like food or clothing and that society can try to help but some people just may just have to adapt to the idea that they are no longer able to afford to live where they are living. He suggests that hardship cases ought to have to prove their hardship and that they can always use reverse mortgages to pay their tax bills. If our legislators listen to economists with this kind of attitude you all need your heads examined. There is NO EXCUSE for state governments taxing homeowners who have lived in their homes for years affording to support themselves, feed themselves etc and asking for nothing only to have taxes so high that with retirement checks and social security they cannot pay exorbidant tax bills. Just where does Mr Marcus think these people are going to be able to live? If they have no monthly rent bills now and have to let their homes go then they are going to have to pay rent somewhere. Just where is rent free? NOWHERE except the home they are now living in. A good portion of the older generation made little money by todays standards. Just think that in the 70's minimum wage was somewhere around $1.50. Life expectancy in the 70's was in the late 60s. Now people who did not expect to live that long routinely live into their 90s. State government must see to it that taxes are not so high they loose their homes.

Edwin L. Wilson
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Commission Members, A case-I have power of attorney for my father who is 96 and has lived on his Sylvan Lake (Noble County) property since it was purchased in about 1968 and has long since been paid for. His property tax bill after the new assessment based on trending increased approximately 51 per cent to more than $5200. This amount is more than 25% of his annual income and amounts to (in my humble opinion) to paying the county $100 a month to "rent" his home that had already been paid for. Some property tax is OK if it is marked for specific uses in county government expenses. However, assessment based on "trending" is highly subjective, and therefore can't be fairly accomplished. Case in point-Dad's property is unlike no other property on Sylvan Lake. Immediately after the new reassessment property values fell drastically due to the reassessment and the general decline in the housing market-so what will the "trend" be next time around? A fairer tax is the sales tax-however, it, as a matter of "what is right/fair/morally correct" is about as high as it should be. Cutting back on government spending by making it more efficient is one answer. A meaningful reevaluation of essential government services and elimination of those not so essential is another answer to the unfair property tax burden. Sincerely submitted, Edwin L. Wilson 4985 N 100 E Fremont, Indiana 46737

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Please work to nip this abuse in the rear. From today's Pal-Item: "No shortcuts to surpluses The Richmond Community Schools administration has devised a plan it hopes will lead to future budget surpluses. Balanced budgets or, better, surpluses are a good thing; actually, a required thing under provisions of Indiana's Constitution. But achieving that balance, or surplus, using some creative bookkeeping needs to be discouraged. If the Richmond Community Schools Board of School Trustees will not discourage it, then it surely falls to the state to prohibit it, as it probably will do. Supt. Allen Bourff suggested last week that unused capital projects money be placed into rainy day fund to be used for various expenditures. It's hardly a novel concept but it is a troubling one. That is why government bodies in some states already expressly prohibit such funds' mingling. Capital projects money is for, well, capital projects equipment, renovations, land acquisition and assorted specified improvements and uses. If there are surpluses in that capital projects fund, for whatever reason, they should reasonably be returned to taxpayers or applied toward the next year's capital projects. The risk here, one that is steeped in human nature, is for financially strapped government bodies to overestimate capital project costs in order to create a surplus, then plow that surplus into a rainy day fund where it would more than likely go toward

meeting this or that operating expense. But in fairness to taxpayers, capital and operating budgets should be kept separate. Period. The best way to create the surpluses that the superintendent, school board and everyone expects to see is to contain spending within budgeted amounts, not shift monies from one fund to another. If that means school closures or consolidations amid declining ing enrollments; if it means staff cuts and streamlining more shared administration functions among county school corporations, so be it. Richmond Schools have to date operated above the reckless spending that so threatens the Union County schools. Let's keep it that way, which means confronting the hard decisions directly."

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we favor eliminating property taxes by raising sale and income taxes. we believe that the state government should be in control of disbursing the monies. that way pooer counties with low sale tax revenue would not be left out. charles &wilma york 556 north 12th st new castle,47362

Galley Collins
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Being a retiree, I have had the time to look at the property tax that people pay around here in Floyd County. I first discovered that people who develop subdivisions often pay very little property tax on the valuable lots they own. Then I discovered that for the most part homes on the lower end of the scale are more likely to be assessed closer to their fair market value than are the most expensive homes. I saw one expensive home for sale at nearly twice its assessed value. I saw other expensive homes for sale at hundreds of thousands of dollars above their assessed value. I also saw some expensive homes not for sale that clearly were assessed nowhere near their fair market value. Some expensive homes were assessed at near their fair market value, but too many of them were below their fair market value. I talked to a number of people who work in the Assessors office for both New Albany and Floyd County to try to find out why there were such inequities in the assessed value of property in Floyd County. They were aware that developers pay very little property tax on lots they own (some had assessed value as low as $300 or $500 for lots that they have priced for sale at up to $200,000). They said the state legislature had provided this break to developers. They told me that the 2006 assessed value of some expensive homes was so low because they had to use sales data averaging back to 2004. They showed me several examples where people had paid more for their home in 2004 than it was assessed for in 2006. The difference could be as high as several hundred thousand dollars. Does that make sense to you? It didn't to me. To me it is not fair when so many people who own expensive property do not pay property tax on anywhere near the fair market value of the valuable real estate they own. Why can't something be done about this? If developers and people who own expensive property would pay property tax on the fair market value of the property they own, the rest of us would not have

to pay quite as much. If property owners are supposed to pay taxes based on the fair market value of property, then why not require all developers, landlords, businesses and wealthy people to also pay property tax based on the fair market value of real estate that they own? Some landlords have been crying that the property tax went up too much on the rental property they own. This indicates to me that in the past they simply were not paying their fair share of tax on the rental property they own. If they don't want to pay property tax on the fair market value of property they own, then let them sell it to someone who will. They are making money on the property or they would not own it. As for developers, why don't you try to change the last sentence of the first paragraph of 50 IAC 1-3-7, GENERAL REASSESSMENT OF SUBDIVIDED AND REZONED LANDS from "However, if land assessed on an acreage basis is subdivided into lots, the lots may not be reassessed until the next assessment date following a transaction which results in a change in legal or equitable title to that lot." to something like "Land approved for a subdivision shall be assessed on the basis of lots on March 31 of the year following approval of the subdivision plan."? It seems to me that when a developer has the plans for a subdivision approved they have no intention of farming that land in the future. More than likely their intention would be to sell those lots and make a lot of money. So why shouldn't land approved for a subdivision be assessed on the basis of lots on March 31 of the year following approval of the subdivision plan? Just look at the lots owned by the developer of The Orchards of Moser Knobs. The developer is paying property tax based on an assessed value of $500 on developer owned lots, while the assessed value of lots owned by anyone else may be approaching $200,000. This is grossly unfair. Other sections of the IAC may also need to be changed. I hope the Indiana legislature does not give in to those who want to abolish property taxes entirely and increase income and or sales taxes. If property taxes are abolished, how much will a person who owns a large amount of valuable property and a lot of government securities contribute to state and local government? That also would not be fair.

Raymond Yeoman
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Shortly after retiring 2 years ago, I was diagnosed with prostate cancer. I had 40 radiation treatments and MANY dollars in medical bills. With the rising cost of gas, which has caused the price of everything else to go up, I had to go back to work to make ends meet. If our property tax is too excessive, I don't know what we will do. I would rather see the property tax eliminated and the sales tax increased. That way everyone pays their fair share. While on the subject, why doesn't Purdue pay property tax? The own several hundred acres, not a fair practice!!

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r gold
po box
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it is stated that approx 60% of property taxes are for the school corp. these school corp are extremely top heavy in superintendents. why does each school corp need an individual superintendent ? what would be wrong with district superintendents ? or ,maybe one per county . our elected officials can handle districts . And the main problem is the passing of so many bills and enrolled acts , that are never completely read by the person signing this paper , with added burden to taxpayers . like the enrolled act ,,I think #1285 , you know the one --where the taxpayer contibutes $4 for every $1 the select official contributes to their special retirement fund .I think gov. daniels ammended this to put cap on the limits of contibution . But ,it is one of the many deals past with no regard for taxpayers , We are doomed , NO ONE represents the majority of people, just select individuals.

Daniel Hess
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RIDICULOUS!!! All of these people who have worked so hard to get were they are, and now they have it all taken away!!! How could people consiously do this. Not everyone can find high paying jobs. They were living by the seat of their pants before this and now they might lose what they worked so hard for!

Albert Verbsh
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I FEEL WE NEED TO DO AWAY WITH PROPERTY TAX ON HOMES. INCREASE THE SALES TAX TO 10%. RAISE THE INCOME TAX 1-2%. USE THE LOTTERY AND GAMING FUNDS TO HAVE A GENERAL SCHOOL FUND. FIQURE OUT WHAT IT COST TO EDUCATE A STUDENT AND THEN EACH SCHOOL CAN PULL FROM THE FUND ON HOW MANY STUDENTS AND NOT ON PUTTING UP EDUCATONAL PALACES. ITS TIME TO TAKE ACTION. IF YOU CANT'T FIX IT MAYBE ITS TIME TO VOTE ALL OF YOU OUT OF OFFICE.

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We have spent 18 yrs building a buisness in rental homes, we have approx. 70 homes. When property taxes went up several yrs ago we lost most of our income but with the newest increase we WILL lose our 70 houses, 50 in one neighborhood, to the bank. We have been forced to sell our family home, we can no longer send our children to college & we have no retirment. Taxes are supose to be FAIR! We pay 300%-400% more taxes then the person next door. THIS IS NOT FAIR TAXES! Our renters have children in the school systems the same as there neighbors. We need FAIR TAXES FOR LANDLORDS!!!

Melinda Johnson
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After careful thought, I decided to respond to the article in the Rensselaer Republican about property tax. My husband & I own 15 homes, 9 duplexes and 8 single family homes, that we rent. We have 26 families that we rent to. They do not pay a cent toward schools, libraries, local government, etc. I also know that we are a but a drop in the bucket as far as the amount of families we rent to. I do not know the percentage of renter verses homeowners, but feel that it must be around 40% given the number of rentals in the larger cities. Just in Rensselaer I know of 6 different people that have rentals. I also want to give you some numbers. In 1990 the average property tax was around $1334 on a duplex, now it runs from $1,711 to $2,202 with another increase that we face of at least 25% this year. Doesn't the voted in officals think that the property tax overhaul just made matters worse? I do!!! Our profits have gotten smaller over the last 3 years, our expenses have risen. My husband can't retire like we planned on and I am thinking about getting a job to help out. To make the taxing fair, shouldn't all of Indiana's citizen's pay? I definitely feel that it should be done away with and to cover the need the schools, libraries and local government has, increase the sales tax to 9 or 10% and raise the State Income tax by 3%. That way all will pay towards the monies needed and rich, poor/poorer will pay their portion of the monies.

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My suggestion would be for all senior citizons over the age of sixty five be exempt from property tax. Then put a new tax or user fee on bottled water, soft drinks,and any type of fruit drinks to pick up the difference

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Hi, Bob Meeks & Marlin Stutzman are the elected officials for my area. I am a Certified Residential Appraiser in Indiana and in Michigan. My suggestions for the property tax issue: throw existing system out, use true market value as dictated by the sales of the real estate market, adjust tax rate accordingly, and last and very important COUNTY ASSESSORS SHOULD BE REQUIRED TO HAVE THE SAME EDUCATION AS REAL ESTATE APPRAISERS. Maybe the county assessors should be appointed and not elected. Thanks for listening. Katie

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K MILLS
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MY LANDLORD HAS RAISED MY RENT SAYING THAT HE PAYS 300% MORE IN TAXES THAN THE HOMEOWNER NEXT DOOR. IF THAT IS TRUE, THAT DOESN'T SEEM FAIR. I CANNOT BUY A HOUSE CUZ MY CREDIT IS BAD. I HAVE TALKED TO MY FRIENDS AND RENT IS GOING UP EVERYWHERE. IF THIS MESS IS NOT CLEARED UP I WILL PROBABLY HAVE TO MOVE SOMEWHERE THAT THE TAXES ARE NOT SO HIGH. RAISING THE SALES TAX SEEMS LIKE THE BEST AND MOST FAIR WAY TO MAKE TAXING FAIR TO EVERYONE!

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Indiana provides property tax exemptions for disabled veterans. Also there is an exemption for over 65 taxpayers. A disabled veteran is NOT allowed the over 65 exemption in addition to the

veterans disability exemption. This rule prevents the disabled veteran from taking the over 65 exemption which is available to non veterans and in effect eliminates the disabled veteran benefit. I questioned State Rep. Brent Hershman, and he had no answer to this reasoning. I believe this should be reviewed to allow Indiana to provide for veterans with disabilities

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It is futile for the people of Indiana to weep over property taxes and not give ideas to cut spending/eliminate waste, so here is a list of my ideas and I hope they are helpful to you. Eliminating property taxes may not be possible, but less bureaucracy is. If we all paid 1% of a conservative assessment of our property, abolishing exemptions, it would reduce paperwork, personnel and waste. Exemptions are presumably to make taxpayers feel like our tax is reduced, but why not charge us less in the beginning? Mortgage exemptions encourage people to remain in debt, but don't we want our citizens to be financially independent - reducing foreclosures? Property taxes have to be fixed because, as we searched for our house, we saw $200,000 houses taxed @ $2,400 and other $30,000 houses being taxed at $2,000. If property taxes aren't fixed, the center of Muncie is going to become a wasteland of dilapidated houses. Also, what if sales tax was uniform and simple? If all items were taxed at 6%, then citizens with more income to spend would be paying more tax, whether buying steak, lobster, school supplies or diapers. I see people spend $300 at the grocery store and not bat an eye. These people wouldn't notice $18 added to their bill, but that $18 would add up to $936 a year. Reducing spending and waste is also essential. I was shocked at the number of hardly used/not used workbooks my first grader brought home last year. Hence the $134 textbook fee I paid. Would less money be spent if only needed dittos were made instead of purchasing workbooks? (I also support the idea of consolidating school districts) Another idea for reducing spending is to consolidate our libraries, because, even though I use/love them, Muncie's size does not necessitate four separate buildings. A librarian at one branch told me last fall, "We do more business than all other branches combined." Maybe the two least-used branches could close, thereby reducing heating, air conditioning, inter-library loans, building and staffing expenses. One way to generate money is to require motorcyclists to have licenses and registration on their motorcycles.

Monte Fetter
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Commission members, My wife & I started a rental company in Evansville's inner-city in 1986. By staying lean & resourceful we were able to survive & even prosper, for awhile. There have

always been problems to solve & expense increases to deal with. However, none of these problems or expenses have had as negative impact on our business as the constant and ever increasing property tax expenses. They have raised to a level that forced us to abandon our original business plan & relocate our office to the eastside of Evansville. At a time when our city is trying to improve quality of life issues in the inner city the state has forced us to move away. The property tax increases has robbed us of the ability to repair and modernize our buildings. As late as 2001 we were re-roofing 3 or 4 buildings per year and painting the exteriors. Now, instead of doing preventive maintenance, we are back to doing crises repairs. The state took our fix-up money. Unless the state wants to start subsidizing the rebuilding of the low income sections of its larger cities, it needs to give back to the inner-city rental owners enough profit to repair their buildings. The unintended consequence of over taxation is the ruination of all private owned residential rentals in the poorer areas. Continued tax increases means, either, rent increases or reduction in repairs & maintenance for our poorest citizens. When one considers the large number of minorities in the rental demographic a strong case for racial discrimination could be made. Indiana appears to be violating federal discrimination laws by placing a larger tax burden on poor minorities, rather than more affluent citizens. Please make Indiana's tax laws fair for all it's citizens. Thank you for your time. Monte Fetter Fetter Properties Management, Inc. 812-422-2431

Mary May
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I am a homeowner in Southwest Indiana - very small town and my home is now 15 years old. My taxes due in 2007 total $4482.46 (this is $373.54 per month). I never dreamed when I built my home they would ever be this high. Last year I paid $2990.52. The increase is a whopping $1,491.94 per year. My question is where is this additional money going. It seems to me that if all property owners' taxes were increased this dramatically across the state, Indiana should be rolling in the dough. Since no legislators knew the taxes were rising this dramatically there is no way the budget for this year could have taken into account all of these additional tax dollars that are flowing in!!!!! Exactly where is all of this additional revenue?! By my estimates of population data there are 4,120,055 people living in Indiana of the ages between 22 and 65+ - Lets guess at least 1/3 (very reasonable) of these own property. So if each of these property owners taxes were increased this year by approx $500 (by all the news stories I believe this figure would be low) the state should have another $686,676,000. WOW! The interesting thing to me is that I have yet to see this questions asked (WHERE IS ALL THIS ADDITIONAL MONEY GOING) Actually taxing is unconstitutional so I can't believe there are even open forums discussing this but maybe we need to take a look at how other states are running without property taxes and go from there.

Mike Thompson
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What will you do to cooperate with ICE to remove Illegal Aliens? I am tired of my property taxes paying to school these people!!!!!!

Karen Leliefeld
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I do not own property, so I don't pay any property taxes. But what I would like to see done is less OFF duty GARY police officers driving around to do their personal business either with or without their families in the vehicle. The State or City could save lots of money by controling this. As well if property taxes are going up I also suggest that the cities or counties take care of their property that is in between residential properties. Like older drainage areas that are filled with water and debree collecting mosquitoes(West Nile virus).

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yolanda brown
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indpls, 46201

My rent has been raised by my landlord! He showed me his property tax bills and his taxes have gone up $62 a month. He has to raise my rent by the same amount. I have lived here for the past 6 years and dont want to move. He takes good care of me and my house. Please do something about this! Yolanda Brown

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EJNER J FREEBURG JR
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HERE IN NEW CASTLE WE PAY FOR SCHOOLS,CITY GOVERNMENT,TRASH,FIRE DEPT,POLICE DEPT,CITY UPKEEP,AND SOME MORE SCHOOLS. EVERY ONE USES THESE SERVICES ABOUT THE SAME. THE COST OF THIS SHOULD BE THE SAME FOR EVERY HOME. I GUESS ABOUT HALF OF THE HOMES PAY LESS THAN $200.00 PER YEAR. I PAY $2600.00 PER YEAR. SO UNDER THE PRESENT PLAN I SUBSIDIZE 13 FAMILIES EACH YEAR. EVERY ONE SHOULD PAY THE SAME FOR THEIR SERVICES, THEN BECAUSE I CHOOSE TO LIVE IN A NICER HOME AND TAKE CARE OF MY YARD I WOULD NOT HAVE TO PAY AS LARGE A PENALTY. $200.00 PER YEAR DOES NOT PAY FOR THEIR FAIR SHARE OF EXPENSES. THEN ADD ON SOME FOR THE NICE HOME FACTOR. UNFORTUNATELY HE PEOPLE IN THE NICE HOUSES ARE ALSO THE BUSINESSES OWNERS AND THEREFOR PAY AN EVEN GREATER PERCENTAGE. AT LEAST EVERY OTHER YEAR WE GET REASSESSED AND THEY

LOOK FOR WAYS TO MAKE THE PEOPLE WITH NICE HOMES AND BUSINESSES PAY AN EVEN GREATER SHARE OF THE EXPENSE EVERY HOME OR BUSINESS SHOULD PAY THEIR SHARE OF EXPENSE, THEN GO FROM THERE. EJNER J FREEBURG JR

William Zwieg
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I purchased a condo in Lawrence (Marion County) in 2003. The condo was just built, brand new, so I assumed the assessed valuation and subsequent property tax should have been accurate. However, when my 2007 tax bill arrived, there was a 63% increase from the previous year. Why? I don't own the land just the structure. In four years my condo has not increased in value 63%, and in fact has probably decreased due to the overabundance of real estate in Marion county. If nothing else, I would like to see how and why some assessor thought my residence warranted a 63% increase in propery tax. The $1500 extra that I had to pony up has screwed up my escrow account, and required me to put off buying insignicant items such as new tires to keep my vehicle safe, and new eyeglasses to allow me to see better.

Frank Spogis
3858 E 1st Rd
Monticello, IN 47960

The new property tax is unjust and unlawful, as it is not fair and equal under the Indiana constitution, period. By raising the income tax slightly, 1 %, and raising the sales tax the same, property tax could be all but abolished. It would be hard work on the part of elected officials, working out formulas and juggling numbers and laws, but it could, and should be done. And now, not later.

Remo Tonelli
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Lowell, Indiana 46356
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rjtpnpat6042@sbcglobal.net

I am retired. I barely can make it on my social security, a part-time job, and a tiny pension. The property tax in Lake County is an abomination. I worked hard all my life and likely will have to give up this house that I worked for all my life. The property tax itself is too high. There should be no consideration for other revenue sources until fair reductions in overhead are made to reduce the tax rate. There is not necessarily a need to eliminate the property tax itself. The governing bodies should aim, however, to cut the tax rate 50%. Please consider the following suggestions from an older man who is seriously in danger of losing his house: 1. Property taxes should be fairly

indexed to a home owner's income and not on "resale" or "trending" scams or other irresponsible schemes. 2. State and local (county) government need to cut expenses. They failed miserably to do this once they began shaking down the home owner for the abolished business taxes. They show no desire to make even token cuts in their overhead. Aim for a 50% reduction in the tax rate. Schools are listed as about 53% of the tax demand. Please investigate cost savings in this large section of tax levy to get a larger relief effect for the citizens. 3. All tax raises and decreases or new propositions should be submitted to popular referendum. The current tax situation is example enough for this. Too much has been loaded onto people's backs without their consideration. 4. Allow for recall of all public officials who don't perfomr their duties properly. Our voices have to be heard, not neglected.

Jeanette Oberle
3806 E. Wells Court
Monticello, IN 47960
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My property tax story is simple. I do see the need for "tax". But when it comes to property tax I disagree with how it is designed. My biggest disagreement is putting people in fear of losing their homes and land if "property" tax is not paid. It gives me, and I'm sure others, the concept that we really don't own our property. I want to know that I will always have my property, even if financial difficulities hit and I am unable to pay a tax. That is a freedom I want to know I have no matter what my financial future holds. Sincerely, Jeanette Oberle

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Tom Sproles
2400 S. Memorial Drive
New Castle, IN 47362
765.521.2400

In November, 2005 our family decided to pursue a 16 year dream of building a family owned funeral home in New Castle. I began my career in funeral service in 1989 at a local funeral home and spent 10 years in regional funeral home management responsible for the total operations of 35 funeral homes. My dad, Rev. Thomas L. and brother, John, have been in the commercial building industry for many years building over 50 churches. So with our complementary skills we set out to build a funeral home. We opened for business Oct. 1, 2006. We felt confident given our abilities that we could grow a new successful business over time by offering our community an exceptional facility and excellent funeral service. We knew it would be difficult just like any other business but we felt we would make it. The funeral industry is much different than many because you have very high fixed costs. You need a functional, larger facility to meet the needs of today's families, it needs to be above average quality for comfort, and you need a few acres because of the need for adequate parking. With adequate building sites limited in New Castle we chose South Memorial Drive (St. Rd. 3). It was a good location we felt due to the traffic and that we could connect to Trojan Lane to offer safety to elderly people not wanting to drive on 3. We were

concerned about property taxes and consulted with our local township assessor in order to budget properly. She estimated the taxes to be around $25,000 on a million dollar cost. We felt this was high but thought the excellent location would prove it's worth over time. We purchased two tracts: 1.99 acres (St. Rd. 3) and .47 acres (Trojan Lane with room only for a driveway). The annual property taxes on those two parcels were $513.00 and $379.00 respectively. The tax bill we received in August, 2007 (property only!!! no improvements) was a staggering $8,648.48 (A 1,685% increase!!!) and $3,997 (A 1,054% increase!!!) respectively. $12,645 property only!!!. The assessor sent me our 2007 pay 2008 assessment that includes their valuation of our property and improvements at $1,810,200 not including the .47 acre tract. So as currently listed our taxes are $65,638. plus $3,997 for a total of $69,635. This is totally unbelievable!!! Our family is willing to risk failure in business based upon things within our control (putting the long hours in, hard work, service, price, etc. etc.) but to fail in business just due to property taxes??? How can this be allowed??? You try to do something nice for your community and get penalized to death! This is much, much more than all four of my competitors pay combined!!! This is more than some multi-million dollar new funeral homes pay on prime property in Indianapolis!!!! Do our New Castle residents not deserve a nice state of the art funeral home or should they continue using old ones that do not even provide adequate air conditioning during the summer??? We respectfully ask for your immediate assistance. We are just one family and we do not know where to turn??? We need someone who will take up our case and get us the help we need and right these wrongs!!! THANKS!!!

Rodney Gaddis
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rodgaddis@yahoo.com

I purchased this place 1&1/2 years ago. I paid the tax at the rate that was fair and was the purchase price I gave. This year I am assessed a new rate of 2 times my old rate. I appealed based on the appraisal i had that matched my purchase price. After 6 months i heard back that my evaualtion was lowered 10% That is still 26000.00 more than the appraisal amount i have in hand and purchase price. I understand that with the trending style you have we will expect raises continously, yet people who have property in a less desirable area that make their place look like a junk yard will ay less. We are punished for making our place look good yet others are rewarded for trashing their place. I believe it would bemuch fairer to tax the junk more or do away with property tax all together. in that way if you work to get your property paid for you will not have to woory about loosing it due to high taxes.Tax could also be shifted to sales and income This would be fair because all would pay the same and if someone could not afford the tax on the product due to their personal situation they could buy a lesser product. A home is a sacred place noone should have to loose due to high taxes. In closing I would ask that you review the taxing on property and transfer more of the tax burden to everyone and not just the homeowner who takes pride in their home. Thanks Again Rod Gaddis

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John Koval
9626 Delaware Place
Highland, In 46322
219-924-4836
calumetstamps@sbc

Hi, My school taxes are more than my cival town taxes yet I get absalutly no benefit from this tax NOT-ONE CENT I am 73 years old living on A fixed income.The teachers union funded and supported all 5 school board members at both elections 2004&2006. They are not capped at 2% like our town is.I get all kinds of benefits from the town -fire&police protection, road repair, garbage pickup, snow removal, branch removal, use of parks to name A few. Name one item I get from the taxes I pay to the HIGHLAND SCHOOLS SYSTEM.Is this A conflict of interest when the TEACHERS UNION FINANCE AND SUPPORT A SCHOOL BOARD AND I AND EVERY HOME OWNER PAY FOR THIS ???.I worked 40 years in the steel industry that the unions sqeezed into bankruptcy. Now the teachers union is trying to squeeze me ouy of my house THE GOLDEN YEARS??? DO SOMTHING FOR THE SENIORS JOHN KOVAL

John Koval
9626 Delaware Place
Highland, In 46322
219-924-4836
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Hi, My school taxes are more than my cival town taxes yet I get absalutly no benefit from this tax NOT-ONE CENT I am 73 years old living on A fixed income.The teachers union funded and supported all 5 school board members at both elections 2004&2006. They are not capped at 2% like our town is.I get all kinds of benefits from the town -fire&police protection, road repair, garbage pickup, snow removal, branch removal, use of parks to name A few. Name one item I get from the taxes I pay to the HIGHLAND SCHOOLS SYSTEM.Is this A conflict of interest when the TEACHERS UNION FINANCE AND SUPPORT A SCHOOL BOARD AND I AND EVERY HOME OWNER PAY FOR THIS ???.I worked 40 years in the steel industry that the unions sqeezed into bankruptcy. Now the teachers union is trying to squeeze me ouy of my house THE GOLDEN YEARS??? DO SOMTHING FOR THE SENIORS JOHN KOVAL

William Johnson
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My wife and I are retired and dependent on fixed income. Our present property tax assesment is $40.000 dollars higher than two realestate agents told us the house could be sold for. I am disabled and was in the hospital last winter and almost lost my foot,I can get around some but not

very well. It is my position that the property tax is unfair very poorly administered. Example my neighbors assessment was reduced due the fact that the assessor apparently missed a large garage on the back of their property. I think the Indianapolis International Airport should be paying a ticket tax or a value added tax to compensate for not paying any property tax. Like wise I think all the supposed exempt from property tax properties should be audited and their status rexamined. All comercial properties should be appraised by non partial accredited appraisers I also think provisions should be made through other taxes to cover the infrastructure costs used by people working in the area but not paying anything toward the costs of road safety schools etc How much Property tax is the Indianapolis Motor Speedway paying. How much tax are other major facilities paying. I think this should be published in the newspaper. Thank You for taking the time to listen to me William T Johnson

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Robert Slagel
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Income tax and sales tax are based on our ability to pay. Property tax is also a fair tax because it helps pay for the infrastructure that is necessary to allow us to own property and keep our property safe. Far instance; without roadways to get to our property and law enforcement to protect it, we could not be secure in our ownership of property. A preponderance of our property tax dollars go to support the schools. An educated public is essential in maintaining our rights to own property. A balance between income tax, sales tax and property tax is a fair and proven way to administer taxation. Bob Slagel

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David Childers
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The people who own property are being penalized for owning that property. We have to support the schools, roads, local, county, and state goverments. I believe property taxes should be abolished. We need to increase income,sales,and county taxes. These taxes are more equitable. Our schools continue to build without restraint, without thought of where the money comes from. All our children need an education but not so sure we need the elaborate buildings. We have more younger folks who do not own property, but they are the ones who have the school age children. I would even suggest we have a city or county sales tax in additional to the state sales tax in lieu of county tax. This tax is seen in a lot of states (Arizona). I believe it is more equitable to tax all the people for schools and goverments then just the property owners. Sincerely, G David Childers

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James Hoffman
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When I got my first mortgage on my house I didn't realize I was supposed to file for my homestead and mortgage credits. I was paying about twice the tax I was supposed to, which the state was happy to accept. After refinancing I was sure to file my exemptions. When I asked if I could be refunded the overpaid amount I was told NO! I asked if I could be credited the over paid amount the answer was NO! I say what a rip off! All for the privilege of owning property in the state of Indiana, which isn't gaining any value. I don't even own the house the banks do. I'm over home ownership I think I would have been better off renting. Maybe my man Mitch would like to live here. Oh that's right he has a house we bought him that he doesn't have to pay taxes on.
Yours truly Florida Bound

Sherry Bowman
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L22years ago in foreclosure. God blessed me with the dear soul of Mike Spear rescuing me at the last minute in the sheriff's sale, by purchasing it at a great deal for him and renting my home to me. The next year, he sold it for a good profit; and, God blessed me again with someone I found to purchase and rent it to me again. So, here I am, going on 26 years in my home and renting with an option to purchase that includes my paying the property taxes for a home I don't even own. Since my name is not on the mortgage title, I have lost the homestead exemption. My taxes went from $342 bi-annually to over $1800 bi-annually. What a shock! Now, even though it is not at all fair to be paying someone else's property taxes, I signed the lease, with option to buy, under duress of losing my home if I did not agree to those terms. (I am even responsible for the maintenance, as a renter!) I know you could say "Well, you signed it." But I say someone took advantage of a poor single mother of 3 (two of which are 20 year old twin boys in college at Purdue and IUPUI!). My point is, there should be some clause in our law that would allow someone who has been in their home for over 25 years to keep their homestead exemption if they have such extenuating circumstances. I have called and called, trying to get some help from the tax people's offices. No one will give me back my homesteaders exemption, though I can prove I have been here for over 25 years and life has been extemely rough. Bottom line, is I would like to see the property tax laws repealed completely. Everyone worries what we will do to fill the gap. I suggest that our government entities spend less. For example, I am driving a 21 year old car. I do not think that the prosecutor needs a new huge dollar car every year or so. If an older car is good enough for a single mother and her 3 children, then why do I have to pay for certain high level people's new vehicles and maintenance, plates, insurance, etc.? Especially with their good

maintenance (unlike that which a single mother cannot afford), those cars/SUV's/trucks should run just fine. Our police do not need new cars every year or so. That is what maintenance is for...keeping them in good working order. Or are you trying to tell us that American made cars are not well build and made to last? I can tell you from experience that Chevys are like their commercial used to say..."LIKE A ROCK"! I have only had 4 vehicles in my 51 years, 2 of which were Chevrolet (Corvette and Camero...the Camero is my 21 year old car I have been driving since 1988!). Those Chevys were such reliable, dependable, comforting cars to drive! Why can't our government be more conservative with our money? If we lower income folks can conserve, those public servants of ours can conserve too. Especially since it is not THEIR money they are spending, but OURS! That should call for EXTREME care and the wisest of spending. Another way our government can save money they won't be getting from our property taxes if property taxes are completely repealed would be in NOT hiring new police officers and building onto the jails and court systems. If there were less arrests, there would be less need for more jail space and courts. If we would quit forming new courts and have less police officers and less arrests, there would be a huge savings. But our "intelligent" powers-that-be in office, keep requesting more of this and more of that; and they just keep on spending carelessly and foolishly. They ask for more new vehicles, more new police, more jail space, more courts, more staff, more new computers, more new technology, more budget, and on and on and on. We are doing just fine without all this new "NEED". They need to learn the difference between need and WANT. We single mothers sure do know the difference between NEED and WANT with our limited dollars and lack of child support. Maybe we should get a few frugal/extremely conservative single mothers on the boards who make these wild, money spending decisions. Then there are all the tax abatements offered to people/corporations who CAN AFFORD to pay the taxes! That just makes no sense at all! Tax to death the little guy out there and give huge breaks to the large corporations. I say, learn to make do with what we have, take good care of it, repair, recycle and be thankful for it, just like in the good old days when Grandma and Grandpa spent wisely, repaired and recycled. Repeal the property tax completely! Spend wisely. Tax less. Less government. Less laws. Less tax. HUGE SAVINGS! More fun in life with our precious families with more of our hard earned dollars to spend on the very fabric of America---the family. Satan loves ripping that fabric, the family. "For we wrestle not against flesh and blood, but against principalities, against powers, against the rulers of the darkness of this world, against spiritual wickedness in high places." Ephesians 6:12

Sherry Bowman
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Kokomo, IN 46902
765) 453-7868
sbowman@surfmk.com

As an addendum to my last email of suggestions to you: I forgot to tell you the latest in the 25+ year saga of my home: Because of the huge property tax increase, plus the loss of my homestead exemption and the crazy lease I am now in where I am responsible for the property taxes although I do not technically own the house today, I am going to court in less than 30 days to be ordered to relinquish my home of 25 years...my home where my babies were born and raised...25 of my most

exquisite years of my life...almost 1/2 of my life in this one house (I am 51)...because I am behind on my taxes to this landlord. Even though I paid him over $1900 and still owe $300+, I am about to lose my home, my shelter, my castle, my place of work (I have a home based business), our school (I am a single mother who homeschools)...all because I cannot pay all the taxes due! And, of course, the cycle repeats itself in November! That is a huge loss to me! My home, as you can see, is extremely valuable to me. It is more that just my home. It is my place of study and worship, my workplace, my children's school, my comfort and shelter from the storm. It is full of sentimental, treasured memories that no other home could replace. But, because of the huge tax increase and the hardship it has put on this single mother of 3 and her family, we will be homeless in less than 30 days if I don't come up with a large sum of money. Twenty five years in this house. All for naught. It is such an injustice, such a shame, after surviving two divorces, after surviving a 15 year on-going custody battle, after surviving over $70,000 in attorney fees, after surviving foreclosure, after surviving a sheriff sale, and after surviving single motherhood and homeschooling, that I should lose my home of 25 years over unjust, outrageous property taxes just so government can unwisely overspend and live high on the hog while we go under and become homeless because of unwise government decisions concerning other people's money. I pray that you will take my suggestions (from the prior email) to heart and actually act upon them in a fair and just manner, utilizing all the power and wisdom you and our God have.

Thomas Allen
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Knox, IN 46534
tdallen@skyenet.net

Thank you for creating a means for Indiana residents to express their thoughts and concerns about taxes. I retired from teaching in 2003, and my wife and I now live on a fixed income. Currently, we are paying property taxes which equal approximately 10% of my Indiana Teacher Retirement pension. Combine that with health insurance premiums which take another 40% and you can see the problem. I offer three suggestions: 1. Remove the maximum amount of property taxes that can be deducted from state income taxes. Many of us are paying more than the $2500 allowed, or will be shortly. 2. Allow a deduction on state income taxes for health insurance premiums. If we really want all hoosiers to have health insurance, let's help reduce the huge hole it makes in our family budgets. 3. If we must have property taxes, let's create a better circuit breaker than the 2% of assessed value. Instead, why not cap property taxes so that no family pays more than 5% of their adjusted gross income from the previous year's tax return. At the present time, it seems that those of us who pay high property taxes and insurance premiums are carrying those who pay little or nothing. There is a limit to what those of us in the middle class can pay, and we are rapidly approaching that limit. It's time for the state to do something.

Mike Wirthwein
7504 N County Rd 700 E
Grandview, IN 47615
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mpw@swindiana.net

I think that Our Constitution states fair and equal taxation; I can't say for sure, I guess that I have forgotten as obviously our lawmakers have. I have had no children in school for 40 years, yet I pay 3,500.00 yearly in property tax and about 70 percent of that is school tax. What is fair and equal about that? Get school funding off the property tax roll. Put it as another income tax or sales tax. Mike Wirthwein

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Patty Wirthwein
7504 N County Rd 700 E
Grandview, IN 47615
812 362 7427
mpw@swindiana.net

Property tax has gotten out of control. Residence of Indiana is becoming too expensive to afford. I have traveled to other states that do not have such a high property tax as we do. They have a higher sales tax instead. A retired person can try to control spending(sales tax), but has NO CONTROL over property tax rates. A person works all their life to get their home paid for. They have to allow for health care expenses when planning for their retirement, they cannot even comprehend this rediculious increase in property tax. We will pay a total of $3,527.96 in Property tax in 2007. Of that amount $2,409.78 is school tax. Another $183.30 is the local Library tax. More than 70% of that total is in School and Library taxes. We do not have any children in school. We do not have any grandchildren in this county. You need to make the people who use the schools and libraries pay for what they are using, or get even more people to pay into this fund not just property owners. Perhaps a library user fee. $ 50.00 / year per household. Levy a citizenship fee. Make everybody that lives in Indiana pay a set amount. No exemptions. Starting at age 1. Then maybe you will not have so many low income families having kids that they can not afford. Look at a higher sales tax and do away with property tax. Tax the households that have children in the schools. Give seniors an exemption from property tax. A real exemption not your so called "Homestead Act". Get everyone on the tax rolls, not just the property owners. Sincerely, Patty Wirthwein

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Stanley Harsh
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kokomo, Indiana 46902
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We had the home we live in, built in 1974. We moved in on May 4th of that year. We have not

had children in Public Schools since 1978, when our daughter graduated. In spite of this, we have continued to have to pay "Property Taxes" every year. And every year they have gone higher. We think it is about time Indiana takes the lead and does away with property taxes. We would prefer an increase in the State sales tax and the State income tax.Then everyone pays for schools, instead of just property owners. Another thing we want to see happen, is to cut Government spending. There are too many people getting a free ride. Cut the waste and cow-towing to "Special Interest Groups". Not a few years from now, but NOW. Lease more Government run items to the Private Sector, like we did the Indiana Toll Road. At least it is making money for the State now. It rarely, if ever did before. We think the proposal to lease The Indiana Lottery was an excellent idea. That too would have given the State a good income every year. Thank you, Stan & Mary Ann Harsh

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Della Willis
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I purchased my home in 2002 when interest rates were down. I got 5.25%. Great right. Yah I thought so too. However every year my property taxes have been raised my are going to be raised again this year. I am a working wife of a totally disabled husband. I work a fulltime job and all the overtime I can get from that same facility to try and just keep my head above water now. I am quickly sinking because of all the increases I keep getting in taxes, homeowners insurance, which have doubled since I bought my home five years ago, gas prices that have increased drasticly and the cost of everyday living and food increases. I work 55 miles one way from home and my son carpools with me in order to try and help both of us save on gas. I would have to work two fulltime jobs around here just to try and come close to making what I make there and still not reach my full hourly pay. I leave home an hour before I have to just to avoid stalled rush hour traffic and wasted gas. My Children both live away from home so all of my utilities are cut to the minimum. We don't out anywhere because we don't have the money to spend, so there is no cutting down on pleasure things. We have no luxury's except for a cell phone which we need in case of an emergency since I travel so far to work and am on the road at night most of the time. I leave home at 4:30 a.m. every morning and don't get home most nights until after 8:30 p.m. because of trying to work as much as possible in-order to stay afloat. It is just me and my husband whom I get to spend very little time with because I am trying not to lose our home with all the increases that have occurred. I stop at the grocery store on my way either to or from work so I don't waste gas making extra trips. I take my lunch to work. And all I hear is people need to cut down on what they are spending and not waste so much money. I haven't had a vacation since after the first year we bought our house because of all of the increases. The raises we get don't even begin to add up to all of the increases. How do you come up with an extra $1,200.00 every year we have already received in increases let alone "GOD FORBID" what is still to come. I would like to know where I am suppose to cut down at. I already am living with the bare minimum and am not sure as of yet what this tax increase is going to be on my house and I am scared to death to think that it may be the death of us. I am what you call middle class and even all

of the new tax benefits that you are talking about will not help me because my household income is in that $40,000 to 45,0000 range and the relief systems you are planning on will help people in my area who make over that or under that according to what was published in the papers, but not me. So I get the screws put to me twice with larger increases in my property taxes as well as if they choose this new tax law a larger increase in my earned income taxes so sock it to me twice why don't ya. Tell me what am I suppose to do? What was once classified as middle class has just put me into the poor house and I would be better of to quit my job and stay at home and take care of my disabled husband and live off of walfare. Maybe then I might be able to keep my house but I am not even sure about that anymore. So where do I get help or relief? Sincerely, Della and Barry Willis

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Jonathan Sayers
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I just feel the burden has been placed on the property owners. With the invortery tax removed it has a negitive impact on car sales (dealer incentives). Also I feel that with the number of people driving through the state. A state sales tax increase would help. They already come to Indiana to buy there smokes. They just as well help pay for other services too. I know that this probably won't make a bit of difference but these are my thoughts. I live not to far from I-65 and the number of accident that occur have increased. Our property taxes help pay for the county hosiptal right. Money has been lost I am sure trying to collect on the accidents that occur. So it comes from us the taxpayers. Either enforce the speed limit laws in effect or lower the speed limit. Either one would save lives. Good luck trying to slow the traffic down.

Vicki Emry
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We are in the process of selling our home and buying a new one. One of the major considerations of a new home is how much are the taxes. This should not be. My parents had to save all year for property taxes in upstate New York. Indiana is on the same track. Taxes are out of control. Drozda summed this issue up when he said the taxes are not fair because they do not reflect ability to pay or SERVICES RECIEVED. How many homeowners recieve hand outs? I am in favor of an increase in sales tax. This way everyone pays to help people, not just a few.

Cyrus Fisher
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Dear Tax Commission Members: As I open this short email, I would like to first thank and applaud you for recognizing the severity of the property tax crisis in Indiana. Your efforts to reduce or preferably completely eliminate property taxes are extremely important to the future of Indiana. Four years ago I moved to Indiana (Marion County) to work in a great job, in a great city, in a great state. Last January my wife and I finally purchased a home right here in Marion County desiring to live and participate in the community where we are able to pursue our version of the American Dream. After listening to horror stories regarding property taxes for four years, I hoped that property taxes would "level off" rather than continue to rise exponentially. The testimony provided by Senator Lubbers accurately reflects my desires and suggestions for change of the property tax system. While there is no need to repeat her testimony in this letter, the key points from my viewpoint are: 1) Completely eliminate property taxes in all forms; 2) Reduce the overall number of taxing units (this fits closely with item 1); 3) Local government budget must be visible and tightly controlled; 4) Stop out of control local government building costs. (Government building need to be functional but they do not need to be works of art); and 5) I fully support education. I DO NOT SUPPORT building swimming pools, football stadiums, other exotic athletic facilities, or school buildings lined with flat panel TVs! It is outrageous that the public is asked to fund extravagant school building projects. Please focus the money on education and not on swimming pools. My neighbors tell me their children have to buy their textbooks (yet the school has millions of dollars investing in athletic facilities...this is sad). Lastly, I urge the commission to use the current momentum to consider further tax reform beyond the immediate property tax crisis. Indiana should take the steps the federal government has not, and adopt the "FairTax" taxation system as described by the bipartisan group "Americans For Fair Taxation" (fairtax.org). This system is both progressive (protects low income families) and conservative (a simple straight forward taxation system fully visible and understandable by the general public). This system would be a win for politicians and more importantly for all of citizens of Indiana. Our governor would no longer need to travel to Japan to try and bring jobs to Indiana. Companies would flock to the state that does not burden them with a income tax! Thank you for your time and hard work! Respectfully, Cyrus Fisher

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Mike Karickhoff
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In the event income tax is used to replace property tax the county where you work needs to receive an allocation in addition to where you live.

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You can replace one portion of property tax by removing Fire and Police from the tax base and replace with a "bill" to each property owner for their portion. This would take away tax "favors" to businesses and make the non-profit organizations pay their share of police and fire protection. It would not be a tax but a bill to cover legitimate budgets. No longer would the police and fire budget to "estimated" revenue, but do actual budgeting (short and long term). Everyone would end up paying less as those who do not pay property tax would now be paying. Square footage could be used to calculate the fire protection costs. I also feel that the State of Indiana should be the first to do away with ALL State run social programs and reduce our taxes by said amount. Our social non-profit organizations and the public should be taking care of those in need, AND THEY WILL IF THE FUNDS WERE AVAILABLE. Ask yourself this question ... who always fails at some level when a natural disaster happens and who never fails? If those who never fail had more disposable income then the help would be even better! Of course, if these two ideas were implemented then our Government would be smaller and have less power ... interesting! These are both American ideas (neither Republican nor Democrat) with a little Hoosier mixed in for good measure. Thanks for listening, Wayne Edwards Small Business Owner

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Steve Gollner
388 E. 400 South
Kokomo, IN 46902
765-457-0745
sagollner@netzero.net

I pastor a small church in Howard County. I am 37 and have a wife and six children. Thanks to volunteer help from my church and my extended family, I was able to build a nice large house for my family for about $90,000. What a wonderful blessing from the Lord! But what the Lord has given, the Indiana Property Tax threatens to take away. Our house is now "valued" at $239,400. As a result our 2006 tax (payable in 2007) was $3,722.56. That works out to $310 a month and is 14.5% of my GROSS income (which is $25,500). If property taxes continue to go up it is not at all beyond the realm of possibility that we would have to sell our home. I realize our situation may be rare, but it hurts none-the-less. Our property tax bill is in no way a reflection of our "wealth" or ability to pay.

Jeffery St. Michel
817 N. Indiana Ave
Kokomo, IN 46901
7654540936
greatsaint@sbcglobal.net

Short term relief #1 I believe that there should be an immediate abolishment of property taxes for any house that is paid for. If I paid off my home or if I paid cash up front for my home I should'nt have to rent it from the government. #2 If am soon to pay off the loan(s) on my home then the day that my home is paid off I should no longer have to pay property taxes on that home. If this was a bill passed into law it would do many things-it would cause people to take out smaller loans, save bigger down payments, less debt, get out of debt sooner by paying off the loan sooner(so as not to have to pay property taxes any longer than possible) thereby boosting the economy because the individual without a morgage has more bying power, better financial responsibility; lower national debt, help people to carry less personel debt, etc. long term relief lower all property taxes effective Immeditely stop robbing the people that government is set up to govern "for the people by the people".

Berenard Willis
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Georgetown, Indiana 47122
812-944-3787
f16rsdad@juno.com

When I recieved my 2007 Tax statement I nearly fianted. It has increased more than 30%. I have owned ny property for more tnan 30 years. I am on a fixed income due to being dissabled since 1992, and this increase will make it difficult to make ends meet. I think the new assesment of ny property is unfair, and exceeds the actual value of my property. I also noticed that all of the tax rates have gone up, and additional taxes have been added, which i don't understand. If the property taxes keep rising at this rate, I will be taxed right out of my home. Thank you

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Diann Gonsorek
108 Timm Ct.
Michigan City, Indiana 46360
219-872-4216
dianng@adsnet.com

I have a SERIOUS problem with the Property tax system. People who own homes are asked to pay for the WHOLE CITY/STATE. I bought my home 20 years ago when I was making about $9.00 an hour. Gas was under $2.00 a gallon and my health insurance at work was lower. Since then I have been laid off numerous times and had several different jobs due to the factories closing or down sizing. I and many others were terminated by FEDERAL MOGUL, a company that sent our jobs to MEXICO. I did find a new job. Right now I make About $14.00 an hour. Gas is up to

$3.00 a gal. I drive 5 times farther to work then I used to. My health insurance went up and now you want me to pay double on my house taxes. I have made NO improvements to my house in the last 19 years. The size has not changed. I have not added on more rooms or a garage. Yes the neighborhood is being built up due to the Blue Chip Casino, but my HOUSE has remained the same. How in the world do you expect people to pay higher taxes when their PAY/SALARIES don't go anywhere. I'm only making $5.00 more an hour then I did 15 years ago. Property Taxes should be based on the size of the house. Just because some RICH people from another city come over here and build 1/2 million dollar houses doesn't mean that I can keep up with them. I'm NOT trying to. HOME OWNERS need help. There should be a STATE WIDE SALES TAX raise on merchandise and services. That way EVERYBODY pays, not just HOME OWNERS. Too many people are losing their homes because their jobs are sent out of the country and they can't pay their bills and these are the hard working people. The GOVERNMENT needs to put a STOP to Companies sending AMERICAN jobs out of the U.S.A. Penalize them and get your money from the ones who have money. I also don't have kids and I still get taxed to send someone else's to school. Let EVERYONE contribute to the Cities finances and improvements. Visitors to the cities and even teenagers should be helping pay with higher sales taxes on the items that they buy. I do feel there should be somekind of Discount card for Seniors who are on fixed incomes. And get those lazy people OFF of Welfare and Food Stamps. There are some people who really need it but if someone has been on it for more than a year and has added more children to the pot, they need to be stopped. TOO many people consider that their income and I'm tired of paying for their lazy butts. They also sell their food stamps for DRUGS! It would be different if they would try to get a job. Excuse the jumble but I am really PISSED off about these taxes. It just is NOT a FAIR system. Please do something to change it because AMERICA is NOT the GREAT land it used to be. Thank you for your time. Diann Gonsorek

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Mel Robinson
979 East 236th Street
Sheridan, IN 46069
317-258-7516
melellen2003@yahoo.com

Dear Sirs: I am hearing much interest in eliminating the property tax for an enhanced sales tax or some other form of taxation. Since I am a 100% disabled Vietnam Veteran, I receive a reduction in my property taxes each year. If the property tax is eliminated and a sales tax is instated to replace it, I will be paying more for goods and in essence the money that I am saving on property tax will be paid by me for goods that we need on a day to day basis. Is there any discussion of how to deal with this inequity? Or is the plan to ignore this issue? Please contact me back to give me some idea what the plan is. Thank you, Mel Robinson 317-258-7516

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jerry meadows
10733 orioie ct
indpls, in 46231
3178371134

65yrs old no property tax

Lynn Higbee
P.O. Box 601 804 West Renee Drive
Fremont, IN 46737
260-527-6147
higbeell@mchsi.com

I am a firm believer that the property owners should not shoulder the brunt of the costs of Government. In my opinion, the only fair tax (if such exists) is a sales tax I understand renters pay property taxes as a part of their rent but, rent is not always allow to increase at will to offset the cost. I have worked with some very good, hard working and honest Mexican Nationals that pay absolutely nothing in the way of income, property, Welfare, Social Security etc. taxes. I do not blame them as the do not have to but, they do receive a lot of benefits the average American does not enjoy. I am also sure the Mexicans are not the only people that enjoy these quirks. My point is. No matter if you are rich or poor, legal Citizens or not, you pay sales tax at the cash register with each and every purchase. The more one can afford to buy, the more one pays. It is simple as that. No matter if you own, rent, live in your car or are from another land, you pay your share. Food purchases could be taxed and property taxes abolished in my opinion. As for income tax I also believe on the State or Federal level a sales tax could be imposed to eliminate these as well. Thank you, Lynn Higbee

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David Lloyd
1002 n embree
princeton, in 47670
8123863133
patoka@insightbb.com

I live in a flood area , old house, fixed up halfway for a poor boy ,And I think it is a good thing we pay taxes for some services but with that said and the way things are going with the state and city and county taking my money and spending any they want and for what ever they want and the sky is the limit just add more taxes on the people in indiana because they dont know what they need ,It dont matter if they do try and save or cut cornors so they can pay there bills ,Hell this is the state and county and city goverment just taxes and spend like the sky is the limit its the people that have to pay we the goverment dont have to pay (only WAY to stop it tHATS RIGHT IT CAN BE STOP PASS A BILL IF YOU DONT HAVE THE MONEY YOU DONT SPEND IT (WE THE PEOPLE LIKE ME NOT ALL THE PEOPLE JUST THE ONES LIKE ME AND THERE IS A LOT OF THEM THINK GOODNESS IF WE DONT HAVE IT WE DONT SPEND IT, ,IT IS

CALLED LIVING IN YOUR BUGET I DONT KNOW OF ONE POLITICAN THAT KNOWS WHAT THAT IS , DO YOU I WOULD SURE LIKE TO MEET HIM OR HER THAT IS A POLITICAN AND CAN TRULY SAY WE PASSED A BUDGET AND THE STATE LIVED BY IT AND WE DONT OWE ANY MONEY BECAUSE OF IT NOT ONLY STATE BUT CITY OR COUNTY THERE ALL GUILTY , IF THEY DID WHAT THEY NEED TO DO THEY WOULD NOT HAVE THE TROUBLES WE HAVE NOW AND ONLY GETTING WORSE AT LEAST IN MY SIXTY ONES YEARS IT HAS GOTTEN WORSE REALY SOMETHING TO LEAVE OUR GRANDKIDS WE CAN BE PROUD WE SPEND THEM IN THE POOR HOUSE BUT GOT WHAT WE WANTED ABLE TO PAY OR NOT THANK YOU FOR READING EVEN THOUGHT IT WONT DO ANY GOOD YOUR TAX PAYER AS LONG AS I CAN AFFORD IT DAVID L LLOYD

Paul and Ann Liebing
10650 E 200 S
Avilla, IN 46710
260-897-3451
annpaultwo@wmconnect.com

We are senior citizens with a fixed income, and need to have something done immediately if we are to keep our property. We worked in the era that did not have 401K or tax exempt shelters for your income. Just in the last couple of years that we worked, we were invited to join a 401K program. Therefore, we were not able to save a lot of tax sheltered money. When we retired, we decided we would build a small house in the country, on my parents farm. They deeded us 5 acres to do this. Now we are told that our house is worth too much money, so we cannot get the exemption for over 65. We took our money out of our savings to build this house so we could enjoy a nice quiet country setting in our retirement years. My husband was a veteran, but not disabled, so we could not get that tax exemption either. So, in taking our money out of savings to enjoy retirement, we are penalized. If we kept our house in town, and our money in the savings, we would not be penalized. This is crazy! How were we to know that the property tax would go sky high. They have even added on more, to help our neighboring county clean their ditches!Our County cleans our own, so why can't they? We want to pay our share of taxes - but it is to the ridiculous at this point in time. We have to live within our budget, and government is going to have to live within their budget instead of this spending spree. I think it would be fair to freeze property taxes for senior citizens at a reasonable rate. In comparing with other states, our State seems to be MUCH higher than most in this area. I know North Carolina property tax is much lower than ours. I would appreciate anything that can be done to correct this tax situation. Thank you.

Austin Lehman
10395 Butler Dr
Brownsburg, IN 46112
317-858-2658
lehmanad@yahoo.com

Thank you for serving our State in this way. Your service is appreciated. I recognize that it is not an easy job, and I am thankful for men and women in public service who rise up and lead. My name is Austin Lehman. I work for Ernst & Young and reside in Brownsburg , Indiana and own property in Elkhart , IN as well. I am writing concerning the recent Property Tax increases and the issue of property tax in general. One of my biggest concerns with property taxes is that you never actually own the property you live on. You are always required to make payments, and if you ever do not, you can be evicted. I am not writing to complain about property taxes but to offer two compelling reasons why we should abolish property taxes. First, if Indiana abolished property taxes, we would be a leader among all of the states- a state that was able to fund our government via other taxes and controlled spending. Other states would take notice and be forced to follow suit, as people move to our state. This leads to the second benefit of abolishing property taxes. It would grow our economy. Many people would move to Indiana if we did not tax people on their properties. This in turn would grow our economy. As a paying taxpayer, I am asking you to step and take leadership in this area and in turn to bring Indiana to the forefront nationally, that we may be seen as a leader in social policy and a state that other states begin to look to and emulate. I am asking you to grow our local economies and to grow our state's population. Respectfully, Austin Lehman

Exhibit E
10/01/07

SALES DISCLOSURE FORM

State Form 46021 (R6/7-06)

Prescribed by Department of Local Government Finance
Pursuant to IC 6-1.1-5.5

PRIVACY NOTICE: The telephone numbers of the parties on this form are confidential according to IC 6-1.1-5.5-3(d).

PART 1 - To be completed by BUYER/GRANTEE and SELLER/GRANTOR (typed or printed in black ink)

PROPERTY TRANSFERRED

Parcel Number(s) (Show additional parcels on separate sheet if necessary.)

Acreage or Lot Size

Part of Parcel (split)

Address

# of Parcels

City, Town, or Post Office

State

ZIP Code

Tax Billing Address (if other than property address)

City, Town, or Post Office

State

ZIP Code

Legal Description

CONDITIONS

Identify all conditions/items that apply

NOTE: If items 12-21 apply, filers are not subject to disclosure filing fee.

- 1-Buyer is an adjacent property owner
- 2-Vacant Land
- 3-Exchange for other real property ("Trade")
- 4-Seller Paid Points; amount if applicable
  $
- 5-Change planned in the primary use of the property? Describe in special circumstances.
- 6-Existence of family or business relationship between buyer and seller
- 7- Land Contract Dated: _____
- 8-Personal property included in transfer; amount if applicable
  $
- 9- Significant physical changes to property between March 1 and date of sale
- 10- Non-Warranty deed; specify type _____
- 11- Partial interest. Describe in special circumstances.
- 12-Security interest documents such as mortgages or trust deeds.
- 13-Leases less than 90 years
- 14-Document resulting from foreclosure, or express threat of foreclosure, divorce court order, condemnation, probate or other judicial proceedings.
- 15-Agreements and other documents for mergers, consolidations, and incorporations
- 16-Quitclaim deeds not serving as a source of title
- 17-Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.
- 18-Transfer to a charity, not-for-profit or government institution
- 19-Transfer for no or discounted consideration, or gift
- 20-Rerecording to correct prior recorded document
- 21-Easements, Right-of-way grants

SALES DATA

Contract Date (MM/DD/YYYY)

Sales Price

$

Describe any unusual or special circumstances related to this sale, including the specification of any less-than-complete ownership interest and terms of seller financing.

PART 1 - To be completed by BUYER/GRANTEE and SELLER/GRANTOR (typed or printed in black ink)

Seller(s)/Grantor(s)

Seller 1 - Name or Entity as appears on deed

Address

City, Town, or Post Office | State | ZIP Code

Seller 2 - Name or Entity as appears on deed

Address

City, Town, or Post Office | State | ZIP Code

Preparer Name and Address | Preparer Phone

Buyer(s)/Grantee(s)

Buyer 1 - Name or Entity as appears on deed

Will this property be the buyer's primary residence? ◯ Yes ◯ No

Address

City, Town, or Post Office | State | ZIP Code

Buyer 2 - Name or Entity as appears on deed

Address

City, Town, or Post Office | State | ZIP Code

Signatures

Under penalties of perjury, I hereby certify that this Sales Disclosure, to the best of my knowledge and belief, is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5, "Real Property Sales Disclosure Act".

Signature of Seller | Signature of Buyer

Seller Sign Date (MM/DD/YYYY) | Buyer Sign Date (MM/DD/YYYY)

Seller Phone | Buyer Phone

PART 2 - COUNTY AUDITOR

Completion ◯ Yes ◯ No

Date Entered in Transfer Book

PART 3 - COUNTY OR TOWNSHIP ASSESSOR

County Assessor or other assessing offical must verify and complete the following information:

◯ **Significant physical changes to property between March 1 and date of sale**

$ **AV LAND** | **Property class / use code**

$ **AV IMPV** | **Taxing District (DLGF assigned)**

$ **AV TOTAL** ◯ **Valid Sale**

NEIGHBORHOOD CODE

INSTRUCTIONS

Indiana law requires a sales disclosure form to be completed when a conveyance document (see definition below) is filed with the county auditor. The county auditor may not accept a conveyance if (1) the sales disclosure form is not included with the conveyance document; or (2) the sales disclosure form is incomplete. A person filing a sales disclosure form shall pay a fee of ten dollars ($10.00) to the county auditor.

PART 1: BUYER AND SELLER INFORMATION

Property Transferred Information. Either the buyer/grantee or the seller/grantor should provide the parcel number(s) (including all dashes and decimals), full address, tax billing address, lot size, and legal description of the parcel(s) transferred. A legal description is especially important for metes and bounds descriptions and new parcels. If the transaction consists of more than three parcels, an additional list of parcel numbers and lot sizes must be attached to this document.

Sales conditions/items. The information in this section is used to determine sales characteristics, establish market value, determine applicability of the sale and for use in ratio or other studies. The appropriate circle or circles should be filled in for all conditions/items that apply to the sale. With regard to personal property (see definitions below), the buyer or seller must enter an estimated value of the personal property included in the sale. Similarly, the buyer and seller must enter the amount of seller paid points as applicable. Please note that while indicating that certain conditions/items will result in not paying a filing fee, the buyer/grantee or seller/grantor is still responsible for completing the form in full.

Sales Data. The date and sales price of the property transfer is to be printed in the spaces provided. Any unusual or special conditions of the sale that may affect the sales price or terms of the sales agreement should also be described.

Seller/Grantor Information. Seller(s)/grantor(s) are to provide the full name and address for seller(s) or entity as applicable. If there are more than two individuals or entities involved in the transaction, additional ownership information must be included in an attachment to this form. The seller/grantor must also provide the name, address, and telephone number of the preparer of the form.

Buyer/Grantee Information. Buyer(s)/grantee(s) are to provide the full name and address for buyer(s) or entity as applicable. If there are more than two individuals or entities involved in the transaction, additional ownership information must be included in an attachment to this form. The buyer/grantee must also indicate whether the property will be used as a residential primary residence.

Signature and Verification. The buyer/grantee, seller/grantor or their representatives must sign one (1) sales disclosure form, or if the parties do not agree on the information to be included on the completed form, each party must sign and file a separate form. If anyone other than the buyer/seller or an attorney of the buyer/seller is filling out the form, a properly executed Power of Attorney must be completed and attached. **A person who knowingly and intentionally falsifies or omits any information required on this form commits a Class A infraction.**

PART 2: COUNTY AUDITOR RESPONSIBILITY

The county auditor is responsible for collecting the filing fee as well as ensuring that all parties to the conveyance have completed and signed the form as required. The county auditor may not accept the sales disclosure statement if the statement is not signed by the buyer or seller. If the buyer or seller fails to completely fill out their designated portion of the form, the county auditor may not accept the conveyance document. The county auditor must also confirm the date the property was duly entered for transfer.

PART 3: COUNTY ASSESSOR INFORMATION

The county assessor is responsible for determining whether or not significant physical changes have been made to the property between March 1 and the date of sale. The county assessor is also responsible for entering property class or use codes, the proper department of local government finance taxing district number, the current assessed value, and neighborhood code information. The county assessor and/or other assessing officials are responsible for verifying the sale as well (note that verification is not required prior to submitting sales data to the DLGF). Sales disclosure forms provided in response to public records requests should not include phone numbers.

Definitions

Conveyance Document means any document, land sale contract, deed, quitclaim deed serving as a source of title, or other document presented for recording, that purports to transfer a real property interest for valuable consideration.

Personal property – items that are not attached (built-in or affixed) to the real estate (land and buildings). This might include items such as washers, dryers, window treatments, stoves and refrigerators. Other items considered personal property are boats and other vehicles, inventories (livestock, goods in process or for trade, or agricultural commodities) and machinery used in farming or manufacturing.

Listed below are certain deductions and credits that are available to lower property taxes in Indiana. Taxpayers may claim these benefits by filing an application with the Auditor in the County where the property is situated. The previous tax bill will facilitate filing, but it is not required. **Applications for deductions against real property must be filed on or before June 10** to be effective for taxes payable in the following year. **The deadline for mobile and manufactured homes that are not assessed as real property is March 2** unless noted below. The ownership must be the recorded as of March 1st. Individuals that purchase property, or record a transfer or mortgage document after March 1 may file for the deductions at the earliest opportunity, but the deduction will not apply until the following March 1st assessment date. The deduction will appear on the tax bill the year following the assessment date. For additional information on these and other benefits, please consult Indiana Code 6-1.1-12 and 6-1.1-20.9.

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT ***	ELIGIBILITY REQUIREMENTS
Mortgage (6-1.1-12-1b)	3,000	1) reside on real property located in Indiana. Includes mobile and manufactured homes; and 2) must have owned real estate by March 1 of the current property tax year. 3) **A new application must be filed whenever a loan on real estate is refinanced.**
Homestead Credit (6-1.1-20.9) *	20% of net tax bill *	1) reside on real property located in Indiana, includes mobile and manufactured homes; 2) credit against the taxes attributable only to the assessed value for the first acre and the dwelling and garage only; and 3) must have owned real estate by March 1 of the current property tax year.
Homestead Standard Deduction (6-1.1-12-37(b))	35,000	1) reside on real estate, including mobile and manufactured homes; 2) only the first acre and the dwelling and garage allowed; and 3) must have owned real estate by March 1 of the current property tax year.
Over 65 (6.1.1-12-9)	12,480	1) reside on the real estate, includes mobile and manufactured homes; 2) at least 65 by December 31st of the year preceding the application year; 3) combined adjusted gross income not exceeding $25,000; 4) one year of ownership prior to March 1 of the current property tax year; and 5) assessed property value not exceeding $144,000. 6) Surviving, unremarried spouse at least 60 years of age if deceased was 65 at the time of death.
Blind (6-1.1-12-11;12)	12,480	1) reside on the real estate, including mobile and manufactured homes; 2) blind; 3) taxable gross income not exceeding $17,000; and 4) must have owned real estate by March 1 of the current property tax year.
Disabled (6-1.1-12-11)	12,480	1) reside on the real estate, including mobile and manufactured homes; 2) disabled; 3) taxable gross income not exceeding $17,000; and 4) must have owned real estate by March 1 of the current property tax year.
Disabled Veteran (6-1.1-12-14;15)	12,480**	1) owns real and/or personal property in Indiana; 2) served in U.S. military service for at least 90 days and honorably discharged; 3) surviving spouse may apply; 4) either totally disabled or at least age 62 with at least 10% disability; 5) written evidence of the disability; 6) assessed value of real and personal property combined is not greater than $113,000; and 7) must have owned real estate by March 1 of the current property tax year.
Veteran with Service Connected Disability (6-1.1-12-13;15)	24,960**	1) owns real and/or personal property in Indiana; 2) honorable discharged after serving in U.S. military during a war, 3) service connected disability of at least 10% with written evidence of disability; 4) must have owned real estate by March 1 of the current property tax year. 5) surviving spouse may apply;
Veteran World War I (6-1.1-12-17.4)	18,720**	1) resides on real estate, mobile or manufactured homes unless in a nursing home or hospital; 2) be a veteran of World War I; 3) assessed value of the residence property does not exceed $163,000; and 4) own the real estate for at least one year prior to March 1 of the current assessment year.
Surviving Spouse of World War I Veteran (6-1.1-12-16;17(b))	18,720**	1) own real and/or personal property in Indiana; 2) spouse of deceased person serving in the U.S. military before November 12, 1918; 3) honorable discharge; and 4) not claiming the Deduction for Disabled Veterans or Surviving Spouses. 5) must have owned real estate by March 1 of the current property tax year.
Solar Energy Heating or Cooling Systems (6-1.1-12-26)	Assessed value (AV) with the device, less the AV without the device. In other words, the value of the device.	1) Own real property, mobile or manufactured homes, both real and annually assessed; and 2) for real estate ownership by March 1 of the current property tax year; or for annually assessed mobile homes, ownership by January 15th of the tax year. 3) Real property filing period is March 1 and May 10 of the assessment year. For annually assessed property, the filing period is January 15 to March 31 of the tax year.
Wind Power Device (6-1.1-12-29)		
Hydroelectric Power Device (6-1.1-12-33)		
Geothermal Device (6-1.1-12-34)		

* Depending on the county, you may also receive a County Homestead Credit on your residence. Please consult with your County Auditor.

** Any unused portion after application to residence property applies next to personal property and lastly as Excise Tax Credit on either motor vehicle excise tax (IC 6-6-5-5) or aircraft license tax (IC 6-6-6.5)

*** The sum of the deductions provided to a mobile home or to a manufactured home that is not assessed as real property may not exceed one-half (1/2) of the assessed value of the mobile home or manufactured home. (IC 6-1.1-12-40.5)

SEE NEXT PAGE FOR REQUIRED FORMS, DOCUMENTATION AND INFORMATION ON LIMITATIONS REGARDING MULTIPLE DEDUCTIONS

Specific deduction claim forms are available from the county auditor or on the Indiana Department of Local Government Finance website: http://www.in.gov/icpr/webfile/formsdiv/dlgf.html

DEDUCTION (Indiana Code)	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	ARE THERE RESTRICTIONS WITH TAKING THIS DEDUCTION IN COMBINATION WITH OTHER DEDUCTIONS? ***
Mortgage (6-1.1-12-1b)	State Form # 43709 **A new application must be filed whenever a loan on real estate is refinanced.**	NO
Homestead Credit (6-1.1-20.9)*	DLGF Form HC10 (State Form 5473) Previous tax bill will facilitate filing.	NO
Homestead Standard Deduction (6-1.1-12-37(b))	DLGF Form HC10 (State Form 5473). One form filed for both the Homestead Credit and the Standard Deduction.	NO
Over 65 (6.1.1-12-9)	State Form 43708 Internal Revenue Service Form 1040 for the previous calendar year. This requirement includes submitting the 1040 for the applicant and all co-owners.	PARTIALLY - May not claim any deductions other than the Mortgage and the Homestead Deductions.
Blind (6-1.1-12-11;12)	State Form 43710 Proof of Blindness	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Disabled (6-1.1-12-11)	State Form 43710 Proof of Disability	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Disabled Veteran * * (6-1.1-12-14;15)	State Form 12662 Either VA Form 20-5455 Code 1 In Item #15; Pension Certificate; Award of Compensation from VA or DOD; or Certificate of eligibility from IN Dept of VA.	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Veteran with Service Connected Disability (6-1.1-12-13;15)	State Form 12662 Either VA Form 20-5455 Code 2 In Item #15; Pension Certificate; Award of Compensation from VA or DOD; or Certificate of eligibility from IN Dept of VA.	PARTIALLY - This deduction may be claimed with all other deductions EXCEPT the Over 65 Deduction and Surviving Spouse of WW I Veteran.
Veteran World War I* (6-1.1-12-17.4)	State Form 12662 Letter from VA or Department of Defense; or Discharge Documents.	PARTIALLY - This deduction may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Surviving Spouse of World War I Veteran * * (6-1.1-12-16;17(b))	State Form 12662 Letter from VA or Department of Defense; or Discharge Documents.	PARTIALLY - This deduction may be claimed with all other deductions EXCEPT the Over 65 Deduction and Veteran with Service Connected Disability.
Solar Energy Heating or Cooling Systems (6-1.1-12-26)	State Form 18865	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Hydroelectric Power Device (6-1.1-12-33)	State Form 18865 Certificate of Qualification from the Indiana Department of Environmental Management.	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.

* Depending on the county, you may also receive a County Homestead Credit on your residence. Please consult with your County Auditor.
** Any unused portion after application to residence property applies next to personal property and lastly as Excise Tax Credit on either motor vehicle excise tax (IC 6-6-5-5)or aircraft license tax (IC 6-6-6.5)
*** The sum of the deductions provided to a mobile home or to a manufactured home that is not assessed as real property may not exceed one-half (1/2) of the assessed value of the mobile home or manufactured home. (IC 6-1.1-12-40.5)

INDIANA DEED RECORDATION PROCESS COMPARISON CHART BY COUNTY
(As of July 1, 2007)

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
1	Adams	$10	No	No	Yes	No	Redaction Statement may be Signed, Typed or Printed.	
2	Allen	$10	$5	No	Yes	No	Typed name is sufficient, but they will also accept a signature with a printed name beneath the signature.	
3	Bartholomew	$10	No	No	Yes	None	Typed name under redaction language	
4	Benton	$10	No	No	Yes	No	Typed name is sufficient	
5	Blackford	$10	$5	No	Yes	No	Signature or typed name is accepted.	
6	Boone	$10 + $5 per deed = $15	$5 per deed	No	Yes	No	All typed or in black ink.	
7	Brown	$10	$5	No	Yes	No	Typed Redaction Affirmation is okay.	
8	Carroll	$10 + $5 per deed	$0 + $5 per deed	No	Yes	No	Signature required	
9	Cass	$10	$5 (transfer fee)	No	Yes	$5 per deed – not per tract	Either Signature or Typed Name	
10	Clark	$15	$5	No	Yes		Typed or signed name under the redaction language.	
11	Clay	$15	$5	No	Yes	None	Signature under redaction language	

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
12	Clinton	$15	$5	No	Surveyor, then Assessor, Then Auditor	$5 per parcel	Typed or signed name under the redaction language.	Grantee Street Address
13	Crawford	$10	No	No	Yes	No	Typed or signed name under the redaction language.	
14	Daviess	$10	No	No	Yes	No	Name must be printed or typed, and can be signed	
15	Dearborn	$10	$5	No	Yes	No	Typed or Signed with typed name.	
16	Decatur	$10	$5	No	Yes	None	Typed or signed	
17	DeKalb	$10	No	No	Yes	$5 per tract	Typed name or signature under redaction language.	
18	Delaware	$10	No	No	Yes	$5	Either typed or signed name below redaction language. Language must be exactly as stated in statute.	
19	Dubois	$10	$0	No	Yes	$5 per description – ("Lot 1 and 2 in Smith's Subdivision" is 2 descriptions, therefore $10)	Signature below redaction language	
20	Elkhart	$10	No	No	Yes	$5 per tax parcel #	Typed name and address under redaction language.	Grantee Street Address

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
21	Fayette	$15	$5	No	Yes	No	Either typed or signed name.	
22	Floyd	$15	$5	No	Yes	No	Typed name under the redaction language.	
23	Fountain	$10	No	No	Yes	No	Typed name under the redaction language.	
24	Franklin	$10	No	No	Yes	$5	Either typed or printed.	
25	Fulton	$15	$5	No	Yes	$5 after 1st tract	Either typed or signed name.	Grantee Street Address Address for tax statements.
26	Gibson	$10	No	No	Yes	No	Typed or signed name after statement.	Grantee Street Address Taxpayer Address
27	Grant	$15	No	No	Yes	$5 - If the Sales Disclosure is exempt, only the transfer fee is charged.	The Redaction Affirmation must contain either typed name or signature.	
28	Greene	$15	$5	No	A separate SDF for each township and sales price must be broken down for each township	No	Typed name on the last line of the affirmation.	Grantor Address Grantee Street Address Property Address

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
29	Hamilton	$15	$5	No	Double-sided top to top	No	Copy of signature suffices.	
30	Hancock	$15 ($10.00 for the disclosure + $5.00 for lst parcel)	No	No	Yes	$5	Typed name with redaction language	
31	Harrison	$15	$5	No	Yes	No	Typed name or signature under redaction language.	Grantee's address for mailing of the tax statement
32	Hendricks	$10	$5	No	Yes	$5	Typed or printed name on the affirmation statement - Black Ink.	
33	Henry	$10	$5	No	Yes	No	Typed name accepted	
34	Howard	$10	$5	No	Yes	$3.00 for each tract after the first one.	Typed name on SSN redaction OK. If signed, typed or printed name must appear under the signature.	
35	Huntington	$10	$5	No	Yes	No	Either signature or typed name	
36	Jackson	$13	$3	No	Yes	No	Redaction affirmation can be by typed Name.	Address for mailing tax statements Property Address Grantee Street Address
37	Jasper	$15	$5	No	Yes	No	Typed or signed name after statement	
38	Jay	$15	$5	No	Yes	$5	Typed name accepted	

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
39	Jefferson	$10	No	No	Yes	No	Typed name or signature under redaction language. File the SDF with the Auditor, who processes the SDF and processes it for tax transfer purposes and then forwards it to the Assessor. Then, the deed is stamped for transfer and returned to us for recording with the Recorder. Currently, we are not delayed in any way by the Assessor's processing of the SDF.	
40	Jennings	$15	No	No	Yes	No	The redaction info must be typed name or printed or signed name.	
41	Johnson	$10	$5	No	Yes	$2 after first tract	Signature line below text w/printed name below – Black ink.	
42	Knox	$13	$3	No	Yes	No	Typed or signed name after statement.	

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
43	Kosciusko	$10	$5	No	Yes	No	Signature line below text with printed name below. After March 13, 2007, nust provide the Parcel Number, Key Number, and the State ID number, which the county seems to have just started to use in the last 4 months or so. Also, the "Legal Description" box must be filled in exactly the way the property is described in the tax records. The property address cannot say "vacant land", it must indicate the road name.	
44	LaGrange	$10	$5	No	Yes	No	Prefer end of document, just above section where "Prepared by statement." Either typed or signed name acceptable.	

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
45	Lake	$10	No	$25	Yes	No	Signature line below text with printed name below. The SDF has three lines for parcel numbers, however the assessor's office is now requiring if more than one parcel it is to be on a separate first page. They also have to have township numbers, a series of three numbers added to parcel number. We are required to show the amount of acreage, lot size is not acceptable. All sales disclosures are to be typed in capital letters, not hand written. If any or all of these requirements do not meet the assessor's guidelines, they will not stamp it "approved" and you will be fined $25.00, that must be paid prior to getting you "approval." All of this was effective March 1, 2007.	
46	LaPorte	$10	No	No	Yes	No	Typed name or signature OK.	

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
47	Lawrence	$15	$5	No	Yes	No	Either signature OR printed name after last line is permitted.	
48	Madison	$15	$5	No	Yes	No	Typed name under the redaction language.	
49	Marion	$15 ($10.00 for the disclosure + $5.00 for lst transfer)	No, But $10 Electronic Transaction Fee	No	Electronic filing	$5	Electronic filing	
50	Marshall	$5	$5	No	Yes	No	Only a printed or typed name is required.	
51	Martin	$13	$3	No	Yes	No		
52	Miami	$10	No	No	Yes	$5	Either print or sign the redaction affirmation statement.	
53	Monroe	$10	$5	No	Yes	No	Typed name or signature - either acceptable.	Grantee Street Address
54	Montgomery	$10	$1	No	Yes	No	Typed name under the redaction language.	
55	Morgan	$10	$5	No	Yes	$5	Either print or sign the redaction affirmation.	Grantee Street Address

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
56	Newton	$10	No	No	Yes	No, but $25 for a deed that splits a single parcel into 2 or more parcels. The fee is charged for each split.	Typed name or signature - either acceptable.	
57	Noble	$10	No	No	Yes	No	Either print or sign the redaction affirmation statement.	
58	Ohio	$10	No	No	Yes	No	Either print or sign the redaction affirmation statement.	
59	Orange	$10	No, but $2 per instrument for all instruments tendered to the Auditor	No	Yes	No	Either signature or printed name after last line of the affirmation acceptable for recordation; however, actual signature is preferred.	
60	Owen	$13	$3	No	Yes	No	Typed name or with a signature, either way is acceptable.	
61	Parke	$10	None	No	Yes	$5	Typed or signed name after redaction statement works	
62	Perry	$15	$5	No	Yes	No	Signed name after redaction statement.	
63	Pike	$15	$5	No	Yes	No	Typed or signed name after statement.	

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
64	Porter	$10	$5	N/A --- But NO FAXED forms with original signatures allowed. See redaction discussion for more.	Yes	$5 per parcel described – if ACORE (Split) it would be $10	Original signature. Buyer's address should state property address IF they are going to live there, and Seller's address should be where they are MOVING TO.....(if they don't have a new address yet, use one of their relatives addresses that they will be able to be contacted.	
65	Posey	$15	$5	No	Yes	No	Typed or Signed, often included in the "Prepared By" entry.	
66	Pulaski	$10	No	No	Yes	No	Typed name or signature required	
67	Putnam	$10	No	No	File 1st with Plat Office, then with Assessor, then with Auditor	$5	Name may be typed/printed below redaction statement	
68	Randolph	$15	$5	No	Yes	$5	Typed name accepted	
69	Ripley	$20	$5	No	Yes	No	Typed named or signature under redaction language	
70	Rush	$15	$5	No	Yes	No	Typed named or signature under redaction language	

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
71	St. Joseph	$12	$2	No	Yes	No	The name must be typed or printed. Signature not required.	
72	Scott	$15	$5	No	Yes	No	Typed or signed name after statement.	
73	Shelby	$15	$5	No	Yes	$5	Typed signature or signature under redaction language	
74	Spencer	$10	No	No	Yes	$5	Either a signed or printed signature will be accepted.	
75	Starke	$15	$5	No	Yes	No	A signed, printed or typed name will be accepted.	
76	Steuben	$15	$5	No	Yes	No	Typed named or signature under redaction language	Tax Mailing Address Property Address (Note: if vacant ground – farm ground – and no address is listed – must put vacant ground.)
77	Sullivan	$10	No	No	Yes	No	Signature under redaction language	Grantor address Grantee Street Address Property Address
78	Switzerland	$15	$5	No	Yes	No	Printed or typed name is required.	
79	Tippecanoe	$15	$5	No	Yes	$15 for first tract, then $5 per additional tract	Typed name under redaction language.	
80	Tipton	$15	$5	No	Yes	No	A signed, printed or typed name will be accepted.	

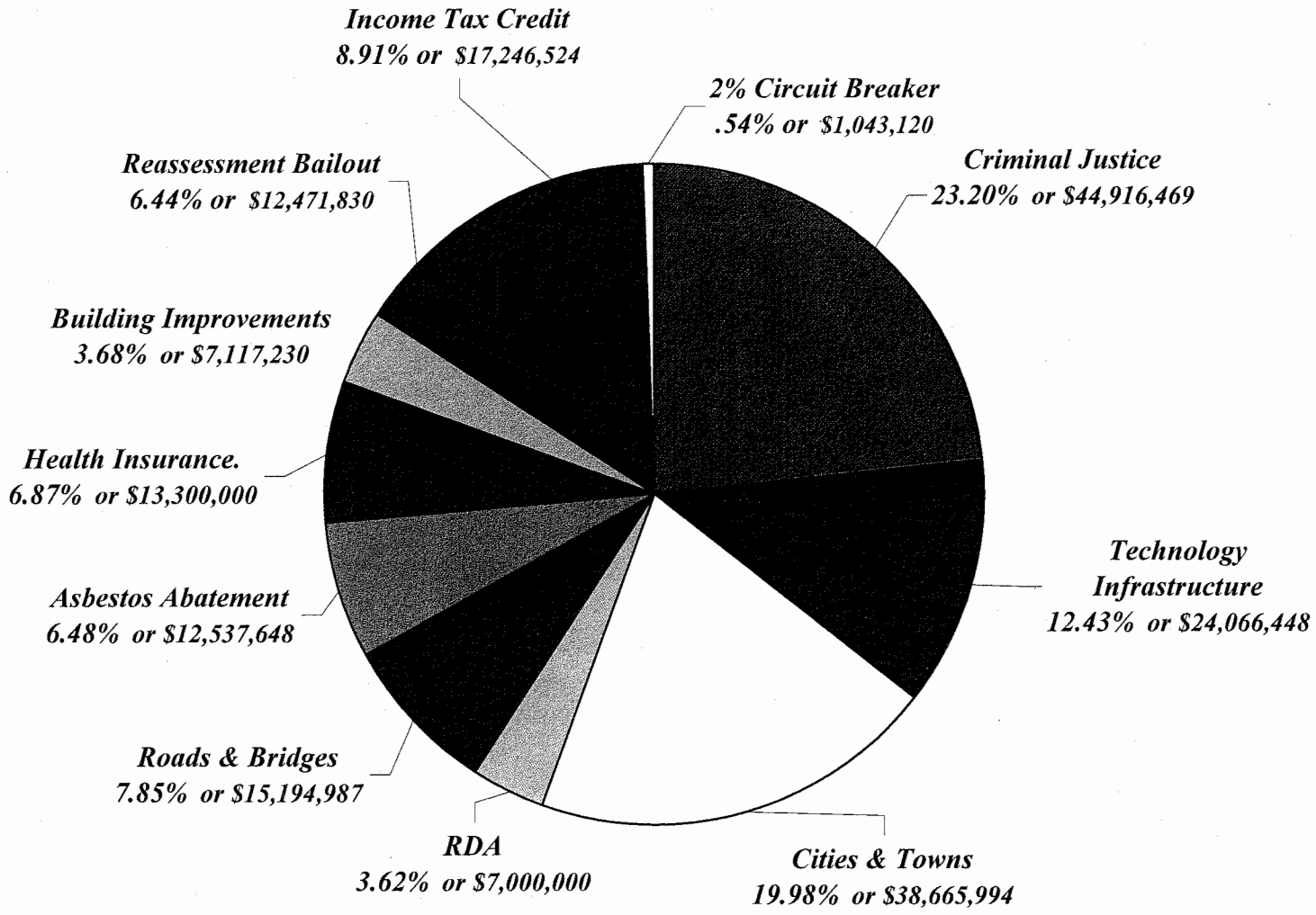
	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
81	Union	$10 + $5 per deed = $15	$5 per deed	No	Yes	No	May be either a signed or printed name following redact statement. Redact statement must be located at the bottom of the page after the "prepared by" statement. Not required on documents executed out of state.	
82	Vanderburgh	$10	No	No	Yes	No	Redaction Statement signature required.	
83	Vermillion	$10	No	No	Yes	No	A signed, printed or typed name will be accepted.	
84	Vigo	$15	$5	No	Yes	No	Signature under redaction language. Can be in preparer's statement	
85	Wabash	$10	No	No	Yes	No	Either print or sign the redaction affirmation statement.	
86	Warren	$10	No	No	Yes	No	A signed, printed or typed name will be accepted.	
87	Warrick	$15	$5	No	Yes	No	Either a signed or printed name will be accepted.	

	County	SDF Fee	Exempt Fee (Duly Entered)	SDF Error Penalty (No Statutory Authority)	File First With Assessor	Fee Charged Per Parcel	Redaction Affirmation Format	New requirement of addresses in the deed under 2007 Ind. SEA 232 (IC § 32-21-2-3) (Statute only requires grantee address)
88	Washington	$10	No	No	Surveyor, then Assessor, then Auditor, then Recorder	No	Either a signed or printed name will be accepted.	
89	Wayne	$10 + $5 per deed = $15	$5	No	Assessor, then Plat Room then Auditor	No	Redaction affirmation can be printed, typed, or signed on original. NO signature requirement.	Grantee Street Address
90	Wells	$10	$5 - (except for transfer affidavits -- no charge and no form required)	No	Yes	No	Signature and printed name.	Grantee Street Address
91	White	$10	No	No	Yes	No	The name must be typed or printed. Signature not required.	
92	Whitley	$15	$5	No	Yes	No	Typed name under redaction language	

Exhibit G
10/01/07

County Riverboat Appropriations $193,560,250

(July 1996 - September 2007)



2007 Riverboat Appropriations

(as of 1/1/07)

	REVENUE	APPROPRIATION	%
Revenue	17,587,000		
NON-Discretionary Expense:			
2005 Income Tax Credit		4,200,000	24%
2002 Income Tax Credit		3,250,000	18%
RDA		3,500,000	20%
Cities/Towns 25% Share		2,150,000	12%
Cities/Towns/County Share of 2% Circuit Breaker		417,000	2%
Non-Discretionary Sub-Total		13,517,000	77%
Discretionary Expense:			
County Data Processing		1,730,000	10%
County Insurance		1,000,000	6%
Miscellaneous (Hermits Lake, Law Books, and reserve for cash flow)		840,000	5%
Highway 5% Share (per Council Ordinance)		500,000	3%
Discretionary Sub-Total		4,070,000	23%
TOTALS	$17,587,000	$ 17,587,000	100%

Larry Blanchard

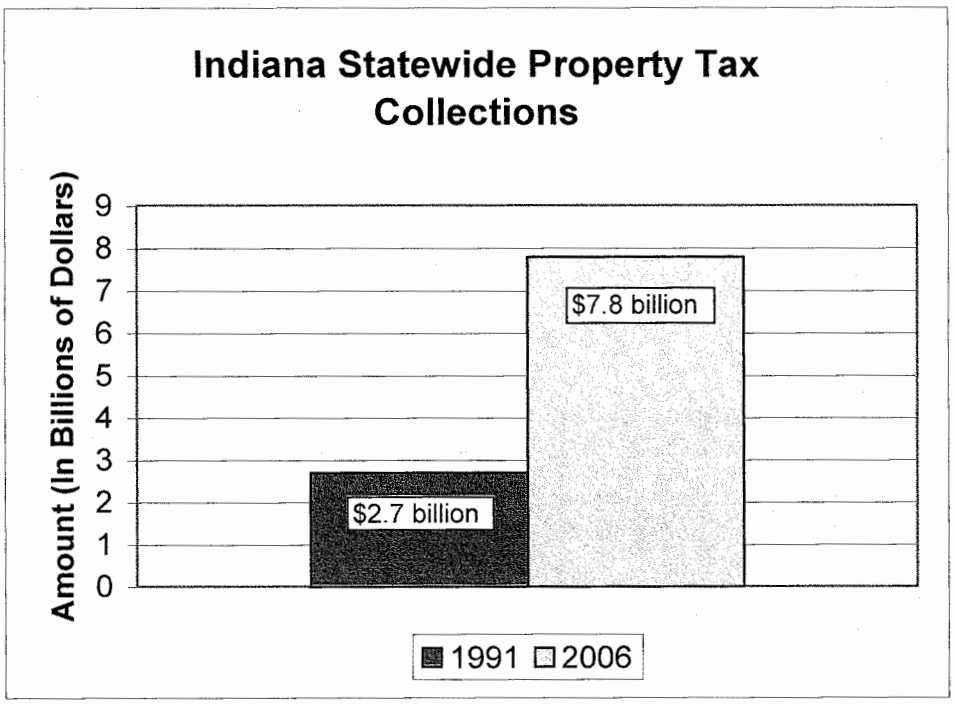
From: Jill Stochel
Sent: Friday, September 28, 2007 2:38 PM
To: Larry Blanchard
Subject: Major Moves

Larry,

Here is a brief summary of dollars used for Major Moves:

Amount Received: $4,448,322.38

2006	
Paving:	329,150.36
Chip/Seal:	108,886.59
Styrelf Cold Patch	7,776.00
Binder	491.66
Striping	20,804.69
Large Patches	69,847.51
Total spent 2006	438,956.81
2007	
As of this date:	
Paving	700,627.30


Indiana Statewide Property Tax Collections
Amount (In Billions of Dollars)
9
8
7
6
5
4
3
2
1
0
$7.8 billion
$2.7 billion
1991
2006

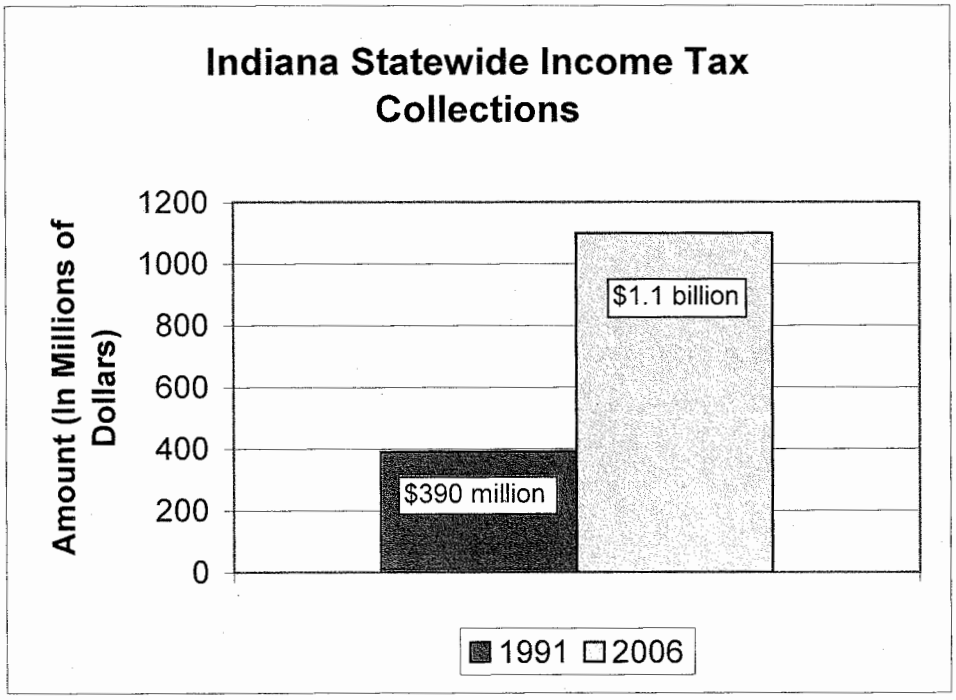

Indiana Statewide Income Tax Collections
Amount (In Millions of Dollars)
1200
1000
800
600
400
200
0
$1.1 billion
$390 million
1991
2006

Exhibit H
10/01/07

Analysis of LOIT Options

Lake County, Indiana
July 23, 2007

Analysis of LOIT Options

Lake County, Indiana

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Background

During the post-war era, the State of Indiana began an evolutionary process of changing its property tax system in incremental steps. While most changes in the overall system were minor in character, major changes impacting local unit budgets and the property taxation system over the years include:

- Elimination of personal property tax on household items;
- Replacement of personal property tax on most motor vehicles with a vehicle excise tax collected with license plate renewal;
- The 1973 increase in sales tax to fund the Property Tax Replacement Credit (PTRC) reducing all property taxes by 20% and creating the "property tax freeze" mechanism;
- The County Adjusted Gross Income Tax (CAGIT) PTRC mechanism and levy reduction mechanism to further reduce property taxes using local income taxes in adopting counties;
- The Homestead Deduction and Homestead Credit to reduce property taxes for owner-occupied residential real property;
- The County Option Income Tax (COIT) additional Homestead Credit mechanism to reduce property taxes for owner-occupied residential real property in adopting counties;
- The creation of real and personal property abatement mechanisms;
- The creation of tax increment financing;
- The limitation on the application of the PTRC generally only to operating funds of governmental units;
- The change in growth factor for the "maximum permissible levy" from three-year average local assessed value growth (with a floor of 5% and a ceiling of 10%) to six-year average state-wide growth in non-farm personal income with a ceiling of 6%;
- The change in assessment rules from the "replacement cost depreciated" basis to the "market value in use" basis following the rulings in the St. John case;
- The creation of the 2% Circuit Breaker property tax deduction for homestead eligible properties;
- The change in personal property depreciation rates for one year followed by the change back to the prior rates;
- The expansion of the definition of the "interstate commerce" personal property assessed value deduction for business inventory;
- The elimination of personal property tax on business inventory (and the early elimination option for counties;
- The expansion of the 2% Circuit Breaker property tax deduction to all residential properties and eventually all property, and a subsequent change to a 2% Circuit Breaker for homestead eligible properties and 3% Circuit Breaker for non-homestead eligible property;
- Specific valuation methodologies including agricultural land and state assessment of large industrial taxpayers in Lake County; and
- The creation of Pool 5 for assessing certain personal property of integrated steel mills and oil refineries which applied an accelerated depreciation schedule to the cost basis of personal property and removed the 30% minimum assessed valuation floor from the calculation of true tax value.

Following the 2002 Pay 2003 "market value" reassessment, the pace of change in the property taxation system increased with additional changes adopted in each Legislative session before the impact of the prior changes had worked their way through the system. These changes have made it difficult for decision makers to fully understand the interaction of all of the parts of the property tax and budget system in order to understand how their decisions impact their taxpayers as well as their ability to provide services.

This report outlines the issues impacting Lake County due to the changes brought about by the most recent change in the property tax system (HEA 1478) and what impact implementation of the provisions of HEA 1478 would have on the taxpayers in the various taxing districts in the County. Also, this report includes a discussion of the impact of implementation of any of the possible Local Option Income Taxes (LOITs) pre-existing or created by HEA 1478 is included along with the potential revenue and distribution of the taxes.

Property Taxes

Property Tax Burden Shift

Every change in any system of taxation creates some degree of burden shift. Regular corporations do not pay County Adjusted Gross Income Tax (CAGIT) but get the benefit of the associated lower property taxes. Renters pay County Option Income Tax (COIT), but only homeowners receive the associated homestead credits.

Under Indiana's prior property tax assessment system, real property values remained relatively constant for long periods of time while newer personal property acquisitions were generally closer to a market valuation since they were assessed at a percentage of cost. Therefore, at each reassessment, as real property values were increased, the relative burden of property taxation would shift from personal property to real property. Since personal property tax is mostly paid by businesses and real property tax is paid by both businesses and individuals, the shift was away from business and toward individuals.

However, not every change in burden shift is created by a change in the property tax system. Over the past several years, residential real property has increased in value at a faster rate than business real property. There has been a tendency, across the nation, for individuals to buy or build larger, more expensive houses. Low interest rates have made larger houses more affordable and more people have taken advantage of low interest, and low or no down payment mortgage schemes in order to buy these houses.

Because Indiana is now a market value state for real property assessment, as long as residential real property values increase at a faster rate than business real property values, there will be additional property tax burden shifts to residential homeowners.

Because the 2006 Pay 2007 trended assessed values are based on market value in use as of January 1, 2005, there is no reduction for the recent impact of lower housing starts or value stagnation in the residential housing market. If real property values would begin to decline, homeowners may begin paying property taxes on values higher than the current market value of their home because of the timing of assessments versus the timing of current valuation.

For the 2006 Pay 2007 tax year, the primary impacts on burden shift are:

- Relative increase in residential market value (upward pressure on residential property taxes);
- Increased homestead deduction (downward pressure on residential property taxes);
- Reduced homestead credit (upward pressure on net residential property taxes);
- Elimination of inventory assessed value for non-adopting counties (upward pressure on residential property taxes); and
- 2%/3% circuit breaker mechanism (downward pressure on owner-occupied residential property taxes).

2%/3% Circuit Breaker Mechanism

Following the 2002 Pay 2003 reassessment an analysis was performed regarding relative tax rates and property tax burdens among property taxpayers in Indiana. Based on a theory that the new assessed values were close to actual market value, a public policy statement was developed that a residential homeowner (homestead eligible property) should pay no more than 2% of the market value of the home as an annual amount of property tax. The 2% circuit breaker was an arbitrarily chosen percentage and was not based on a study of the relative property tax burdens in Indiana or in other states.

Many states' circuit breaker programs fund a property tax limitation through income or other taxes. The Indiana 2% circuit breaker is effectively an unfunded property tax rate cap on property to which it is applied. The impact of the circuit breaker is to reduce the property tax collections of each unit of government in a particular taxing district, reducing the ability of each unit to fund its legally-adopted and approved budget.

The 2005 General Assembly took the 2% circuit breaker concept further by adopting an initial 2% circuit breaker for homestead eligible property, followed by a 2% circuit breaker for residential rental property and apartment complexes. For the 2009 Pay 2010 tax year, the 2% circuit breaker was to be applied to all real and personal property regardless of the basis for its assessment. For example, personal property is assessed as a percentage of cost without regard to market value.

Homestead eligible property is the portion of an owner-occupied parcel that includes a house, a garage (if not attached to the home) and no more than one acre of land. The 2% circuit breaker as it applies to homestead eligible property applies only to the homestead portion (generally the home and one acre of land). The circuit breaker as it applies to residential rental property and apartment complexes is without regard to the size of the parcel or number of non-residential outbuildings on the parcel.

The 2006 General Assembly, in HEA 1478, modified the circuit breaker scheme to apply the 2% circuit breaker only to homestead eligible property and amended the circuit breaker applicable to other property to 3% instead of 2%.

Property Tax Controls

The Indiana Property Tax Control system imposes a state-mandated control feature on local government property taxation. There are generally three types of funds used by local units of government:

- Levy controlled funds;
- Rate controlled funds; and
- Debt service funds.

The total property taxes for levy controlled funds, in the aggregate, cannot exceed the "maximum permissible levy" unless specific state permission, allowed within a statutorily-set framework, is granted to increase the maximum levy. The maximum permissible levy is allowed to grow each year the lesser of the state-wide average growth in non-farm personal income or 6%. Because the property tax levy in these funds is pre-determined, changes in assessed value impact the tax rate without providing additional funds for local government budgets.

Rate controlled funds (typically capital project type funds) have capped tax rates. Revenue for these funds grows as increases occur in assessed value. However, these rates are reduced to adjust for increases in assessed value due to reassessment or trending.

Debt Service fund levies are set in the amount necessary to pay the annual principal and interest only on debt that has been approved by the state for issuance by the local unit of government.

Local Option Income Taxes (LOIT)

In Indiana, local option income taxes (LOIT) may be adopted under specific parameters set by the General Assembly. A local unit can choose to adopt one LOIT or another, or some combination of LOITs, but cannot change the distribution method of the taxes unless set out specifically in statute.

LOITs are based on Indiana Individual Adjusted Gross Income and are collected by the state at the same time state income taxes are collected. The taxes are distributed to each county and then distributed to local units based on the required formula for each tax.

Only individuals pay LOIT. Therefore, regular corporations are not subject to the tax. However, shareholders of Subchapter S Corporations, members of LLCs and partners in LLPs, as individual taxpayers, are subject to LOIT in the county of residence of the owner of the business, which may not be the county where the business is conducted.

Income Tax Burden Shift

Most of the income taxes available to counties in Indiana contain a distribution mechanism that replaces property taxes or other funding mechanisms of local government. All of the income taxes include a "non-resident" component. However, the non-resident component only applies if the non-resident lives in a county with no local income tax. Since no county, other than Lake County, is without an income tax, the non-resident tax rate is without effect.

The revenues from LOITs are distributed within a county to units of government based on the relative property tax burden of the unit of government. There are no adjustments for where in the county the income was earned or in what part of the county the taxpayer may reside.

The only exceptions that exist from the use of the levy distribution mechanism for LOITs are:

- The population-based distribution option for County Economic Development Income Tax (EDIT);
- The Homestead Credit or Residential PTRC based distribution option for the additional EDIT to mitigate the impact of the inventory assessed value deduction; and
- Portions of the new replacement mechanisms in the new LOITs in HEA 1478.

One theory for utilizing a levy-based distribution system for LOITs is that a levy demonstrates a need or maintenance of effort by the amount of local property taxes required to meet budgeted expenses. However, use of this method provides an incentive for local units of government to maintain or increase property taxes relative to other units of government in order to receive additional income taxes. This incentive was partially reduced by a recent amendment to eliminate new debt service levies from the calculation of LOIT distribution.

The LOITs available also either force or allow reductions in relative property tax burdens by required property tax reduction (CAGIT) or allowed property tax reduction (COIT and EDIT) by using the revenue to fund regular budget needs or provide optional property tax credits.

Therefore, LOITs create inequities in the redistribution of tax burden by granting property tax reduction for businesses and individuals without regard to what individuals paid the income tax. In counties with disparities in income distribution, LOITs can force wealth transfer to lower income areas.

The chart below shows the relative proportion by Township in Lake County of the source of LOIT based on the Indiana Adjusted Gross Income of the taxpayers within each Township versus the potential distribution based on the traditional Levy distribution method and on each of the three methods for the levy growth replacement income tax in HEA 1478 (total PTRC method, Homestead Credit method, and the Residential Property PTRC method).

A review of this schedule shows the relative donor versus donee relationship on a total basis by Township but does not show the relationship between the income taxpayer versus the property taxpayer as discussed herein.

Note that the chart displays percentages by Township. Disparities exist within townships based on specific areas of relative wealth and poverty or areas of significant commercial and industrial entities rather than residential areas. All of these factors change the relative makeup of the income taxpayer versus the property taxpayer when a source of revenue (income tax) is redistributed based on an unrelated distribution methodology (relative property tax burden).

Table A: Relative Receipt of Income Tax and Distribution Methodology by Township

Township	Income % (1)	Tax Levy % (2)	Total PTRC % (2)	Homestead Credit % (2)	Residential PTRC % (3)
Calumet	21.00%	23.22	22.26%	16.17%	17.88%
Cedar Creek	2.38	1.90	1.96	2.41	2.33
Center	6.44	5.54	5.73	7.59	7.08
Eagle Creek	0.36	0.34	0.36	0.27	.29
Hanover	1.83	1.77	1.73	2.19	2.15
Hobart	7.79	5.16	5.36	6.73	6.27
North	32.80	38.84	35.96	34.66	33.80
Ross	9.23	9.79	9.25	5.84	7.08
St. John	15.22	10.61	14.44	20.36	19.30
West Creek	1.16	1.12	1.16	1.32	1.35
Winfield	1.78	1.69	1.81	2.49	2.47

(1) Income information based on distribution of income by zip code.
(2) Gross tax levy, total PTRC and Homestead Credit based on Pay 2006 Lake County Abstract.
(3) Residential PTRC based on a data search of the Pay 2006 Lake County tax and billing database.

The dollar amount of income tax paid by the individuals within each Township and the receipt of income tax distribution back to the units of government in each area create a subsidy from the paying areas to receiving areas based on the relative income versus the mix of either property tax levy, PTRC or Homestead Credit in each area. The dollar amount of the gain or subsidy by area is shown on the following charts. All charts are based on a 1% income tax.

Table B: Subsidy Based on Tax Levy Distribution Methodology by Township

Township	Revenue from Income Tax (1)	Levy-Based Allocation (2)	Gain/ (Subsidy) (3)
Calumet	$ 16,534,000	$ 19,846,000	$ 3,312,000
Cedar Creek	1,870,000	1,350,000	(520,000)
Center	5,074,000	3,331,000	(1,743,000)
Eagle Creek	286,000	206,000	(80,000)
Hanover	1,440,000	1,109,000	(331,000)
Hobart	6,134,000	3,873,000	(2,261,000)
North	25,820,000	32,046,000	6,226,000
Ross	7,269,000	6,644,000	(625,000)
St. John	11,985,000	8,653,000	(3,332,000)
West Creek	913,000	694,000	(219,000)
Winfield	1,398,000	963,000	(435,000)

(1) Based on a 1% income tax. All amounts rounded to the nearest $1,000.
(2) Levy-based allocation among all taxing units within the Township based on Pay 2006 gross levies.
(3) Gain or Subsidy is the differential between the estimated income tax received from individual taxpayers in the jurisdiction versus the revenue differential returned to the taxing units within the same jurisdiction.

Table C: Subsidy Based on County-Wide PTRC Distribution Methodology by Township

Township	Revenue from Income Tax(1)	PTRC-Based Allocation (2)	Gain/ (Subsidy) (3)
Calumet	$ 16,534,000	$ 17,519,000	$ 985,000
Cedar Creek	1,870,000	1,543,000	(327,000)
Center	5,074,000	4,510,000	(564,000)
Eagle Creek	286,000	283,000	(3,000)
Hanover	1,440,000	1,362,000	(78,000)
Hobart	6,134,000	4,218,000	(1,916,000)
North	25,820,000	28,301,000	2,481,000
Ross	7,269,000	7,280,000	11,000
St. John	11,985,000	11,364,000	(621,000)
West Creek	913,000	913,000	-0-
Winfield	1,398,000	1,424,000	26,000

(1) Based on a 1% income tax. All amounts rounded to the nearest $1,000.
(2) PTRC-based allocation among all taxing units within the Township based on Pay 2006 PTRC distributions.
(3) Gain or Subsidy is the differential between the estimated income tax received from individual taxpayers in the jurisdiction versus the revenue differential returned to the taxing units within the same jurisdiction.

Table D: Subsidy Based on County-Wide Homestead Credit Distribution Methodology by Township

Township	Revenue from Income Tax (1)	Homestead-Based Allocation (2)	Gain/ (Subsidy) (3)
Calumet	$ 16,534,000	$ 12,726,000	$ (3,808,000)
Cedar Creek	1,870,000	1,897,000	27,000
Center	5,074,000	5,973,000	899,000
Eagle Creek	286,000	212,000	(74,000)
Hanover	1,440,000	1,724,000	284,000
Hobart	6,134,000	5,297,000	(837,000)
North	25,820,000	27,277,000	1,457,000
Ross	7,269,000	4,596,000	(2,673,000)
St. John	11,985,000	16,023,000	4,038,000
West Creek	913,000	1,039,000	126,000
Winfield	1,398,000	1,960,000	562,000

(1) Based on a 1% income tax. All amounts rounded to the nearest $1,000.
(2) Homestead-based allocation among all taxing units within the Township based on Pay 2006 Homestead distributions.
(3) Gain or Subsidy is the differential between the estimated income tax received from individual taxpayers in the jurisdiction versus the revenue differential returned to the taxing units within the same jurisdiction.

Table E: Subsidy Based on County-Wide Residential PTRC Distribution Methodology by Township

Township	Revenue from Income Tax (1)	Residential PTRC-Based Allocation (2)	Gain/ (Subsidy) (3)
Calumet	$ 16,534,000	$ 14,072,000	$ (2,462,000)
Cedar Creek	1,870,000	1,834,000	(36,000)
Center	5,074,000	5,572,000	498,000
Eagle Creek	286,000	228,000	(58,000)
Hanover	1,440,000	1,692,000	252,000
Hobart	6,134,000	4,934,000	(1,200,000)
North	25,820,000	26,601,000	781,000
Ross	7,269,000	5,572,000	(1,697,000)
St. John	11,985,000	15,189,000	3,204,000
West Creek	913,000	1,062,000	149,000
Winfield	1,398,000	1,944,000	546,000

(1) Based on a 1% income tax. All amounts rounded to the nearest $1,000.
(2) Residential PTRC-based allocation among all taxing units within the Township based on Pay 2006 Lake County Tax and Billing database.
(3) Gain or Subsidy is the differential between the estimated income tax received from individual taxpayers in the jurisdiction versus the revenue differential returned to the taxing units within the same jurisdiction.

In all instances, under every statutory distribution methodology, individuals paying income taxes subsidize property taxpayers in varying degrees.

It is difficult to show the differential in gain or subsidy on a city or town basis because of the allocation among the taxing units that cross various township or taxing district lines. The following chart shows the differential of a 1% income tax collected from individuals within each City and Town in Lake County, as well as the portion of Townships that are outside the boundaries of any City or Town versus the levy-based allocation of the distribution of the tax back to their respective civil taxing units.

Table F: Subsidy Based on Tax Levy Distribution Methodology by City and Town and Portions of Townships Outside City or Town Limits

City, Town or Township	Revenue from Income Tax (1)	Levy-Based Allocation (2)	Gain/ (Subsidy) (3)
Cedar Lake	$ 1,362,000	$ 923,000	$ (439,000)
Crown Point	3,936,000	3,199,000	(737,000)
Dyer	3,149,000	2,124,000	(1,025,000)
East Chicago	3,621,000	10,548,000	6,927,000
Gary	12,281,000	16,994,000	4,713,000
Griffith	3,149,000	2,295,000	(854,000)
Hammond	11,258,000	11,606,000	348,000
Highland	4,802,000	3,282,000	(1,520,000)
Hobart	4,487,000	4,157,000	(330,000)
Lake Station	1,732,000	1,074,000	(658,000)
Lowell	1,181,000	932,000	(249,000)
Merrillville	5,668,000	4,318,000	(1,350,000)
Munster	5,511,000	4,677,000	(834,000)
New Chicago	294,000	109,000	(185,000)
Schererville	5,904,000	4,250,000	(1,654,000)
Schneider	47,000	34,000	(13,000)
St. John	1,732,000	1,840,000	108,000
Winfield	394,000	501,000	107,000
Whiting	709,000	1,937,000	1,228,000
Portions of Townships Outside City or Town Limits (4)			
Calumet	$ 1,338,000	$ 640,000	$ (698,000)
Cedar Creek	905,000	534,000	(371,000)
Center	1,094,000	670,000	(424,000)
Eagle Creek	283,000	198,000	(85,000)
Hanover	83,000	270,000	187,000
Hobart	543,000	25,000	(518,000)
North	-0-	-0-	-0-
Ross	33,000	39,000	6,000
St. John	1,693,000	688,000	(1,005,000)
West Creek	598,000	414,000	(184,000)
Winfield	937,000	440,000	(497,000)

(1) Based on a 1% income tax. All amounts rounded to the nearest $1,000.
(2) Levy-based allocation among all taxing units within the City, Town or Township outside any city or town, based on Pay 2006 gross levies.
(3) Gain or Subsidy is the differential between the estimated income tax received from individual taxpayers in the jurisdiction versus the revenue differential returned to the taxing units within the same jurisdiction.
(4) There are no unincorporated areas of North Township.

Major Changes in HEA 1478

HEA 1478 made several changes to the current property tax system. Some of the major changes are that the bill:

- Eliminates the growth factor for maximum permissible levies of units of government in Lake County if the County Council does not adopt a specific local income tax;
- Creates a local County Board of Tax and Capital Projects Review to replace the state approval process for capital projects funded through property tax supported debt;
- Changes the 2% circuit breaker for all property to a 2% circuit breaker for homestead property and a 3% circuit breaker for all other property;
- Changes the dates for adoption of LOITs;
- Allows passage of an additional CAGIT or COIT (up to 1%, doubled in the first year) to create a county stabilization fund and provide for budget growth for levy controlled funds (freezes maximum property tax levies in county);
- Allows passage of an additional CAGIT or COIT (up to 1%) for property tax relief;
- Allows passage of an additional CAGIT or COIT (up to .25%) for public safety (if both additional new LOITs are also adopted); and
- For Lake County, changes the adoption of taxes under the COIT scheme from the Lake County Income Tax Council to the County Council.

Action Required by the Lake County Council

HEA 1478 changed the adoption dates for LOITs to a date prior to August 1st of each year. In order to keep from eliminating the levy growth factor impacting each local unit budget in Lake County, the County Council would need to adopt the new property tax relief LOIT prior to August 1, 2007(1). Each alternative is discussed in more detail below.

The County Council may take the following actions regarding LOIT this year:

1. Do nothing. The result of doing nothing would be freezing the maximum levy for all local unit budgets at current levels.
2. Impose one or a combination of the Legacy Taxes (CAGIT, COIT or EDIT singly, or a combination of CAGIT and EDIT or COIT and EDIT). Adopting one or a combination of these taxes will not eliminate the freezing of maximum levies under HEA 1478 but could provide additional revenue to some units of government in order to provide budget relief.
3. Impose the "additional" EDIT to mitigate the reduction in assessed value due to inventory assessed value deductions without adopting any other LOIT. Adopting this tax will not eliminate the freezing of maximum levies under HEA 1478, but could provide some property tax relief geared toward homestead-eligible or residential property either county-wide or within the taxing districts proportional to the reduction in assessed value due to the inventory assessed value deduction.

   NOTE: The County Income Tax Council (made up on a population basis of the County and the Cities and Towns within the County) could adopt the legacy COIT, legacy EDIT or the additional EDIT to mitigate the reduction in assessed value deductions, without action of the County Council.

4. Impose the property tax relief CAGIT or COIT without adopting any other LOIT. Adopting this tax will allow continued maximum levy growth for each unit of government and will provide property tax relief based on one of the three methods specified in the statute.
5. Impose one or a combination of the Legacy Taxes and the property tax relief CAGIT or COIT. This would allow the maximum levy growth factors to be reinstated, provide property tax relief under the statutory scheme and provide new income tax revenue to units from the Legacy Tax.
6. Impose one or a combination of the Legacy Taxes and the additional CAGIT or COIT. This would continue the freeze on maximum levy growth for units of government, provide budget increases funded by the additional CAGIT or COIT and provide new income tax revenue to units from the Legacy Tax.
7. Impose one or a combination of the Legacy Taxes, the additional CAGIT or COIT and the property tax relief CAGIT or COIT. This would continue the freeze on maximum levy growth for units of government, provide budget increases funded by the additional CAGIT or COIT, provide property tax relief and provide new income tax revenue to units from the Legacy Tax.

(1) The Governor issued an administrative directive on July 11, 2007 permitting imposition of property tax relief LOITs to be adopted before October 1, 2007.

8. Impose one or a combination of the Legacy Taxes, the additional CAGIT or COIT, the property tax relief CAGIT or COIT and the Public Safety CAGIT or COIT. This would continue the freeze on maximum levy growth for units of government, provide budget increases funded by the additional CAGIT or COIT, provide property tax relief, fund additional public safety expenditures and provide new income tax revenue to units from the Legacy Tax.

Legacy Taxes (Existing Income Taxes Prior to Passage of HEA 1478)

County Adjusted Gross Income Tax (CAGIT) - Adopted in quarter percent increments up to 1% and is primarily used for property tax relief. CAGIT is adopted by the County Council.

County Option Income Tax (COIT) - Adopted in tenths of a percent. For the first year, the tax is implemented at .2%, automatically increasing to .6% over succeeding four years, with a maximum of 1%. Normally adopted by County Income Tax Council (combinations of county, city and town councils representing more than 50% of the population in the county; votes allocated by population). However, under HEA 1478, the adoption powers have been transferred to the Lake County Council.

County Economic Development Income Tax (EDIT) - Adopted in tenth or quarter percent increments up to .5%. Except in certain circumstances, combination of CAGIT/EDIT cannot exceed 1.25% and COIT/EDIT cannot exceed 1%. EDIT is adopted by the County Council or County Income Tax Council (depending upon whether CAGIT, COIT or neither exists in the county). Under HEA 1478, EDIT can only be adopted in Lake County by the County Council.

Additional EDIT to mitigate impact of Inventory Assessed Value Deduction - An additional EDIT, up to a maximum of .25% may be imposed, in addition to the other Legacy LOITs, to mitigate the impact of the deduction of inventory from Assessed Value for the 2006 Pay 2007 (or subsequent) Tax Year. The distribution of this tax may be implemented to reduce property taxes by providing increased homestead credit or for increased PTRC for residential property. This new additional credit may be applied uniformly throughout the county or may be allocated based on the relative amount of inventory assessed value in each taxing district.

Adopting any legacy tax will not impact the maximum levy freeze provisions adopted in HEA 1478. In addition, revenue from the adoption of CAGIT is primarily used for property tax relief. There would be very little new money generated to offset the maximum levy freeze provisions of HEA 1478.

Lake County "Required" Income Tax (LOIT for Property Tax Relief)

The LOIT adoption "forced" in HEA 1478 is either a new CAGIT (IC 6-3.5-1.1-26) or COIT (IC 6-3.5-6-32) but either tax has the same effect. The tax, for Lake County, must be imposed at 1% and may be distributed as:

1. PTRC on a county-wide basis;
2. Homestead Credit (HC) on a county-wide basis;
3. PTRC on qualified residential property on a county-wide basis; or
4. Any combination of the above.

100% of the tax receipts are used as property tax relief, but the three methods provide very different results in the redistribution of the income tax.

If the county-wide PTRC method is used, the benefit goes to all real and personal property taxpayers proportionate to the property tax liability.

If the county-wide HC method is used, the benefit only goes to owner-occupied residential taxpayers.

If the county-wide Qualified Residential PTRC method is used, the benefit goes to owner-occupied residential taxpayers and the owners of rental residential property (including apartment complexes).

The property tax relief that could be provided to the taxpayers in Lake County through an income tax mechanism provides relief in varying degrees throughout the county varying with the distribution methodology provided in the statute, as well as any current impact from the County's 2% property tax cap (3% for all non-homestead properties beginning in 2010). In the statutory method that has been identified herein as the Income Tax "required" to be adopted by Lake County, all individual county taxpayers would pay the income tax, but the distribution of the relief would flow to business or individual property taxpayers without regard to the location of the individual paying the tax or their particular status. Depending upon the distribution mechanism chosen, as shown herein, a larger portion of the relief flows to Calumet and North Townships than to other parts of the County.

The adoption of the "required" income tax trades property tax relief for the ability of all units of government to continue raising their maximum permissible property tax levy each year. Not adopting the tax forces property tax relief by limiting the growth in local budgets and thereby reducing future property tax increases throughout the County. Not adopting an income tax provides all property taxpayers in Lake County some level of relief without the imposition of an income tax.

In contrast, the 2%/3% Circuit Breaker Mechanism only provides property tax relief in taxing districts where the net effective property tax rate for homestead-eligible property exceeds 2% of gross assessed value and where the net effective property tax rate for other property exceeds 3% of gross assessed value. It is anticipated that these provisions will primarily impact units of government in Calumet and North Townships. Moreover, the Circuit Breaker is applied only after the application of any taxpayer deductions and credits; therefore, to the extent the Circuit Breaker applies to a taxing unit (tax district) the amount of net additional property tax relief provided to each taxpayer from the "required" income tax may be limited, or in some cases, completely eliminated if the taxpayer is currently receiving the benefits of a circuit breaker.

It has also been estimated that at full implementation, the amount of property tax relief provided by the Circuit Breaker Mechanism will far exceed the relief that would be provided by the "required" income tax. In addition, the relief provided is based on a reduction in the property tax supported budget of the impacted units of government, not by a transfer of income tax receipts among areas of the County.

If Lake County chooses not to implement any income tax, property taxpayers with the highest tax rates will see relief through the 2%/3% Circuit Breaker and all other property taxpayers will see some relief through the freezing of maximum permissible levies.

LOIT to Replace Maximum Levy Growth

A county may impose an additional LOIT rate (CAGIT under IC 6-3.5-1.1-24 or COIT under IC 6-3.5-6-30) to replace growth in property tax levies subject to the Assessed Value Growth Quotient (AVGQ), plus estimated growth in the county's family and children's, children's psychiatric residential treatment, and community mental health center fund levies. If this LOIT is imposed, it would freeze these levies and the applicable LOIT would replace estimated growth. In the first year in which this LOIT is adopted, the rate would double the rate needed to replace levy growth with the excess deposited in a revenue stabilization fund administered by the County Auditor. The LOIT rate would be frozen unless the County Council adopted an increase (subject to a 1% cap), in which case, the existing rate would be added to the new rate for the first year of the increase only, with the excess revenue deposited in the revenue stabilization fund.

The table below shows the rate increase necessary to replace estimated levy growth. The rate increase shown in the table is based on 2005 state taxable income. Note that the rate must be rounded to the nearest one-tenth of one percent, if a legacy LOIT is imposed.

Year	Estimated Controlled Levy Growth	Rate Increase Required
2007-2008	$ 17,421,120	0.3 %
2008-2009	20,663,072	0.3
2009-2010	23,209,292	0.3

LOIT for Public Safety Costs

A county may impose an additional LOIT rate (CAGIT under IC 6-3.5-1.1-25 or COIT under IC 6-3.5-6-31) to fund the cost of public safety services. This LOIT can only be adopted if the county has adopted both LOIT rates for property tax relief (for Lake County, the "required" income tax and the LOIT for replacing levy growth). The tax rate may not exceed the lower of .25% or the LOIT rate for PTRC/Homestead Credits. Funds are distributed only to the county and municipalities in the county based on the distribution method for distributive shares of Legacy taxes described above. Public Safety costs are very broadly defined to include general operating costs for police and fire services, to facilities, to pensions, etc.

Because this tax is cumulative after all other LOITs, Lake County would have to adopt either Legacy CAGIT or Legacy COIT and both new CAGIT or COIT taxes before adopting this LOIT.

ANNUAL REPORT

FOR THE YEAR ENDING
DECEMBER 31, 2006

LAKE COUNTY AUDITOR

PEGGY HOLINGA KATONA

CROWN POINT, INDIANA

OFFICIAL DIRECTORY—2006

1st District Congressman – Peter J. Visclosky ..... Merrillville, IN
5th District Congressman – Steve Buyer ..... Monticello, IN

CIRCUIT COURT
- Judge Lorenzo Arredondo ..... Crown Point, IN

CRIMINAL COURT
- Room 1 – Judge Salvador Vasquez ..... Crown Point, IN
- Room 2 – Judge Clarence Murray ..... Crown Point, IN
- Room 3 – Judge Diane Boswell ..... Crown Point, IN
- Room 4 – Judge Thomas Stefaniak, Jr. ..... Crown Point, IN

SUPERIOR COURT (CIVIL DIVISION)
- Room 1 – Judge Diane Kavadias Schneider ..... Hammond, IN
- Room 2 – Judge William E. Davis ..... East Chicago, IN
- Room 3 – Judge Thomas Webber ..... Gary, IN
- Room 4 – Judge Gerald Svetanoff ..... Gary, IN
- Room 5 – Judge Robert A. Pete ..... Hammond, IN
- Room 6 – Judge John R. Pera ..... Crown Point, IN
- Room 7 – Judge Jeffery J. Dywan ..... Crown Point, IN

SMALL CLAIMS COURT
- Division One – Judge Nicholas J. Schiralli ..... Crown Point, IN
- Division Two – Judge Sheila Moss ..... Crown Point, IN
- Division Three – Judge Julie N. Cantrell ..... Crown Point, IN
- Division Four – Judge Jesse Villalpando ..... Hammond, IN

JUVENILE COURT
- Judge Mary Beth Bonaventura ..... Gary, IN

COUNTY PROBATE COMMISSIONERS – APPOINTMENTS
- George Paras ..... Merrillville, IN
- Joseph B. Matuga ..... Gary, IN
- Donald Stepanovich ..... Hammond, IN
- Itsia Rivera ..... East Chicago, IN

Prosecuting Attorney – Bernard A. Carter ..... East Chicago, IN
County Clerk – Thomas R. Philpot ..... Highland, IN
County Auditor – Peggy Holinga Katona ..... Highland, IN
County Treasurer – John Petalas ..... Merrillville, IN
County Recorder – Mike Brown ..... Gary, IN
County Sheriff – Rogelio Roy Dominguez ..... Crown Point, IN
County Assessor – Paul G. Karras ..... Schererville, IN
County Coroner – David J. Pastrick ..... Hammond, IN
County Surveyor – George Van Til ..... Highland, IN

SENATORS
- District 1 – Frank Mrvan ..... Hammond, IN
- District 2 – Samuel Smith, Jr. ..... East Chicago, IN
- District 3 – Earline Rogers ..... Gary, IN
- District 4 – Karen Tallian ..... Portage, IN
- District 6 – Sue Landske ..... Cedar Lake, IN

STATE REPRESENTATIVES
- District 1 – Linda C. Lawson ..... Hammond, IN
- District 2 – Earl L. Harris ..... East Chicago, IN
- District 3 – Charlie Brown ..... Gary, IN
- District 11 – Dan Stevenson ..... Highland, IN
- District 12 – John Aguilera ..... East Chicago, IN
- District 13 – Chester Dobis ..... Merrillville, IN
- District 14 – Vernon G. Smith ..... Gary, IN
- District 15 – Don Lehe ..... Brookston, IN
- District 19 – Robert D. Kuzman ..... Crown Point, IN

County Attorney – John S. Dull ..... Crown Point, IN
County Co-op Extension Superintendent – Stan Sims ..... Crown Point, IN
County Highway Supervisor – Mark Malczewski ..... Crown Point, IN
County Health Commissioner – Dr. Susan Best ..... Crown Point, IN
Department of Public Welfare Director – Jane Bisbee ..... Crown Point, IN

COUNTY COMMISSIONERS

District 1 – Rudolph Clay - Resigned 04/07/06 ..... Gary, IN
District 1 – Roosevelt Allen - Elected 05/08/06 ..... Gary, IN
District 2 – Gerry J. Scheub ..... Schererville, IN
District 3 – Frances DuPey ..... Whiting, IN

COUNTY COUNCIL

District 1 – Ronald Tabaczynski ..... Hammond, IN
District 2 – Elsie Franklin ..... Gary, IN
District 3 – William Smith, Jr. ..... Gary, IN
District 4 – Thomas O'Donnell ..... Dyer, IN
District 5 – Christine Cid ..... East Chicago, IN
District 6 – Donald Potrebic ..... Hobart, IN
District 7 – Larry Blanchard ..... Crown Point, IN

TOWNSHIP TRUSTEES

Calumet – Mary Elgin ..... Gary, IN
Cedar Creek – Alice Dahl ..... Lowell, IN
Center – Eldon W. Strong ..... Crown Point, IN
Eagle Creek – James Lee Morrow ..... Hebron, IN
Hanover – James W. Hunley ..... Cedar Lake, IN
Hobart – Barbara S. Rosser ..... Lake Station, IN
North – Frank J. Mrvan ..... Highland, IN
Ross – John W. Rooda ..... Hobart, IN
St. John – Jean E. Shepard ..... Schererville, IN
West Creek – Rick Niemeyer ..... Lowell, IN
Winfield – John B. Curley ..... Crown Point, IN

TOWNSHIP ASSESSORS

Calumet – Booker Blumenberg, Jr. ..... Gary, IN
Cedar Creek – Cynthia Bruckman Vick ..... Lowell, IN
Center – Martha Wheeler ..... Crown Point, IN
Eagle Creek – James Lee Morrow ..... Hebron, IN
Hanover – Carl G. Speichert ..... Cedar Lake, IN
Hobart – Julia M. Wolek ..... Hobart, IN
North – John S. Matonovich ..... Hammond, IN
Ross – Randall J. Guernsey ..... Merrillville, IN
St. John – Hank Adams ..... Schererville, IN
West Creek – Rick Niemeyer ..... Lowell, IN
Winfield – John B. Curley ..... Crown Point, IN

LAKE COUNTY GOVERNMENT CENTER DIRECTORY
2006

ADMINISTRATION BUILDING
2293 North Main Street
Crown Point, Indiana

Small Claims Court 1, 2, 3..... First Floor
County Sheriff Civil Division..... First Floor
Data Processing Center..... First Floor
Cafeteria..... First Floor

County Assessor..... Second Floor
County Auditor..... Second Floor
County Treasurer..... Second Floor
County Recorder..... Second Floor
Voters Registration..... Second Floor

County Attorney..... Third Floor
County Board of Health..... Third Floor
County Commissioners..... Third Floor
County Commissioners Court..... Third Floor
County Cooperative Extension Service..... Third Floor
County Council Office..... Third Floor
County Council Chambers..... Third Floor
County Planning Commission..... Third Floor
County Surveyor..... Third Floor
State Board of Accounts..... Third Floor
Veterans Services..... Third Floor

COURTS BUILDING

County Clerk..... First Floor
County Probation Departrment..... First Floor
County Prosecuting Attorney..... First Floor

Building Manager..... First Floor

County Election Board..... Second Floor

Lake County Superior Court
Criminal Division—Room 1..... Second Floor
Criminal Division—Room 2..... Second Floor
Criminal Division—Room 3..... Second Floor
Criminal Division—Room 4..... Second Floor
Lake County Circuit Court..... Second Floor
Auditorium..... Second Floor
Lake County Grand Jury..... Second Floor
County Probate Office..... Second Floor
Court Administrator..... Second Floor
Law Library..... Second Floor

LAKE COUNTY JAIL

County Jail Office..... First Floor
County Jail Warden..... First Floor

County Sheriff..... Second Floor
Detective Bureau..... Second Floor
Bureau of Identification..... Second Floor

COURT HOUSE DIRECTORY
2006

SUPERIOR COURT HOUSE, HAMMOND, INDIANA
232 Russell Street
Telephone All Departments (219) 931-3440

Superior Court Rooms 1 and 5	Second Floor
Probate Commissioner	Second Floor
Sheriff, Branch Office	Second Floor
Clerk of the Circuit Court, Branch Office	First Floor
County Commissioner, Second District	First Floor
North Township Assessor	First Floor
Legal Aid	Basement

SUPERIOR COURT HOUSE, EAST CHICAGO, INDIANA
3701 Grand Boulevard

Superior Court Room 2	Telephone (219) 398-2443
Clerk of the Circuit Court, Branch Office	Telephone (219) 398-2442
Sheriff, Branch Office	Telephone (219) 398-2441

SUPERIOR COURT HOUSE, GARY, INDIANA
400 Broadway
Telephone All Departments (219) 886-3621

Superior Court Room 3	Third Floor
Superior Court Room 4	Second Floor
Clerk of the Circuit Court, Branch Office	First Floor
Sheriff Branch Office	First Floor
Prosecutor Branch Office	First Floor
County Commissioner, First District.	First Floor
Adult Probation	Basement

COUNTY TREASURER, BRANCH OFFICES

East Chicago City Hall — 4525 Indianapolis Blvd.	Telephone (219) 398-3519
Gary City Hall — 401 Broadway	Telephone (219) 886-3621
Hammond City Hall — 5925 Calumet Avenue	Telephone (219) 931-3440

LAKE COUNTY JUVENILE COURT
Telephone All Departments (219) 660-6900

Juvenile Court	3000 W. 93rd Ave., Crown Point, IN 46307
Juvenile Court—Paternity Department	3000 W. 93rd Ave., Crown Point, IN 46307
Juvenile Court—Probation Department	3000 W. 93rd Ave., Crown Point, IN 46307

LAKE COUNTY HIGHWAY GARAGE

1100 E. Monitor Street, Crown Point, Indiana	Telephone (219) 663-0525

LOCAL TAXATION
FILING AND TAX DATES
2006

	FIRST Day	LAST Day	Where Filed, Paid or Processed
Petition to the Property Tax Assessment Board of Appeals Form 130		June 11	Auditor
Application for Property Tax Exemption for Charitable, Educational or Religious Activities Form 136 filed every four years	March 1	May 15	Assessor
Certificate of Mortgage or Contract Indebtedness		June 11	Auditor
Claim for Homestead Property Tax Credit		June 11	Auditor
Veterans or Widows Affidavit of Service–Connected Disability, 10% or more		June 11	Auditor
Veterans or Widows Affidavit of Total Disability		June 11	Auditor
Affidavit of Person 65 Years of Age or More Requesting Property Tax Exemption		June 11	Auditor
Taxes Payable			
First Installment	August 14, 2006		Treasurer
Second Installment		November 14, 2006	Treasurer
Assessment of Personal Property	March 1	May 15	Local Assessor

All County Budgets to be filed in Auditor's Office Last Day, First Friday after Labor Day.

LAKE COUNTY BOARD MEMBERS—2006

County Health Department

Deborah Krejci (Chairperson) ..... Crown Point, IN
Dr. Richard Krejsa, D.O. (Vice Chairperson) ..... Lowell, IN
Mark VanBuskirk, D.D.S. ..... Crown Point, IN
Arlene Conaway, R.N. ..... Gary, IN
Thaddeus F. Radziwiecki, D.P.M. ..... East Chicago, IN
Dr. Troy Stowall ..... Crown Point, IN
Debbie Terpstra, R.N. ..... Crown Point, IN

County Plan Commission

William Lain (President) ..... Lowell, IN
William Putz (Vice President) ..... Lowell, IN
Rick Niemeyer ..... Lowell, IN
Stanley Lukasik ..... Lowell, IN
Mitch Barloga ..... Crown Point, IN
Stan Sims ..... Crown Point, IN
Gerry Scheub ..... Schererville, IN
Donald Potrebic ..... Hobart, IN
Joseph Irak ..... Merrillville, IN

Board of Zoning Appeals

Stanley Lukasik (President) ..... Lowell, IN
Dennis Miller (Vice President) ..... Crown Point, IN
Kathryne Borchert ..... Crown Point, IN
William Lain ..... Lowell, IN
Donald Parker ..... Lowell, IN
Joseph Irak ..... Merrillville, IN

Park & Recreation Board

Carl Vonasch (President) ..... Crown Point, IN
Stan Sims (Vice President) ..... Crown Point, IN
Hester Cannon ..... Hammond, IN
George Chelovich ..... Schererville, IN
Christopher Dilts ..... Merrillville, IN
John Howard ..... Gary, IN
Christopher Morrow ..... Dyer, IN

Alcoholic Beverage Commission

Ronald J. Mayersky (Chairman) ..... Merrillville, IN
Alma V. White ..... Gary, IN
Carolyn Smith (1/06 - 6/06) ..... Gary, IN
Wardell Hampton (6/06-12/06) ..... Gary, IN
Roger Stevens ..... Hobart, IN
David Beckham ..... Crown Point, IN
James Davis, Sr. ..... Hammond, IN
Hector Lopez ..... East Chicago, IN
Walter Collins ..... Michigan City, IN

COUNTY GENERAL RECEIPTS—2006

Balance as of January 1, 2006	**$9,612,594.99**
Inheritance Tax	$992,883.73
Police Reports	$3,244.00
Copy Machine Charges	$34,569.47
Rental of Property	$102,650.00
Sewage Fees	$35,860.00
Clerk of Circuit Court	$529,341.25
Fines and Fees	$2,026,792.27
Interest on Investments	$9,247,855.29
Miscellaneous Revenue	$452,205.66
Adoption Fees	$7,242.00
Advances and Settlement	$118,764,017.83
Alarm Report Fees	$195.60
Animal Return Fees	$206.00
Auditor of State - Certification	$120.20
Auditor of State - Reimbursement	$3,517,884.99
Contractor's License Fees	$84,750.00
County Map Sale Fee	$10,530.84
Disposal Fees	$170.00
Erroneous Tax Refund	$14,126,602.66
Euthanasia Fees	$25.00
Exam of Public Records	$142,498.00
Franchise Fees	$175,057.86
Grant Income 1	$108,821.38
Impoundment Fees	$450.00
Kennel License Fees	$300.00
Microchip Revenue	$30.00
Mylars and Plats	$512.60
Personal Property Demand Fees	$932.89
Postage Fees	$7,259.19
Processing Fees	$182,163.80
Recording Fees	$1,606,686.73
Refunds	$530,508.09
Service Fees	$1,347,091.59
Tax Anticipation Warrants	$44,000,000.00
Tax Sale Costs	$2,339.13
Towing Fees	$18,340.00
Traffic Ticket - Clerk - User Fee	$35,938.25
Transfer of Funds	$1,184,120.74
Vehicle Excise	$9,116,165.62
Violation Fees	$8,800.00
Work Release Fair Share	$223,826.51
Total Receipts	**$208,628,989.17**

ANNUAL COUNTY FINANCIAL REPORT FOR CALENDAR YEAR 2006

LAKE COUNTY

STATEMENTS OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES

Fund	Beginning Cash Fund Balances January 1, 2006	2006 Receipts	2006 Disbursements	Ending Cash Fund Balances December 31, 2006	Investments at December 31, 2006	Total Cash and Investments at December 31, 2006
General Fund	$ 9,612,594.99	$ 208,628,989.17	$ 210,583,043.67	$ 7,658,540.49	$ -	$ 7,658,540.49
Total General Func	**$ 9,612,594.99**	**$ 208,628,989.17**	**$ 210,583,043.67**	**$ 7,658,540.49**	$ -	**$ 7,658,540.49**
Special Revenue						
Highway	$ 1,058,890.32	$ 20,741,991.04	$ 20,188,626.97	$ 1,610,254.39	$ 1,350,000.00	$ 2,960,254.39
Deferral Program	$ 955,357.31	$ 643,898.41	$ 888,038.43	$ 911,217.29	$ -	$ 911,217.29
Health	$ 1,645,568.42	$ 2,904,371.36	$ 2,589,201.54	$ 1,960,738.24	$ -	$ 1,960,738.24
Unsafe Building	$ 47,600.32	$ 113,390.50	$ -	$ 160,990.82	$ -	$ 160,990.82
Parks and Recreation	$ 1,740,485.92	$ 12,685,549.44	$ 13,655,388.44	$ 770,646.92	$ -	$ 770,646.92
Drug Free Community	$ 328,008.60	$ 404,061.39	$ 436,387.18	$ 295,682.81	$ -	$ 295,682.81
NSF Checks	$ 22,367.81	$ 3,370.00	$ 428.12	$ 25,309.69	$ -	$ 25,309.69
Local Road and Street	$ 1,842,491.42	$ 5,890,786.72	$ 5,661,897.57	$ 2,071,380.57	$ 500,000.00	$ 2,571,380.57
Park Non-Reverting Operating	$ 531,814.18	$ 3,294,594.90	$ 3,719,587.93	$ 106,821.15	$ -	$ 106,821.15
Parks and Recreation Gift	$ 45,193.17	$ 2,649.84	$ 1,444.00	$ 46,399.01	$ -	$ 46,399.01
Accident Report	$ 56,448.72	$ 12,836.00	$ -	$ 69,284.72	$ -	$ 69,284.72
Firearms Training	$ 14,468.15	$ 13,430.00	$ 20,290.00	$ 7,608.15	$ -	$ 7,608.15
State Drunk Driving Fees	$ 16,920.51	$ 2,500.00	$ 1,589.64	$ 17,830.87	$ -	$ 17,830.87
Prosecutor's Elderly Abuse	$ 36,994.97	$ 150,402.66	$ 152,590.27	$ 34,807.36	$ -	$ 34,807.36
Clerk's Incentive Fund	$ 0.59	$ -	$ -	$ 0.59	$ -	$ 0.59
Prosecutor's Incentive Fund	$ 263,750.04	$ -	$ 50,868.25	$ 212,881.79	$ -	$ 212,881.79
County General Incentive Fund	$ 296,725.59	$ 116,317.92	$ 56,344.45	$ 356,699.06	$ -	$ 356,699.06
Special NR Lake Co. Fairgrounds	$ 14,818.46	$ 59,556.60	$ 44,448.65	$ 29,926.41	$ -	$ 29,926.41
Reassessment 1999	$ 1,040.68	$ -	$ -	$ 1,040.68	$ -	$ 1,040.68
Pretrial Diversion	$ 518,478.02	$ 122,877.00	$ 82,019.85	$ 559,335.17	$ -	$ 559,335.17
Community Corrections Fair Share	$ 320,047.09	$ 435,827.29	$ 408,220.50	$ 347,653.88	$ -	$ 347,653.88
Community Corrections	$ 163,197.70	$ 2,193,460.32	$ 2,271,250.76	$ 85,407.26	$ -	$ 85,407.26
NR Rico Seizure	$ 270,795.51	$ 2,193,964.07	$ 2,243,432.89	$ 221,326.69	$ 215,000.00	$ 436,326.69
DAG 71 Prosecutor's NR	$ 65,481.07	$ 73,508.03	$ 60,626.43	$ 78,362.67	$ -	$ 78,362.67
Adult Probation Services	$ 1,485,903.85	$ 739,291.42	$ 539,413.74	$ 1,685,781.53	$ -	$ 1,685,781.53
Juvenile Probation Services	$ 157,189.88	$ 380,785.63	$ 352,703.06	$ 185,272.45	$ 34,000.00	$ 219,272.45
NR Property Seizure Est.	$ 775,947.97	$ 365,708.64	$ 387,953.84	$ 753,702.77	$ -	$ 753,702.77
Law Enforcement Continuing Ed.	$ 130.88	$ -	$ -	$ 130.88	$ -	$ 130.88
Misdemeanant Fund	$ 404,588.53	$ 815,127.00	$ 736,555.61	$ 483,159.92	$ -	$ 483,159.92
Health Maintenance Fund	$ 105,547.53	$ 38,548.86	$ 16,748.67	$ 127,347.72	$ -	$ 127,347.72
Sheriff's Alarms, Permits and Fines	$ 21,993.44	$ 9,990.00	$ 15,674.47	$ 16,308.97	$ -	$ 16,308.97
Spay and Neuter	$ 19,760.97	$ 16,586.75	$ 23,853.21	$ 12,494.51	$ -	$ 12,494.51
Juvenile Home Detention Grant	$ 222,988.75	$ 270,964.69	$ 393,601.21	$ 100,352.23	$ -	$ 100,352.23
Juvenile Home Detention Project	$ 12,138.19	$ 111,358.00	$ 100,036.00	$ 23,460.19	$ -	$ 23,460.19
Animal Shelter	$ 12,732.26	$ 2,377.00	$ 13,112.60	$ 1,996.66	$ -	$ 1,996.66
Surveyor's Corner Perpetuation	$ 246,000.99	$ 129,800.00	$ 134,053.09	$ 241,747.90	$ -	$ 241,747.90
Family and Children	$ 20,648,161.68	$ 112,952,896.37	$ 109,010,891.68	$ 24,590,166.37	$ -	$ 24,590,166.37
LC Comm. Dev. Admin. Budget	$ -	$ 446,055.45	$ 440,878.20	$ 5,177.25	$ -	$ 5,177.25
Home Program	$ 15,316.51	$ 1,824,851.55	$ 1,831,175.17	$ 8,992.89	$ -	$ 8,992.89
LC Comm. Dev. Cities and Towns	$ -	$ 1,501,809.66	$ 1,501,809.66	$ -	$ -	$ -
LC Development Rehab.	$ 461.80	$ 1,213,031.87	$ 1,210,466.42	$ 3,027.25	$ -	$ 3,027.25
LC Comm. Dev. Remp IDOC	$ 220,848.49	$ 928,599.46	$ 920,000.00	$ 229,447.95	$ 92,000.00	$ 321,447.95
LC Comm. Dev. FMHA	$ 45,237.83	$ -	$ -	$ 45,237.83	$ -	$ 45,237.83
Recorder's Records Perpetuation	$ 397,302.99	$ 558,507.91	$ 599,125.13	$ 356,685.77	$ -	$ 356,685.77
LC Economic Revolving Loan	$ 363,449.42	$ 138,912.89	$ -	$ 502,362.31	$ -	$ 502,362.31
NR Sheriff's Fed. Forfeiture	$ 210,814.54	$ -	$ 202,176.36	$ 8,638.18	$ -	$ 8,638.18
LC Multi-Agency Task Force	$ 122,522.68	$ 516,812.00	$ 541,462.18	$ 97,872.50	$ -	$ 97,872.50
Highway Safety Project Grant	$ 240.00	$ -	$ 240.00	$ -	$ -	$ -
Sheriff's State and Co. NR	$ 9,424.32	$ -	$ 4,429.58	$ 4,994.74	$ -	$ 4,994.74
Emergency Planning/Right to Know	$ 57,801.74	$ 545,096.59	$ 554,069.30	$ 48,829.03	$ 72,000.00	$ 120,829.03
Motor Vehicle Inspection	$ 16,764.98	$ 1,385.00	$ -	$ 18,149.98	$ -	$ 18,149.98
CDBG Recapture Loans	$ 475,507.03	$ 449,856.68	$ 400,000.00	$ 525,363.71	$ -	$ 525,363.71
Public Works Tax Incentive	$ 7.06	$ -	$ -	$ 7.06	$ -	$ 7.06
Auditor's Tax Incentive	$ 117,017.95	$ 51,203.40	$ 86,191.68	$ 82,029.67	$ -	$ 82,029.67
Clerk's Records Perpetuation	$ 176,923.78	$ 99,508.74	$ 116,776.66	$ 159,655.84	$ -	$ 159,655.84
Gambling Admission Tax	$ 2,167,441.88	$ 29,167,536.98	$ 29,867,450.98	$ 1,467,527.88	$ 1,783,000.00	$ 3,250,527.88
Emergency Telephone System	$ 2,107,241.04	$ 7,297,801.58	$ 6,947,712.92	$ 2,457,329.70	$ 500,000.00	$ 2,957,329.70
HIDTA	$ 71,062.46	$ 2,998,826.81	$ 3,049,997.12	$ 19,892.15	$ -	$ 19,892.15
Storm Water and Sed. Control	$ 5,657.55	$ 33,124.67	$ 25,454.00	$ 13,328.22	$ -	$ 13,328.22
Campaign Finance Enforcement Fund	$ 23,856.50	$ 1,870.00	$ -	$ 25,726.50	$ -	$ 25,726.50
Division III Addiction Monitoring	$ 41,838.90	$ 12,043.12	$ 17,965.59	$ 35,916.43	$ -	$ 35,916.43
Jury Pay	$ 67,884.62	$ 100,738.82	$ 144,210.26	$ 24,413.18	$ -	$ 24,413.18
LC Combined Task Force/HIDTA	$ 14,301.43	$ 133.00	$ 2,226.06	$ 12,208.37	$ -	$ 12,208.37
Combined Task Force/HIDTA	$ 23,004.01	$ -	$ 143.08	$ 22,860.93	$ -	$ 22,860.93
DARE	$ 5,479.29	$ 11,987.00	$ 13,779.81	$ 3,686.48	$ -	$ 3,686.48
Division I LADOS	$ 74,078.71	$ 421,564.55	$ 399,639.18	$ 96,004.08	$ 25,000.00	$ 121,004.08
Division II LADOS	$ 81,234.95	$ 429,394.04	$ 409,689.41	$ 100,939.58	$ 25,000.00	$ 125,939.58
County Child Advocacy	$ 6,685.00	$ 400.00	$ -	$ 7,085.00	$ -	$ 7,085.00
Division III Defensive Driving Fees	$ 21,516.48	$ 6,960.00	$ 8,202.07	$ 20,274.41	$ -	$ 20,274.41
Court Improvement Grant	$ 77.57	$ -	$ -	$ 77.57	$ -	$ 77.57
NR Highway Deposit Gambling	$ 289,900.08	$ 422,679.42	$ 438,467.82	$ 274,111.68	$ -	$ 274,111.68
Property Reassessment #2	$ 196,205.37	$ 2,439,595.40	$ 2,538,637.67	$ 97,163.10	$ -	$ 97,163.10
Juvenile Incentive Block Grant	$ 22,367.56	$ 51,098.00	$ 68,448.04	$ 5,017.52	$ -	$ 5,017.52
LC CASA Program Grant	$ 1,790.30	$ -	$ -	$ 1,790.30	$ -	$ 1,790.30
Domestic Relation Counseling	$ 26,385.21	$ 51,817.72	$ 31,436.23	$ 46,766.70	$ -	$ 46,766.70
NR Delinquent Collection Fees	$ 483.65	$ 29,288.53	$ 29,437.57	$ 334.61	$ -	$ 334.61
Project Impact Grant	$ 0.01	$ -	$ -	$ 0.01	$ -	$ 0.01
Reassessment 2005	$ 6,260,212.28	$ 2,090,055.09	$ 2,689,807.49	$ 5,660,459.88	$ -	$ 5,660,459.88
Local Law Enforcement Grant	$ 407.90	$ -	$ -	$ 407.90	$ -	$ 407.90
Sheriff's Grants Fund	$ 3,717.92	$ 39,285.88	$ 24,897.94	$ 18,105.86	$ -	$ 18,105.86
Rainy Day Fund	$ 139,290.02	$ 1,000,000.00	$ 899,574.93	$ 239,715.09	$ -	$ 239,715.09
Emergency Planning Subgrant	$ 29.07	$ -	$ -	$ 29.07	$ -	$ 29.07
Commissioner's Incentive Fund	$ 133,021.38	$ 42,122.40	$ 16,422.87	$ 158,720.91	$ -	$ 158,720.91
Children's Psych Res Treatment Serv	$ 3,761,524.95	$ 3,456,054.58	$ 457,911.66	$ 6,759,667.87	$ -	$ 6,759,667.87
Adult Probation Administration	$ 76,775.15	$ 168,694.45	$ 129,392.51	$ 116,077.09	$ -	$ 116,077.09
Juvenile Probation Administration	$ 50,595.89	$ 65,431.00	$ 32,872.68	$ 83,154.21	$ -	$ 83,154.21
Community Fund	$ 2,705.25	$ -	$ -	$ 2,705.25	$ -	$ 2,705.25
Homeland Security Grant	$ 113,156.24	$ 223,561.00	$ 304,075.94	$ 32,641.30	$ -	$ 32,641.30
Surveyor's Elec. Mapping Data	$ 16,360.80	$ 30,689.27	$ 35,970.19	$ 11,079.88	$ -	$ 11,079.88
RTA Non-Reverting Fund	$ 211,970.41	$ 148,000.00	$ 359,970.41	$ -	$ -	$ -
Family Court Initiative Grant	$ 79,755.56	$ 9,000.00	$ 37,540.97	$ 51,214.59	$ -	$ 51,214.59
Anti-Bioterrorism	$ 13,979.87	$ 32,059.86	$ 46,846.04	$ (806.31)	$ -	$ (806.31)
Weights and Measures User Fees	$ 8,704.14	$ 59,340.00	$ 40,775.65	$ 27,268.49	$ -	$ 27,268.49
Website Maintenance Fund	$ 97,191.37	$ 170,848.51	$ 94,000.00	$ 174,039.88	$ -	$ 174,039.88
CERT	$ 4,137.94	$ -	$ 3,790.37	$ 347.57	$ -	$ 347.57
Interpreter Services Grant	$ 190.00	$ 9,500.00	$ 9,477.50	$ 212.50	$ -	$ 212.50
Recorder's Incentive Fund	$ 18,857.07	$ -	$ -	$ 18,857.07	$ -	$ 18,857.07
Justice Assistance Grant	$ 7,774.20	$ 84,946.81	$ 81,666.62	$ 11,054.39	$ -	$ 11,054.39
HAVA Title III Voting System	$ 2,085,270.00	$ -	$ 3,872.84	$ 2,081,397.16	$ -	$ 2,081,397.16
MS4	$ -	$ 325.00	$ -	$ 325.00	$ -	$ 325.00
Identification Security Protection	$ -	$ 210,584.00	$ -	$ 210,584.00	$ -	$ 210,584.00

ANNUAL COUNTY FINANCIAL REPORT FOR CALENDAR YEAR 2006
LAKE COUNTY
STATEMENTS OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES

Fund	Beginning Cash Fund Balances January 1, 2006	2006 Receipts	2006 Disbursements	Ending Cash Fund Balances December 31, 2006	Investments at December 31, 2006	Total Cash and Investments at December 31, 2006
BMV Project Grant Fund	$ -	$ 130,593.58	$ 130,593.58	$ -	$ -	$ -
Supplemental Public Defender Svc.	$ 84,011.58	$ 387,661.60	$ 368,743.29	$ 102,929.89	$ -	$ 102,929.89
Alternative Dispute Resolution	$ 58,453.78	$ 40,300.00	$ 12,518.25	$ 86,235.53	$ -	$ 86,235.53
Alt Dispute Res Co-Payment	$ 2,600.00	$ 10,775.00	$ 6,371.72	$ 7,003.28	$ -	$ 7,003.28
Treasurer's Incentive	$ 82,373.19	$ 42,122.40	$ 92,687.73	$ 31,807.86	$ -	$ 31,807.86
Child Support Incentive	$ 378,766.36	$ 258,048.93	$ 122,123.35	$ 514,691.94	$ -	$ 514,691.94
BP Amoco Settlement Fund	$ -	$ 8,950,000.00	$ 8,950,000.00	$ -	$ -	$ -
Major Moves Construction	$ -	$ 15,000,000.00	$ 11,018,563.62	$ 3,981,436.38	$ -	$ 3,981,436.38
Title Search Fees	$ 4,591.65	$ 5,075.00	$ 3,880.00	$ 5,786.65	$ -	$ 5,786.65
Late Surrender Fees/Bail	$ 11,875.60	$ 5,851.87	$ 3,636.05	$ 14,091.42	$ -	$ 14,091.42
Court Appointed Special Advocate	$ 12,193.94	$ 107,898.54	$ 118,680.14	$ 1,412.34	$ -	$ 1,412.34
NR Property Seizure	$ 5,161.02	$ 5,955.01	$ -	$ 11,116.03	$ -	$ 11,116.03
DUI Tax Force Grant	$ 1,094.27	$ 20,714.44	$ 17,541.37	$ 4,267.34	$ -	$ 4,267.34
Sales Disclosure	$ 49,892.64	$ 76,130.00	$ 57,024.80	$ 68,997.84	$ -	$ 68,997.84
Total Special Revenue	**$ 55,622,804.60**	**$ 252,526,892.91**	**$ 242,630,207.71**	**$ 65,519,489.80**	**$ 4,596,000.00**	**$ 70,115,489.80**
Debt Service						
Park and Rec Bond	$ 1,822,512.49	$ 17,354,446.69	$ 17,950,704.01	$ 1,226,255.17	$ -	$ 1,226,255.17
Park's Revenue Bond Redemption	$ 277,997.46	$ 7,378,993.97	$ 7,574,325.83	$ 82,665.60	$ -	$ 82,665.60
County Bond Redemption	$ 2,869,557.47	$ 5,995,818.31	$ 5,972,910.53	$ 2,892,465.25	$ -	$ 2,892,465.25
Circuit Breaker Debt Service	$ (666,076.51)	$ 3,106,159.95	$ 3,081,554.12	$ (641,470.68)	$ -	$ (641,470.68)
Total Debt Service	**$ 4,303,990.91**	**$ 33,835,418.92**	**$ 34,579,494.49**	**$ 3,559,915.34**	**$ -**	**$ 3,559,915.34**
Capital Projects						
Park Non-Reverting Capital	$ 294,951.98	$ 6,888,067.21	$ 6,455,889.40	$ 727,129.79	$ -	$ 727,129.79
Cumulative Bridge	$ 8,009,080.58	$ 5,215,069.85	$ 4,208,039.05	$ 9,007,111.38	$ -	$ 9,007,111.38
Park Dist Bond 1982	$ 1,840,107.29	$ 60,021,770.21	$ 56,302,555.95	$ 5,559,321.55	$ 2,750,000.00	$ 8,309,321.55
Co. Cumulative Capital Development	$ 1,597,117.60	$ 2,996,593.95	$ 2,708,553.66	$ 1,885,157.89	$ -	$ 1,885,157.89
Park District Bond #2	$ -	$ 204,511.08	$ 205,251.05	$ (739.97)	$ -	$ (739.97)
General Drain Improvement	$ 760,324.53	$ 2,219,508.56	$ 1,433,091.26	$ 1,546,741.83	$ -	$ 1,546,741.83
Total Capital Projects	**$ 12,492,581.98**	**$ 77,545,520.86**	**$ 71,313,380.37**	**$ 18,724,722.47**	**$ 2,750,000.00**	**$ 21,474,722.47**
Enterprise						
Hermit's Lake Sewer User Fee	$ 10,051.80	$ 140,972.07	$ 88,359.76	$ 62,664.11	$ -	$ 62,664.11
Hermit's Lake Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -
Hermit's Lake Loan Repayment	$ 909.00	$ -	$ 909.00	$ -	$ -	$ -
Total Enterprise	**$ 10,960.80**	**$ 140,972.07**	**$ 89,268.76**	**$ 62,664.11**	**$ -**	**$ 62,664.11**
Internal Service						
Employee Benefit Accruals	$ 13,286,633.35	$ 54,407,152.12	$ 56,191,069.36	$ 11,502,716.11	$ -	$ 11,502,716.11
Self Insurance Fund #2	$ 770,814.92	$ 9,243,317.38	$ 9,260,574.79	$ 753,557.51	$ 350,000.00	$ 1,103,557.51
Self-Insurance Fund	$ 3,586,140.62	$ 3,997,164.18	$ 4,214,757.46	$ 3,368,547.34	$ -	$ 3,368,547.34
Total Internal Service	**$ 17,643,588.89**	**$ 67,647,633.68**	**$ 69,666,401.61**	**$ 15,624,820.96**	**$ 350,000.00**	**$ 15,974,820.96**
Pension Trust						
Police Pension	$ -	$ 10,011,592.97	$ 10,011,592.97	$ -	$ -	$ -
Total Pension Trust	**$ -**	**$ 10,011,592.97**	**$ 10,011,592.97**	**$ -**	**$ -**	**$ -**
Nonexpendable Trust						
Congressional School Principal	$ -	$ 35,897.27	$ 35,897.27	$ -	$ 35,000.00	$ 35,000.00
Total Nonexpendable Trust	**$ -**	**$ 35,897.27**	**$ 35,897.27**	**$ -**	**$ 35,000.00**	**$ 35,000.00**
Expendable Trust						
Welfare Trust	$ 35,749.36	$ 427,391.16	$ 416,549.63	$ 46,590.89	$ -	$ 46,590.89
Total Expendable Trust	**$ 35,749.36**	**$ 427,391.16**	**$ 416,549.63**	**$ 46,590.89**	**$ -**	**$ 46,590.89**
Agency						
Unfunded Money	$ 43,577,402.15	$ 166,961,847.46	$ 43,577,402.15	$ 166,961,847.46	$ -	$ 166,961,847.46
Financial Institution Tax	$ -	$ 3,952,747.00	$ 3,952,747.00	$ -	$ -	$ -
Griffith Deferral Program	$ 2,580.00	$ -	$ 2,580.00	$ -	$ -	$ -
Convention and Tourism	$ 68,043.73	$ 4,296,785.69	$ 4,144,536.90	$ 220,292.52	$ -	$ 220,292.52
National Park System	$ 173.90	$ 10,528.00	$ 10,528.00	$ 173.90	$ -	$ 173.90
Innkeepers Tax	$ 197,736.98	$ 2,393,913.78	$ 2,589,905.17	$ 1,745.59	$ -	$ 1,745.59
User's fee	$ 451,317.65	$ 1,102,771.89	$ 1,050,083.99	$ 504,005.55	$ -	$ 504,005.55
Education Plate Fee Distribution	$ 11,587.50	$ 31,537.50	$ 36,769.25	$ 6,355.75	$ -	$ 6,355.75
Doctor's Merchants	$ 7,543.86	$ 528.25	$ 8,030.11	$ 42.00	$ -	$ 42.00
Ordinance Deferral Program	$ 3,408.00	$ 74,693.00	$ 73,083.00	$ 5,018.00	$ -	$ 5,018.00
US Research Consultant	$ 1,267.32	$ 6,682.40	$ 5,400.00	$ 2,549.72	$ -	$ 2,549.72
Interstate Compact Fund	$ 337.50	$ 3,112.50	$ 3,225.00	$ 225.00	$ -	$ 225.00
Circuit Breaker Repository	$ -	$ 10,490,801.37	$ 10,490,801.37	$ -	$ -	$ -
Mortgage Fees-State Share	$ 7,360.00	$ 81,822.50	$ 75,672.50	$ 13,510.00	$ -	$ 13,510.00
Child Restraint Violations	$ 175.00	$ 2,000.00	$ 2,075.00	$ 100.00	$ -	$ 100.00
Children W/Special Health Needs	$ -	$ 676,756.09	$ 676,756.09	$ -	$ -	$ -
Poor Relief Loan	$ -	$ 1,224,274.40	$ 1,224,274.40	$ -	$ -	$ -
Commissioner's Tax Sale	$ 380,271.38	$ 421,224.00	$ 137,118.10	$ 664,377.28	$ -	$ 664,377.28
Comm. Tax Certificate Sale	$ 899,661.05	$ 84,323.91	$ 60,193.83	$ 923,791.13	$ -	$ 923,791.13
Payment Error (Refunds)	$ 95,778.73	$ 583,814.93	$ 318,137.58	$ 361,456.08	$ -	$ 361,456.08
Tax Sale Cancellation	$ 7,960.54	$ 277,824.43	$ -	$ 285,784.97	$ -	$ 285,784.97
Subdivision Escrow Bonds	$ 72,655.60	$ 42,452.46	$ 28,616.82	$ 86,491.24	$ -	$ 86,491.24
Overpayment	$ 7,445,103.04	$ 2,208,818.43	$ 6,470,063.40	$ 3,183,858.07	$ -	$ 3,183,858.07
NW Regional Plan Commission	$ -	$ 621,710.94	$ 465,525.04	$ 156,185.90	$ -	$ 156,185.90
Prop. Replacement Homestead Credit	$ 8,474.35	$ 5,441,212.37	$ 5,354,656.39	$ 95,030.33	$ -	$ 95,030.33
Cities Park Sales Tax	$ 7,439.77	$ 93,058.19	$ 98,050.01	$ 2,447.95	$ -	$ 2,447.95
United Way - Payroll	$ 8,681.61	$ -	$ -	$ 8,681.61	$ -	$ 8,681.61
Calumet Twp. Poor Relief	$ -	$ 14,565,688.06	$ 14,565,688.06	$ -	$ -	$ -
Cedar Creek Twp. Poor Relief	$ -	$ 62,300.78	$ 62,300.78	$ -	$ -	$ -
Center Twp. Poor Relief	$ -	$ 121,210.43	$ 121,210.43	$ -	$ -	$ -
Eagle Creek Twp. Poor Relief	$ -	$ 21,240.81	$ 21,240.81	$ -	$ -	$ -
Tax Sale Fees SRI, Inc.	$ 5,877.31	$ 331,610.70	$ 328,268.01	$ 9,220.00	$ -	$ 9,220.00
Hanover Twp. Poor Relief	$ -	$ 80,809.76	$ 80,809.76	$ -	$ -	$ -
Hobart Twp. Poor Relief	$ -	$ 278,982.27	$ 278,982.27	$ -	$ -	$ -
North Twp. Poor Relief	$ -	$ 3,913,464.09	$ 3,913,464.09	$ -	$ -	$ -
Ross Twp. Poor Relief	$ -	$ 159,951.08	$ 159,951.08	$ -	$ -	$ -
St. John Twp Poor Relief	$ -	$ 57,314.85	$ 57,314.85	$ -		
West Creek Twp. Poor Relief	$ -	$ 7,031.79	$ 7,031.79	$ -	$ -	$ -
Winfield Twp. Poor Relief	$ -	$ 10,951.90	$ 10,951.90	$ -	$ -	$ -
City and Town Court Costs	$ 13,089.45	$ 121,917.81	$ 120,594.35	$ 14,412.91	$ -	$ 14,412.91
Infraction Judgments	$ 61,184.75	$ 832,014.95	$ 798,251.69	$ 94,948.01	$ -	$ 94,948.01
State Fair Board	$ -	$ 138,045.56	$ 138,045.56	$ -	$ -	$ -
Supplemental County Wide Tax	$ 34,686.14	$ 5,276,737.08	$ 3,457,607.76	$ 1,853,815.46	$ -	$ 1,853,815.46
State Forestry Tax	$ -	$ 276,091.18	$ 276,091.18	$ -	$ -	$ -
Congressional School Interest	$ 22,628.14	$ 897.27	$ 1,400.00	$ 22,125.41	$ -	$ 22,125.41
Coroner's Training and Cont. Ed.	$ 3,146.00	$ 35,303.00	$ 36,603.00	$ 1,846.00	$ -	$ 1,846.00
Tax Sale Redemption	$ 199,248.05	$ 777,299.66	$ 349,515.52	$ 627,032.19	$ -	$ 627,032.19
Surplus Tax Sale	$ 45,992.23	$ 21,260,707.13	$ 1,562,079.76	$ 19,744,619.60	$ -	$ 19,744,619.60
Surplus Dog Tax	$ -	$ 1,767.46	$ 1,767.46	$ -	$ -	$ -
State Fines and Fees Forfeitures	$ 55,225.10	$ 463,648.56	$ 440,869.72	$ 78,003.94	$ -	$ 78,003.94
Inheritance Tax	$ 3,595,303.47	$ 12,770,129.97	$ 12,929,472.71	$ 3,435,960.73	$ -	$ 3,435,960.73
State Sales Disclosure Fee	$ 4,835.00	$ 75,925.00	$ 74,990.00	$ 5,770.00	$ -	$ 5,770.00
Tax Sale	$ -	$ 29,849,596.03	$ 29,841,750.66	$ 7,845.37	$ -	$ 7,845.37
Auditor's Tax Sale	$ 1,573,663.33	$ -	$ 155,686.68	$ 1,417,976.65	$ -	$ 1,417,976.65
Delinquent Sewer	$ 2,236.25	$ 556,580.43	$ 556,580.43	$ 2,236.25	$ -	$ 2,236.25
Barret Law	$ 740.00	$ 16,917.76	$ 16,437.76	$ 1,220.00	$ -	$ 1,220.00
Overweight Vehicle Fees	$ 4,000.00	$ 75,211.81	$ 66,621.31	$ 12,590.50	$ -	$ 12,590.50
Health Care for Indigent	$ -	$ 21,111,577.45	$ 21,111,577.45	$ -	$ -	$ -
Welfare Admin	$ -	$ 828,994.00	$ 828,994.00	$ -	$ -	$ -
Commissioner's Surplus Tax Sale	$ 22,960.29	$ -	$ 17,079.48	$ 5,880.81	$ -	$ 5,880.81

ANNUAL COUNTY FINANCIAL REPORT FOR CALENDAR YEAR 2006

LAKE COUNTY

STATEMENTS OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES

Fund	Beginning Cash Fund Balances January 1, 2006	2006 Receipts	2006 Disbursements	Ending Cash Fund Balances December 31, 2006	Investments at December 31, 2006	Total Cash and Investments at December 31, 2006
US Steel Prop Tax Setl Fund	$ 47,193,946.96	$ 1,245,372.36	$ 47,500,508.08	$ 938,811.24	$ -	$ 938,811.24
Medical Asst to Wards	$ -	$ 6,156,025.16	$ 6,156,025.16	$ -	$ -	$ -
Township Fund	$ -	$ 4,154,600.02	$ 4,154,600.02	$ -	$ -	$ -
Township Ambulance	$ -	$ -	$ -	$ -	$ -	$ -
Township Recreation	$ -	$ 1,461,030.99	$ 1,461,030.99	$ -	$ -	$ -
Township Firefighting	$ -	$ 1,026,841.05	$ 1,026,841.05	$ -	$ -	$ -
Township Property	$ -	$ 457,814.12	$ 457,814.12	$ -	$ -	$ -
Library Fund	$ -	$ 25,849,817.59	$ 25,849,817.59	$ -	$ -	$ -
Library Bond	$ -	$ 1,972,857.68	$ 1,972,857.68	$ -	$ -	$ -
PTRC/HSC Holding Fund	$ -	$ 65,024,196.96	$ 65,024,196.96	$ -	$ -	$ -
General School	$ -	$ 177,285,835.59	$ 177,285,835.59	$ -	$ -	$ -
School Debt Service Fund	$ -	$ 110,247,291.25	$ 110,247,291.25	$ -	$ -	$ -
Street Lights	$ -	$ 313,113.34	$ 313,113.34	$ -	$ -	$ -
Corporation	$ 4,751.31	$ 233,523,451.04	$ 233,528,202.35	$ -	$ -	$ -
Corporation Bond	$ -	$ 7,406,411.60	$ 7,406,411.60	$ -	$ -	$ -
Cumulative Fire and Equipment	$ -	$ 157,284.91	$ 157,284.91	$ -	$ -	$ -
Motor Vehicle Highway	$ -	$ 4,501,335.50	$ 4,501,335.50	$ -	$ -	$ -
Fire Pension Fund	$ -	$ 8,035,871.11	$ 8,035,871.11	$ -	$ -	$ -
Conservancy General	$ -	$ -	$ -	$ -	$ -	$ -
Water Hydrant Rental	$ -	$ 170,875.68	$ 170,875.68	$ -	$ -	$ -
Independence Hill Conservancy	$ -	$ 141,418.90	$ 141,418.90	$ -	$ -	$ -
Cumulative Capital Improvement Fund	$ -	$ 32,336.44	$ 32,336.44	$ -	$ -	$ -
Park District Bond	$ -	$ 3,901,960.10	$ 3,901,960.10	$ -	$ -	$ -
Sanitary Dist/Sanitary Sewer	$ -	$ 21,185,291.84	$ 21,234,036.87	$ (48,745.03)	$ -	$ (48,745.03)
Sanitary Dist. Bond	$ -	$ 9,021,549.80	$ 9,036,005.22	$ (14,455.42)	$ -	$ (14,455.42)
Cumulative Sewer and Drain	$ -	$ 1,031,733.99	$ 1,031,733.99	$ -	$ -	$ -
School Transportation	$ -	$ 42,223,947.51	$ 42,223,947.51	$ -	$ -	$ -
Special Cumulative Fire	$ -	$ 25,838.31	$ 25,838.31	$ -	$ -	$ -
Airport	$ -	$ 1,240,979.37	$ 1,240,979.37	$ -	$ -	$ -
Redevelopment District	$ -	$ 887,730.57	$ 887,730.57	$ -	$ -	$ -
Redevelopment Dist. Bond	$ -	$ 1,492,198.09	$ 1,492,198.09	$ -	$ -	$ -
Emergency Medical Services	$ -	$ 1,700,028.93	$ 1,700,028.93	$ -	$ -	$ -
Public Transportation	$ -	$ 4,363,684.40	$ 4,363,684.40	$ -	$ -	$ -
Special Transportation Debt.	$ -	$ 1,482,897.16	$ 1,482,897.16	$ -	$ -	$ -
City Parks and Recreation	$ -	$ 14,812,238.34	$ 14,812,238.34	$ -	$ -	$ -
Library Lease Rental	$ -	$ 1,214,601.03	$ 1,214,601.03	$ -	$ -	$ -
Storm Sewer	$ -	$ 961,795.11	$ 961,795.11	$ -	$ -	$ -
Municipal Complex/Genesis Center	$ -	$ 2,066,181.80	$ 2,066,181.80	$ -	$ -	$ -
Airport Bond	$ -	$ 206,946.68	$ 206,946.68	$ -	$ -	$ -
Cumulative Capital Development Fund	$ -	$ 3,587,905.19	$ 3,587,905.19	$ -	$ -	$ -
Lease/Rental Payment	$ -	$ 6,438,830.15	$ 6,438,830.15	$ -	$ -	$ -
Sewer Bond Fund	$ -	$ 1,061,172.62	$ 1,061,172.62	$ -	$ -	$ -
Lake Ridge Fire District	$ -	$ 368,328.10	$ 368,328.10	$ -	$ -	$ -
Cumulative Cap Fire Equipment	$ -	$ 180,141.12	$ 180,141.12	$ -	$ -	$ -
Capital Projects Fund	$ -	$ 50,690,654.87	$ 50,690,654.87	$ -	$ -	$ -
TIF Replacement	$ -	$ 574,597.76	$ 574,597.76	$ -	$ -	$ -
TIF Allocation	$ -	$ 17,186,183.26	$ 17,186,183.26	$ -	$ -	$ -
Township Community Service	$ -	$ 396,495.29	$ 396,495.29	$ -	$ -	$ -
Library Capital Projects Fund	$ -	$ 545,377.42	$ 545,377.42	$ -	$ -	$ -
Water District	$ -	$ 258,736.46	$ 258,736.46	$ -	$ -	$ -
Water Dist. Bond	$ -	$ 651,637.47	$ 651,637.47	$ -	$ -	$ -
Special Education Pre-School	$ -	$ 415,033.74	$ 415,033.74	$ -	$ -	$ -
Solid Waste Management District	$ -	$ 4,037,833.65	$ 4,037,833.65	$ -	$ -	$ -
Sanitary District/Solid Waste	$ -	$ 2,939,414.75	$ 2,939,414.75	$ -	$ -	$ -
Township Cumulative Park	$ -	$ 602,545.55	$ 602,545.55	$ -	$ -	$ -
Indiana Common School Fund	$ 40,957.00	$ 32,772.09	$ -	$ 73,729.09	$ -	$ 73,729.09
Bus Replacement Schools	$ -	$ 4,312,110.06	$ 4,312,110.06	$ -	$ -	$ -
Cumulative Fire Special	$ -	$ 325,998.11	$ 325,998.11	$ -	$ -	$ -
Water Dist. Bond #2	$ -	$ -	$ -	$ -	$ -	$ -
Corp. Redevelopment Capital Fund	$ -	$ 62,484.03	$ 62,484.03	$ -	$ -	$ -
LC Voting Sys. Cumulative	$ 1,989,738.85	$ 1,453,638.77	$ 2,156,474.75	$ 1,286,902.87	$ -	$ 1,286,902.87
School Pension Debt	$ -	$ 6,243,515.92	$ 6,243,515.92	$ -	$ -	$ -
Storm Sewer Bond	$ -	$ 718,310.36	$ 718,310.36	$ -	$ -	$ -
Special Death Benefit	$ -	$ 39,782.00	$ 33,310.00	$ 6,472.00	$ -	$ 6,472.00
Vehicle License Fund	$ 1,094.20	$ -	$ -	$ 1,094.20	$ -	$ 1,094.20
CVET	$ -	$ 5,137,960.01	$ 5,137,960.01	$ -	$ -	$ -
Excess Monies - Settlement 2001	$ 108,293.31	$ -	$ -	$ 108,293.31	$ -	$ 108,293.31
Total Agency	**$ 108,238,556.80**	**$ 1,180,410,003.19**	**$ 1,085,476,983.85**	**$ 203,171,576.14**	**$ -**	**$ 203,171,576.14**

NOTICE TO TAXPAYERS OF LAKE COUNTY OF TAX RATES CHARGED

Notice is hereby given that the Tax Duplicates for State, County, Townships, Schools and Corporations of Lake County, for the year 2005 payable 2006, are now in the hands of the County Treasurer, who is ready to receive the taxes charged thereon. The following table shows the rate of taxation on each $100.00 worth of taxable real and personal property in the several units. First installment is delinquent after August 14, 2006. Second installment is delinquent after November 14, 2006

LAKE COUNTY TREASURER

		Township Districts:												Corporation Districts:									
	2005 Payable 2006	45 001	45 002	45 007	45 041	45 012	45 013	45 016	45 028	45 032	45 050	45 037	45 044	45 043	45 014	45 042	45 029	45 034	45 024	45 004	45 003	45 017	45 006	45 033
Fund	Fund Name	Calumet	Calumet - Gary Sanitary	Cedar Creek	Center	Eagle Creek	Hanover	Hobart	Ross	Saint John	Saint John - Schererville Water	West Creek	Winfield	Cedar Lake Center Twp	Cedar Lake Hanover Twp	Crown Point - Center Twp	Crown Point - Ross Twp	Dyer	East Chicago	Gary - Calumet Twp - Gary Community Sch	Gary - Calumet Twp - Lake Ridge Sch	Gary - Hobart Twp River Forest Scn	Griffith - Calumet Twp	Griffith - Saint John Twp
		001	038	002	003	004	005	006	034	009	045	010	011	031	030	023	033	012	024	025	041	032	015	039
	State Fair Board	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008
	State Forestry	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016
45 0	**Total State**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**
0101	General	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859
0123	Property Reassessment	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074
0180	Debt Service	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293
0340	Public Employees Retirement (PERF)																							
0790	Cumulative Bridge	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158
0801	Health	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103					0.0103	0.0103
0905	Drain Improvement	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074
1201	County School Distribution / Supplem	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198
1301	Park & Recreation	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247
1380	Park Bond	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134
2244	Regional Planning	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017
2391	Cumulative Capital Development	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111
0191	Cumulative Voting Machine	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052
45 1	**Sub Total County**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6217**	**0.6217**	**0.6217**	**0.6217**	**0.6320**	**0.6320**
0843	Welfare Family & Children	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264
0860	Children's Psychiatric Treatment	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109
0856	Hospital Care for the Indigent	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221
0858	Medical Aid to Wards	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356
0859	Children w/Special Healthcare Needs	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039
45 1	**Sub Total Welfare**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**
45 1	**Total County**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1206**	**1.1206**	**1.1206**	**1.1206**	**1.1309**	**1.1309**
0101	General	0.0598	0.0598	0.0649	0.0071	0.0311	0.0308	0.0232	0.0088	0.0059	0.0059	0.0701	0.0255	0.0071	0.0308	0.0071	0.0088	0.0059	0.0109	0.0598	0.0598	0.0232	0.0598	0.0059
0107	Property Maintenance							0.0133	0.0133								0.0133					0.0133		
0601	Community Building / Services	0.0125	0.0125																	0.0125	0.0125		0.0125	
0840	Poor Relief	0.4332	0.4332	0.0145	0.0097	0.0212	0.0210	0.0182	0.0073	0.0030	0.0030		0.0007	0.0097	0.0210	0.0097	0.0073	0.0030	0.0484	0.4332	0.4332	0.0182	0.4332	0.0030
0885	Poor Relief Loan	0.0084	0.0084																	0.0084	0.0084		0.0084	
1101	Emergency Ambulance / Medical Ser	0.5877	0.5877				0.0146		0.0063															
1111	Fire Fighting			0.0574	0.0881	0.0792	0.0466	0.0080	0.0093	0.0711	0.0711	0.0233	0.0753											
1190	Cumulative Firefighting Build. & Equip.			0.0098	0.0132	0.0131	0.0103			0.0151	0.0151	0.0107	0.0133											
1312	Recreation	0.0124	0.0124	0.0111				0.0016	0.0139	0.0028	0.0026		0.0014				0.0139	0.0026	0.0077	0.0124	0.0124	0.0016	0.0124	0.0026
1390	Cumulative Park & Recreation																		0.0074					
45 2	**Total Township**	**1.1140**	**1.1140**	**0.1577**	**0.1181**	**0.1446**	**0.1233**	**0.0643**	**0.0589**	**0.0977**	**0.0977**	**0.1041**	**0.1162**	**0.0168**	**0.0518**	**0.0168**	**0.0433**	**0.0115**	**0.0744**	**0.5263**	**0.5263**	**0.0563**	**0.5263**	**0.0115**
0101	General													0.5891	0.5891	0.5539	0.5539	0.3539	2.6242	3.0113	3.0113	3.0113	0.6771	0.6771
0180	Debt Service																	0.1176						
0283	Lease Rental Payment													0.0082	0.0082	0.0255	0.0255	0.0066	0.1896				0.0132	0.0132
0341	Fire Pension															0.0015	0.0015		0.1689	0.1194	0.1194	0.1194		
0342	Police Pension													0.0165	0.0165	0.0165	0.0165		0.1875	0.1267	0.1267	0.1267	0.0398	0.0398
0708	Motor Vehicle Highway															0.0927	0.0927						0.0382	0.0382
1001	Civic Center																			0.0863	0.0863	0.0863		
1093	Cumulative Build & Equip.																						0.0206	0.0206
1101	Emergency Ambulance / Med Service																							
1191	Cumulative Fire Special															0.0037	0.0037	0.0054						
1301	Park & Recreation																	0.0333	0.2293	0.0923	0.0923	0.0923	0.0259	0.0259
1303	Park																							
1380	Park Bond													0.0043	0.0043								0.0086	0.0086
1381	Park Bond Fund #2																							
2041	Sewer																							
2042	Hydrant Rental																							
2044	Public Lighting																							
2390	Cumulative Cap. Improvement (Rate)															0.0022	0.0022							
2391	Cumulative Capital Development													0.0125	0.0125	0.0173	0.0173	0.0191		0.0348	0.0348	0.0348		
2393	Cumulative Conservancy Improvement																							
2430	Redevelopment - General																							
2431	Redevelopment - Capital																							
2482	Redevelopment Bond																	0.0145						
6280	Sewer Bond																						0.0666	0.0666
0986	Storm Sewer Bond																						0.0940	0.0940
6290	Cumulative Sewer															0.0268	0.0268							
6301	Transportation																		0.0808					
45 3	**Total Corporation**													**0.6306**	**0.6306**	**0.7401**	**0.7401**	**0.5504**	**3.4803**	**3.4708**	**3.4708**	**3.4708**	**0.9840**	**0.9840**
0060	Pre-School Special Education	0.0019	0.0019	0.0015	0.0016	0.0015	0.0016	0.0014	0.0019	0.0017	0.0017	0.0015	0.0016	0.0016	0.0016	0.0016	0.0019	0.0017	0.0018	0.0027	0.0019	0.0014	0.0016	0.0017
0101	General	0.9168	0.9168	0.6380	0.6827	0.6380	0.6448	0.7016	0.6676	0.6671	0.6671	0.6380	0.6827	0.6827	0.6448	0.6827	0.6676	0.6671	0.8615	1.3516	0.9168	0.7016	0.7052	0.6671
0186	Retirement/Severance Debt Service	0.0285	0.0285	0.0100	0.0526	0.0100	0.0087	0.0260	0.0317	0.0284	0.0284	0.0100	0.0526	0.0526	0.0087	0.0526	0.0317	0.0284	0.0316		0.0285	0.0260	0.0583	0.0284
0180	Debt Service	0.6586	0.6586	0.6135	0.6801	0.6135	0.8154	0.3818	0.5325	0.0491	0.0491	0.6135	0.6801	0.6801	0.8154	0.6801	0.5325	0.0491	0.7454	0.3221	0.6586	0.3818	0.6071	0.0491
1214	Capital Projects	0.3730	0.3730	0.1951	0.1715	0.1951	0.1916	0.2986	0.2141	0.0695	0.0695	0.1951	0.1715	0.1715	0.1916	0.1715	0.2141	0.0695	0.1987	0.3999	0.3730	0.2986	0.2047	0.0695
6301	Transportation	0.4222	0.4222	0.1279	0.1250	0.1279	0.0703	0.2520	0.1511	0.1201	0.1201	0.1279	0.1250	0.1250	0.0703	0.1250	0.1511	0.1201	0.2632	0.5163	0.4222	0.2520	0.1139	0.1201
6302	Bus Replacement	0.0777	0.0777	0.0341	0.0109	0.0341	0.0069	0.0422	0.0242	0.0160	0.0160	0.0341	0.0109	0.0109	0.0069	0.0109	0.0242	0.0160	0.0253		0.0777	0.0422	0.0084	0.0160
45 4	**Total School**	**2.4787**	**2.4787**	**1.6201**	**1.7244**	**1.6201**	**1.7393**	**1.7036**	**1.6231**	**0.9519**	**0.9519**	**1.6201**	**1.7244**	**1.7244**	**1.7393**	**1.7244**	**1.6231**	**0.9519**	**2.1275**	**2.5926**	**2.4787**	**1.7036**	**1.6992**	**0.9519**
0101	General	0.0808	0.0808	0.0822	0.0554	0.0822	0.0808	0.0808	0.0808	0.0808	0.0808	0.0822	0.0554	0.0554	0.0808	0.0554	0.0808	0.0808	0.3977	0.3737	0.0808	0.0808	0.0808	0.0808
0180	Debt Service	0.0198	0.0198				0.0198	0.0198	0.0198	0.0198	0.0198				0.0198		0.0198	0.0198	0.0008		0.0198	0.0198	0.0198	0.0198
0283	Lease Rental Payment			0.0205		0.0205						0.0205												
1220	Capital Projects	0.0018	0.0018	0.0059	0.0062	0.0059	0.0018	0.0018	0.0018	0.0018	0.0018	0.0059	0.0062	0.0062	0.0018	0.0062	0.0018	0.0018		0.0049	0.0018	0.0018	0.0018	0.0018
45 5	**Total Library**	**0.1024**	**0.1024**	**0.1086**	**0.0616**	**0.1086**	**0.1024**	**0.1024**	**0.1024**	**0.1024**	**0.1024**	**0.1086**	**0.0616**	**0.0616**	**0.1024**	**0.0616**	**0.1024**	**0.1024**	**0.3985**	**0.3786**	**0.1024**	**0.1024**	**0.1024**	**0.1024**
8001	Special Transportation General																			0.1336	0.1336	0.1336		
8080	Special Transportation Debt Service																			0.0643	0.0643	0.0643		
8101	Special Airport General																			0.0706	0.0706	0.0706		
8190	Special Airport Cumulative Building																			0.0116	0.0116	0.0116		
8201	Special Sanitary General		0.2543															0.0349	0.9505	0.2543	0.2543	0.2543		
8208	Special Sanitary (Solid) General		0.1440																	0.1440	0.1440	0.1440		
0907	Storm Water Management																			0.0547	0.0547	0.0547		
8210	Special Solid Waste Management	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234
8280	Special Sanitary Debt Service		0.0810															0.0530	0.0731	0.0810	0.0810	0.0810		
8303	Special Waterworks General																							
8383	Special Waterworks Debt Service																	0.0234						
8401	Special Redevelopment General																			0.0137	0.0137	0.0137		
8403	Tax Increment Replacement													0.0026	0.0026	0.0046	0.0046	0.0235		0.0049	0.0049	0.0049		
8603	Special Fire General	0.2450	0.2450																					
8691	Cum Fire Building and Equipment	0.0170	0.0170																					
45 6	**Total Special Districts**	**0.2854**	**0.7647**	**0.0234**	**0.0234**	**0.0234**	**0.0234**	**0.0234**	**0.0234**	**0.0234**	**0.0234**	**0.0234**	**0.0234**	**0.0260**	**0.0260**	**0.0280**	**0.0280**	**0.1582**	**1.0470**	**0.8561**	**0.8561**	**0.8561**	**0.0234**	**0.0234**
	Total All	**5.1138**	**5.5931**	**3.0431**	**3.0608**	**3.0300**	**3.1217**	**3.0270**	**2.9411**	**2.3087**	**2.3087**	**2.9095**	**3.0589**	**3.5927**	**3.6834**	**3.7042**	**3.6702**	**2.9077**	**8.2507**	**8.9474**	**8.5573**	**7.3122**	**4.4686**	**3.2065**
	Property Tax Replacement Credit	23.7119	22.6675	21.3542	21.6664	21.2789	20.2545	25.5647	20.5704	30.5756	30.5752	21.3724	21.6668	20.8534	19.7634	20.3942	19.8498	26.5165	22.4453	24.1378	21.0005	20.8341	20.3286	26.4612
	Business Property Tax Replacement Credit	10.7569	9.8351	11.3206	11.3466	11.3703	10.5123	13.9084	12.9727	16.8274		11.5242	11.3532	9.6653	8.9091	9.3753	10.3951	13.3481	6.2649	9.9635	6.4280	5.7561	7.9518	12.1163
	Homestead Credit	19.0196	18.5836	14.2882	14.7555	14.0977	13.6834	17.5491	10.7172	22.1787	22.1788	14.0284	14.7460	15.8307	15.1516	15.8240	13.2122	20.0704	23.3669	22.2551	20.6599	21.3277	17.3991	21.3511

45 023	45 026	45 018	45 019	45 045	45 046	45 048	45 005	45 020	45 021	45 008	45 038	45 030	45 031	45 027	45 022	45 015	45 035	45 036	45 039	45 025	45 047	45 054	45 055	Conservancy Districts		
Hammond	Highland	Hobart - Hobart Twp - Hobart City Sch	Hobart - Hobart Twp - Hobart City Sch- Gary Sanitary	Hobart - Hobart Twp - River Forest Sch	Hobart - Ross Twp	Hobart - Ross Twp TIF Area	Lake Station - Calumet Twp	Lake Station - Hobart Twp - River Forest Sch	Lake Station - Hobart Twp - Lake Station Sch	Lowell - Cedar Creek Twp	Lowell - West Creek Twp	Merrillville	Merrillville - Gary Sanitary	Munster	New Chicago	Saint John - Hanover Twp	Saint John - Saint John Twp	Schererville	Schneider	Whiting	Winfield	Winfield - Winfield Water	St. John Twp, St. John Water	Merrillville	Independence Hill	Illiana-Brunswick
026	016	027	037	042	043		013	035	014	017	029	008	036	018	019	040	022	020	021	028	044	046	050			
0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008			
0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016			
0.0024	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**	**0.0024**			
0.4859	0.4859	0.4859	0.4859	0.4859	0.4859		0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859	0.4859			
0.0074	0.0074	0.0074	0.0074	0.0074	0.0074		0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074			
0.0293	0.0293	0.0293	0.0293	0.0293	0.0293		0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293	0.0293			
0.0158	0.0158	0.0158	0.0158	0.0158	0.0158		0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158	0.0158			
	0.0103	0.0103	0.0103	0.0103	0.0103		0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103			
0.0074	0.0074	0.0074	0.0074	0.0074	0.0074		0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074			
0.0198	0.0198	0.0198	0.0198	0.0198	0.0198		0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198			
0.0247	0.0247	0.0247	0.0247	0.0247	0.0247		0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247			
0.0134	0.0134	0.0134	0.0134	0.0134	0.0134		0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134			
0.0017	0.0017	0.0017	0.0017	0.0017	0.0017		0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017			
0.0111	0.0111	0.0111	0.0111	0.0111	0.0111		0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111			
0.0052	0.0052	0.0052	0.0052	0.0052	0.0052		0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052	0.0052			
0.6217	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**		**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**	**0.6320**			
0.3264	0.3264	0.3264	0.3264	0.3264	0.3264		0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264	0.3264			
0.0109	0.0109	0.0109	0.0109	0.0109	0.0109		0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109	0.0109			
0.1221	0.1221	0.1221	0.1221	0.1221	0.1221		0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221	0.1221			
0.0356	0.0356	0.0356	0.0356	0.0356	0.0356		0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356	0.0356			
0.0039	0.0039	0.0039	0.0039	0.0039	0.0039		0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039	0.0039			
0.4989	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**		**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**	**0.4989**			
1.1206	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**		**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**	**1.1309**			
0.0109	0.0109	0.0232	0.0232	0.0232	0.0088		0.0598	0.0232	0.0232	0.0649	0.0701	0.0088	0.0088	0.0109	0.0232	0.0308	0.0059	0.0059	0.0701	0.0109	0.0255	0.0255	0.0059			
		0.0133	0.0133	0.0133	0.0133			0.0133	0.0133			0.0133	0.0133		0.0133											
							0.0125																			
0.0484	0.0484	0.0182	0.0182	0.0182	0.0073		0.4332	0.0182	0.0182	0.0145		0.0073	0.0073	0.0484	0.0182	0.0210	0.0030	0.0030		0.0484	0.0007	0.0007	0.0030			
							0.0084																			
																							0.0711			
																							0.0151			
0.0077	0.0077	0.0016	0.0016	0.0016	0.0139		0.0124	0.0016	0.0016	0.0111		0.0139	0.0139	0.0077	0.0016		0.0026	0.0026		0.0077	0.0014	0.0014	0.0026			
0.0074	0.0074													0.0074						0.0074						
0.0744	**0.0744**	**0.0563**	**0.0563**	**0.0563**	**0.0433**		**0.5263**	**0.0563**	**0.0563**	**0.0905**	**0.0701**	**0.0433**	**0.0433**	**0.0744**	**0.0563**	**0.0518**	**0.0115**	**0.0115**	**0.0701**	**0.0744**	**0.0276**	**0.0276**	**0.0977**			
1.7189	0.3960	0.9798	0.9798	0.9798	0.9798	0.9798	1.3215	1.3215	1.3215	0.6496	0.6496	0.3794	0.3794	0.2339	0.7198	0.4534	0.4534	0.3393	1.1687	1.9210	0.0826	0.0826			0.1441	0.1657
	0.0263	0.0552	0.0552	0.0552	0.0552	0.0552								0.0892				0.0131		0.0318	0.1002	0.1002		0.2071		
														0.0560		0.0462	0.0462	0.0800								
0.1260		0.0225	0.0225	0.0225	0.0225	0.0225	0.0417	0.0417	0.0417											0.0494						
0.1324	0.0174	0.0016	0.0016	0.0016	0.0016	0.0016				0.0115	0.0115	0.0111	0.0111	0.0034				0.0048		0.0444						
	0.0128						0.0480	0.0480	0.0480	0.0911	0.0911			0.0811		0.0365	0.0365	0.0363			0.0292	0.0292					
												0.0100	0.0100					0.0126								
										0.0129	0.0129					0.0173	0.0173				0.0129	0.0129				
0.1242	0.0668	0.0626	0.0626	0.0626	0.0626	0.0626	0.1051	0.1051	0.1051	0.0795	0.0795	0.0071	0.0071	0.0535	0.0481	0.0272	0.0272	0.0337		0.2780						
0.0251	0.0581	0.0429	0.0429	0.0429	0.0429	0.0429	0.0327	0.0327	0.0327					0.0713		0.0155	0.0155	0.0101								
		0.0180	0.0180	0.0180	0.0180	0.0180																				
																		0.0019								
0.0073																										
							0.0447	0.0447	0.0447											0.0494						
0.0164	0.0146	0.0201	0.0201	0.0201	0.0201	0.0201				0.0154	0.0154	0.0197	0.0197	0.0145		0.0208	0.0208	0.0227			0.0154	0.0154			0.0333	
	0.0103																			0.0391						
	0.0045																									
	0.0270											0.0291	0.0291					0.0178								
							0.1337	0.1337	0.1337									0.0125								
							0.0167	0.0167	0.0167	0.0196	0.0196					0.0600	0.0600									
2.1503	**0.6338**	**1.2027**	**1.2027**	**1.2027**	**1.2027**	**1.2027**	**1.7441**	**1.7441**	**1.7441**	**0.8796**	**0.8796**	**0.4564**	**0.4564**	**0.6029**	**0.7679**	**0.6769**	**0.6769**	**0.5848**	**1.1687**	**2.4131**	**0.2403**	**0.2403**				
0.0015	0.0015	0.0014	0.0014	0.0014	0.0019		0.0011	0.0014	0.0011	0.0015	0.0015	0.0019	0.0019	0.0014	0.0014	0.0016	0.0017	0.0017	0.0015	0.0027	0.0016	0.0016	0.0017			
0.6323	0.7115	0.6902	0.6902	0.7016	0.6676		0.5818	0.7016	0.5818	0.6380	0.6380	0.6676	0.6676	0.6265	0.7016	0.6448	0.6671	0.6671	0.6380	1.2898	0.6827	0.6827	0.6671			
0.0121	0.0093	0.0453	0.0453	0.0260	0.0317			0.0260		0.0100	0.0100	0.0317	0.0317	0.0301	0.0260	0.0087	0.0284	0.0284	0.0100		0.0526	0.0526	0.0284			
0.7616	0.2640	0.6930	0.6930	0.3818	0.5325		1.1241	0.3818	1.1241	0.6135	0.6135	0.5325	0.5325	0.4003	0.3818	0.8154	0.0491	0.0491	0.6135	0.3226	0.6801	0.6801	0.0491			
0.2720	0.1882	0.1878	0.1878	0.2986	0.2141		0.2581	0.2986	0.2581	0.1951	0.1951	0.2141	0.2141	0.1741	0.2986	0.1916	0.0695	0.0695	0.1951	0.4534	0.1715	0.1715	0.0695			
0.2267	0.0645	0.1449	0.1449	0.2520	0.1511		0.1038	0.2520	0.1038	0.1279	0.1279	0.1511	0.1511	0.0798	0.2520	0.0703	0.1201	0.1201	0.1279	0.1398	0.1250	0.1250	0.1201			
0.0254	0.0182	0.0341	0.0341	0.0422	0.0242		0.0444	0.0422	0.0444	0.0341	0.0341	0.0242	0.0242	0.0075	0.0422	0.0069	0.0160	0.0160	0.0341	0.0522	0.0109	0.0109	0.0160			
1.9316	**1.2572**	**1.7967**	**1.7967**	**1.7036**	**1.6231**		**2.1133**	**1.7036**	**2.1133**	**1.6201**	**1.6201**	**1.6231**	**1.6231**	**1.3197**	**1.7036**	**1.7393**	**0.9519**	**0.9519**	**1.6201**	**2.2605**	**1.7244**	**1.7244**	**0.9519**			
0.1621	0.0808	0.0808	0.0808	0.0808	0.0808		0.0808	0.0808	0.0808	0.0822	0.0822	0.0808	0.0808	0.0808	0.0808	0.0808	0.0808	0.0808	0.0822	0.3604	0.0554	0.0554	0.0808			
	0.0198	0.0198	0.0198	0.0198	0.0198		0.0198	0.0198	0.0198			0.0198	0.0198	0.0198	0.0198	0.0198	0.0198	0.0198					0.0198			
0.0589										0.0205	0.0205								0.0205							
	0.0018	0.0018	0.0018	0.0018	0.0018		0.0018	0.0018	0.0018	0.0059	0.0059	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0059		0.0062	0.0062	0.0018			
0.2210	**0.1024**	**0.1024**	**0.1024**	**0.1024**	**0.1024**		**0.1024**	**0.1024**	**0.1024**	**0.1086**	**0.1086**	**0.1024**	**0.1024**	**0.1024**	**0.1024**	**0.1024**	**0.1024**	**0.1024**	**0.1086**	**0.3604**	**0.0616**	**0.0616**	**0.1024**			
0.0740	0.0145		0.2543										0.2543	0.0740		0.0380	0.0380			0.6308			0.0380			
			0.1440										0.1440													
0.0234	0.0234	0.0234	0.0234	0.0234	0.0234		0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234	0.0234			
0.0967	0.0043		0.0810										0.0810	0.0967		0.0202	0.0202			0.4722			0.0202			
																0.0312	0.0312					0.0086	0.0312			
	0.0250																					0.0739				
0.0191																										
		0.0017	0.0017	0.0017								0.0079	0.0079					0.0120								
0.2132	**0.0672**	**0.0251**	**0.5044**	**0.0251**	**0.0234**		**0.0234**	**0.0234**	**0.0234**	**0.0234**	**0.0234**	**0.0313**	**0.5106**	**0.1941**	**0.0234**	**0.1128**	**0.1128**	**0.0354**	**0.0234**	**1.1264**	**0.0234**	**0.1059**	**0.1128**			
5.7135	**3.2683**	**4.3165**	**4.7958**	**4.2234**	**4.1282**	**1.2051**	**5.6428**	**4.7631**	**5.1728**	**3.8555**	**3.8351**	**3.3898**	**3.8691**	**3.4268**	**3.7869**	**3.8165**	**2.9888**	**2.8193**	**4.1242**	**7.3681**	**3.2106**	**3.2931**	**2.3981**	**0.2071**	**0.1774**	**0.1657**
19.5346	25.7775	21.7659	20.7408	22.9009	19.5183	16.1824	18.6872	22.5348	18.5680	20.5895	20.5926	20.0174	18.9647	20.9742	24.4504	19.3388	26.9666	27.5630	21.0465	22.7439	20.8115	20.2779	30.0137			
6.3924	13.0619	9.5938	8.6351	9.9674	9.2418		6.1866	8.8378	6.7483	8.9357	8.9832	11.2540	9.8599	9.6072	11.1165	8.5987	12.9987	13.7767	8.3536	8.9867	10.8165					
18.2927	13.1878	17.4254	17.1112	16.7888	14.3011	21.6235	17.2121	19.8027	16.2564	16.4365	16.3743	12.2714	12.5838	16.1099	19.7673	14.9135	21.4207	21.3158	18.0067	19.9439	14.1360	13.6724	22.1035			

State of Indiana } SS:
County of Lake }

I, PEGGY HOLINGA-KATONA, Auditor of Lake County, hereby certify that the above is a correct copy of all tax levies for the taxes collectible in the year 2006.

PEGGY HOLINGA-KATONA, Lake County Auditor

ABSTRACT OF PROPERTY VALUATIONS AND AMOUNT AND KIND OF TAXES LEVIED THEREON AS SHOWN ON THE TAX DUPLICATE OF LAKE COUNTY, INDIANA, FOR THE YEAR 2005 PAYABLE IN 2006

Section 1 Valuation of Property

TAXING DISTRICTS	VALUE OF LANDS AND LOTS	VALUE OF IMPROVEMENTS	TOTAL VALUE OF REAL ESTATE	STANDARD DEDUCTION	MORTGAGE AND CONTRACT DEDUCTIONS	VETERANS DEDUCTIONS	AGE 65 DEDUCTIONS	BLIND AND/OR DISABLED DEDUCTIONS
Calumet Township	60,752,300	166,318,360	227,070,660	57,354,100	4,546,650	891,820	2,758,970	1,445,320
Calumet Township Gary Sanitary	998,200	10,716,300	11,714,500	272,350	41,550	0.00	6,450	12,480
Gary Corp Calumet Twp Lake Ridge Sch	68,321,932	71,732,200	140,054,132	14,508,075	1,631,000	167,760	1,837,510	1,179,570
Gary Corp Calumet Twp Gary Sch	573,349,440	1,647,787,982	2,221,137,422	351,371,525	41,416,046	5,630,055	33,200,225	17,765,460
Lake Station Corp Calumet Twp	745,500	741,000	1,486,500	0.00	0.00	0.00	0.00	0.00
Griffith Corp Calumet Twp	197,226,000	577,416,720	774,642,720	155,255,650	11,435,450	1,974,160	5,129,280	2,508,480
Cedar Creek Township	89,321,350	237,430,930	326,752,280	57,015,050	4,192,000	667,660	947,950	594,600
Lowell Corp Cedar Creek Twp	73,143,800	231,752,300	304,896,100	59,343,025	4,463,764	646,340	1,395,980	661,440
Eagle Creek Township	40,807,570	64,947,730	105,755,300	12,553,900	897,050	149,760	149,760	49,920
Hanover Township	40,547,900	119,673,160	160,221,060	26,753,050	1,772,250	287,040	486,720	205,680
Cedar Lake Corp Hanover Twp	76,469,850	183,240,160	259,710,010	48,660,725	3,606,950	628,090	1,385,280	698,880
Saint John Corp Hanover Twp	29,265,200	103,448,640	132,713,840	23,367,250	1,703,850	214,880	349,440	169,680
Hobart Township	4,184,100	11,390,400	15,574,500	4,202,450	333,000	128,220	144,800	224,640
Gary Corp Hobart Twp River Forest Sch	2,387,660	7,499,200	9,886,860	1,001,800	65,656	0.00	184,770	24,960
Hobart Corp Hobart Twp Hobart City Sch	244,374,540	795,660,500	1,040,035,040	245,684,900	17,629,803	4,188,710	8,942,780	3,754,110
Hobart Corp Hobart Hobart City Sch Gary Sanitary	619,000	2,498,100	3,117,100	1,468,050	144,000	0.00	137,280	37,440
Lake Station Corp Hobart Twp River Forest Sch	25,997,000	83,449,600	109,446,600	29,067,000	2,330,800	304,960	1,817,070	1,149,050
Lake Station Corp Hobart Twp Lake Station Sch	97,589,000	190,458,900	288,047,900	67,757,100	5,515,950	1,065,280	3,506,650	1,902,850
New Chicago Corp (Hobart)	18,118,400	40,803,300	58,921,700	15,329,000	1,329,576	233,160	860,890	547,940
Hammond Corp (North)	752,912,787	2,342,391,662	3,095,304,449	609,191,915	43,725,805	8,520,710	33,402,300	12,476,640
East Chicago Corp (North)	247,637,905	944,441,390	1,192,079,295	124,338,588	9,342,550	1,551,990	11,721,890	3,350,190
Whiting Corp (North)	51,450,300	164,147,918	215,598,218	37,061,479	2,297,000	746,630	1,934,400	524,160
Highland Corp (North)	361,207,900	1,114,506,020	1,475,713,920	280,435,540	19,278,490	3,387,470	11,269,440	3,107,520
Munster Corp (North)	440,123,800	1,590,246,280	2,030,370,080	271,619,050	18,700,300	2,969,630	4,729,920	2,358,720
Ross Township	8,211,100	12,417,500	20,628,600	2,791,850	180,000	0.00	49,920	0.00
Crown Point Corp Ross Twp	93,722,310	315,958,050	409,680,360	60,982,750	4,530,000	511,680	1,594,960	811,200
Merrillville Corp Ross Twp	565,287,170	1,451,326,780	2,016,613,950	259,430,055	19,377,050	3,494,610	8,511,360	3,581,280
Merrillville Corp Ross Twp Gary Sanitary	27,811,500	92,044,600	119,856,100	37,457,250	2,699,750	649,900	1,572,480	536,640
Saint John Township	49,479,140	160,658,000	210,137,140	39,538,230	2,639,000	424,320	655,660	386,880
Griffith Corp Saint John Twp	5,005,400	12,896,600	17,902,000	412,700	30,000	0.00	0.00	12,480
Dyer Corp (Saint John)	241,842,290	882,900,769	1,124,743,059	173,569,200	12,886,100	1,405,790	3,369,600	1,872,000
Saint John Corp Saint John Twp	168,116,350	517,584,400	685,700,750	96,058,200	7,394,600	798,720	1,280,480	888,560
Schererville Corp (Saint John)	446,564,710	1,562,391,213	2,008,955,923	300,140,695	22,576,669	2,464,660	5,526,260	2,570,880
West Creek Township	76,209,130	169,161,560	245,370,690	36,576,400	2,557,950	349,440	455,230	312,000
Lowell Corp West Creek Twp	20,292,000	76,588,700	96,880,700	22,463,690	1,610,511	262,080	748,890	224,640
Schneider Corp (West Creek)	2,563,000	8,454,800	11,017,800	2,195,700	195,000	0.00	99,840	24,960
Center Township	110,399,630	326,283,600	436,683,230	76,140,050	5,569,296	624,000	1,572,480	911,040
Crown Point Corp Center Twp	321,098,150	994,888,440	1,315,986,590	184,763,825	13,567,851	2,234,170	5,516,160	2,071,680
Cedar Lake Corp Center Twp	70,496,500	137,745,600	208,242,100	45,041,300	3,633,950	563,180	1,071,970	841,170
Winfield Township	63,056,600	250,351,750	313,408,350	67,795,300	5,230,150	647,720	1,265,440	549,120
Hobart Corp Hobart Twp River Forest Sch	13,419,700	40,926,000	54,345,700	8,601,000	538,000	112,320	274,560	74,880
Hobart Corp Ross Twp	136,335,830	324,363,170	460,699,000	39,340,150	2,730,650	471,000	1,198,080	436,800
Winfield Corp (Winfield)	56,979,000	186,536,700	243,515,700	28,882,700	2,195,000	274,560	224,640	237,120
Hobart Corp Ross (TIF Only, see CMT added 049')	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Saint John Township Schererville Water	55,293,800	187,231,200	242,525,000	54,236,400	4,007,000	446,160	1,010,880	511,450
Winfield Corp Winfield Water District	9,360,100	36,458,100	45,818,200	5,040,000	408,000	24,960	0.00	37,440
SAINT JOHN TWP SAINT JOHN WATER	6,830,900	23,053,200	29,884,100	4,515,000	348,000	24,960	24,960	12,480
SUBTOTAL	$8,045,925,744	$18,472,919,484	$24,518,845,228	$4,039,579,017	$311,504,031	$50,138,795	$162,313,515	$71,694,430
TIF DISTRICTS								
Merrillville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dyer Corp (Saint John)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Griffith	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Schererville Corp (Saint John)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
St. John Corp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crown Point (Center)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East Chicago Corp (North)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gary (Calumet)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hammond Corp (North)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hobart Corp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Whiting Corp (North)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cedar Lake (Han)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cedar Lake (Center)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crown Point (Ross)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
St John (Han Twp)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Calumet (Gary)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hobart Ross	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TIF DISTRICTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	$8,045,925,744	$18,472,919,484	$24,518,845,228	$4,039,579,017	$311,504,031	$50,138,795	$162,313,515	$71,694,430

TAXING DISTRICTS	ENERGY SYSTEM DEDUCTIONS	REHAB, URBAN DEV OR REHAB DEDUCTIONS (ABATEMENTS)	FERTILIZER/PESTICIDE DEDUCTIONS	TAX EXEMPT PROPERTY	TIF	NET VALUE OF REAL ESTATE	PERSONAL PROPERTY OTHER THAN BUSINESS PERSONAL PROPERTY	VETERANS DEDUCTIONS
Calumet Township	0.00	7,950	0.00	27,197,300	0.00	132,868,550	386,300	0.00
Calumet Township Gary Sanitary	0.00	0.00	0.00	27,700	0.00	11,353,970	0.00	0.00
Gary Corp Calumet Twp Lake Ridge Sch	0.00	463,060	0.00	42,234,100	9,640,085	68,372,952	355,100	0.00
Gary Corp Calumet Twp Gary Sch	0.00	22,561,940	0.00	555,396,190	51,833,016	1,141,962,965	3,201,380	0.00
Lake Station Corp Calumet Twp	0.00	0.00	0.00	53,100	0.00	1,433,400	23,560	0.00
Griffith Corp Calumet Twp	0.00	0.00	0.00	73,525,200	0.00	524,814,500	2,906,410	0.00
Cedar Creek Township	474,000	177,000	0.00	4,756,200	0.00	257,927,800	1,146,590	0.00
Lowell Corp Cedar Creek Twp	634,600	1,713,480	0.00	40,119,600	0.00	195,917,851	2,123,465	0.00
Eagle Creek Township	0.00	0.00	0.00	2,525,800	0.00	89,429,110	2,473,010	0.00
Hanover Township	0.00	0.00	0.00	2,365,500	0.00	128,350,820	176,620	0.00
Cedar Lake Corp Hanover Twp	0.00	49,497	0.00	15,686,500	4,751,890	184,242,198	244,450	0.00
Saint John Corp Hanover Twp	0.00	1,135,870	0.00	3,069,200	1,073,250	101,600,420	81,070	0.00
Hobart Township	0.00	0.00	0.00	2,852,200	0.00	7,689,190	7,340	0.00
Gary Corp Hobart Twp River Forest Sch	0.00	0.00	0.00	6,177,300	0.00	2,432,380	0.00	0.00
Hobart Corp Hobart Twp Hobart City Sch	0.00	49,952,931	0.00	93,971,700	4,914,800	610,995,306	1,313,910	0.00
Hobart Corp Hobart Hobart City Sch Gary Sanitary	0.00	0.00	0.00	0.00		1,335,330	0.00	0.00
Lake Station Corp Hobart Twp River Forest Sch	0.00	260,070	0.00	17,094,800	0.00	57,422,850	231,690	0.00
Lake Station Corp Hobart Twp Lake Station Sch	0.00	2,010,280	0.00	34,512,100	0.00	171,777,720	386,980	0.00
New Chicago Corp (Hobart)	0.00	213,110	0.00	3,416,600	0.00	36,991,424	45,860	0.00
Hammond Corp (North)	27,800	40,614,110	0.00	421,485,450	59,931,290	1,865,928,429	1,959,720	0.00
East Chicago Corp (North)	0.00	32,112,700	0.00	280,921,210	3,254,220	725,485,957	1,861,550	59,360
Whiting Corp (North)	0.00	4,336,410	0.00	20,113,421	712,740	147,871,978	54,730	0.00
Highland Corp (North)	0.00	0.00	0.00	90,543,000	0.00	1,067,692,460	910,010	0.00
Munster Corp (North)	21,600	13,066,870	0.00	222,503,240	0.00	1,494,400,550	551,290	0.00
Ross Township	0.00	0.00	0.00	5,045,100	0.00	12,561,730	3,700	0.00
Crown Point Corp Ross Twp	736,500	47,520	0.00	78,199,300	3,445,720	258,830,730	83,140	0.00
Merrillville Corp Ross Twp	0.00	4,974,750	0.00	251,910,114	59,120,740	1,406,213,991	566,470	0.00
Merrillville Corp Ross Twp Gary Sanitary	0.00	0.00	0.00	1,703,200	0.00	75,236,860	6,060	0.00
Saint John Township	2,600	0.00	0.00	2,807,600	0.00	163,482,850	1,250,540	0.00
Griffith Corp Saint John Twp	0.00	0.00	0.00	3,989,310	0.00	13,457,510	3,960	0.00
Dyer Corp (Saint John)	0.00	4,756,330	0.00	94,910,700	90,427,820	741,545,519	955,790	0.00
Saint John Corp Saint John Twp	0.00	1,490,060	0.00	60,743,400	735,660	516,321,070	811,660	0.00
Schererville Corp (Saint John)	0.00	1,323,590	0.00	83,732,800	88,265,945	1,502,354,424	2,749,420	0.00
West Creek Township	0.00	2,844,600	0.00	5,830,200	0.00	196,444,870	2,105,825	0.00
Lowell Corp West Creek Twp	0.00	0.00	0.00	1,558,800	0.00	70,012,179	277,465	0.00
Schneider Corp (West Creek)	0.00	0.00	0.00	488,200	0.00	8,014,100	54,170	0.00
Center Township	0.00	0.00	0.00	10,224,200	0.00	341,642,184	1,191,240	0.00
Crown Point Corp Center Twp	0.00	10,234,240	0.00	259,643,700	21,219,060	816,735,914	1,984,350	0.00
Cedar Lake Corp Center Twp	173,200	0.00	0.00	8,815,200	0.00	148,102,130	315,120	0.00
Winfield Township	0.00	0.00	0.00	11,034,600	0.00	226,866,020	85,730	0.00
Hobart Corp Hobart Twp River Forest Sch	0.00	1,478,420	0.00	2,312,800	0.00	40,953,720	87,240	0.00
Hobart Corp Ross Twp	0.00	15,417,930	0.00	11,668,800	78,943,280	310,492,310	231,600	0.00
Winfield Corp (Winfield)	0.00	0.00	0.00	19,776,200	0.00	191,825,480	155,450	0.00
Hobart Corp Ross (TIF Only, see CMT added 049')	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Saint John Township Schererville Water	0.00	0.00	0.00	17,658,700	0.00	164,654,410	0.00	0.00
Winfield Corp Winfield Water District	0.00	0.00	0.00	6,000	0.00	40,301,800	0.00	0.00
SAINT JOHN TWP SAINT JOHN WATER	0.00	0.00	0.00	4,646,100	0.00	20,312,600	0.00	0.00
SUBTOTAL	$2,070,300	$211,262,688	0.00	$2,897,252,435	$478,269,506	$16,294,760,511	$33,369,985	$59,360
TIF DISTRICTS								
Merrillville	0.00	0.00	0.00	0.00	(59,120,740)	59,120,740	0.00	0.00
Dyer Corp (Saint John)	0.00	0.00	0.00	0.00	(90,427,820)	90,427,820	0.00	0.00
Griffith	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Schererville Corp (Saint John)	0.00	0.00	0.00	0.00	(88,265,945)	88,265,945	0.00	0.00
St. John Corp	0.00	0.00	0.00	0.00	(735,660)	735,660	0.00	0.00
Crown Point (Center)	0.00	0.00	0.00	0.00	(21,219,060)	21,219,060	0.00	0.00
East Chicago Corp (North)	0.00	0.00	0.00	0.00	(3,254,220)	3,254,220	0.00	0.00
Gary (Calumet)	0.00	0.00	0.00	0.00	(51,833,016)	51,833,016	0.00	0.00
Hammond Corp (North)	0.00	0.00	0.00	0.00	(59,931,290)	59,931,290	0.00	0.00
Hobart Corp	0.00	0.00	0.00	0.00	(4,914,800)	4,914,800	0.00	0.00
Whiting Corp (North)	0.00	0.00	0.00	0.00	(712,740)	712,740	0.00	0.00
Cedar Lake (Han)	0.00	0.00	0.00	0.00	(4,751,890)	4,751,890	0.00	0.00
Cedar Lake (Center)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crown Point (Ross)	0.00	0.00	0.00	0.00	(3,445,720)	3,445,720	0.00	0.00
St John (Han Twp)	0.00	0.00	0.00	0.00	(1,073,250)	1,073,250	0.00	0.00
Calumet (Gary)	0.00	0.00	0.00	0.00	(9,640,085)	9,640,085	0.00	0.00
Hobart Ross	0.00	0.00	0.00	0.00	(78,943,280)	78,943,280	0.00	0.00
TOTAL TIF DISTRICTS	0.00	0.00	0.00	0.00	($478,269,506)	$478,269,506	0.00	0.00
GRAND TOTAL	$2,070,300	$211,262,688	0.00	$2,897,252,435	0.00	$16,773,030,017	$33,369,985	$59,360

TAXING DISTRICTS	TAX EXEMPT PROPERTY	TIF	NET PERSONAL PROPERTY OTHER THAN BUSINESS PERSONAL PROPERTY	NET REAL ESTATE AND NON BUSINESS PERSONAL PROPERTY	STATE & LOCAL ASSESSMENT OF RAILROADS AND UTILITIES	BUSINESS PERSONAL PROPERTY	TOTAL VALUE OF RAILROADS, UTILITIES & BUSINESS PERSONAL PROPERTY	VETERANS DEDUCTIONS
Calumet Township	0.00	0.00	386,300	133,264,850	6,940,070	11,172,250	18,112,320	0.00
Calumet Township Gary Sanitary	0.00	0.00	0.00	11,353,970	7,590,890	394,420	7,985,310	0.00
Gary Corp Calumet Twp Lake Ridge Sch	0.00	0.00	355,100	68,728,052	876,690	19,346,010	20,222,700	0.00
Gary Corp Calumet Twp Gary Sch	88,590	0.00	3,112,790	1,145,075,755	187,712,000	579,593,353	767,305,353	0.00
Lake Station Corp Calumet Twp	0.00	0.00	23,560	1,456,960	393,720	126,310	520,030	0.00
Griffith Corp Calumet Twp	0.00	0.00	2,906,410	527,720,910	16,838,830	34,676,808	51,515,638	0.00
Cedar Creek Township	10,370	0.00	1,136,220	259,064,020	9,435,890	2,976,262	12,412,152	0.00
Lowell Corp Cedar Creek Twp	45,890	0.00	2,077,575	197,995,426	2,979,680	21,834,035	24,813,715	0.00
Eagle Creek Township	0.00	0.00	2,473,010	91,902,120	4,323,790	2,963,960	7,287,750	0.00
Hanover Township	0.00	0.00	176,620	128,527,440	7,655,900	4,466,320	12,122,220	0.00
Cedar Lake Corp Hanover Twp	0.00	0.00	244,450	184,486,648	2,829,340	8,217,990	11,047,330	0.00
Saint John Corp Hanover Twp	0.00	0.00	81,070	101,681,490	1,641,320	3,883,200	5,524,520	0.00
Hobart Township	0.00	0.00	7,340	7,696,530	5,306,050	154,710	5,460,760	0.00
Gary Corp Hobart Twp River Forest Sch	0.00	0.00	0.00	2,432,380	1,469,770	32,650	1,502,420	0.00
Hobart Corp Hobart Twp Hobart City Sch	0.00	0.00	1,313,910	612,309,216	22,850,280	39,023,820	61,874,100	0.00
Hobart Corp Hobart Hobart City Sch Gary Sanitary	0.00	0.00	0.00	1,335,330	8,057,940	0.00	8,057,940	0.00
Lake Station Corp Hobart Twp River Forest Sch	0.00	0.00	231,690	57,654,540	4,021,870	2,004,610	6,026,480	0.00
Lake Station Corp Hobart Twp Lake Station Sch	0.00	0.00	386,980	172,164,700	2,956,320	10,097,630	13,053,950	0.00
New Chicago Corp (Hobart)	0.00	0.00	45,860	37,037,284	666,480	1,013,510	1,679,990	0.00
Hammond Corp (North)	623,620	0.00	1,336,100	1,867,264,529	152,147,720	376,192,090	528,339,810	0.00
East Chicago Corp (North)	34,920	0.00	1,767,270	727,253,227	94,163,010	652,471,884	746,634,894	0.00
Whiting Corp (North)	0.00	0.00	54,730	147,926,708	58,852,020	117,522,600	176,374,620	0.00
Highland Corp (North)	0.00	0.00	910,010	1,068,602,470	20,943,510	82,624,630	103,568,140	0.00
Munster Corp (North)	0.00	0.00	551,280	1,494,951,840	15,920,230	125,052,240	140,972,470	0.00
Ross Township	0.00	0.00	3,700	12,565,430	8,341,270	440,680	8,781,950	0.00
Crown Point Corp Ross Twp	0.00	0.00	83,140	258,913,870	2,812,710	9,073,810	11,886,520	0.00
Merrillville Corp Ross Twp	0.00	0.00	566,470	1,406,780,461	34,533,680	224,057,933	258,591,613	0.00
Merrillville Corp Ross Twp Gary Sanitary	0.00	0.00	6,060	75,242,940	10,615,710	1,900,210	12,515,920	0.00
Saint John Township	0.00	0.00	1,250,540	164,733,390	12,067,120	3,600,830	15,667,950	0.00
Griffith Corp Saint John Twp	0.00	0.00	3,960	13,461,470	1,412,250	4,836,540	6,248,790	0.00
Dyer Corp (Saint John)	0.00	0.00	955,790	742,501,309	11,600,200	35,723,050	47,323,250	0.00
Saint John Corp Saint John Twp	0.00	0.00	811,660	517,132,730	6,930,760	15,121,390	22,052,150	0.00
Schererville Corp (Saint John)	0.00	0.00	2,749,420	1,505,103,844	28,036,150	107,017,700	135,053,850	0.00
West Creek Township	0.00	0.00	2,105,825	198,550,695	10,813,420	11,048,430	21,861,850	0.00
Lowell Corp West Creek Twp	0.00	0.00	277,465	70,289,664	1,021,820	7,172,854	8,194,674	0.00
Schneider Corp (West Creek)	0.00	0.00	54,170	8,068,270	933,050	1,377,330	2,310,380	0.00
Center Township	0.00	0.00	1,191,240	342,833,404	10,061,750	6,072,220	16,133,970	0.00
Crown Point Corp Center Twp	101,320	0.00	1,883,030	818,618,944	12,054,570	68,120,773	80,175,343	0.00
Cedar Lake Corp Center Twp	0.00	0.00	315,120	148,417,250	2,338,730	948,510	3,287,240	0.00
Winfield Township	0.00	0.00	85,730	226,951,750	8,846,300	2,519,350	11,365,650	0.00
Hobart Corp Hobart Twp River Forest Sch	0.00	0.00	87,240	41,040,960	493,840	8,080,960	8,574,800	0.00
Hobart Corp Ross Twp	0.00	0.00	231,600	310,723,910	5,078,710	101,705,390	106,784,100	0.00
Winfield Corp (Winfield)	0.00	0.00	155,450	192,080,930	788,250	5,991,560	6,779,810	0.00
Hobart Corp Ross (TIF Only, see CMT added 049')	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Saint John Township Schererville Water	0.00	0.00	0.00	164,654,410	0.00	0.00	0.00	0.00
Winfield Corp Winfield Water District	0.00	0.00	0.00	40,301,800	0.00	0.00	0.00	0.00
SAINT JOHN TWP SAINT JOHN WATER	0.00	0.00	0.00	20,312,600	0.00	0.00	0.00	0.00
SUBTOTAL	$904,710	0.00	$32,405,915	$16,327,166,426	$805,353,610	$2,710,650,812	$3,516,004,422	0.00
TIF DISTRICTS								
Merrillville	0.00	0.00	0.00	59,120,740	0.00	0.00	0.00	0.00
Dyer Corp (Saint John)	0.00	0.00	0.00	90,427,820	0.00	0.00	0.00	0.00
Griffith	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Schererville Corp (Saint John)	0.00	0.00	0.00	88,265,945	0.00	0.00	0.00	0.00
St. John Corp	0.00	0.00	0.00	735,660	0.00	0.00	0.00	0.00
Crown Point (Center)	0.00	0.00	0.00	21,219,060	0.00	0.00	0.00	0.00
East Chicago Corp (North)	0.00	0.00	0.00	3,254,220	0.00	0.00	0.00	0.00
Gary (Calumet)	0.00	0.00	0.00	51,833,016	0.00	0.00	0.00	0.00
Hammond Corp (North)	0.00	0.00	0.00	59,931,290	0.00	0.00	0.00	0.00
Hobart Corp	0.00	0.00	0.00	4,914,800	0.00	0.00	0.00	0.00
Whiting Corp (North)	0.00	0.00	0.00	712,740	0.00	0.00	0.00	0.00
Cedar Lake (Han)	0.00	0.00	0.00	4,751,890	0.00	0.00	0.00	0.00
Cedar Lake (Center)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crown Point (Ross)	0.00	0.00	0.00	3,445,720	0.00	0.00	0.00	0.00
St John (Han Twp)	0.00	0.00	0.00	1,073,250	0.00	0.00	0.00	0.00
Calumet (Gary)	0.00	0.00	0.00	9,640,085	0.00	0.00	0.00	0.00
Hobart Ross	0.00	0.00	0.00	78,943,280	0.00	0.00	0.00	0.00
TOTAL TIF DISTRICTS	0.00	0.00	0.00	$478,269,506	0.00	0.00	0.00	0.00
GRAND TOTAL	$904,710	0.00	$32,405,915	$16,805,435,932	$805,353,610	$2,710,650,812	$3,516,004,422	0.00

TAXING DISTRICTS	COAL OR OIL SHALE SYSTEM DEDUCTIONS	URBAN DEV ECON REVITAL DEDUCTIONS (ABATEMENTS)	ENTERPRISE ZONE DEDUCTIONS	TAX EXEMPT PROPERTY	TIF	NET VALUE OF RAILROADS, UTILITIES AND BUSINESS PERSONAL PROPERTY	TOTAL NET VALUE OF TAXABLES
Calumet Township	0.00	0.00	164,200	263,100	0.00	17,685,020	150,949,870
Calumet Township Gary Sanitary	0.00	0.00	0.00	0.00	0.00	7,985,310	19,339,280
Gary Corp Calumet Twp Lake Ridge Sch	0.00	0.00	1,161,050	248,080	0.00	18,813,570	87,541,622
Gary Corp Calumet Twp Gary Sch	0.00	12,857,481	35,514,720	38,446,062	0.00	680,487,090	1,825,562,845
Lake Station Corp Calumet Twp	0.00	0.00	0.00	0.00	0.00	520,030	1,976,990
Griffith Corp Calumet Twp	0.00	0.00	0.00	291,870	0.00	51,223,768	578,944,678
Cedar Creek Township	0.00	291,265	0.00	0.00	0.00	12,120,887	271,184,907
Lowell Corp Cedar Creek Twp	0.00	641,157	0.00	37,350	0.00	24,135,208	222,130,634
Eagle Creek Township	0.00	0.00	0.00	0.00	0.00	7,287,750	99,189,870
Hanover Township	0.00	0.00	0.00	11,640	0.00	12,110,580	140,638,020
Cedar Lake Corp Hanover Twp	0.00	0.00	0.00	394,590	0.00	10,652,740	195,139,388
Saint John Corp Hanover Twp	0.00	0.00	0.00	0.00	0.00	5,524,520	107,206,010
Hobart Township	0.00	0.00	0.00	5,000	0.00	5,455,760	13,152,290
Gary Corp Hobart Twp River Forest Sch	0.00	0.00	0.00	300.00	0.00	1,502,120	3,934,500
Hobart Corp Hobart Twp Hobart City Sch	0.00	0.00	0.00	10,807,330	0.00	51,066,770	663,375,986
Hobart Corp Hobart Hobart City Sch Gary Sanitary	0.00	0.00	0.00	0.00	0.00	8,057,940	9,393,270
Lake Station Corp Hobart Twp River Forest Sch	0.00	0.00	0.00	12,540	0.00	6,013,940	63,668,480
Lake Station Corp Hobart Twp Lake Station Sch	0.00	0.00	0.00	238,510	0.00	12,815,440	184,980,140
New Chicago Corp (Hobart)	0.00	0.00	0.00	156,620	0.00	1,523,370	38,560,654
Hammond Corp (North)	0.00	23,980,834	41,256,300	27,978,600	83,356,084	351,767,792	2,219,032,321
East Chicago Corp (North)	0.00	149,329,906	49,016,630	8,923,490	6,333,866	533,030,802	1,260,284,029
Whiting Corp (North)	0.00	42,748,870	0.00	120,790	9,917,290	123,587,670	271,514,378
Highland Corp (North)	0.00	0.00	0.00	1,016,608	0.00	102,551,532	1,171,154,002
Munster Corp (North)	0.00	8,742,187	0.00	31,632,810	0.00	100,597,473	1,595,549,313
Ross Township	0.00	0.00	0.00	14,480	0.00	8,767,470	21,332,900
Crown Point Corp Ross Twp	0.00	0.00	0.00	24,230	0.00	11,862,290	270,776,160
Merrillville Corp Ross Twp	0.00	629,827	0.00	23,935,643	0.00	234,026,143	1,640,806,604
Merrillville Corp Ross Twp Gary Sanitary	0.00	0.00	0.00	91,270	0.00	12,424,650	87,667,590
Saint John Township	0.00	0.00	0.00	1,737,890	0.00	13,930,060	178,663,450
Griffith Corp Saint John Twp	0.00	0.00	0.00	0.00	0.00	6,248,790	19,710,260
Dyer Corp (Saint John)	0.00	607,362	0.00	9,844,520	0.00	36,871,368	779,372,677
Saint John Corp Saint John Twp	0.00	0.00	0.00	226,050	0.00	21,826,100	538,958,830
Schererville Corp (Saint John)	0.00	1,933,935	0.00	3,911,090	0.00	129,208,825	1,634,312,669
West Creek Township	0.00	2,870,315	0.00	0.00	0.00	18,991,535	217,542,230
Lowell Corp West Creek Twp	0.00	0.00	0.00	0.00	0.00	8,194,674	78,484,338
Schneider Corp (West Creek)	0.00	0.00	0.00	0.00	0.00	2,310,380	10,378,650
Center Township	0.00	0.00	0.00	214,720	0.00	15,919,250	358,752,654
Crown Point Corp Center Twp	0.00	0.00	0.00	19,449,193	0.00	60,726,150	879,345,094
Cedar Lake Corp Center Twp	0.00	0.00	0.00	35,640	0.00	3,251,600	151,668,850
Winfield Township	0.00	0.00	0.00	0.00	0.00	11,365,650	238,317,400
Hobart Corp Hobart Twp River Forest Sch	0.00	858,873	0.00	60,290	0.00	7,655,637	48,696,597
Hobart Corp Ross Twp	0.00	721,226	0.00	620,720	0.00	105,442,154	416,166,064
Winfield Corp (Winfield)	0.00	0.00	0.00	64,740	0.00	6,715,070	198,796,000
Hobart Corp Ross (TIF Only, see CMT added 049')	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Saint John Township Schererville Water	0.00	0.00	0.00	0.00	0.00	0.00	164,654,410
Winfield Corp Winfield Water District	0.00	0.00	0.00	0.00	0.00	0.00	40,301,800
SAINT JOHN TWP SAINT JOHN WATER	0.00	0.00	0.00	0.00	0.00	0.00	20,312,600
SUBTOTAL	0.00	$246,213,238	$127,113,100	$180,815,966	$99,607,240	$2,862,254,876	$19,189,421,304
TIF DISTRICTS							
Merrillville	0.00	0.00	0.00	0.00	0.00	0.00	59,120,740
Dyer Corp (Saint John)	0.00	0.00	0.00	0.00	0.00	0.00	90,427,820
Griffith	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Schererville Corp (Saint John)	0.00	0.00	0.00	0.00	0.00	0.00	88,265,945
St. John Corp	0.00	0.00	0.00	0.00	0.00	0.00	735,660
Crown Point (Center)	0.00	0.00	0.00	0.00	0.00	0.00	21,219,060
East Chicago Corp (North)	0.00	0.00	0.00	0.00	(6,333,866)	6,333,866	9,588,086
Gary (Calumet)	0.00	0.00	0.00	0.00	0.00	0.00	51,833,016
Hammond Corp (North)	0.00	0.00	0.00	0.00	(83,356,084)	83,356,084	143,287,374
Hobart Corp	0.00	0.00	0.00	0.00	0.00	0.00	4,914,800
Whiting Corp (North)	0.00	0.00	0.00	0.00	(9,917,290)	9,917,290	10,630,030
Cedar Lake (Han)	0.00	0.00	0.00	0.00	0.00	0.00	4,751,890
Cedar Lake (Center)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crown Point (Ross)	0.00	0.00	0.00	0.00	0.00	0.00	3,445,720
St John (Han Twp)	0.00	0.00	0.00	0.00	0.00	0.00	1,073,250
Calumet (Gary)	0.00	0.00	0.00	0.00	0.00	0.00	9,640,085
Hobart Ross	0.00	0.00	0.00	0.00	0.00	0.00	78,943,280
TOTAL TIF DISTRICTS	0.00	0.00	0.00	0.00	($99,607,240)	$99,607,240	$577,876,746
GRAND TOTAL	0.00	$246,213,238	$127,113,100	$180,815,966	0.00	$2,961,862,118	$19,767,298,050

ABSTRACT OF PROPERTY VALUATIONS AND AMOUNT AND KIND OF TAXES LEVIED THEREON AS SHOWN ON THE TAX DUPLICATE OF LAKE COUNTY, INDIANA, FOR THE YEAR 2005 PAYABLE IN 2006

Section 2 Current Taxes Charged [State and County] (Including Late Assessment Penalties and Statement Processing Charges)

TAXING DISTRICTS	ST FAIR BOARD	ST FORESTRY TAX	TOTAL STATE TAXES	GENERAL	2006 REASSESS	DEBT SERVICE	CUM VOTING MACH	CUM BRIDGE	HEALTH	CO WELFARE F&C	COUNTY HCI	WELFARE MAW	WELFARE CSHCN	COUNTY CPRT	DRAIN IMPROV	CO SCHOOL DIST	PARK & REC	PARK BOND	REGIONAL PLAN	CCD	TOTAL COUNTY TAXES	TOTAL STATE AND COUNTY TAXES
Calumet Township	1,287.64	2,415.28	3,822.92	733,490.65	11,179.67	44,226.83	7,849.66	23,856.99	15,548.37	492,717.20	184,316.13	50,740.00	5,887.25	16,454.10	11,179.67	29,899.10	37,265.90	20,227.58	2,565.24	16,756.01	1,787,150.78	1,716,773.70
Calumet Township Gary Sanitary	154.71	309.43	464.14	90,969.57	1,431.11	5,666.41	1,005.64	3,055.61	1,991.95	63,123.41	23,613.26	6,884.78	754.23	2,107.98	1,431.11	3,829.18	4,775.80	2,591.46	328.77	2,146.66	216,707.93	219,172.07
Gary Corp Calumet Twp Lake Ridge Sch	700.33	1,400.67	2,101.00	425,305.00	6,478.08	25,649.71	4,552.17	13,831.59	0	285,736.03	105,898.39	31,164.84	3,414.13	9,542.04	6,478.08	17,333.25	21,622.79	11,730.59	1,488.21	9,717.13	980,992.01	980,092.01
Gary Corp Calumet Twp Gary Sch	14,604.51	29,208.03	43,812.54	8,870,417.18	135,091.76	534,890.35	94,929.35	288,439.17	0	5,956,842.06	2,229,014.08	649,900.91	71,157.91	199,065.51	135,091.76	361,451.74	450,914.40	244,625.62	31,034.59	202,657.64	20,457,274.14	20,501,087.68
Lake Station Corp Calumet Twp	15.82	31.63	47.45	9,606.17	145.3	579.26	102.8	312.36	203.63	6,452.89	2,413.90	703.81	77.1	215.49	146.3	391.44	488.32	264.92	33.61	219.45	22,357.75	22,405.20
Griffith Corp Calumet Twp	4,531.56	9,263.13	13,894.69	2,813,096.35	42,641.97	169,631.04	30,105.17	91,473.39	59,521.39	1,889,578.22	706,892.50	206,104.61	22,578.66	63,105.05	42,841.97	114,631.22	142,999.55	77,578.76	9,842.07	64,262.95	6,547,295.04	6,561,189.73
Cedar Creek Township	2,169.82	4,339.64	6,509.46	1,317,893.11	20,070.81	79,469.58	14,103.82	42,853.50	27,939.40	885,285.67	331,168.45	96,556.89	10,577.86	29,563.77	20,070.81	53,702.99	66,993.13	36,344.45	4,610.86	30,106.22	3,067,308.72	3,073,818.18
Lowell Corp Cedar Creek Twp	1,777.41	3,554.81	5,332.22	1,079,551.45	16,441.00	65,097.46	11,553.13	35,103.75	22,884.09	725,181.31	271,276.47	79,094.53	8,664.85	24,217.15	16,441.00	43,990.78	54,877.36	29,771.54	3,776.99	24,661.50	2,512,584.38	2,517,916.61
Eagle Creek Township	793.53	1,587.05	2,380.59	481,870.25	7,340.15	29,063.04	5,157.95	15,672.22	10,216.70	323,736.29	121,112.53	35,312.09	3,866.45	10,811.85	7,340.15	19,638.67	24,500.24	13,291.63	1,686.25	11,010.23	1,121,754.00	1,124,134.59
Hanover Township	1,125.12	2,250.24	3,375.36	683,370.09	10,407.36	41,207.33	7,313.28	22,221.13	14,485.92	459,049.13	171,721.50	50,087.86	5,484.56	15,329.77	10,407.36	27,846.70	34,738.09	18,845.77	2,389.86	15,611.05	1,590,498.33	1,593,873.69
Cedar Lake Corp Hanover Twp	1,561.12	3,122.24	4,683.36	948,184.47	14,440.35	57,175.97	10,147.27	30,832.68	20,099.40	636,936.43	238,265.74	69,469.78	7,610.45	21,270.24	14,440.35	38,637.69	48,196.54	26,148.74	3,317.38	21,660.52	2,206,836.41	2,211,519.77
Saint John Corp Hanover Twp	857.65	1,715.30	2,572.95	520,916.42	7,933.28	31,411.51	5,574.74	16,938.83	11,042.27	349,922.05	130,899.15	38,165.52	4,181.05	11,685.51	7,933.28	21,226.88	26,480.01	14,365.67	1,822.51	11,899.92	1,212,236.41	1,214,971.36
Hobart Township	105.22	210.44	315.66	63,907.55	973.28	3,853.66	683.93	2,078.08	1,354.70	42,929.47	16,059.66	4,682.26	512.84	1,433.61	973.28	2,604.16	3,248.65	1,762.42	223.59	1,459.92	148,740.91	149,056.27
Gary Corp Hobart Twp River Forest Sch	31.48	62.96	94.44	19,121.07	291.2	1,151.01	204.63	621.76	0	12,844.44	4,804.86	1,400.93	153.47	428.94	291.2	779.17	971.99	527.31	66.9	436.81	44,497.69	44,592.13
Hobart Corp Hobart Twp Hobart City Sch	5,397.45	10,614.91	15,922.36	3,223,615.04	49,053.95	194,385.51	34,498.45	104,822.22	68,333.47	2,165,441.33	810,050.20	236,181.71	25,873.84	72,314.66	49,053.95	131,359.49	163,867.65	88,899.86	11,278.34	73,649.93	7,502,750.00	7,518,672.36
Hobart Corp Hobart Hobart City Sch Gary Sanitary	75.15	150.29	225.44	45,641.87	695.1	2,752.23	488.45	1,484.14	967.51	30,658.64	11,469.19	3,344.00	366.34	1,023.87	695.1	1,859.67	2,320.14	1,258.70	159.69	1,042.65	106,228.49	106,453.93
Lake Station Corp Hobart Twp River Forest Sch	569.39	1,018.78	1,588.17	309,350.19	4,711.85	18,656.37	3,311.03	10,060.40	6,558.38	207,830.74	77,745.51	22,667.81	2,483.27	6,940.45	4,711.85	12,607.38	15,727.39	8,532.27	1,082.45	7,067.77	720,085.12	721,673.29
Lake Station Corp Hobart Twp Lake Station Sch	1,480.01	2,960.03	4,440.04	888,923.05	13,696.12	54,205.49	9,620.09	29,230.25	19,055.17	603,845.40	225,867.02	65,860.59	7,215.06	20,165.18	13,690.12	36,630.33	45,695.41	24,790.22	3,145.03	20,535.18	2,092,183.72	2,096,623.76
New Chicago Corp (Hobart)	308.56	617.12	925.68	187,411.41	2,854.18	11,301.60	2,005.64	6,094.05	3,972.21	125,892.54	47,093.92	13,730.96	1,504.23	4,204.15	2,854.18	7,636.85	9,526.78	5,166.37	655.69	4,281.27	436,187.65	437,113.33
Hammond Corp (North)	17,763.40	35,526.80	53,290.20	10,789,046.38	164,311.45	650,594.54	115,462.10	350,627.16	0	7,247,467.41	2,711,139.09	790,471.32	86,596.56	242,026.33	164,311.45	439,644.16	548,444.99	297,536.99	37,747.23	246,467.18	24,982,093.25	24,535,373.45
East Chicago Corp (North)	10,086.49	20,172.80	30,259.29	6,126,227.28	93,299.29	369,414.40	65,561.69	199,095.40	0	4,115,251.24	1,539,436.81	448,844.80	49,171.20	137,427.29	93,299.29	249,638.40	311,417.60	168,947.20	21,433.60	139,946.80	14,188,524.93	14,158,784.13
Whiting Corp (North)	2,173.12	4,346.25	6,519.37	1,319,991.09	20,101.39	79,590.66	14,125.30	42,919.19	27,978.97	886,634.48	331,673.01	96,704.01	10,593.98	29,608.81	20,101.39	53,784.81	67,095.20	36,399.82	4,617.89	30,152.09	3,071,982.03	3,078,501.40
Highland Corp (North)	9,574.21	18,748.41	28,122.62	5,693,658.59	86,711.41	343,230.31	60,932.34	185,140.58	120,692.91	3,824,576.22	1,430,726.26	417,152.19	45,699.26	127,723.55	86,711.41	232,011.51	289,428.62	157,017.96	19,909.19	130,067.11	13,251,612.53	13,279,735.15
Munster Corp (North)	12,768.44	25,536.89	38,305.32	7,756,232.22	118,108.06	467,644.17	82,994.87	252,176.72	164,393.69	5,208,584.16	1,948,783.39	568,195.65	62,248.15	173,970.02	118,108.06	316,018.93	394,225.83	213,871.40	27,122.94	177,152.13	18,048,788.23	18,088,093.55
Ross Township	170.66	341.33	511.99	109,657.13	1,578.64	6,250.58	1,109.52	3,370.62	2,197.39	69,639.98	26,047.62	7,594.55	831.99	2,325.39	1,578.64	4,223.94	5,269.25	2,858.62	362.56	2,367.97	241,255.13	241,767.12
Crown Point Corp Ross Twp	2,166.21	4,332.42	6,498.63	1,315,703.39	20,037.47	79,337.53	14,080.38	42,782.79	27,889.99	883,814.69	330,518.18	96,396.45	10,560.23	29,514.64	20,037.47	53,613.76	66,881.81	36,284.06	4,603.20	30,056.20	3,062,212.12	3,068,710.75
Merrillville Corp Ross Twp	13,128.48	26,252.95	39,379.43	7,972,694.18	121,419.92	480,757.23	85,322.10	259,247.93	168,900.49	5,355,692.75	2,003,428.60	584,128.24	63,991.58	178,948.25	121,419.92	324,880.31	405,279.99	219,898.59	27,893.76	182,129.87	18,555,916.53	18,595,295.96
Merrillville Corp Ross Twp Gary Sanitary	701.34	1,402.68	2,104.02	425,877.11	6,487.41	25,685.62	4,558.72	13,851.49	9,026.37	286,147.20	107,042.20	31,208.68	3,419.04	9,555.77	6,487.41	17,358.19	21,653.91	11,747.45	1,490.35	9,731.11	991,433.44	993,537.46
Saint John Township	1,429.80	2,859.66	4,289.40	868,423.59	13,225.63	52,366.25	9,293.66	28,258.51	18,408.65	583,357.56	218,222.91	63,626.01	6,970.25	19,481.09	13,225.63	35,387.50	44,145.01	23,948.12	3,038.32	19,838.45	2,021,198.19	2,025,487.59
Griffith Corp Saint John Twp	157.75	315.49	473.24	95,810.65	1,459.15	5,777.43	1,025.35	3,115.47	2,030.97	64,360.17	24,075.91	7,019.68	769.01	2,149.28	1,459.15	3,904.20	4,870.39	2,642.24	335.21	2,188.72	222,992.36	223,466.22
Dyer Corp (Saint John)	6,255.63	12,471.26	18,726.89	3,787,386.47	57,679.59	228,379.99	40,531.60	123,150.72	80,293.75	2,544,137.51	951,713.20	277,485.59	30,398.79	84,960.47	57,679.59	154,331.87	192,525.11	104,446.82	13,250.72	86,519.98	8,814,844.06	8,833,550.97
Saint John Corp Saint John Twp	4,212.16	8,424.32	12,636.48	2,619,097.80	39,887.47	157,992.84	28,029.04	85,165.15	55,519.05	1,759,381.03	658,143.33	191,891.09	21,021.78	58,753.17	39,887.47	106,725.54	133,137.92	72,226.87	9,163.34	59,831.21	6,095,776.30	6,108,712.78
Schererville Corp (Saint John)	13,076.01	26,152.02	39,228.03	7,942,642.48	120,953.11	478,908.92	84,994.07	258,251.23	168,353.65	5,335,912.71	1,995,726.26	581,892.51	63,745.56	178,166.66	120,953.11	323,631.29	403,721.86	219,023.19	27,786.52	181,429.65	18,494,576.79	18,523,804.82
West Creek Township	1,740.38	3,480.76	5,221.14	1,057,062.50	16,098.50	63,741.37	11,312.46	34,372.48	22,407.38	710,074.49	265,625.29	77,446.85	8,484.35	23,712.96	16,098.50	43,074.37	53,734.19	29,151.34	3,698.90	24,147.75	2,460,242.78	2,465,463.92
Lowell Corp West Creek Twp	827.89	1,655.78	2,483.67	381,364.02	5,807.97	22,996.43	4,081.28	12,400.81	8,084.07	256,178.67	95,851.54	27,941.06	3,059.96	8,554.99	5,807.97	15,540.25	19,386.07	10,517.14	1,334.25	8,711.96	887,585.45	889,483.12
Schneider Corp (West Creek)	83.04	166.07	249.11	50,434.58	768.09	3,041.23	539.74	1,639.98	1,069.10	33,879.68	12,673.52	3,695.14	404.81	1,131.38	768.09	2,055.16	2,563.77	1,390.87	176.45	1,152.14	117,383.13	117,632.24
Center Township	2,870.68	5,741.37	8,612.05	1,743,591.94	26,553.83	105,108.82	18,659.45	56,696.02	36,960.06	1,171,238.23	438,138.20	127,745.46	13,994.59	39,113.07	26,553.83	71,049.44	88,632.38	48,083.96	6,100.20	39,830.75	4,059,071.23	4,066,683.28
Crown Point Corp Center Twp	7,036.62	14,073.24	21,109.86	4,270,865.66	65,088.71	257,716.12	45,738.01	138,973.20	90,596.45	2,870,940.01	1,073,963.77	313,129.49	34,300.51	95,873.92	65,088.71	174,156.29	217,255.57	117,863.35	14,952.61	97,633.07	9,947,136.65	9,968,246.51
Cedar Lake Corp Center Twp	1,213.65	2,427.30	3,640.95	737,140.27	11,226.26	44,449.94	7,888.72	23,969.57	15,625.74	495,168.94	185,233.23	54,007.49	5,916.54	16,535.97	11,226.26	30,037.82	37,471.42	20,328.63	2,579.00	16,835.38	1,715,645.06	1,719,286.01
Winfield Township	1,306.55	2,613.11	3,919.66	1,157,992.47	17,535.61	69,827.45	12,332.59	37,654.40	24,546.82	777,873.52	290,987.61	84,841.80	9,294.44	25,976.78	17,535.61	47,187.18	58,864.82	31,934.76	4,051.42	26,453.42	2,695,150.61	2,700,970.27
Hobart Corp Hobart Twp River Forest Sch	366.64	779.27	1,168.91	226,655.65	3,604.14	14,279.45	2,532.64	7,695.33	5,016.57	158,971.82	59,468.32	17,338.84	1,899.48	5,308.80	3,604.14	9,643.51	12,030.04	6,526.42	827.98	5,406.21	550,800.34	551,969.25
Hobart Corp Ross Twp	3,329.33	6,658.67	9,988.00	2,022,153.94	30,796.34	121,936.84	21,640.67	65,754.34	42,865.17	1,358,382.69	508,139.53	148,155.34	16,230.50	45,392.17	30,796.34	82,491.01	102,793.17	55,766.34	7,074.83	46,184.50	4,706,429.12	4,716,417.12
Winfield Corp (Winfield)	1,350.39	3,160.78	4,771.17	965,962.19	14,711.09	58,247.56	10,337.52	31,410.17	20,476.25	648,878.49	242,732.04	70,772.29	7,753.14	21,683.64	14,711.09	39,392.11	49,100.24	26,639.01	3,379.58	22,066.64	2,248,212.87	2,252,984.04
Hobart Corp Ross (TIF Only, see DkT added 04/9")	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Saint John Township Schererville Water	1,318.28	2,636.56	3,954.84	800,868.83	12,194.07	48,281.91	8,568.80	26,005.38	16,972.82	537,857.23	201,282.11	58,663.35	6,426.69	17,951.53	12,194.07	32,627.37	40,701.82	22,081.15	2,801.34	18,291.10	1,863,550.08	1,867,504.92
Winfield Corp Winfield Water District	322.41	644.83	967.24	195,806.45	2,982.33	11,808.43	2,095.69	6,357.68	4,151.09	131,545.08	49,208.50	14,347.44	1,571.77	4,392.60	2,982.33	7,979.76	9,954.55	5,400.44	685.13	4,473.53	455,773.07	456,740.31
SAINT JOHN TWP SAINT JOHN WATER	162.5	325	487.5	98,698.93	1,503.13	5,954.58	1,056.26	3,209.39	2,092.20	66,360.33	24,821.66	7,231.29	792.19	2,214.07	1,503.13	4,021.58	5,017.21	2,721.89	345.31	2,254.70	229,745.21	230,232.71
SUBTOTAL	$153,549.45	$307,098.94	$460,648.39	$93,292,105.47	$1,420,332.51	$5,623,749.11	$998,071.51	$3,032,601.91	$1,420,927.94	$62,648,181.26	$23,435,486.92	$6,832,951.15	$748,553.64	$2,092,111.43	$1,420,332.51	$3,800,349.23	$4,740,839.71	$2,571,953.53	$326,292.59	$2,130,498.81	$216,505,339.23	$216,965,987.62
TIF DISTRICTS																						
Merrillville	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dyer Corp (Saint John)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Griffith	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schererville Corp (Saint John)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
St. John Corp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crown Point (Center)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
East Chicago Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gary (Calumet)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hammond Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hobart Corp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Whiting Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake (Han)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake (Center)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crown Point (Ross)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
St John (Han Twp)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calumet (Gary)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hobart Ross	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TIF DISTRICTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	$153,549.45	$307,098.94	$460,648.39	$93,292,105.47	$1,420,332.51	$5,623,749.11	$998,071.51	$3,032,601.91	$1,420,927.94	$62,648,181.26	$23,435,486.92	$6,832,951.15	$748,553.64	$2,092,111.43	$1,420,332.51	$3,800,349.23	$4,740,839.71	$2,571,953.53	$326,292.59	$2,130,498.81	$216,505,339.23	$216,965,987.62

ABSTRACT OF PROPERTY VALUATIONS AND AMOUNT AND KIND OF TAXES LEVIED THEREON AS SHOWN ON THE TAX DUPLICATE OF LAKE COUNTY, INDIANA, FOR THE YEAR 2005 PAYABLE IN 2006

Section 3 Current Taxes Charged [Civil Township and School Corporation] (Including Late Assessment Penalties and Statement Processing Charges)

	GENERAL	PROP. MAINT.	COMM. BLDG/SERV	TWP ASSISTANCE	TWP ASSIST LOAN	EMS - FIRE	FIRE	CUM FIRE (TWP)	RECREATION	CUM PARK & REC	TOTAL TOWNSHIP TAXES	PRE-SCH SPEC ED	GENERAL	DEBT SERVICE	SCH PENSION DEB	SCHOOL CPF TAXING DISTRICTS	TRANSPOR-TATION	BUS REPLACEMENT	TOTAL SCHOOL TAXES	GENERAL	DEBT SERVICE	I/R PAYMENT	LIBRARY CPF	TOTAL LIBRARY TAXES	TOTAL TWSHP, LIBRARY AND SCHOOL TAXES
Calumet Township	90,271.13	0	18,869.38	653,937.32	12,680.23	887,162.89	0	0	18,718.43	0	1,681,639.38	2,868.15	1,383,956.00	994,190.03	43,022.19	563,062.38	637,332.27	117,292.08	3,741,723.10	121,971.69	29,899.10	0	2,717.19	154,577.98	5,577,940.46
Calumet Township Gary Sanitary	11,564.89	0	2,417.41	83,777.76	1,624.50	113,656.95	0	0	2,398.07	0	215,439.58	367.45	177,302.52	127,368.50	5,511.69	72,135.52	81,650.44	15,026.62	479,362.74	15,626.14	3,829.18	0	348.11	19,803.43	714,605.75
Gary Corp Calumet Twp Lake Ridge Sch	52,349.92	0	10,942.71	379,230.54	7,353.50	0	0	0	10,855.17	0	460,731.84	1,663.28	802,582.08	576,549.47	24,949.38	326,530.45	369,600.95	68,019.88	2,169,895.50	70,733.67	17,333.25	0	1,575.75	89,642.67	2,720,270.01
Gary Corp Calumet Twp Gary Sch	1,091,687.48	0	228,195.54	7,906,344.79	153,347.41	0	0	0	226,369.96	0	9,607,945.20	49,293.24	24,674,327.82	5,689,142.79	0	7,300,431.86	9,425,388.77	0	47,329,581.48	6,822,134.00	0	0	99,452.65	6,911,586.65	63,849,113.33
Lake Station Corp Calumet Twp	1,182.24	0	247.12	8,564.32	166.07	0	0	0	245.15	0	10,404.90	21.75	11,592.13	22,223.34	0	5,102.61	2,052.12	677.76	41,779.73	1,597.41	391.44	0	35.59	2,024.44	54,209.07
Griffith Corp Calumet Twp	346,209.43	0	72,368.19	2,507,992.05	48,831.42	0	0	0	71,789.25	0	3,046,990.34	9,283.13	4,082,723.90	3,514,778.33	337,525.25	1,185,101.51	659,418.96	48,831.42	9,837,442.50	467,787.99	114,631.22	0	10,421.02	592,840.23	13,477,273.07
Cedar Creek Township	176,026.47	0	0	39,327.95	0	0	155,684.43	26,580.27	30,106.22	0	427,725.34	4,668.41	1,730,429.72	1,683,979.05	27,122.72	529,164.32	346,899.63	92,488.46	4,394,152.34	222,948.78	0	55,601.58	16,002.41	294,552.77	5,116,430.45
Lowell Corp Cedar Creek Twp	144,192.00	0	0	32,215.47	0	0	0	0	24,661.50	0	201,068.97	3,332.63	1,417,480.62	1,393,047.60	22,217.56	433,464.69	284,162.65	75,761.90	3,599,467.66	182,628.38	0	45,546.01	13,108.36	241,282.75	4,041,819.38
Eagle Creek Township	30,848.48	0	0	21,028.55	0	0	78,558.48	12,994.06	0	0	143,430.57	1,497.87	632,840.27	606,538.41	9,919.13	193,522.16	126,865.63	33,824.22	1,606,987.69	81,535.22	0	20,334.21	5,852.28	107,721.71	1,858,149.97
Hanover Township	43,317.14	0	0	29,534.41	0	20,533.45	65,538.26	14,485.93	0	0	173,409.19	2,250.24	906,847.05	1,145,778.97	12,235.68	269,466.34	98,669.96	9,704.16	2,446,152.40	113,637.16	27,846.73	0	2,531.52	144,015.41	2,763,577.00
Cedar Lake Corp Hanover Twp	60,163.07	0	0	40,979.37	0	0	0	0	0	0	101,082.44	3,122.24	1,258,261.68	1,591,170.24	16,977.17	373,897.93	137,183.31	13,464.65	3,394,067.22	157,672.99	38,637.69	0	3,512.52	199,823.20	3,694,972.86
Saint John Corp Hanover Twp	33,019.60	0	0	22,513.37	0	0	0	0	0	0	55,532.97	1,715.30	691,267.57	874,161.88	9,326.97	205,407.67	75,365.18	7,397.25	1,864,642.82	86,622.86	21,226.89	0	1,929.72	109,779.47	2,029,955.26
Hobart Township	3,051.36	1,749.27	0	2,393.74	0	0	1,052.19	0	210.44	0	8,457.00	184.13	92,277.31	50,215.90	3,419.63	39,273.10	33,144.07	5,550.32	224,064.46	10,627.15	2,604.18	0	236.74	13,468.07	245,989.53
Gary Corp Hobart Twp River Forest Sch	912.96	523.38	0	716.2	0	0	0	0	62.96	0	2,215.50	56.09	27,609.26	15,024.54	1,023.15	11,750.46	9,916.67	1,660.65	67,039.82	3,179.63	779.17	0	70.83	4,029.63	73,284.95
Hobart Corp Hobart Twp Hobart City Sch	153,916.17	88,236.43	0	120,744.58	0	0	0	0	10,614.91	0	373,512.09	9,288.04	4,579,006.14	4,597,582.23	300,534.60	1,245,924.88	961,312.65	295,230.24	11,919,878.78	536,052.88	131,359.49	0	11,941.77	679,354.14	12,972,745.01
Hobart Corp Hobart Hobart City Sch Gary Sanitary	2,179.24	1,249.31	0	1,709.58	0	0	0	0	150.29	0	5,288.42	131.51	64,832.37	65,095.38	4,255.15	17,640.57	13,610.85	3,203.11	168,768.94	7,589.76	1,859.87	0	169.08	9,618.71	183,676.07
Lake Station Corp Hobart Twp River Forest Sch	14,772.28	8,468.59	0	11,588.60	0	0	0	0	1,018.78	0	35,848.25	891.43	446,734.20	243,105.93	16,555.14	190,129.47	180,457.55	26,670.27	1,084,743.99	51,448.29	12,607.38	0	1,146.13	65,201.80	1,185,794.04
Lake Station Corp Hobart Twp Lake Station Sch	42,920.38	24,605.22	0	33,670.30	0	0	0	0	2,960.03	0	104,155.93	2,035.02	1,076,339.63	2,079,603.61	0	477,489.27	192,031.72	82,140.74	3,909,639.99	149,481.34	36,630.33	0	3,330.03	189,441.70	4,203,237.62
New Chicago Corp (Hobart)	8,948.23	5,129.80	0	7,019.73	0	0	0	0	617.12	0	21,714.88	539.98	270,506.81	147,260.09	10,026.19	115,169.88	97,196.29	16,276.52	657,977.77	31,164.52	7,636.85	0	694.26	39,495.63	718,288.28
Hammond Corp (North)	242,026.33	0	0	1,074,685.73	0	0	0	0	170,972.73	164,311.45	1,651,996.24	33,306.38	14,039,747.67	16,910,757.28	268,671.43	6,039,556.17	5,033,703.62	563,987.97	42,886,730.52	3,599,309.03	0	1,207,830.36	0	4,907,139.39	49,448,866.15
East Chicago Corp (North)	137,427.20	0	0	610,227.21	0	0	0	0	97,081.60	93,299.20	938,035.21	22,694.40	10,861,792.10	9,398,003.28	398,412.80	2,505,209.62	3,318,425.63	316,582.40	26,823,520.23	5,014,201.65	10,866.40	0	0	5,024,288.05	32,785,843.49
Whiting Corp (North)	29,608.81	0	0	131,473.99	0	0	0	0	20,916.32	20,101.39	202,109.51	7,304.29	3,503,618.73	876,312.14	0	1,291,617.87	379,753.37	141,796.32	6,140,432.72	978,992.24	0	0	0	978,992.24	7,321,525.47
Highland Corp (North)	127,723.56	0	0	567,129.49	0	0	0	0	90,226.74	86,711.41	871,801.20	17,576.64	8,337,184.84	3,093,488.12	108,975.15	2,205,282.06	755,795.39	213,263.20	14,731,565.40	946,794.85	232,011.61	0	21,091.96	1,199,898.42	16,803,265.02
Munster Corp (North)	173,976.02	0	0	772,490.71	0	0	0	0	122,896.25	118,108.08	1,187,465.06	22,344.77	9,999,285.79	6,389,009.94	480,412.61	2,776,732.09	1,273,652.05	119,704.14	21,063,140.39	1,269,612.60	316,018.83	0	28,728.99	1,634,360.52	23,884,965.97
Ross Township	1,877.31	2,837.29	0	1,557.31	0	1,343.98	1,383.97	0	2,965.29	0	12,565.15	405.33	142,419.25	113,598.34	6,762.57	45,674.00	32,234.19	5,162.59	346,256.27	17,237.09	4,223.94	0	383.99	21,845.01	380,666.43
Crown Point Corp Ross Twp	23,628.34	36,013.28	0	19,766.69	0	0	0	0	37,637.94	0	117,046.25	5,144.75	1,807,704.31	1,441,885.18	85,836.17	579,732.51	409,143.38	65,527.93	4,394,974.33	218,787.46	53,613.78	0	4,873.98	277,275.20	4,789,495.78
Merrillville Corp Ross Twp	144,391.25	219,227.69	0	119,779.11	0	0	0	0	228,072.54	0	710,470.59	31,175.38	10,954,045.33	8,737,311.47	520,196.66	3,512,973.50	2,478,263.41	397,075.94	26,631,381.69	1,325,774.21	324,880.31	0	29,534.57	1,680,189.09	29,022,641.37
Merrillville Corp Ross Twp Gary Sanitary	7,714.75	11,659.80	0	6,399.74	0	0	0	0	12,185.80	0	37,960.09	1,665.69	585,259.22	466,830.23	27,790.64	187,696.43	132,465.82	21,215.57	1,422,930.60	70,895.46	17,368.19	0	1,578.02	89,771.67	1,550,665.36
Saint John Township	10,544.76	0	0	5,361.74	0	0	127,073.29	26,997.44	4,646.84	0	174,614.07	3,038.32	1,192,272.76	87,753.85	50,757.83	124,213.70	214,648.42	28,585.86	1,701,280.84	144,499.59	35,387.50	0	3,217.05	183,014.14	2,058,909.05
Griffith Corp Saint John Twp	1,163.37	0	0	591.55	0	0	0	0	512.67	0	2,267.59	335.21	131,540.04	9,681.63	5,599.97	13,704.14	23,681.54	3,154.91	187,697.44	15,932.30	3,904.20	0	354.93	20,191.43	210,156.46
Dyer Corp (Saint John)	45,987.78	0	0	23,383.62	0	0	0	0	20,265.80	0	89,637.20	13,250.72	5,199,736.93	392,711.86	221,364.91	541,720.46	906,124.13	124,712.62	7,419,621.63	629,798.75	154,331.67	0	14,039.17	798,169.59	8,307,419.62
Saint John Corp Saint John Twp	31,892.18	0	0	16,170.60	0	0	0	0	14,014.52	0	61,967.30	9,163.34	3,595,801.91	264,658.78	153,081.66	374,616.85	647,362.93	86,243.19	5,130,930.66	435,528.10	106,725.94	0	9,702.36	551,956.40	5,744,874.36
Schererville Corp (Saint John)	96,435.59	0	0	49,035.04	0	0	0	0	42,497.04	0	187,967.67	27,786.52	10,903,759.12	802,540.21	464,190.41	1,135,978.50	1,963,096.23	261,520.23	15,558,819.22	1,320,677.17	323,631.29	0	29,421.03	1,673,729.49	17,420,516.38
West Creek Township	152,500.68	0	0	0	0	0	50,688.53	23,277.56	0	0	226,466.77	3,263.21	1,367,551.98	1,334,652.68	21,754.73	424,434.85	278,243.04	74,183.64	3,524,484.33	178,823.91	0	44,597.20	12,835.29	236,256.40	3,987,207.50
Lowell Corp West Creek Twp	55,018.76	0	0	0	0	0	0	0	0	0	55,018.76	1,177.29	500,741.40	481,512.30	7,848.61	153,126.41	100,383.74	26,763.76	1,271,553.51	64,515.58	0	16,089.65	4,630.68	85,235.91	1,411,808.18
Schneider Corp (West Creek)	7,276.11	0	0	0	0	0	0	0	0	0	7,276.11	155.69	66,221.97	63,678.96	1,037.96	20,250.64	13,275.53	3,539.45	168,160.20	8,532.05	0	2,127.82	612.4	11,272.27	186,709.58
Center Township	25,477.32	0	0	34,807.05	0	0	316,134.12	47,366.29	0	0	423,784.78	5,741.37	2,448,770.29	2,440,440.56	188,747.50	615,402.86	448,544.43	39,113.07	6,167,760.18	198,794.89	0	0	22,247.80	221,042.69	6,832,587.65
Crown Point Corp Center Twp	62,449.98	0	0	85,318.99	0	0	0	0	0	0	147,768.97	14,073.24	6,004,873.61	5,982,004.60	462,857.61	1,508,474.91	1,099,471.51	95,873.92	15,167,429.40	487,285.77	0	0	54,533.79	541,819.56	15,857,017.93
Cedar Lake Corp Center Twp	10,771.14	0	0	14,715.50	0	0	0	0	0	0	25,486.64	2,427.30	1,035,698.02	1,031,753.66	79,767.45	260,176.08	189,532.71	16,535.97	2,616,021.19	84,045.22	0	0	9,405.78	93,451.00	2,734,958.83
Winfield Township	60,771.37	0	0	1,668.23	0	0	179,454.28	31,696.44	3,336.47	0	276,926.79	3,813.11	1,627,004.44	1,620,808.14	125,355.84	408,717.24	297,898.86	25,976.78	4,109,574.41	132,028.78	0	0	14,775.78	146,804.56	4,533,305.76
Hobart Corp Hobart Twp River Forest Sch	11,299.47	6,477.71	0	8,864.24	0	0	0	0	779.27	0	27,420.69	691.86	341,711.48	185,954.17	12,663.20	145,431.54	122,735.60	20,553.34	829,731.59	39,353.32	9,643.51	0	876.68	49,873.51	907,025.79
Hobart Corp Ross Twp	36,622.67	55,350.17	0	30,380.17	0	0	0	0	57,847.17	0	180,200.18	7,907.17	2,778,328.84	2,216,087.64	131,924.84	891,012.89	628,827.87	100,712.34	6,754,891.59	336,262.59	82,401.01	0	7,491.00	426,154.70	7,361,156.47
Winfield Corp (Winfield)	59,693.63	0	0	1,391.56	0	0	0	0	2,783.18	0	64,868.40	3,180.78	1,357,197.74	1,352,028.96	104,568.04	340,939.52	248,498.20	21,669.04	3,428,082.30	110,134.40	0	0	12,325.51	122,459.91	3,605,410.61
Hobart Corp Ross (TIF Only, see CMT added 04/5*)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Saint John Township Schererville Water	9,722.30	0	0	4,940.54	0	0	117,161.92	24,882.49	4,284.40	0	160,994.65	2,801.34	1,099,278.68	80,909.28	46,798.85	114,526.36	197,906.41	26,365.55	1,568,585.47	103,146.03	32,627.37	0	2,966.12	168,739.52	1,898,319.64
Winfield Corp Winfield Water District	10,276.96	0	0	282.11	0	0	0	0	564.23	0	11,123.30	644.83	275,140.41	274,092.56	21,198.75	69,117.59	50,377.25	4,392.90	694,964.29	22,327.20	0	0	2,498.71	24,825.91	730,913.50
SAINT JOHN TWP SAINT JOHN WATER	1,198.44	0	0	609.38	0	0	14,442.26	3,067.20	528.13	0	19,845.41	345.31	135,565.37	9,973.49	5,768.78	14,117.26	24,395.44	3,250.02	193,355.67	16,412.58	4,021.90	0	365.63	20,800.11	234,001.19
SUBTOTAL	$3,876,052.55	$460,527.94	$333,040.35	$15,486,331.96	$223,803.13	$1,022,697.27	$1,107,772.73	$211,337.68	$1,335,793.23	$482,531.53	$24,539,888.37	$334,010.14	$144,640,529.32	$91,609,254.82	$4,846,746.57	$39,797,092.73	$35,011,941.37	$3,654,293.05	$319,893,868.00	$26,953,992.77	$2,158,130.50	$1,492,126.83	$453,558.18	$31,057,808.28	$375,491,564.65
TIF DISTRICTS																									
Merrillville	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dyer Corp (Saint John)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Griffith	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schererville Corp (Saint John)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
St. John Corp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crown Point (Center)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
East Chicago Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gary (Calumet)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hammond Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hobart Corp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Whiting Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake (Han)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake (Center)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crown Point (Ross)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
St. John (Han Twp)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calumet (Gary)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hobart Ross	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TIF DISTRICTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	$3,876,052.55	$460,527.94	$333,040.35	$15,486,331.96	$223,803.13	$1,022,697.27	$1,107,772.73	$211,337.68	$1,335,793.23	$482,531.53	$24,539,888.37	$334,010.14	$144,640,529.32	$91,609,254.82	$4,846,746.57	$39,797,092.73	$35,011,941.37	$3,654,293.05	$319,893,868.00	$26,953,992.77	$2,158,130.50	$1,492,126.83	$453,558.18	$31,057,808.28	$375,491,564.65

ABSTRACT OF PROPERTY VALUATIONS AND AMOUNT AND KIND OF TAXES LEVIED THEREON AS SHOWN ON THE TAX DUPLICATE OF LAKE COUNTY, INDIANA, FOR THE YEAR 2005 PAYABLE IN 2006

Section 4 Current Taxes Charged [Civil City and Town, Special Taxing Districts and TIF] (Including Late Assessment Penalties and Statement Processing Charges)

TAXING DISTRICTS	GENERAL	DEBT SERVICE	LR PAYMENT	FIRE PENSION	POLICE PENSION	MVH	STORM SEWER BND	CIVIC CENTER	CUM BLDG & EQUI	EMS FIRE	CUM FIRE SPEC
Calumet Township	0	0	0	0	0	0	0	0	0	0	0
Calumet Township Gary Sanitary	0	0	0	0	0	0	0	0	0	0	0
Gary Corp Calumet Twp Lake Ridge Sch	2,636,142.46	0	0	104,524.76	110,915.30	0	0	75,548.47	0	0	0
Gary Corp Calumet Twp Gary Sch	54,973,219.43	0	0	2,179,723.84	2,312,990.04	0	0	1,575,462.04	0	0	0
Lake Station Corp Calumet Twp	26,125.92	0	0	0	824.4	948.96	0	0	0	0	0
Griffith Corp Calumet Twp	3,920,040.20	0	76,420.81	0	230,420.32	221,157.19	544,208.80	0	119,262.78	0	0
Cedar Creek Township	0	0	0	0	0	0	0	0	0	0	0
Lowell Corp Cedar Creek Twp	1,442,253.00	0	0	0	25,550.26	202,402.01	0	0	0	0	28,680.66
Eagle Creek Township	0	0	0	0	0	0	0	0	0	0	0
Hanover Township	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake Corp Hanover Twp	1,149,566.79	0	16,001.47	0	32,198.07	0	0	0	0	0	0
Saint John Corp Hanover Twp	486,074.31	0	49,529.41	0	0	39,130.38	0	0	0	0	18,546.73
Hobart Township	0	0	0	0	0	0	0	0	0	0	0
Gary Corp Hobart Twp River Forest Sch	118,500.23	0	0	4,698.61	4,965.88	0	0	3,396.06	0	0	0
Hobart Corp Hobart Twp Hobart City Sch	6,500,304.58	366,214.34	0	149,272.15	10,614.91	0	0	0	0	0	0
Hobart Corp Hobart Hobart City Sch Gary Sanitary	92,035.28	5,185.09	0	2,113.49	150.29	0	0	0	0	0	0
Lake Station Corp Hobart Twp River Forest Sch	841,447.05	0	0	0	26,551.59	30,563.34	0	0	0	0	0
Lake Station Corp Hobart Twp Lake Station Sch	2,444,796.88	0	0	0	77,145.69	88,800.79	0	0	0	0	0
New Chicago Corp (Hobart)	277,626.55	0	0	0	0	0	0	0	0	0	0
Hammond Corp (North)	38,166,886.41	0	0	2,797,735.58	2,939,842.78	0	0	0	0	0	0
East Chicago Corp (North)	33,085,913.90	0	2,390,476.82	2,129,491.22	2,364,000.02	0	0	0	0	0	0
Whiting Corp (North)	5,218,213.35	86,381.67	0	134,190.39	120,608.37	0	0	0	0	0	0
Highland Corp (North)	4,640,232.18	308,177.04	0	0	203,888.99	149,587.39	0	0	0	0	0
Munster Corp (North)	3,733,173.10	1,423,691.23	853,790.31	0	54,265.68	1,294,409.76	0	0	0	0	0
Ross Township	0	0	0	0	0	0	0	0	0	0	0
Crown Point Corp Ross Twp	1,499,831.36	0	69,048.02	4,061.66	44,678.13	251,009.87	0	0	0	0	10,018.73
Merrillville Corp Ross Twp	6,225,231.87	0	0	0	182,129.87	0	0	0	0	164,080.97	0
Merrillville Corp Ross Twp Gary Sanitary	332,611.06	0	0	0	9,731.11	0	0	0	0	8,766.76	0
Saint John Township	0	0	0	0	0	0	0	0	0	0	0
Griffith Corp Saint John Twp	133,511.86	0	2,602.80	0	7,847.84	7,532.35	18,535.10	0	4,061.95	0	0
Dyer Corp (Saint John)	2,758,487.33	916,637.78	51,443.86	0	0	0	0	0	0	0	42,090.51
Saint John Corp Saint John Twp	2,443,916.33	0	249,027.20	0	0	196,742.27	0	0	0	0	93,250.45
Schererville Corp (Saint John)	5,545,863.39	214,119.69	1,307,601.15	0	78,456.07	593,324.02	0	0	0	205,947.18	0
West Creek Township	0	0	0	0	0	0	0	0	0	0	0
Lowell Corp West Creek Twp	509,845.79	0	0	0	9,025.90	71,500.85	0	0	0	0	10,124.71
Schneider Corp (West Creek)	121,306.61	0	0	0	0	0	0	0	0	0	0
Center Township	0	0	0	0	0	0	0	0	0	0	0
Crown Point Corp Center Twp	4,871,978.16	0	224,292.19	13,193.66	145,130.24	815,368.07	0	0	0	0	32,544.36
Cedar Lake Corp Center Twp	893,701.04	0	12,439.91	0	25,031.52	0	0	0	0	0	0
Winfield Township	0	0	0	0	0	0	0	0	0	0	0
Hobart Corp Hobart Twp River Forest Sch	477,207.69	26,884.94	0	10,958.54	779.27	0	0	0	0	0	0
Hobart Corp Ross Twp	4,077,601.26	229,724.01	0	93,637.51	6,658.67	0	0	0	0	0	0
Winfield Corp (Winfield)	164,207.61	199,196.15	0	0	0	58,049.18	0	0	0	0	25,645.01
Hobart Corp Ross (TIF Only, see CMT added 049")	0	0	0	0	0	0	0	0	0	0	0
Saint John Township Schererville Water	0	0	0	0	0	0	0	0	0	0	0
Winfield Corp Winfield Water District	33,289.29	40,382.41	0	0	0	11,768.13	0	0	0	0	5,198.93
SAINT JOHN TWP SAINT JOHN WATER	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL	$189,842,144.27	$3,816,584.35	$5,342,674.65	$7,623,601.40	$9,924,421.66	$4,032,685.47	$562,743.90	$1,654,406.57	$123,324.73	$378,794.91	$266,080.09
TIF DISTRICTS											
Merrillville	0	0	0	0	0	0	0	0	0	0	0
Dyer Corp (Saint John)	0	0	0	0	0	0	0	0	0	0	0
Griffith	0	0	0	0	0	0	0	0	0	0	0
Schererville Corp (Saint John)	0	0	0	0	0	0	0	0	0	0	0
St. John Corp	0	0	0	0	0	0	0	0	0	0	0
Crown Point (Center)	0	0	0	0	0	0	0	0	0	0	0
East Chicago Corp (North)	0	0	0	0	0	0	0	0	0	0	0
Gary (Calumet)	0	0	0	0	0	0	0	0	0	0	0
Hammond Corp (North)	0	0	0	0	0	0	0	0	0	0	0
Hobart Corp	0	0	0	0	0	0	0	0	0	0	0
Whiting Corp (North)	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake (Han)	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake (Center)	0	0	0	0	0	0	0	0	0	0	0
Crown Point (Ross)	0	0	0	0	0	0	0	0	0	0	0
St John (Han Twp)	0	0	0	0	0	0	0	0	0	0	0
Calumet (Gary)	0	0	0	0	0	0	0	0	0	0	0
Hobart Ross	0	0	0	0	0	0	0	0	0	0	0
TOTAL TIF DISTRICTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GRAND TOTAL	$189,842,144.27	$3,816,584.35	$5,342,674.65	$7,623,601.40	$9,924,421.66	$4,032,685.47	$562,743.90	$1,654,406.57	$123,324.73	$378,794.91	$266,080.09

TAXING DISTRICTS	PARK & REC	PARK BOND	PARK BOND #2	SEWER	HYDRANT RENTAL	PUBLIC LIGHTING	CO(RATE)	CCD	REDEV GEN	REDEV CAPITAL	REDEV BOND	SEWER BOND	CUM SEWER	TRANSPORTATION	TOTAL CITY & TOWN TAXES
Calumet Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calumet Township Gary Sanitary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gary Corp Calumet Twp Lake Ridge Sch	80,800.97	0	0	0	0	0	0	30,464.50	0	0	0	0	0	0	3,038,396.46
Gary Corp Calumet Twp Gary Sch	1,684,995.90	0	0	0	0	0	0	635,296.40	0	0	0	0	0	0	63,361,687.65
Lake Station Corp Calumet Twp	2,077.82	646.48	0	0	0	883.71	0	0	0	0	0	2,643.24	330.16	0	34,480.69
Griffith Corp Calumet Twp	149,946.88	49,788.32	0	0	0	0	0	0	0	0	0	385,577.72	0	0	5,696,824.03
Cedar Creek Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lowell Corp Cedar Creek Twp	176,529.64	0	0	0	0	0	0	34,215.05	0	0	0	0	43,546.43	0	1,954,256.99
Eagle Creek Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hanover Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake Corp Hanover Twp	0	8,391.01	0	0	0	0	0	24,392.48	0	0	0	0	0	0	1,230,551.82
Saint John Corp Hanover Twp	29,160.17	16,617.01	0	0	0	0	0	22,298.95	0	0	0	0	64,323.91	0	725,680.87
Hobart Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gary Corp Hobart Twp River Forest Sch	3,632.18	0	0	0	0	0	0	1,369.44	0	0	0	0	0	0	136,582.40
Hobart Corp Hobart Twp Hobart City Sch	415,308.29	284,612.23	119,417.72	0	0	0	0	133,349.79	0	0	0	0	0	0	7,979,094.01
Hobart Corp Hobart Hobart City Sch Gary Sanitary	5,880.19	4,029.71	1,690.79	0	0	0	0	1,888.05	0	0	0	0	0	0	112,972.89
Lake Station Corp Hobart Twp River Forest Sch	66,920.99	20,821.28	0	0	0	28,462.11	0	0	0	0	0	85,131.65	10,633.50	0	1,110,531.82
Lake Station Corp Hobart Twp Lake Station Sch	194,436.74	60,495.54	0	0	0	82,695.74	0	0	0	0	0	247,347.21	30,895.28	0	3,226,613.87
New Chicago Corp (Hobart)	18,552.15	0	0	0	0	0	0	0	0	0	0	0	0	0	296,178.70
Hammond Corp (North)	2,757,767.93	557,326.69	0	0	162,091.03	0	0	364,149.71	0	0	0	0	0	0	47,745,800.13
East Chicago Corp (North)	2,891,014.43	0	0	0	0	0	0	0	0	0	0	0	0	1,018,726.41	43,879,622.80
Whiting Corp (North)	755,160.50	0	0	0	0	134,190.39	0	0	106,211.42	0	0	0	0	0	6,554,956.09
Highland Corp (North)	782,746.24	680,891.74	0	0	0	0	0	171,870.27	120,692.91	52,729.91	316,379.47	0	0	0	7,426,715.05
Munster Corp (North)	853,889.53	1,137,967.35	0	0	0	0	0	231,428.00	0	0	0	0	0	0	9,622,616.76
Ross Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crown Point Corp Ross Twp	0	0	0	0	0	0	5,957.08	46,844.34	0	0	0	0	72,568.12	0	2,004,017.30
Merrillville Corp Ross Twp	116,497.49	0	0	0	0	0	0	323,239.50	0	0	477,475.61	0	0	0	7,488,655.31
Merrillville Corp Ross Twp Gary Sanitary	6,224.40	0	0	0	0	0	0	17,270.53	0	0	25,511.29	0	0	0	400,115.15
Saint John Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Griffith Corp Saint John Twp	5,167.01	1,695.76	0	0	0	0	0	0	0	0	0	13,132.31	0	0	194,026.98
Dyer Corp (Saint John)	259,558.15	0	0	0	0	0	0	148,875.69	0	0	113,020.81	0	0	0	4,290,114.23
Saint John Corp Saint John Twp	146,613.42	83,548.09	0	0	0	0	0	112,116.14	0	0	0	0	323,411.95	0	3,648,625.85
Schererville Corp (Saint John)	560,826.99	165,084.65	0	31,055.53	0	0	0	371,631.83	0	0	290,941.26	204,312.68	0	0	9,558,564.44
West Creek Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lowell Corp West Creek Twp	62,396.46	0	0	0	0	0	0	12,086.96	0	0	0	0	15,383.28	0	690,363.85
Schneider Corp (West Creek)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121,306.61
Center Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crown Point Corp Center Twp	0	0	0	0	0	0	19,350.70	152,166.86	0	0	0	0	235,726.69	0	6,509,750.93
Cedar Lake Corp Center Twp	0	6,523.37	0	0	0	0	0	18,963.27	0	0	0	0	0	0	956,659.11
Winfield Township	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hobart Corp Hobart Twp River Forest Sch	30,489.08	20,894.27	8,766.83	0	0	0	0	9,789.62	0	0	0	0	0	0	585,770.24
Hobart Corp Ross Twp	260,520.35	178,535.51	74,910.00	0	0	0	0	83,649.51	0	0	0	0	0	0	5,005,236.82
Winfield Corp (Winfield)	0	0	0	0	0	0	0	30,614.98	0	0	0	0	0	0	477,712.93
Hobart Corp Ross (TIF Only, see CMT added 049")	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Saint John Township Schererville Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Winfield Corp Winfield Water District	0	0	0	0	0	0	0	6,206.48	0	0	0	0	0	0	96,845.24
SAINT JOHN TWP SAINT JOHN WATER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL	$12,307,153.91	$3,277,800.01	$204,785.34	$31,055.53	$162,091.03	$246,231.95	$25,307.78	$2,982,787.25	$226,904.33	$52,729.91	$1,223,328.44	$938,144.81	$796,819.32	$1,018,726.41	$246,161,328.02
TIF DISTRICTS															
Merrillville	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dyer Corp (Saint John)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Griffith	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schererville Corp (Saint John)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
St. John Corp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crown Point (Center)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
East Chicago Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gary (Calumet)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hammond Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hobart Corp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Whiting Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake (Han)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cedar Lake (Center)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crown Point (Ross)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
St John (Han Twp)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calumet (Gary)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hobart Ross	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TIF DISTRICTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GRAND TOTAL	$12,307,153.91	$3,277,800.01	$204,785.34	$31,055.53	$162,091.03	$246,231.95	$25,307.78	$2,982,787.25	$226,904.33	$52,729.91	$1,223,328.44	$938,144.81	$796,819.32	$1,018,726.41	$246,161,328.02

TAXING DISTRICTS	TIF	STORM SEWER	SPEC TRAN GEN	SPEC TRAN DEBT	SP AIRPORT GEN	SP AIR CUM BLDG	SP SAN GEN	SP SAN SOL GEN	SP SOL WASTE MA	SP SAN DEBT SER	SP WATERWORK GN	WATER DIST DEBT	SP REDEV GEN	SP FIRE GEN	SPECL CUM FIRE	TOTAL SP TAXING DISTRICT	TIF	TOTAL CITY & TOWN, SPECIAL DISTRICT & TIF
Calumet Township	0	0	0	0	0	0	0	0	35,323.48	0	0	0	0	369,839.90	25,662.36	430,825.74	0	430,825.74
Calumet Township Gary Sanitary	0	0	0	0	0	0	49,179.79	27,848.56	4,525.39	15,664.82	0	0	0	47,381.24	3,287.68	147,887.48	0	147,887.48
Gary Corp Calumet Twp Lake Ridge Sch	4,289.54	47,885.30	116,955.68	56,289.30	61,864.42	10,154.83	222,618.48	126,060.01	20,484.75	70,908.76	0	0	11,993.21	0	0	749,444.28	0	3,787,840.74
Gary Corp Calumet Twp Gary Sch	89,452.65	988,583.70	2,438,953.98	1,173,837.88	1,288,848.43	211,765.47	4,642,410.16	2,628,812.67	427,182.06	1,478,707.13	0	0	250,102.32	0	0	15,628,656.45	0	78,990,344.10
Lake Station Corp Calumet Twp	0	0	0	0	0	0	0	0	462.62	0	0	0	0	0	0	462.62	0	34,943.31
Griffith Corp Calumet Twp	0	0	0	0	0	0	0	0	135,473.25	0	0	0	0	0	0	135,473.25	0	5,832,297.28
Cedar Creek Township	0	0	0	0	0	0	0	0	63,467.17	0	0	0	0	0	0	63,467.17	0	63,467.17
Lowell Corp Cedar Creek Twp	0	0	0	0	0	0	0	0	51,989.10	0	0	0	0	0	0	51,989.10	0	2,006,246.09
Eagle Creek Township	0	0	0	0	0	0	0	0	23,210.76	0	0	0	0	0	0	23,210.76	0	23,210.76
Hanover Township	0	0	0	0	0	0	0	0	32,909.77	0	0	0	0	0	0	32,909.77	0	32,909.77
Cedar Lake Corp Hanover Twp	5,073.64	0	0	0	0	0	0	0	45,662.72	0	0	0	0	0	0	50,736.36	0	1,281,288.18
Saint John Corp Hanover Twp	0	0	0	0	0	0	40,738.47	0	25,086.32	21,655.71	33,448.43	0	0	0	0	120,928.93	0	846,609.80
Hobart Township	0	0	0	0	0	0	0	0	3,077.66	0	0	0	0	0	0	3,077.66	0	3,077.66
Gary Corp Hobart Twp River Forest Sch	192.82	2,152.55	5,257.41	2,530.32	2,778.24	456.48	10,007.18	5,666.67	920.83	3,187.50	0	0	539.12	0	0	33,689.12	0	170,271.52
Hobart Corp Hobart Twp Hobart City Sch	11,278.34	0	0	0	0	0	0	0	155,243.04	0	0	0	0	0	0	166,521.38	0	8,145,615.39
Hobart Corp Hobart Hobart City Sch Gary Sanitary	159.69	0	0	0	0	0	23,887.09	13,526.31	2,198.03	7,608.55	0	0	0	0	0	47,379.67	0	160,352.56
Lake Station Corp Hobart Twp River Forest Sch	0	0	0	0	0	0	0	0	14,899.63	0	0	0	0	0	0	14,899.63	0	1,125,431.45
Lake Station Corp Hobart Twp Lake Station Sch	0	0	0	0	0	0	0	0	43,290.39	0	0	0	0	0	0	43,290.39	0	3,269,904.26
New Chicago Corp (Hobart)	0	0	0	0	0	0	0	0	9,025.37	0	0	0	0	0	0	9,025.37	0	305,204.07
Hammond Corp (North)	0	0	0	0	0	0	1,643,114.55	0	519,579.46	2,147,151.04	0	0	424,101.19	0	0	4,733,946.24	0	52,479,746.37
East Chicago Corp (North)	0	0	0	0	0	0	11,983,904.11	0	295,027.20	921,644.81	0	0	0	0	0	13,200,576.12	0	57,080,198.92
Whiting Corp (North)	0	0	0	0	0	0	1,713,508.06	0	63,563.87	1,282,686.28	0	0	0	0	0	3,059,758.21	0	9,614,714.30
Highland Corp (North)	0	0	0	0	0	0	169,907.49	0	274,195.54	50,386.35	0	292,943.95	0	0	0	787,433.34	0	8,214,148.39
Munster Corp (North)	0	0	0	0	0	0	1,181,080.84	0	373,476.92	1,543,385.37	0	0	0	0	0	3,097,943.13	0	12,720,559.89
Ross Township	0	0	0	0	0	0	0	0	4,991.93	0	0	0	0	0	0	4,991.93	0	4,991.93
Crown Point Corp Ross Twp	12,455.72	0	0	0	0	0	0	0	63,361.71	0	0	0	0	0	0	75,817.43	0	2,079,834.73
Merrillville Corp Ross Twp	129,623.96	0	0	0	0	0	0	0	383,949.46	0	0	0	0	0	0	513,573.42	0	8,002,228.73
Merrillville Corp Ross Twp Gary Sanitary	6,925.74	0	0	0	0	0	222,938.83	126,241.41	20,514.23	71,010.80	0	0	0	0	0	447,631.01	0	847,746.16
Saint John Township	0	0	0	0	0	0	0	0	41,821.59	0	0	0	0	0	0	41,821.59	0	41,821.59
Griffith Corp Saint John Twp	0	0	0	0	0	0	0	0	4,614.06	0	0	0	0	0	0	4,614.06	0	198,641.04
Dyer Corp (Saint John)	183,171.67	0	0	0	0	0	272,029.41	0	182,392.21	413,110.56	0	182,392.21	0	0	0	1,233,096.06	0	5,523,210.29
Saint John Corp Saint John Twp	0	0	0	0	0	0	204,827.57	0	126,130.66	108,882.02	168,174.22	0	0	0	0	608,014.47	0	4,256,640.32
Schererville Corp (Saint John)	196,140.17	0	0	0	0	0	0	0	382,473.34	0	0	0	0	0	0	578,613.51	0	10,137,177.95
West Creek Township	0	0	0	0	0	0	0	0	50,906.08	0	0	0	0	0	0	50,906.08	0	50,906.08
Lowell Corp West Creek Twp	0	0	0	0	0	0	0	0	18,365.75	0	0	0	0	0	0	18,365.75	0	708,729.60
Schneider Corp (West Creek)	0	0	0	0	0	0	0	0	2,428.83	0	0	0	0	0	0	2,428.83	0	123,735.44
Center Township	0	0	0	0	0	0	0	0	83,967.52	0	0	0	0	0	0	83,967.52	0	83,967.52
Crown Point Corp Center Twp	40,460.55	0	0	0	0	0	0	0	205,821.07	0	0	0	0	0	0	246,281.62	0	6,756,032.55
Cedar Lake Corp Center Twp	3,944.36	0	0	0	0	0	0	0	35,499.24	0	0	0	0	0	0	39,443.60	0	996,102.71
Winfield Township	0	0	0	0	0	0	0	0	55,766.67	0	0	0	0	0	0	55,766.67	0	55,766.67
Hobart Corp Hobart Twp River Forest Sch	827.98	0	0	0	0	0	0	0	11,396.88	0	0	0	0	0	0	12,224.86	0	597,995.10
Hobart Corp Ross Twp	0	0	0	0	0	0	0	0	97,383.01	0	0	0	0	0	0	97,383.01	0	5,102,619.83
Winfield Corp (Winfield)	0	0	0	0	0	0	0	0	46,518.86	0	0	0	0	0	0	46,518.86	0	524,231.79
Hobart Corp Ross (TIF Only, see CMT added 049")	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Saint John Township Schererville Water	0	0	0	0	0	0	0	0	38,559.62	0	0	0	0	0	0	38,559.62	0	38,559.62
Winfield Corp Winfield Water District	0	0	0	0	0	0	0	0	9,430.62	0	3,465.96	29,783.03	0	0	0	42,679.61	0	139,524.85
SAINT JOHN TWP SAINT JOHN WATER	0	0	0	0	0	0	7,718.79	0	4,753.15	4,103.15	6,337.53	0	0	0	0	22,912.62	0	22,912.62
SUBTOTAL	$683,996.83	$1,048,621.55	$2,561,167.07	$1,232,657.50	$1,353,431.09	$222,376.78	$22,387,870.82	$2,928,155.63	$4,491,321.82	$8,140,092.86	$211,426.14	$506,119.19	$686,735.84	$417,221.14	$28,950.04	$46,899,144.30	$0.00	$293,060,472.32
TIF DISTRICTS																		
Merrillville	4,670.54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,670.54	1,999,404.32	2,004,074.86
Dyer Corp (Saint John)	21,251.06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,251.06	2,608,183.88	2,629,434.94
Griffith	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schererville Corp (Saint John)	10,592.24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,592.24	2,477,965.19	2,488,557.43
St. John Corp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,987.42	21,987.42
Crown Point (Center)	976.08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	976.08	785,019.94	785,996.02
East Chicago Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	791,084.21	791,084.21
Gary (Calumet)	2,539.83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,539.83	4,635,195.38	4,637,735.21
Hammond Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,186,724.92	8,186,724.92
Hobart Corp	83.55	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83.55	212,063.77	212,147.32
Whiting Corp (North)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	783,231.24	783,231.24
Cedar Lake (Han)	123.55	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123.55	174,907.64	175,031.19
Cedar Lake (Center)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.16	2.16
Crown Point (Ross)	158.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	158.5	126,306.26	126,464.76
St John (Han Twp)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,960.58	40,960.58
Calumet (Gary)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	824,941.78	824,941.78
Hobart Ross	1,342.04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,342.04	3,257,594.46	3,258,936.50
TOTAL TIF DISTRICTS	$41,737.39	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$41,737.39	$26,925,573.15	$26,967,310.54
GRAND TOTAL	$725,734.22	$1,048,621.55	$2,561,167.07	$1,232,657.50	$1,353,431.09	$222,376.78	$22,387,870.82	$2,928,155.63	$4,491,321.82	$8,140,092.86	$211,426.14	$506,119.19	$686,735.84	$417,221.14	$28,950.04	$46,940,881.69	$26,925,573.15	$320,027,782.86

ABSTRACT OF PROPERTY VALUATIONS AND AMOUNT AND KIND OF TAXES LEVIED THEREON AS SHOWN ON THE TAX DUPLICATE OF LAKE COUNTY, INDIANA, FOR THE YEAR 2005 PAYABLE IN 2006

Section 5 Grand Total Current Taxes and Delinquencies (Including Late Assessment Penalties and Statement Processing Charges)

TAXING DISTRICTS	GRAND TOTAL CURRENT TAXES	LESS STATEMENT PROCESSING CHARGES	LESS LATE ASSESSMENT PENALTIES	CURRENT PROPERTY TAXES CHARGED	LESS NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT	LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT
Calumet Township	7,719,539.90	262.26	0	7,719,277.64	1,615,945.10	97,282.96
Calumet Township Gary Sanitary	1,081,665.30	0	0	1,081,665.30	143,947.46	43,926.16
Gary Corp Calumet Twp Lake Ridge Sch	7,491,203.76	6.68	0	7,491,197.08	1,235,097.23	103,486.36
Gary Corp Calumet Twp Gary Sch	163,340,545.11	119.4	25	163,340,400.71	24,730,285.28	5,518,393.78
Lake Station Corp Calumet Twp	111,557.58	0	0	111,557.58	15,363.40	1,815.38
Griffith Corp Calumet Twp	25,870,760.08	38.14	0	25,870,721.94	4,793,836.32	162,015.72
Cedar Creek Township	8,253,715.80	88.2	1,200.00	8,252,427.60	1,683,475.40	41,756.14
Lowell Corp Cedar Creek Twp	8,565,982.08	59.66	1,675.00	8,564,247.42	1,571,743.18	83,149.72
Eagle Creek Township	3,005,495.32	35.52	0	3,005,459.80	592,540.84	25,107.64
Hanover Township	4,390,360.46	63.82	0	4,390,296.64	812,659.20	39,742.32
Cedar Lake Corp Hanover Twp	7,187,780.81	14.68	0	7,187,766.13	1,343,000.36	34,957.74
Saint John Corp Hanover Twp	4,091,536.42	19.42	0	4,091,517.00	750,476.08	18,129.78
Hobart Township	398,123.46	4.22	0	398,119.24	59,558.06	22,965.82
Gary Corp Hobart Twp River Forest Sch	287,748.60	0.18	50	287,698.42	37,056.14	6,322.42
Hobart Corp Hobart Twp Hobart City Sch	28,637,032.76	82.24	2,325.00	28,634,625.52	5,752,806.88	211,475.94
Hobart Corp Hobart Hobart City Sch Gary Sanitary	450,482.56	0	0	450,482.56	13,282.36	33,369.72
Lake Station Corp Hobart Twp River Forest Sch	3,032,838.78	20.2	225	3,032,593.58	618,837.04	25,315.86
Lake Station Corp Hobart Twp Lake Station Sch	9,569,765.64	14.44	1,100.00	9,568,651.20	1,653,613.50	44,735.58
New Chicago Corp (Hobart)	1,460,605.68	1.6	350	1,460,254.08	342,932.42	6,412.90
Hammond Corp (North)	126,863,985.97	58.14	79,507.19	126,784,420.64	20,840,720.17	1,284,759.74
East Chicago Corp (North)	104,024,826.54	25.9	42,541.97	103,982,258.67	13,467,964.35	2,755,225.73
Whiting Corp (North)	20,014,741.17	1.28	9,288.65	20,005,451.24	2,478,946.16	818,334.50
Highland Corp (North)	38,297,148.56	112.58	20,209.20	38,276,826.78	9,002,830.42	437,794.82
Munster Corp (North)	54,693,619.41	82	17,252.91	54,676,284.50	10,744,877.38	331,186.40
Ross Township	627,425.48	3.62	0	627,421.86	76,020.32	33,451.42
Crown Point Corp Ross Twp	9,938,041.26	12.64	0	9,938,028.62	1,886,259.54	45,257.16
Merrillville Corp Ross Twp	55,620,166.06	111.82	0	55,620,054.24	9,545,707.12	892,781.70
Merrillville Corp Ross Twp Gary Sanitary	3,391,948.98	1.88	0	3,391,947.10	552,105.14	47,398.72
Saint John Township	4,126,218.14	364.78	1,050.00	4,124,803.36	1,162,852.20	54,117.42
Griffith Corp Saint John Twp	632,263.72	4.16	250	632,009.56	114,217.68	24,277.08
Dyer Corp (Saint John)	22,664,180.88	110.08	2,250.00	22,661,820.80	5,724,836.11	143,106.24
Saint John Corp Saint John Twp	16,110,227.46	176.46	1,650.00	16,108,401.00	4,167,975.57	84,795.66
Schererville Corp (Saint John)	46,081,499.15	390.12	4,925.00	46,076,184.03	11,695,919.00	501,855.50
West Creek Township	6,503,577.50	101.94	50	6,503,425.56	1,268,596.16	65,428.90
Lowell Corp West Creek Twp	3,010,020.90	67.1	0	3,009,953.80	555,109.30	28,231.90
Schneider Corp (West Creek)	428,076.26	40.06	0	428,036.20	70,032.10	7,959.72
Center Township	10,983,238.45	112.76	2,425.47	10,980,700.22	2,273,551.28	55,286.98
Crown Point Corp Center Twp	32,581,298.99	102.86	8,493.57	32,572,702.56	6,244,843.35	210,889.52
Cedar Lake Corp Center Twp	5,450,347.55	39.22	1,299.17	5,449,009.16	1,111,943.28	11,291.00
Winfield Township	7,289,942.70	50.32	0	7,289,892.38	1,504,159.38	39,470.96
Hobart Corp Hobart Twp River Forest Sch	2,056,990.14	12.78	325	2,056,652.36	386,946.96	32,227.46
Hobart Corp Ross Twp	17,180,193.42	25.16	0	17,180,168.26	2,503,673.38	402,283.14
Winfield Corp (Winfield)	6,382,626.44	78.96	0	6,382,547.48	1,283,434.64	23,319.78
Hobart Corp Ross (TIF Only, see CMT added 049")	0	0	0	0	0	0
Saint John Township Schererville Water	3,804,384.18	3,014.60	0	3,801,369.58	1,162,274.14	0
Winfield Corp Winfield Water District	1,327,178.66	0	0	1,327,178.66	269,123.94	0
SAINT JOHN TWP SAINT JOHN WATER	487,116.52	0	0	487,116.52	146,201.86	0
SUBTOTAL	$885,518,024.59	$5,931.88	$199,468.13	$885,313,624.58	$158,017,579.80	$14,871,093.59
TIF DISTRICTS						
Merrillville	2,004,074.86	0	0	2,004,074.86	934.92	0
Dyer Corp (Saint John)	2,629,434.94	65.28	0	2,629,369.66	5,634.90	0
Griffith	0	0	0	0	0	0
Schererville Corp (Saint John)	2,488,557.43	75.64	0	2,488,481.79	2,919.45	0
St. John Corp	21,987.42	0	0	21,987.42	0	0
Crown Point (Center)	785,996.02	0	0	785,996.02	201.02	0
East Chicago Corp (North)	791,084.21	0	0	791,084.21	0	0
Gary (Calumet)	4,637,735.21	27.9	0	4,637,707.31	613.06	0
Hammond Corp (North)	8,186,724.92	0.8	0	8,186,724.12	0	0
Hobart Corp	212,147.32	0	0	212,147.32	18.19	0
Whiting Corp (North)	783,231.24	0	0	783,231.24	0	0
Cedar Lake (Han)	175,031.19	0	0	175,031.19	24.42	0
Cedar Lake (Center)	2.16	2.16	0	0	0	0
Crown Point (Ross)	126,464.76	0	0	126,464.76	31.46	0
St John (Han Twp)	40,960.58	0	0	40,960.58	0	0
Calumet (Gary)	824,941.78	10.02	0	824,931.76	0	0
Hobart Ross	3,258,936.50	0	0	3,258,936.50	261.94	0
TOTAL TIF DISTRICTS	$26,967,310.54	$181.80	$0.00	$26,967,128.74	$10,639.36	$0.00
GRAND TOTAL	$912,485,335.13	$6,113.68	$199,468.13	$912,280,753.32	$158,028,219.16	$14,871,093.59

TAXING DISTRICTS	LESS TIF NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT	LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT	LESS STATE HOMESTEAD CREDIT	LESS COIT HOMESTEAD CREDIT	LESS CEDIT HOMESTEAD CREDIT	LESS FUNDED EXCESSIVE RESIDENTIAL PROPERTY TAX CREDIT	LESS UNFUNDED EXCESSIVE RESIDENTIAL PROPERTY TAX CREDIT
Calumet Township	0	0	308,127.66	0	0	25,202.77	0
Calumet Township Gary Sanitary	0	0	2,479.86	0	0	0	0
Gary Corp Calumet Twp Lake Ridge Sch	0	0	143,064.57	0	0	3,530.77	0
Gary Corp Calumet Twp Gary Sch	0	0	5,247,195.01	0	0	111,275.13	0
Lake Station Corp Calumet Twp	0	0	0	0	0	0	0
Griffith Corp Calumet Twp	0	0	1,922,705.56	0	0	176,947.30	0
Cedar Creek Township	0	0	571,182.58	0	0	0	0
Lowell Corp Cedar Creek Twp	0	0	595,890.18	0	0	10,192.72	0
Eagle Creek Township	0	0	130,170.76	0	0	0	0
Hanover Township	0	0	280,929.10	0	0	108.41	0
Cedar Lake Corp Hanover Twp	0	0	447,821.22	0	0	6,548.44	0
Saint John Corp Hanover Twp	0	0	332,917.68	0	0	27,458.34	0
Hobart Township	0	0	15,874.58	0	0	0	0
Gary Corp Hobart Twp River Forest Sch	0	0	10,148.14	0	0	456.15	0
Hobart Corp Hobart Twp Hobart City Sch	0	0	2,331,654.98	0	0	112,057.82	0
Hobart Corp Hobart Hobart City Sch Gary Sanitary	0	0	7,497.58	0	0	0	0
Lake Station Corp Hobart Twp River Forest Sch	0	0	203,951.92	0	0	4,833.48	0
Lake Station Corp Hobart Twp Lake Station Sch	0	0	491,966.38	0	0	75,879.72	0
New Chicago Corp (Hobart)	0	0	98,817.42	0	0	0	0
Hammond Corp (North)	0	0	6,545,037.44	0	0	2,544,216.01	0
East Chicago Corp (North)	0	0	1,878,442.44	0	0	1,102,851.63	0
Whiting Corp (North)	0	0	618,253.82	0	0	599,892.47	0
Highland Corp (North)	0	0	3,027,261.44	0	0	0	0
Munster Corp (North)	0	0	4,711,748.50	0	0	98,303.70	0
Ross Township	0	0	19,198.36	0	0	0	0
Crown Point Corp Ross Twp	0	0	653,162.91	0	0	65,561.54	0
Merrillville Corp Ross Twp	0	0	1,576,781.52	0	0	9,104.76	0
Merrillville Corp Ross Twp Gary Sanitary	0	0	226,497.36	0	0	1,142.14	0
Saint John Township	0	0	472,963.26	0	0	0	0
Griffith Corp Saint John Twp	0	0	4,506.50	0	0	0	0
Dyer Corp (Saint John)	0	0	2,543,522.78	0	0	0	0
Saint John Corp Saint John Twp	0	0	1,887,923.26	0	0	0	0
Schererville Corp (Saint John)	0	0	4,370,505.80	0	0	0	0
West Creek Township	0	0	394,676.76	0	0	0	0
Lowell Corp West Creek Twp	0	0	226,491.90	0	0	589.58	0
Schneider Corp (West Creek)	0	0	13,979.94	0	0	2.64	0
Center Township	0	0	965,762.08	0	0	0	0
Crown Point Corp Center Twp	0	0	2,342,523.16	0	0	166,155.01	0
Cedar Lake Corp Center Twp	0	0	367,987.30	0	0	2,180.34	0
Winfield Township	0	0	625,249.38	0	0	0	0
Hobart Corp Hobart Twp River Forest Sch	0	0	97,454.60	0	0	419.63	0
Hobart Corp Ross Twp	0	0	349,977.10	0	0	61,485.78	0
Winfield Corp (Winfield)	0	0	452,058.96	0	0	1,271.93	0
Hobart Corp Ross (TIF Only, see CMT added 049")	0	0	0	0	0	0	0
Saint John Township Schererville Water	0	0	512,141.72	0	0	0	0
Winfield Corp Winfield Water District	0	0	129,251.26	0	0	2,820.03	0
SAINT JOHN TWP SAINT JOHN WATER	0	0	61,344.34	0	0	0	0
SUBTOTAL	$0.00	$0.00	$48,417,099.07	$0.00	$0.00	$5,210,488.21	$0.00
TIF DISTRICTS							
Merrillville	400,228.76	0	173.4	0	0	0	0
Dyer Corp (Saint John)	691,581.92	0	227,440.80	0	0	0	0
Griffith	0	0	0	0	0	0	0
Schererville Corp (Saint John)	682,980.79	0	111,954.78	0	0	0	0
St. John Corp	5,929.26	0	0	0	0	0	0
Crown Point (Center)	161,668.58	0	44,121.78	0	0	0	0
East Chicago Corp (North)	60,264.72	32,739.63	0	0	0	0	0
Gary (Calumet)	1,118,827.45	0	14,016.03	0	0	0	0
Hammond Corp (North)	668,898.74	304,441.24	656.52	0	0	0	0
Hobart Corp	46,157.59	0	0	0	0	0	0
Whiting Corp (North)	11,944.05	65,687.24	0	0	0	0	0
Cedar Lake (Han)	34,567.68	0	1,224.58	0	0	0	0
Cedar Lake (Center)	0	0	0	0	0	0	0
Crown Point (Ross)	25,071.55	0	11,254.03	0	0	0	0
St John (Han Twp)	7,921.29	0	0	0	0	0	0
Calumet (Gary)	173,239.63	0	2,400.33	0	0	0	0
Hobart Ross	635,827.06	0	2,022.26	0	0	0	0
TOTAL TIF DISTRICTS	$4,725,109.07	$402,848.11	$415,264.51	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	$4,725,109.07	$402,848.11	$48,832,363.58	$0.00	$0.00	$5,210,488.21	$0.00

TAXING DISTRICTS	LESS USX PROPERTY TAX CREDIT	NET CURRENT TAXES	TAX PRINCIPAL ONLY	TOTAL PENALTIES AND INTEREST	10% PENALTY ADDED ON 2ND INSTALLMENT	10% PENALTY ON PRIOR YEARS TAXES
Calumet Township	274,684.99	5,198,296.42	1,760,716.00	587,211.28	44,279.75	100,639.19
Calumet Township Gary Sanitary	206,543.97	684,767.85	28,588.17	4,875.58	695.3	1,501.33
Gary Corp Calumet Twp Lake Ridge Sch	1,778,883.73	4,227,141.10	3,794,609.82	1,785,582.28	77,029.16	273,133.96
Gary Corp Calumet Twp Gary Sch	37,846,640.44	89,886,755.47	46,808,954.45	21,320,458.09	967,154.41	3,229,973.08
Lake Station Corp Calumet Twp	3,592.71	90,786.09	28,579.87	17,047.21	231.49	2,395.00
Griffith Corp Calumet Twp	1,010,121.68	17,785,131.50	1,874,418.81	826,671.58	68,709.27	79,250.04
Cedar Creek Township	78,415.52	5,878,886.16	497,649.35	78,848.77	21,191.68	18,218.04
Lowell Corp Cedar Creek Twp	64,274.61	6,240,731.67	460,831.12	79,204.40	16,328.28	18,666.98
Eagle Creek Township	29,331.33	2,228,344.55	161,476.02	18,775.49	7,901.52	4,931.35
Hanover Township	40,457.07	3,216,464.36	255,726.53	36,427.39	9,793.55	9,729.57
Cedar Lake Corp Hanover Twp	58,198.50	5,297,254.55	574,511.50	90,708.66	21,604.42	23,149.83
Saint John Corp Hanover Twp	31,406.15	2,931,147.79	410,773.88	52,591.44	12,055.31	19,252.02
Hobart Township	3,819.62	295,905.36	71,722.90	32,862.09	1,511.90	4,876.31
Gary Corp Hobart Twp River Forest Sch	54,498.87	179,266.88	208,997.47	144,398.11	3,327.13	14,695.04
Hobart Corp Hobart Twp Hobart City Sch	191,928.75	20,037,108.39	2,764,640.91	611,947.40	110,611.05	112,528.43
Hobart Corp Hobart Hobart City Sch Gary Sanitary	2,696.05	393,636.85	139,485.91	644.95	13,557.81	156.08
Lake Station Corp Hobart Twp River Forest Sch	19,803.86	2,160,096.62	707,505.75	141,387.68	22,018.26	32,839.86
Lake Station Corp Hobart Twp Lake Station Sch	54,417.00	7,249,153.46	1,460,331.40	321,439.72	49,805.76	62,867.57
New Chicago Corp (Hobart)	11,357.96	1,001,084.98	214,226.92	37,226.94	7,680.21	8,902.57
Hammond Corp (North)	679,895.69	94,969,356.92	15,928,097.36	4,414,765.83	502,578.31	838,389.89
East Chicago Corp (North)	366,184.34	84,454,158.05	98,070,792.50	63,479,824.83	371,512.49	9,160,195.59
Whiting Corp (North)	80,961.00	15,418,353.22	5,913,626.63	1,399,525.19	44,807.44	518,945.72
Highland Corp (North)	338,173.91	25,491,087.97	1,714,972.05	406,823.33	74,769.01	62,597.96
Munster Corp (North)	462,286.33	38,345,217.10	3,546,033.97	782,487.86	139,896.47	135,941.06
Ross Township	6,139.28	492,616.10	151,429.74	387,454.10	1,101.50	13,406.45
Crown Point Corp Ross Twp	79,357.85	7,208,442.26	454,134.69	51,751.69	22,786.38	12,112.98
Merrillville Corp Ross Twp	492,635.67	43,103,155.29	6,526,030.60	1,920,461.53	205,010.05	316,000.48
Merrillville Corp Ross Twp Gary Sanitary	25,456.59	2,539,349.03	329,857.33	77,613.42	12,362.38	13,478.64
Saint John Township	51,726.27	2,384,558.99	217,570.86	34,610.22	9,889.58	7,114.71
Griffith Corp Saint John Twp	5,703.90	483,558.56	90,261.97	16,762.14	2,764.74	4,693.73
Dyer Corp (Saint John)	252,278.61	14,000,437.14	1,102,932.27	113,506.17	58,753.83	25,295.81
Saint John Corp Saint John Twp	156,302.68	9,813,230.29	906,968.20	115,940.46	31,687.86	43,917.95
Schererville Corp (Saint John)	498,272.93	29,014,945.92	2,570,720.48	568,175.34	99,592.70	105,615.21
West Creek Township	63,024.85	4,711,850.83	408,000.37	128,786.66	21,397.08	12,758.46
Lowell Corp West Creek Twp	22,589.36	2,177,008.86	118,830.09	17,780.63	4,907.38	4,067.32
Schneider Corp (West Creek)	3,008.89	333,092.97	139,053.18	28,175.75	3,349.26	7,920.83
Center Township	103,272.71	7,585,365.40	451,657.32	73,361.03	21,579.10	10,793.60
Crown Point Corp Center Twp	260,319.14	23,356,568.81	1,835,387.86	319,718.41	72,198.05	73,119.35
Cedar Lake Corp Center Twp	44,002.32	3,912,943.31	772,329.55	117,032.93	27,912.53	30,445.18
Winfield Township	68,561.56	5,052,501.42	403,762.99	65,036.33	16,592.88	12,488.80
Hobart Corp Hobart Twp River Forest Sch	14,067.21	1,515,874.28	125,211.37	42,254.57	4,823.99	4,748.97
Hobart Corp Ross Twp	143,687.54	13,719,086.48	1,341,534.59	759,746.37	62,044.21	66,560.41
Winfield Corp (Winfield)	57,602.00	4,564,939.16	409,361.27	60,303.45	16,663.38	17,212.91
Hobart Corp Ross (TIF Only, see CMT added 049")	0	0	0	0	0	0
Saint John Township Schererville Water	47,668.68	2,082,299.64	196,280.82	28,512.51	8,625.27	6,601.98
Winfield Corp Winfield Water District	11,599.54	914,383.89	46,686.71	2,260.49	3,084.91	608.93
SAINT JOHN TWP SAINT JOHN WATER	5,877.04	273,693.28	0	0	0	0
SUBTOTAL	$46,101,728.70	$612,900,035.22	$205,995,271.55	$101,600,980.30	$3,296,177.04	$15,522,739.17
TIF DISTRICTS						
Merrillville	0	1,602,737.78	167,659.58	0	5,471.99	0
Dyer Corp (Saint John)	0	1,704,777.32	56,658.80	0	3,264.58	0
Griffith	0	0	0	0	0	0
Schererville Corp (Saint John)	0	1,690,702.41	105,107.43	0	5,895.47	0
St. John Corp	0	16,058.16	809.08	0	80.91	0
Crown Point (Center)	0	580,004.64	21,331.55	0	901.2	0
East Chicago Corp (North)	0	698,079.86	511,151.96	0	38,000.57	0
Gary (Calumet)	0	3,504,278.67	3,978,051.14	0	95,108.01	0
Hammond Corp (North)	0	7,212,728.42	762,616.29	0	7,510.48	0
Hobart Corp	0	165,971.54	30,728.37	0	1,247.27	0
Whiting Corp (North)	0	705,619.95	3,566.66	0	252.82	0
Cedar Lake (Han)	0	139,214.51	38,750.47	0	1,107.08	0
Cedar Lake (Center)	0	2.16	4,519.95	0	118.88	0
Crown Point (Ross)	0	90,107.72	5,765.10	0	280.98	0
St John (Han Twp)	0	33,039.29	0	0	0	0
Calumet (Gary)	0	649,301.82	606,396.84	0	14,923.07	0
Hobart Ross	0	2,620,825.24	172,277.91	0	5,549.51	0
TOTAL TIF DISTRICTS	$0.00	$21,413,449.49	$6,465,391.13	$0.00	$179,712.82	$0.00
GRAND TOTAL	$46,101,728.70	$634,313,484.71	$212,460,662.68	$101,600,980.30	$3,475,889.86	$15,522,739.17

TAXING DISTRICTS	TAX	PENALTIES AND INTEREST	TOTAL OF TAX, PENALTIES AND INTEREST	TOTAL TAXES INCLUDING DEL. PENALTIES & INT	GRAND TOTAL CURRENT TAXES
Calumet Township	1,760,716.00	732,130.22	2,492,846.22	10,212,386.12	7,719,539.90
Calumet Township Gary Sanitary	28,588.17	7,072.21	35,660.38	1,117,325.68	1,081,665.30
Gary Corp Calumet Twp Lake Ridge Sch	3,794,609.82	2,135,745.40	5,930,355.22	13,421,558.98	7,491,203.76
Gary Corp Calumet Twp Gary Sch	46,808,954.45	25,517,585.58	72,326,540.03	235,667,085.14	163,340,545.11
Lake Station Corp Calumet Twp	28,579.87	19,673.70	48,253.57	159,811.15	111,557.58
Griffith Corp Calumet Twp	1,874,418.81	974,630.89	2,849,049.70	28,719,809.78	25,870,760.08
Cedar Creek Township	497,649.35	118,258.49	615,907.84	8,869,623.64	8,253,715.80
Lowell Corp Cedar Creek Twp	460,831.12	114,199.66	575,030.78	9,141,012.86	8,565,982.08
Eagle Creek Township	161,476.02	31,608.36	193,084.38	3,198,579.70	3,005,495.32
Hanover Township	255,726.53	55,950.51	311,677.04	4,702,037.50	4,390,360.46
Cedar Lake Corp Hanover Twp	574,511.50	135,462.91	709,974.41	7,897,755.22	7,187,780.81
Saint John Corp Hanover Twp	410,773.88	83,898.77	494,672.65	4,586,209.07	4,091,536.42
Hobart Township	71,722.90	39,250.30	110,973.20	509,096.66	398,123.46
Gary Corp Hobart Twp River Forest Sch	208,997.47	162,420.28	371,417.75	659,166.35	287,748.60
Hobart Corp Hobart Twp Hobart City Sch	2,764,640.91	835,086.88	3,599,727.79	32,236,760.55	28,637,032.76
Hobart Corp Hobart Hobart City Sch Gary Sanitary	139,485.91	14,358.84	153,844.75	604,327.31	450,482.56
Lake Station Corp Hobart Twp River Forest Sch	707,505.75	196,245.80	903,751.55	3,936,590.33	3,032,838.78
Lake Station Corp Hobart Twp Lake Station Sch	1,460,331.40	434,113.05	1,894,444.45	11,464,210.09	9,569,765.64
New Chicago Corp (Hobart)	214,226.92	53,809.72	268,036.64	1,728,642.32	1,460,605.68
Hammond Corp (North)	15,928,097.36	5,755,734.03	21,683,831.39	148,547,817.36	126,863,985.97
East Chicago Corp (North)	98,070,792.50	73,011,532.91	171,082,325.41	275,107,151.95	104,024,826.54
Whiting Corp (North)	5,913,626.63	1,963,278.35	7,876,904.98	27,891,646.15	20,014,741.17
Highland Corp (North)	1,714,972.05	544,190.30	2,259,162.35	40,556,310.91	38,297,148.56
Munster Corp (North)	3,546,033.97	1,058,325.39	4,604,359.36	59,297,978.77	54,693,619.41
Ross Township	151,429.74	401,962.05	553,391.79	1,180,817.27	627,425.48
Crown Point Corp Ross Twp	454,134.69	86,651.05	540,785.74	10,478,827.00	9,938,041.26
Merrillville Corp Ross Twp	6,526,030.60	2,441,472.06	8,967,502.66	64,587,668.72	55,620,166.06
Merrillville Corp Ross Twp Gary Sanitary	329,857.33	103,454.44	433,311.77	3,825,260.75	3,391,948.98
Saint John Township	217,570.86	51,614.51	269,185.37	4,395,403.51	4,126,218.14
Griffith Corp Saint John Twp	90,261.97	24,220.61	114,482.58	746,746.30	632,263.72
Dyer Corp (Saint John)	1,102,932.27	197,555.81	1,300,488.08	23,964,668.96	22,664,180.88
Saint John Corp Saint John Twp	906,968.20	191,546.27	1,098,514.47	17,208,741.93	16,110,227.46
Schererville Corp (Saint John)	2,570,720.48	773,383.25	3,344,103.73	49,425,602.88	46,081,499.15
West Creek Township	408,000.37	162,942.20	570,942.57	7,074,520.07	6,503,577.50
Lowell Corp West Creek Twp	118,830.09	26,755.33	145,585.42	3,155,606.32	3,010,020.90
Schneider Corp (West Creek)	139,053.18	39,445.84	178,499.02	606,575.28	428,076.26
Center Township	451,657.32	105,733.73	557,391.05	11,540,629.50	10,983,238.45
Crown Point Corp Center Twp	1,835,387.86	465,035.81	2,300,423.67	34,881,722.66	32,581,298.99
Cedar Lake Corp Center Twp	772,329.55	175,390.64	947,720.19	6,398,067.74	5,450,347.55
Winfield Township	403,762.99	94,118.01	497,881.00	7,787,823.70	7,289,942.70
Hobart Corp Hobart Twp River Forest Sch	125,211.37	51,827.53	177,038.90	2,234,029.04	2,056,990.14
Hobart Corp Ross Twp	1,341,534.59	888,350.99	2,229,885.58	19,410,079.00	17,180,193.42
Winfield Corp (Winfield)	409,361.27	94,179.74	503,541.01	6,886,167.45	6,382,626.44
Hobart Corp Ross (TIF Only, see CMT added 049")	0	0	0	0	0
Saint John Township Schererville Water	196,280.82	43,739.76	240,020.58	4,044,404.76	3,804,384.18
Winfield Corp Winfield Water District	46,686.71	5,954.33	52,641.04	1,379,819.70	1,327,178.66
SAINT JOHN TWP SAINT JOHN WATER	0	0	0	487,116.52	487,116.52
SUBTOTAL	$205,995,271.55	$120,419,896.51	$326,415,168.06	$1,211,933,192.65	$885,518,024.59
TIF DISTRICTS					
Merrillville	167,659.58	5,471.99	173,131.57	2,177,206.43	2,004,074.86
Dyer Corp (Saint John)	56,658.80	3,264.58	59,923.38	2,689,358.32	2,629,434.94
Griffith	0	0	0	0	0
Schererville Corp (Saint John)	105,107.43	5,895.47	111,002.90	2,599,560.33	2,488,557.43
St. John Corp	809.08	80.91	889.99	22,877.41	21,987.42
Crown Point (Center)	21,331.55	901.2	22,232.75	808,228.77	785,996.02
East Chicago Corp (North)	511,151.96	38,000.57	549,152.53	1,340,236.74	791,084.21
Gary (Calumet)	3,978,051.14	95,108.01	4,073,159.15	8,710,894.36	4,637,735.21
Hammond Corp (North)	762,616.29	7,510.48	770,126.77	8,956,851.69	8,186,724.92
Hobart Corp	30,728.37	1,247.27	31,975.64	244,122.96	212,147.32
Whiting Corp (North)	3,566.66	252.82	3,819.48	787,050.72	783,231.24
Cedar Lake (Han)	38,750.47	1,107.08	39,857.55	214,888.74	175,031.19
Cedar Lake (Center)	4,519.95	118.88	4,638.83	4,640.99	2.16
Crown Point (Ross)	5,765.10	280.98	6,046.08	132,510.84	126,464.76
St John (Han Twp)	0	0	0	40,960.58	40,960.58
Calumet (Gary)	606,396.84	14,923.07	621,319.91	1,446,261.69	824,941.78
Hobart Ross	172,277.91	5,549.51	177,827.42	3,436,763.92	3,258,936.50
TOTAL TIF DISTRICTS	$6,465,391.13	$179,712.82	$6,645,103.95	$33,612,414.49	$26,967,310.54
GRAND TOTAL	$212,460,662.68	$120,599,609.33	$333,060,272.01	$1,245,545,607.14	$912,485,335.13

COUNTY GENERAL DISBURSEMENTS—2006

Auditor	$27,592,232.48
Treasurer	$1,370,440.37
Recorder	$504,222.85
Sheriff	$12,669,690.14
Surveyor	$701,770.14
Coroner	$1,126,455.68
Assessor	$753,992.59
Prosecutor	$3,847,698.47
Election & Registration Board	$2,100,668.38
Co-op Extension	$347,691.09
Veterans Service	$61,873.14
Calumet Twp. Assessor	$1,119,313.19
Cedar Creek Twp. Assessor	$107,310.80
Center Twp. Assessor	$212,858.04
Eagle Creek Twp. Assessor	$29,567.88
Hanover Twp. Assessor	$100,696.44
Hobart Twp. Assessor	$270,342.76
North Twp. Assessor	$714,300.49
Ross Twp. Assessor	$318,697.56
St. John Twp. Assessor	$539,941.00
West Creek Twp. Assessor	$51,967.56
Winfield Twp. Assessor	$55,474.63
Clerk	$3,048,192.39
County Council	$23,299,336.62
Drainage Board	$87,415.69
Board of Commissioners	$82,838,390.92
Board of Public Works	$356,569.30
Board of Appeals	$58,184.55
Planning Commission	$568,745.06
Data Processing	$2,784,637.79
Courthouses	$5,804,071.16
Government Center	$1,591,762.20
Superior Court Civil	$1,620,652.04
Lake Superior Court Div Rm 1, 2, 3	$2,662,529.89
Lake Superior Court IV	$835,871.11
Criminal Court	$2,636,183.85
Circuit Court	$651,347.28
Juvenile Court	$3,507,575.59
Public Defender	$2,257,272.70
RBA	$148,000.00
Weights and Measures	$170,792.47
Jail Work Release	$1,325,227.95
Jail	$12,232,703.32
Juvenile Detention Center	$3,042,381.87
Animal Control	$195,603.29
Prosecutor IV-D	$1,547,256.09
IV-D Court	$165,403.76
Economic Development	$232,507.71
Soil and Water Conservation	$98,386.82
Fairgrounds	$201,219.41
CASA	$292,833.34
Emergency Planning	$216,631.83
Court Administrator	$589,570.55
Other General Fund Expenditures	$918,581.68
Total Disbursements	**$210,583,043.67**

REPORT OF ADJUSTED NET ASSESSED VALUATIONS CERTIFIED FOR BUDGETS FOR THE YEAR 2005 – PAYABLE 2006 FOR LAKE COUNTY DISTRICTS

01	1. Calumet Township	$150,241,160
38	2. Calumet - Gary Sanitary District	$19,357,190
02	3. Cedar Creek Township	$272,187,687
03	4. Center Township	$359,628,584
04	5. Eagle Creek Township	$99,369,360
05	6. Hanover Township	$140,726,000
06	7. Hobart Township	$13,127,320
34	8. Ross Township	$21,426,790
09	9. St. John Township	$179,383,870
10	10. West Creek Township	$221,079,980
11	11. Winfield Township	$238,868,950
31	12. Cedar Lake - Center	$151,732,050
30	13. Cedar Lake - Hanover	$196,780,568
23	14. Crown Point - Center	$882,680,234
33	15. Crown Point - Ross	$271,226,330
12	16. Dyer	$781,530,228
24	17. East Chicago	$1,230,838,794
13	18. Lake Station - Calumet	$1,977,320
14	19. Lake Station - Hobart	$185,806,000
35	20. Lake Station - Hobart Schools	$63,912,240
25	21. Gary	$1,836,088,376
41	22. Calumet - Gary	$88,683,072
32	23. Gary - Hobart Township	$3,904,850
15	24. Griffith	$579,189,658
39	25. Griffith - St. John	$19,720,400
26	26. Hammond	$2,198,449,970
16	27. Highland	$1,173,820,512
27	28. Hobart Corporation	$663,020,822
37	29. Hobart Corporation - Gary Sanitary	$9,393,270
17	30. Lowell - Cedar Creek	$223,182,754
29	31. Lowell - West Creek	$78,585,168
08	32. Merrillville	$1,649,319,173
36	33. Merrillville - Gary Sanitary District	$87,627,520
18	34. Munster	$1,597,432,193
19	35. New Chicago	$38,501,744
20	36. Schererville	$1,639,495,529
21	37. Schneider	$10,411,410
22	38. St. John Corporation	$539,150,010
40	39. St. John - Hanover Township	$107,409,050
28	40. Whiting	$273,114,55
42	41. Hobart Corporation - Hobart Schoo	$48,389,095
43	42. Hobart - Ross	$439,111,564
44	43. Winfield	$199,174,020
45	44. St. John Township - Schererville W	$164,582,040
46	45. Winfield - Winfield Water	$40,301,800
50	46. St. John Twp - St. John Water	$20,383,600

LAKE COUNTY, INDIANA
COUNTY BONDED INDEBTEDNESS, DECEMBER 31, 2006

Kind of Bond	Year Issued	Interest Dates	Maturity Date	Bond Run	Bonds Outstanding 12- 31- 06	Payable 2007
G.O. Bond - Jail	1999	Jan-July	2009	1999-2009	$ 9,457,000	$2,995,000
Judgement Bond	1999	Jan-July	2005	2000-2005	$ 0	$ 0
Park Bond #1	2003	June-Dec	2009	2003-2009	$ 4,395,000	$1,630,000
Park Bond #3	1998	June-Dec	2009	2000-2009	$ 2,095,000	$670,000
Juvenile	2001	Feb-Aug	2012	2001-2012	$12,990,000	$1,905,000
Park Bond	2006	June-Dec	2028	2006-2028	$23,300,000	$0
Hermit's Lake	2002	Jan-July	2020	2002-2020	$ 445,524	$ 25,204

HIGHLAND TOWN COUNCIL
Resolution No. 2007-24

A RESOLUTION ARTICULATING THE "SENSE OF THE TOWN COUNCIL" REGARDING THE IMPOSITION OF THE LOCAL OPTION INCOME TAX.

WHEREAS, The Highland Town Council, as the fiscal and legislative body of the Town of Highland, from time to time, encounters issues of public import and moment which invite an expression from the elected representatives as part of the public discourse on the matter;

WHEREAS, Article 1, Section 31 of the Indiana Constitution provides that no law shall restrain any of the inhabitants of the State from assembling together in a peaceable manner, to consult for their common good, nor from instructing their representatives, nor from applying to the General Assembly for redress of grievances; and

WHEREAS, The Indiana General Assembly recently cynically singled out Lake County Non-School Governments by effectively mandating the passage and adoption of an individual Income Tax upon individuals in Lake County to offer so-called relief to property tax payers in the county; and

WHEREAS, The Legislature through some its members were repeatedly advised that to impost such a tax without meaningful choice is anti-democratic, provides no reform, and in effect penalizes taxpayers rather than offering them real relief; and

WHEREAS, The Legislature through some its members were further repeatedly advised that to impost such a tax without meaningful modification of the distribution formula which would distribute income taxes to relief the governments with the highest property taxes with incentive to reduce the use of property taxes, and while not allowing the same income taxpayers any meaningful input on the selection of the elected policy makers who impose those taxes is prima facie TAXATION WITHOUT REPRESENTATION, and forces taxpayers of one local government to pay for the decisions of another local without a voice in choosing its decision-makers ; and

WHEREAS, To impost the mandate of income taxes ONLY upon Lake County, while not also imposing the same legislative scheme upon the several other Indiana Counties holds Lake County out for unfair and unequal treatment; and

WHEREAS, The current scheme places upon the County and Municipal Governments no meaningful choice, in a period of great fiscal duress and commits a profound affront to the self governance of the people of Lake County, It county government and its nineteen cities and town; and

WHEREAS, The current legislation patently violates Article IV, Section 22 of the Indiana Constitution prohibiting SPECIAL LEGISLATION as well as

Article IV, Section 23 which provides that laws be uniform and equal; and

WHEREAS, The current legislation patently operates against the idea that there is ever a just way to conduct an unjust thing, with such an unjust scheme operating to further fracture rather than foster cooperation and common purpose among the several cities and Towns in Lake County; and

WHEREAS, The Town of Highland, was incorporated to provide certain public services to the inhabitants of this community, all of whom are also inhabitants of this state, who from time to time assemble together in a peaceable manner, consult for their common good, instruct their representatives and in some cases to apply to the General Assembly for redress of grievances, all for the betterment of government; and

NOW, THEREFORE, BE IT HEREBY RESOLVED BY the Town Council of the Town of Highland, Lake County, Indiana as follows:

Section 1. That The Town Council of the Town of Highland, Indiana renews its opposition, as first expressed in its Sense of the Town Council Resolution 2000-24, to any such income tax which would render such an acutely unfair and unjust distribution of burden and benefit to address the currently profoundly unfair property tax system; and

Section 2. That The Highland Town Council urges the Lake County Council and the Lake County Commissioners to resist the cynical, unfair and unjust special, non uniform legislation recently enacted by the Indiana General Assembly.

Section 3. That the Highland Town Council further proposes that prior to consideration of any county option income tax, that representatives from all the Lake County Cities and Towns be assembled to discuss matters concerning any such county option income tax

Section 4. That The Highland Town Council further urges the Lake County Council, Lake County Commissioners and the proper officers of the other general service governments of Lake County to appeal to the Indiana General Assembly to repeal the current mandate and to make the necessary changes to the local income tax laws to provide for a distribution system that is fair and just to ALL lake county taxpayers those who reside and seek good services in the urban core, those who reside and seek services in the inner ring suburbs and those who reside in the other suburbs of the county who also seek services from their communities;

Section 5. That the Town Clerk-Treasurer be hereby instructed to transmit and forward this resolution to the proper officers of the Indiana General Assembly, to Governor Mitchell Daniels, to the Lake County Council, to inform their deliberation and to the neighboring cities and

towns as well as to such other parties or agencies that may be interested.

ADOPTED this ____ day of _____, 2007, by the Town Council of the Town of Highland, Lake County, Indiana by a vote of ____ in favor and ____ opposed.

TOWN COUNCIL of the TOWN of HIGHLAND, INDIANA

Having voted in the affirmative	Having voted in the negative
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ATTEST:

_____

Michael W. Griffin, Clerk-Treasurer (IC 33-16-4-1; IC 36-5-6-5)

Exhibit J
10/01/07

COMMISSION ON STATE TAX AND FINANCING POLICY

STATE ASSUMPTION OF LOCAL PROPERTY TAX LEVIES

OCTOBER 1, 2007

State Paid Property Tax Relief

The State pays for local property tax relief through payment of Property Tax Replacement Credits, Homestead Credits and Tuition Support

Property Tax Replacement Credits (PTRC)

60% of School General Fund Levy (PTRC not paid on excess levies, referendums and appeals, paid on real and personal property)

20% of remaining levy on real property (PTRC not paid on debt and capital levies resulting in a lower effective rate)

Homestead Credits

20% of remaining levy on Homesteads (Pay 2007, PTRC not paid on debt and capital levies resulting in a lower effective rate)

HEA 1478 - 2007 - Additional Special Homestead Refund = $300M for 2008, Homestead Credit = $350M for 2009

Regular State PTRC + Homestead Credit $2,028.5M for 2008 and 2009

(Does not include additional amounts appropriated to reverse payment delays)

Tuition Support

In FY 2008 $1,719,412,259 is appropriated from the Property Tax Replacement Fund for Tuition Support to reduce local property taxes. (The balance of $2,167287,141 is appropriated form the State General Fund)

Through payment of PTRC/HC and Tuition Support the state pays for about 85% of the total School General Fund cost

ADVANTAGES OF FUNDING LEVIES VS. PAYING PROPERTY TAX REPLACEMENT CREDITS

Easier for General Assembly to target spending to top priorities

Eliminates "automatic" State spending increases resulting from local spending decisions

If a levy is completely eliminated, it cannot grow in future years

Adds clarity to State and local budgets - each unit pays for the costs for which it is responsible

School Formula:

Simplifies School Formula by eliminating need to calculate a tax rate for each School Corporation

Significantly reduces the liklihood of a shortfall (and resulting need for a deficiency appropriation) in the School Formula

Reduces the tendency to increase property taxes when revenue growth is slow - forces government to set priorities, live within its means and plan for contingencies (Some view this as a disadvantage)

Eliminates any concern for "Horizontal Equity" across school corporations due to uneven tax effort

TRANSITION FROM PAYMENT OF PTRC TO PAYMENT OF LEVIES

Increased personnel and administration cost for State DCS to administer entire levy (No similar cost increase for School GF)

Decisions made at the county level significantly influence the cost of Child Welfare Programs
Approximately 31% of the county child welfare cost is driven by County Probation decisions

Adjust Property Tax Levy and Rate controls (Some rates and levies will need to be higher as some disappear)

Review impact on taxpayers in various taxing districts

Account for tax shifts among taxpayer groups

Review possible impact on TIFs and Abatements

May need a "Hold Harmless" provision to prevent counties from losing its share of State funding

Account for distribution of local PTRC to levies that are eliminated

In addition to funding the 1st year "swap" the State must account for increased base spending
Need to fund annual increases in the assumed levies (Annual $75M per year increase for SGF and F&C @ 3%/Yr

Increases requirement for State Reserves and Balances to match increased base spending level

Redirection of State Paid PTRC/HC to Purchase of Levies

County	Estimated 2008 PTRC/HSC	Estimated 2008 Levies		State Levy Pickup Thru Redirection of PTRC/HC		Remaining Cost for School GF	Remaining Cost for Fam & Child	Total Remaining Cost	"Excess" PTRC/HC
		School Gen Fd	Fam & Child	School Gen Fd	Fam & Child				
Adams	9,320,000	9,741,255	1,117,729	9,320,000	0	421,255	1,117,729	1,538,984	0
Allen	108,953,000	108,882,339	22,404,116	108,882,339	70,661	0	22,333,455	22,333,455	0
Bartholomew	26,940,000	25,429,495	4,667,127	25,429,495	1,510,505	0	3,156,622	3,156,622	0
Benton	3,861,000	4,644,971	365,247	3,861,000	0	783,971	365,247	1,149,218	0
Blackford	3,366,000	3,368,507	1,008,327	3,366,000	0	2,507	1,008,327	1,010,834	0
Boone	15,655,000	24,804,648	1,471,240	15,655,000	0	9,149,648	1,471,240	10,620,888	0
Brown	4,799,000	6,101,583	583,735	4,799,000	0	1,302,583	583,735	1,886,318	0
Carroll	6,259,000	7,018,747	379,929	6,259,000	0	759,747	379,929	1,139,676	0
Cass	10,817,000	9,431,549	3,953,010	9,431,549	1,385,451	0	2,567,559	2,567,559	0
Clark	30,094,000	27,907,928	4,407,715	27,907,928	2,186,072	0	2,221,643	2,221,643	0
Clay	6,334,000	6,046,163	556,484	6,046,163	287,837	0	268,647	268,647	0
Clinton	9,546,000	9,490,171	2,002,888	9,490,171	55,829	0	1,947,059	1,947,059	0
Crawford	2,067,000	1,743,150	1,398,385	1,743,150	323,850	0	1,074,535	1,074,535	0
Daviess	7,298,000	6,599,580	875,478	6,599,580	698,420	0	177,058	177,058	0
Dearborn	14,727,000	18,482,002	2,233,769	14,727,000	0	3,755,002	2,233,769	5,988,771	0
Decatur	6,943,000	7,589,755	1,198,021	6,943,000	0	646,755	1,198,021	1,844,776	0
DeKalb	12,179,000	13,246,162	2,206,507	12,179,000	0	1,067,162	2,206,507	3,273,669	0
Delaware	34,225,000	30,533,449	9,552,160	30,533,449	3,691,551	0	5,860,609	5,860,609	0
Dubois	13,265,000	15,111,440	967,012	13,265,000	0	1,846,440	967,012	2,813,453	0
Elkhart	60,108,000	58,570,562	12,223,972	58,570,562	1,537,438	0	10,686,534	10,686,534	0
Fayette	7,244,000	6,574,165	2,207,655	6,574,165	669,835	0	1,537,821	1,537,821	0
Floyd	21,377,000	22,943,177	2,527,406	21,377,000	0	1,566,177	2,527,406	4,093,583	0
Fountain	4,562,000	4,716,929	1,161,687	4,562,000	0	154,929	1,161,687	1,316,617	0
Franklin	6,115,000	6,197,688	823,073	6,115,000	0	82,688	823,073	905,761	0
Fulton	5,620,000	6,186,008	1,382,689	5,620,000	0	566,008	1,382,689	1,948,698	0
Gibson	10,376,000	11,386,723	1,132,214	10,376,000	0	1,010,723	1,132,214	2,142,937	0
Grant	19,317,000	21,425,340	4,441,957	19,317,000	0	2,108,340	4,441,957	6,550,296	0
Greene	6,099,000	6,696,596	1,714,995	6,099,000	0	597,596	1,714,995	2,312,591	0
Hamilton	101,324,000	135,537,243	3,417,435	101,324,000	0	34,213,243	3,417,435	37,630,678	0
Hancock	18,344,000	21,161,405	1,710,320	18,344,000	0	2,817,405	1,710,320	4,527,725	0
Harrison	8,753,000	9,643,618	1,884,783	8,753,000	0	890,618	1,884,783	2,775,401	0
Hendricks	36,831,000	48,732,453	1,166,984	36,831,000	0	11,901,453	1,166,984	13,068,437	0
Henry	11,984,000	12,708,026	3,634,691	11,984,000	0	724,026	3,634,691	4,358,717	0
Howard	29,737,000	35,524,813	3,777,435	29,737,000	0	5,787,813	3,777,435	9,565,248	0
Huntington	11,473,000	10,242,967	1,343,602	10,242,967	1,230,033	0	113,569	113,569	0
Jackson	12,256,000	13,531,999	1,505,700	12,256,000	0	1,275,999	1,505,700	2,781,699	0
Jasper	10,327,000	13,804,023	1,325,833	10,327,000	0	3,477,023	1,325,833	4,802,856	0
Jay	5,609,000	5,139,674	569,692	5,139,674	469,326	0	100,366	100,366	0
Jefferson	8,185,000	7,847,855	3,023,572	7,847,855	337,145	0	2,686,427	2,686,427	0
Jennings	5,513,000	5,727,891	1,427,037	5,513,000	0	214,891	1,427,037	1,641,928	0
Johnson	39,377,000	47,135,798	1,812,437	39,377,000	0	7,758,798	1,812,437	9,571,235	0
Knox	10,428,000	10,361,176	2,198,654	10,361,176	66,824	0	2,131,829	2,131,829	0
Kosclusko	23,230,000	30,262,659	948,158	23,230,000	0	7,032,659	948,158	7,980,818	0
LaGrange	10,402,000	11,806,241	1,593,059	10,402,000	0	1,404,241	1,593,059	2,997,300	0
Lake	199,492,000	156,694,305	76,245,053	156,694,305	42,797,695	0	33,447,357	33,447,357	0
LaPorte	38,446,000	34,909,392	4,823,480	34,909,392	3,536,608	0	1,286,871	1,286,871	0
Lawrence	10,224,000	9,100,752	1,753,320	9,100,752	1,123,248	0	630,072	630,072	0
Madison	35,030,000	31,091,823	7,308,038	31,091,823	3,938,177	0	3,369,860	3,369,860	0
Marion	329,240,000	322,961,645	72,248,529	322,961,645	6,278,355	0	65,970,174	65,970,174	0

Redirection of State Paid PTRC/HC to Purchase of Levies

County	Estimated 2008 PTRC/HSC	Estimated 2008 Levies		State Levy Pickup Thru Redirection of PTRC/HC		Remaining Cost for School GF	Remaining Cost for Fam & Child	Total Remaining Cost	"Excess" PTRC/HC
		School Gen Fd	Fam & Child	School Gen Fd	Fam & Child				
Marshall	14,002,000	15,187,114	2,635,610	14,002,000	0	1,185,114	2,635,610	3,820,724	0
Martin	2,049,000	2,500,932	348,801	2,049,000	0	451,932	348,801	800,732	0
Miami	8,631,000	9,107,186	1,816,217	8,631,000	0	476,186	1,816,217	2,292,402	0
Monroe	35,410,000	38,587,118	8,063,292	35,410,000	0	3,177,118	8,063,292	11,240,411	0
Montgomery	11,781,000	15,386,002	2,756,991	11,781,000	0	3,605,002	2,756,991	6,361,994	0
Morgan	18,683,000	19,711,757	1,462,122	18,683,000	0	1,028,757	1,462,122	2,490,879	0
Newton	5,315,000	5,492,753	629,190	5,315,000	0	177,753	629,190	806,944	0
Noble	13,228,000	14,475,290	1,260,233	13,228,000	0	1,247,290	1,260,233	2,507,523	0
Ohio	1,681,000	1,843,538	382,024	1,681,000	0	162,538	382,024	544,562	0
Orange	3,682,000	3,952,683	430,797	3,682,000	0	270,683	430,797	701,480	0
Owen	3,759,000	4,663,133	524,353	3,759,000	0	904,133	524,353	1,428,486	0
Parke	3,903,000	3,792,530	496,176	3,792,530	110,470	0	385,706	385,706	0
Perry	4,354,000	4,177,345	763,806	4,177,345	176,655	0	587,150	587,150	0
Pike	4,121,000	4,871,952	965,827	4,121,000	0	750,952	965,827	1,716,779	0
Porter	53,874,000	66,016,935	6,881,954	53,874,000	0	12,142,935	6,881,954	19,024,890	0
Posey	11,921,000	15,974,802	1,232,064	11,921,000	0	4,053,802	1,232,064	5,285,866	0
Pulaski	4,409,000	4,691,868	1,267,338	4,409,000	0	282,868	1,267,338	1,550,206	0
Putnam	9,828,000	10,909,013	1,666,438	9,828,000	0	1,081,013	1,666,438	2,747,451	0
Randolph	7,459,000	6,748,200	2,517,686	6,748,200	710,800	0	1,806,886	1,806,886	0
Ripley	6,904,000	7,581,749	2,255,042	6,904,000	0	677,749	2,255,042	2,932,791	0
Rush	6,087,000	5,570,000	701,479	5,570,000	517,000	0	184,479	184,479	0
St. Joseph	82,943,000	65,562,884	36,672,551	65,562,884	17,380,116	0	19,292,434	19,292,434	0
Scott	4,610,000	4,995,360	814,340	4,610,000	0	385,360	814,340	1,199,700	0
Shelby	13,365,000	14,655,324	2,524,369	13,365,000	0	1,290,324	2,524,369	3,814,693	0
Spencer	7,319,000	9,416,259	436,234	7,319,000	0	2,097,259	436,234	2,533,493	0
Starke	5,889,000	4,947,176	2,074,555	4,947,176	941,824	0	1,132,731	1,132,731	0
Steuben	14,187,000	16,979,834	2,397,911	14,187,000	0	2,792,834	2,397,911	5,190,746	0
Sullivan	5,467,000	5,272,514	969,418	5,272,514	194,486	0	774,932	774,932	0
Switzerland	2,189,000	2,737,089	503,615	2,189,000	0	548,089	503,615	1,051,704	0
Tippecanoe	48,112,000	59,351,898	9,564,643	48,112,000	0	11,239,898	9,564,643	20,804,542	0
Tipton	5,058,000	5,416,873	378,890	5,058,000	0	358,873	378,890	737,763	0
Union	1,912,000	2,078,920	742,395	1,912,000	0	166,920	742,395	909,315	0
Vanderburgh	61,826,000	63,783,396	11,911,008	61,826,000	0	1,957,396	11,911,008	13,868,404	0
Vermillion	4,563,000	5,541,318	604,782	4,563,000	0	978,318	604,782	1,583,100	0
Vigo	30,576,000	23,974,597	4,287,804	23,974,597	4,287,804	0	0	0	2,313,599
Wabash	10,252,000	9,782,877	1,582,742	9,782,877	469,123	0	1,113,619	1,113,619	0
Warren	3,152,000	3,138,735	429,257	3,138,735	13,265	0	415,992	415,992	0
Warrick	17,883,000	20,968,169	2,218,338	17,883,000	0	3,085,169	2,218,338	5,303,507	0
Washington	5,549,000	5,826,750	943,431	5,549,000	0	277,750	943,431	1,221,181	0
Wayne	21,945,000	20,454,419	1,701,071	20,454,419	1,490,581	0	210,490	210,490	0
Wells	7,880,000	9,665,573	856,196	7,880,000	0	1,785,573	856,196	2,641,769	0
White	9,293,000	11,643,112	406,781	9,293,000	0	2,350,112	406,781	2,756,893	0
Whitley	9,784,000	11,462,373	516,233	9,784,000	0	1,678,373	516,233	2,194,606	0
Totals	**2,028,506,000**	**2,093,693,190**	**404,276,342**	**1,927,705,414**	**98,486,987**	**165,987,776**	**305,789,355**	**471,777,130**	**2,313,599**

Shift in Taxpayer Responsibility

Estimated change in tax burden resulting for State pickup of entire School General Fund and Child Welfare Levies

	$ Change	% Change
Homesteads	+$15M	0.7% Increase in Tax Burden
All Residential	-$103M	3.0% Decrease in Tax burden
Non-Residential & PP	-$330M	12.3% Decrease in Tax burden

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Approved Property Taxes		1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	Requested 07	Requested 08
0	State Totals	170,092,647	192,551,608	194,531,785	175,540,635	215,706,082	220,468,273	203,141,701	227,917,692	271,552,007	250,507,015	263,889,609	314,148,111	359,961,217	341,346,699
1	Adams	478,584	501,906	526,909	553,582	581,213	598,785	1,285,205	1,348,967	483,809	182,371	1,006,818	1,796,026	-	1,556,032
2	Allen	7,540,101	12,310,140	12,930,088	12,008,733	14,255,029	13,969,961	14,997,315	11,293,004	12,096,837	11,411,829	16,552,326	17,254,047	18,521,157	27,097,608
3	Bartholomew	1,578,759	1,655,607	1,738,172	1,824,987	1,916,049	1,928,297	2,049,050	3,006,341	2,853,799	2,744,311	2,504,146	2,941,793	6,379,438	3,397,098
4	Benton	193,318	202,926	213,054	213,067	43,365	234,066	242,432	254,242	266,381	245,041	255,260	277,774	298,457	299,865
5	Blackford	185,312	254,099	672,865	662,337	477,378	671,290	466,615	537,685	618,107	598,086	391,770	687,944	7,426	-
6	Boone	759,442	751,359	788,835	659,634	869,702	913,231	930,536	548,401	628,809	582,943	1,286,443	1,558,190	1,064,430	1,066,141
7	Brown	124,210	124,129	96,394	136,745	143,695	150,918	156,749	166,333	192,373	558,152	583,269	540,454	476,979	445,652
8	Carroll	235,496	246,873	254,559	106,686	252,591	277,772	194,888	118,671	154,019	136,716	142,705	321,837	284,482	78,456
9	Cass	866,651	247,539	954,352	1,588,542	1,667,895	1,751,577	1,676,606	1,797,669	1,993,192	1,939,052	2,733,257	3,079,475	2,800,337	772,651
10	Clark	2,599,188	2,728,804	2,237,044	1,893,466	1,759,002	2,478,119	3,411,162	3,103,418	2,632,253	2,451,760	3,376,464	3,360,034	5,197,824	2,838,516
11	Clay	238,775	250,302	209,206	175,447	289,642	304,375	315,990	331,421	340,561	318,842	332,186	219,531	217,490	50,016
12	Clinton	780,632	1,432,058	1,402,217	1,209,669	1,144,130	4,606,646	2,773,643	1,475,375	1,285,501	1,179,328	1,163,743	715,105	131,865	-
13	Crawford	254,993	267,689	279,606	279,817	260,949	278,921	294,467	352,405	516,858	491,238	512,421	1,257,694	1,232,197	1,286,711
14	Daviess	698,042	733,178	705,387	556,274	449,808	445,415	546,711	600,356	632,780	562,596	586,765	693,922	699,041	1,110,682
15	Dearborn	420,722	441,594	463,508	513,457	1,011,119	1,061,819	1,125,801	1,157,916	1,802,265	2,750,807	2,872,453	1,169,710	1,626,190	2,912,174
16	Decatur	462,983	585,608	806,798	178,485	341,820	256,556	335,052	403,374	636,215	615,797	642,590	625,954	190,141	1,311,506
17	DeKalb	783,431	824,524	836,739	909,164	961,926	849,229	988,051	1,061,081	1,117,512	1,067,348	1,114,355	1,192,147	2,101,435	2,661,442
18	Delaware	5,811,605	5,810,872	7,152,013	6,089,760	6,090,224	6,362,793	7,271,434	7,272,268	7,269,362	6,751,037	7,045,682	8,979,334	9,375,014	13,585,837
19	Dubois	394,238	391,720	391,431	390,754	264,738	357,086	558,110	559,779	619,901	480,432	853,858	988,754	913,399	1,285,835
20	Elkhart	6,406,230	6,707,674	8,217,480	10,924,495	9,060,469	7,955,344	9,405,232	11,406,574	11,330,957	10,764,368	8,024,162	9,329,718	10,833,903	9,678,069
21	Fayette	1,235,895	1,297,527	1,362,520	1,430,414	1,502,039	1,484,689	838,074	1,629,468	1,701,331	1,466,779	1,510,880	1,593,959	2,200,152	1,922,031
22	Floyd	845,894	888,144	1,365,482	1,425,882	1,450,439	1,521,318	1,603,570	2,251,710	2,300,004	1,403,091	1,461,913	1,947,403	1,683,068	4,196,036
23	Fountain	546,246	572,956	542,694	528,446	578,098	113,774	481,955	751,317	623,653	580,231	1,081,150	575,684	805,972	880,268
24	Franklin	242,437	244,083	256,336	268,961	282,409	91,777	261,333	508,241	408,207	378,393	407,957	925,236	352,483	246,894
25	Fulton	625,014	663,211	683,961	731,237	729,061	655,858	842,791	884,642	927,072	702,746	732,426	1,023,480	1,637,949	853,897
26	Gibson	403,087	319,052	350,733	443,236	446,122	450,322	497,591	524,408	554,905	520,083	891,896	870,594	1,083,599	1,614,498
27	Grant	3,364,747	3,537,824	3,314,133	2,271,241	4,095,479	3,373,511	3,519,776	3,698,852	3,871,283	3,803,167	2,304,090	2,381,464	4,840,928	3,464,181
28	Greene	677,114	887,733	932,175	978,739	1,027,137	927,805	1,064,831	929,199	1,099,562	1,329,155	1,384,955	1,366,627	1,353,521	977,359
29	Hamilton	1,137,830	953,403	650,750	1,320,883	1,544,405	2,352,822	2,540,809	2,756,312	2,826,734	2,780,889	2,891,708	2,693,684	-	-
30	Hancock	522,083	548,029	476,559	603,810	566,706	593,441	1,320,022	1,918,557	2,013,361	1,471,379	5,973	1,056,107	1,412,409	1,105,479
31	Harrison	277,717	291,423	816,520	196,664	716,117	945,081	956,467	911,749	1,099,667	642,390	1,114,546	2,146,145	1,823,728	1,920,924
32	Hendricks	411,220	638,479	670,353	670,528	724,375	807,551	757,661	601,489	255,018	187,253	176,444	906,292	1,172,955	1,796,077
33	Henry	1,000,478	1,050,045	1,102,813	1,157,010	1,065,012	1,000,647	1,197,198	1,254,963	2,024,918	1,873,279	3,779,051	2,872,089	1,654,406	1,936,890
34	Howard	1,888,525	1,884,933	1,888,789	1,729,680	1,700,331	1,659,604	1,519,426	1,699,550	2,776,522	2,650,316	2,765,583	2,364,119	1,255,676	1,190,284
35	Huntington	744,115	757,960	763,067	883,556	745,539	778,960	845,999	888,731	929,540	881,917	920,018	918,404	746,499	397,606
36	Jackson	456,496	369,016	139,315	406,794	159,963	444,746	463,310	964,588	1,010,992	100,968	102,889	1,514,888	821,043	972,998
37	Jasper	453,480	1,144,000	929,439	-	269,475	31,566	796,588	420,040	459,702	419,237	886,538	661,929	1,250,427	2,388,469
38	Jay	488,493	486,791	389,909	565,119	593,736	80,910	622,583	431,690	206,317	96,561	467,972	536,695	502,975	654,682
39	Jefferson	672,190	1,237,916	1,226,907	1,329,222	1,432,784	1,504,514	1,577,838	1,437,442	1,041,117	957,615	985,635	2,826,006	3,352,250	2,637,085
40	Jennings	333,225	349,037	366,318	361,470	404,047	405,148	426,666	456,276	484,174	440,112	705,101	1,157,180	1,052,979	709,808
41	Johnson	400,948	374,377	392,858	740,643	1,212,741	469,446	599,128	1,424,232	1,061,663	820,214	826,933	965,407	2,215,398	2,008,325
42	Knox	856,456	899,177	944,316	991,450	1,040,877	642,420	850,946	701,442	739,677	339,149	354,540	2,058,572	1,764,359	1,537,451
43	Kosciusko	506,326	528,887	553,771	583,323	612,228	529,014	551,660	578,027	236,840	175,621	180,324	833,987	255,399	977,216
44	LaGrange	849,476	889,752	916,480	981,050	1,029,934	808,915	794,027	862,571	882,705	1,039,216	1,070,122	1,092,942	1,708,389	1,809,320
45	Lake	42,494,726	44,617,554	46,850,142	36,284,474	58,151,559	57,867,445	48,650,206	53,497,709	70,320,194	61,287,719	64,047,941	62,702,494	70,377,204	64,635,843
46	LaPorte	3,290,824	3,429,667	3,621,590	3,803,084	3,992,300	2,771,990	2,866,423	4,231,112	3,926,848	3,852,749	4,020,868	6,019,916	4,564,223	2,652,845
47	Lawrence	278,903	532,874	262,309	131,617	364,093	457,331	642,400	675,709	606,522	563,896	1,130,201	1,446,291	1,492,905	1,715,553
48	Madison	3,532,915	3,532,733	3,646,141	3,121,562	3,678,011	3,146,409	3,216,408	4,806,425	4,753,294	4,189,539	5,329,030	5,704,454	8,398,385	9,179,995
49	Marion	32,831,327	34,625,978	21,724,297	18,938,797	20,534,928	29,381,062	17,929,832	39,696,536	45,455,884	41,908,418	41,907,872	41,875,791	68,808,123	67,375,852
50	Marshall	862,453	1,122,492	1,509,376	1,584,863	1,663,714	1,440,769	1,263,541	1,621,830	2,002,600	1,935,212	2,018,189	2,206,245	2,179,812	4,240,740
51	Martin	260,225	272,222	278,800	126,046	315,072	295,619	311,268	298,276	331,220	161,560	168,246	1,225	1,186	230,289
52	Miami	986,171	1,233,612	1,230,457	1,359,984	1,064,070	1,397,642	1,440,649	1,335,180	1,220,210	803,856	838,310	1,921,795	1,933,950	1,778,074
53	Monroe	2,830,644	4,990,984	5,585,508	5,502,313	6,478,379	6,604,913	2,828,351	2,969,243	6,487,021	7,999,861	6,529,024	6,002,598	6,322,666	5,636,297
54	Montgomery	616,461	791,169	947,084	968,728	1,043,545	938,778	978,574	1,026,566	2,572,754	1,736,484	510,527	2,401,516	2,390,478	2,036,639
55	Morgan	825,031	653,215	451,228	276,443	540,000	620,563	917,052	916,649	221,502	161,282	167,839	1,313,250	1,725,207	1,408,589
56	Newton	256,058	268,470	281,970	435,312	469,310	491,090	501,168	-	-	-	875,001	621,398	215,294	763,611
57	Noble	738,326	1,134,690	1,191,361	-	517,368	420,402	186,780	161,652	152,662	52,985	248,468	678,711	1,199,747	1,113,092
58	Ohio	19,264	58,975	61,948	64,854	71,694	75,292	82,811	115,140	120,679	90,655	94,409	386,675	345,638	54,967
59	Orange	150,871	150,714	160,036	168,231	183,130	169,394	138,360	123,971	91,890	66,260	68,977	111,797	146,001	144,360
60	Owen	549,306	571,598	387,922	348,187	493,758	303,710	37,018	35,671	156,852	115,137	120,059	118,684	138,824	517,987

61	Parke	99,184	104,175	109,354	114,877	212,006	181,580	187,014	341,575	357,767	345,873	361,098	229,906	335,518	445,169
62	Perry	83,161	-	-	-	3,458	31,135	109,083	116,947	435,142	428,344	446,583	601,291	448,074	474,913
63	Pike	389,158	205,236	429,050	731,594	768,072	806,567	816,248	855,823	898,948	868,451	842,586	755,605	911,483	715,165
64	Porter	360,165	369,502	222,292	417,790	438,011	459,143	1,136,195	1,135,394	1,135,269	1,076,265	2,759,770	6,897,666	6,895,181	5,172,685
65	Posey	501,235	1,112,696	1,168,567	1,226,955	1,288,489	994,085	1,099,711	1,104,403	1,168,934	1,133,524	539,963	36,931	399,728	810,661
66	Pulaski	433,611	338,867	309,815	135,164	477,961	499,026	542,278	569,317	983,613	631,904	658,817	732,213	1,238,735	471,731
67	Putnam	789,505	566,231	559,423	750,968	961,436	877,877	863,186	460,341	864,166	832,020	867,454	1,330,329	1,960,056	428,660
68	Randolph	760,588	1,078,314	1,132,272	1,188,730	1,243,615	1,199,558	1,245,766	1,320,118	1,925,659	1,814,905	2,236,469	2,365,413	2,262,882	1,697,079
69	Ripley	673,722	790,869	830,321	855,949	915,371	940,438	1,380,058	1,434,424	1,166,335	1,098,845	1,186,243	1,630,340	1,757,932	4,102,539
70	Rush	301,422	316,540	411,533	348,394	367,970	393,784	492,951	392,812	349,731	546,517	563,862	558,608	700,835	1,336,200
71	Saint Joseph	9,155,270	11,952,695	17,203,228	13,240,191	21,123,869	22,180,773	20,820,834	14,685,708	20,621,566	20,151,840	20,984,750	37,543,331	34,803,400	23,729,184
72	Scott	295,788	310,464	111,543	103,097	210,547	378,251	396,173	415,945	257,831	349,325	555,714	236,192	1,108,562	602,738
73	Shelby	523,306	833,576	760,359	168,272	841,688	960,561	1,047,674	1,099,420	1,037,186	1,071,433	1,001,958	2,419,425	2,284,323	411,259
74	Spencer	55,714	58,557	461,524	484,749	495,010	74,676	245,051	169,259	202,254	48,158	49,143	262,484	260,964	596,634
75	Starke	254,662	499,021	440,174	252,073	328,233	599,141	601,380	682,964	719,359	1,701,678	1,677,029	1,396,950	1,839,377	858,534
76	Steuben	889,577	1,254,717	1,324,987	1,391,292	1,302,632	712,877	1,144,583	1,688,501	1,728,709	1,695,607	1,767,745	2,618,337	2,238,369	2,152,473
77	Sullivan	189,353	355,055	368,443	386,900	334,739	270,638	400,084	193,477	252,553	217,213	226,072	754,387	1,150,984	-
78	Switzerland	181,464	190,527	200,051	103,283	158,661	215,572	238,334	246,171	235,007	178,197	183,003	100,789	216,369	122,306
79	Tippecanoe	4,535,134	4,742,260	4,999,207	6,015,569	6,361,400	2,886,105	3,484,337	1,128,348	3,905,512	2,953,367	3,081,363	7,470,465	8,463,882	8,940,973
80	Tipton	174,713	173,863	142,698	44,832	194,806	193,801	242,388	95,029	381,573	311,403	82,895	50,981	-	1
81	Union	29,402	206,920	217,283	217,038	238,079	200,372	202,198	219,477	217,893	706,100	492,621	541,933	636,015	360,465
82	Vanderburgh	3,764,752	5,979,720	6,279,594	6,593,406	5,420,462	5,179,005	4,185,341	6,511,853	8,327,379	7,913,788	8,245,088	10,366,210	10,165,423	6,869,349
83	Vermillion	55,040	51,140	57,889	63,634	240,181	186,706	194,355	204,095	184,084	128,567	24,829	191,466	178,123	618,919
84	Vigo	933,891	924,436	1,042,468	1,095,512	1,149,111	1,207,319	1,262,902	1,324,586	1,386,846	1,723,801	1,798,536	3,635,639	6,265,881	3,286,604
85	Wabash	1,250,984	1,298,677	1,267,822	1,363,614	1,191,273	1,578,701	1,217,306	1,014,124	1,401,480	1,343,154	1,401,356	1,393,494	1,405,475	1,472,078
86	Warren	104,405	65,136	60,657	59,694	63,732	110,070	-	146,165	106,971	-	116,904	177,794	508,816	55,230
87	Warrick	646,277	678,174	1,295,777	930,463	905,220	735,020	422,509	610,912	1,700,841	1,681,675	1,334,635	1,359,722	577,134	1,236,101
88	Washington	153,690	279,517	402,298	422,271	443,454	451,116	485,457	509,145	532,658	504,494	510,590	759,191	969,195	1,156,882
89	Wayne	675,471	918,121	964,334	733,069	1,020,244	335,215	416,320	900,285	2,258,106	2,099,911	707,146	566,385	1,548,399	684,136
90	Wells	484,447	508,447	533,884	560,758	871,106	1,314,578	1,359,251	1,068,526	701,139	503,525	1,309,355	797,134	306,311	1,044,659
91	White	505,025	525,321	551,587	579,026	324,873	338,478	281,123	249,291	194,727	167,028	329,446	449,523	356,965	282,619
92	Whitley	566,822	593,531	570,327	372,417	479,644	467,657	675,472	230,812	486,182	462,675	482,308	126,801	229,414	93,961

FAMILY & CHILDREN FUND
STATE TOTALS

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	90.25%	93.11%	94.38%			
Dept. Certified Budget	420,152,958	452,436,740	517,674,318	543,319,977	580,661,899	
Dept. Certified Budget - Projected						
% Increase/Decrease	6.23%	7.68%	14.42%	4.95%	6.87%	
Child Welfare				436,095,343	438,401,055	
Probation				107,224,634	142,260,844	
% DLGF Budget Approved vs Spent	91.51%	96.06%	102.40%			
DLGF Budget Approved	414,387,404	438,570,665	477,130,846			
% Increase/Decrease	5.23%	5.84%	8.79%			
DLGF Approved Debt Levy Loans	2,000,000	18,195,619	37,275,000			
Total Budget	416,387,404	456,766,284	514,405,846			
% Increase/Decrease	5.68%	9.70%	12.62%			
Expenditures						
Child Welfare	280,698,187	306,797,899	361,000,286			
Probation	98,490,098	114,479,544	127,583,285			
TOTAL - Expenditures	379,188,285	421,277,443	488,583,571			
		11.10%	15.98%			
Repayments						
Child Welfare	6,331,809	7,370,713	7,621,800	6,022,927	5,376,305	
Probation	1,917,323	1,835,594	1,799,910	1,137,223	1,012,203	
TOTAL - Repayments	8,249,133	9,206,307	9,421,710	7,160,150	6,388,508	
Federal and State Reimbursements						
Child Welfare	77,335,226	82,694,483	107,711,419	116,561,929	128,653,509	
Probation	7,989,018	7,601,507	9,134,180	5,531,602	5,574,353	
TOTAL - Reimbursements	85,324,244	90,295,990	116,845,599	122,093,531	134,227,862	
NET COST TO COUNTY						
Child Welfare	**197,031,152**	**216,732,704**	**245,667,067**	**313,510,487**	**304,371,241**	**69%**
Probation	**88,583,757**	**105,042,442**	**116,649,195**	**100,555,809**	**135,674,288**	**31%**
Total - Net Cost to County	**285,614,908**	**321,775,146**	**362,316,263**	**414,066,296**	**440,045,529**	**100%**
DLGF Approved Property Taxes	250,507,015	263,889,609	314,148,111			
% Increase/Decrease	-7.75%	5.34%	19.05%			
DLGF Approved Debt Levy Loans	2,000,000	18,195,619	37,275,000			
Total Property Taxes Approved	252,507,015	282,085,228	351,423,111			
Requested/Projected Property Taxes				359,961,217	341,346,699	
	-7.08%	11.71%	24.58%	2.43%	-5.17%	
Property Tax % of Total Expends	66.59%	66.96%	71.93%	66.25%	58.79%	
Tax Rate	0.0936	0.1026	0.1146	0.1346	0.1292	
% Increase/Decrease	-7.78%	9.62%	11.70%	17.45%	-4.01%	
Estimated Assessed Valuation				267,482,330,591	264,111,391,389	
Assessed Valuation	267,734,943,267	269,983,450,415	274,059,243,300			
% Increase/Decrease	0.09%	0.84%	1.51%	-2.40%	-1.26%	

FAMILY & CHILDREN FUND
ADAMS COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	89.56%	77.77%	70.67%			
Dept. Certified Budget	1,558,100	1,834,100	1,861,100	1,737,000	1,872,100	
Dept. Certified Budget - Projected						
% Increase/Decrease	0.00%	17.71%	1.47%	-6.67%	7.78%	
Child Welfare				1,112,000	955,051	
Probation				625,000	917,049	
% DLGF Budget Approved vs Spent	89.56%	81.76%	70.67%			
DLGF Budget Approved	1,558,100	1,744,641	1,861,100			
% Increase/Decrease	0.00%	11.97%	6.68%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,558,100	1,744,641	1,861,100			
% Increase/Decrease	0.00%	11.97%	6.68%			
Expenditures						
Child Welfare	846,653	679,276	681,501			
Probation	548,743	747,177	633,827			
TOTAL - Expenditures	1,395,397	1,426,453	1,315,329			
		2.23%	-7.79%			
Repayments						
Child Welfare	55,690	24,599	76,406	98,000	36,000	
Probation	61,823	52,509	179,858	30,000	7,000	
TOTAL - Repayments	117,513	77,107	256,264	128,000	43,000	
Federal and State Reimbursements						
Child Welfare	285,098	183,067	261,762	481,321	166,000	
Probation	91,081	68,316	52,783	63,175	41,000	
TOTAL - Reimbursements	376,179	251,383	314,545	544,496	207,000	
NET COST TO COUNTY						
Child Welfare	**505,865**	**471,610**	**343,333**	**532,679**	**753,051**	**46%**
Probation	**395,840**	**626,352**	**401,186**	**531,825**	**869,049**	**54%**
Total - Net Cost to County	**901,705**	**1,097,962**	**744,519**	**1,064,504**	**1,622,100**	**100%**
DLGF Approved Property Taxes	182,371	1,006,618	1,796,026			
% Increase/Decrease	-62.31%	451.96%	78.42%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	182,371	1,006,618	1,796,026			
Requested/Projected Property Taxes				-	1,556,032	
	-62.31%	451.96%	78.42%	-100.00%	#DIV/0!	
Property Tax % of Total Expends	13.07%	70.57%	136.55%	0.00%	83.12%	
Tax Rate	0.0144	0.0782	0.1413	-	0.1275	
% Increase/Decrease	-59.21%	443.06%	80.69%	-100.00%	#DIV/0!	
Estimated Assessed Valuation				1,245,651,702	1,220,738,668	
Assessed Valuation	1,266,465,290	1,287,234,970	1,271,073,165			
% Increase/Decrease	-7.60%	1.64%	-1.26%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
ALLEN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	87.87%	96.80%	89.41%			
Dept. Certified Budget	22,840,518	24,840,000	31,671,200	31,680,500	37,640,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	-2.14%	8.75%	27.50%	0.03%	18.81%	
Child Welfare				24,773,500	28,830,000	
Probation				6,907,000	8,810,000	
% DLGF Budget Approved vs Spent	98.47%	97.46%	93.91%			
DLGF Budget Approved	20,381,906	24,671,622	30,153,300			
% Increase/Decrease	-10.76%	21.05%	22.22%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	20,381,906	24,671,622	30,153,300			
% Increase/Decrease	-10.76%	21.05%	22.22%			
Expenditures						
Child Welfare	15,258,754	17,783,556	19,544,360			
Probation	4,811,316	6,260,431	8,774,004			
TOTAL - Expenditures	20,070,070	24,043,987	28,318,363			
		19.80%	17.78%			
Repayments						
Child Welfare	357,336	365,698	374,065	279,200	297,000	
Probation	3,926	15,887	74,497	77,500	56,000	
TOTAL - Repayments	361,263	381,585	448,562	356,700	353,000	
Federal and State Reimbursements						
Child Welfare	6,297,408	5,361,819	6,196,364	7,780,290	9,257,395	
Probation	187,314	415,976	726,116	444,639	313,450	
TOTAL - Reimbursements	6,484,722	5,777,795	6,922,480	8,224,929	9,570,845	
NET COST TO COUNTY						
Child Welfare	**8,604,009**	**12,056,039**	**12,973,931**	**16,714,010**	**19,275,605**	**70%**
Probation	**4,620,076**	**5,828,568**	**7,973,391**	**6,384,861**	**8,440,550**	**30%**
Total - Net Cost to County	**13,224,085**	**17,884,607**	**20,947,321**	**23,098,871**	**27,716,155**	**100%**
DLGF Approved Property Taxes	11,411,829	16,552,326	17,254,047			
% Increase/Decrease	-5.66%	45.05%	4.24%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	11,411,829	16,552,326	17,254,047			
Requested/Projected Property Taxes				18,521,157	27,097,608	
	-5.66%	45.05%	4.24%	7.34%	46.31%	
Property Tax % of Total Expends	56.86%	68.84%	60.93%	58.46%	71.99%	
Tax Rate	0.0803	0.1188	0.1227	0.1344	0.2006	
% Increase/Decrease	-5.53%	47.95%	3.28%	9.54%	49.26%	
Estimated Assessed Valuation				13,780,738,117	13,505,123,355	
Assessed Valuation	14,211,493,429	13,932,934,665	14,061,977,670			
% Increase/Decrease	-0.14%	-1.96%	0.93%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
BARTHOLOMEW COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	86.45%	100.08%	99.96%			
Dept. Certified Budget	4,402,100	4,625,100	5,330,100	6,362,600	6,395,600	
Dept. Certified Budget - Projected						
% Increase/Decrease	1.45%	5.07%	15.24%	19.37%	0.52%	
Child Welfare				4,214,350	4,482,600	
Probation				2,148,250	1,913,000	
% DLGF Budget Approved vs Spent	86.45%	100.08%	99.96%			
DLGF Budget Approved	4,402,100	4,625,100	5,330,100			
% Increase/Decrease	1.45%	5.07%	15.24%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	4,402,100	4,625,100	5,330,100			
% Increase/Decrease	1.45%	5.07%	15.24%			
Expenditures						
Child Welfare	2,078,318	3,072,471	3,385,686			
Probation	1,727,366	1,556,239	1,942,022			
TOTAL - Expenditures	3,805,684	4,628,711	5,327,708			
		21.63%	15.10%			
Repayments						
Child Welfare	56,978	66,843	137,901	152,600	88,160	
Probation	24,851	9,098	10,195	5,400	33,629	
TOTAL - Repayments	81,828	75,942	148,096	158,000	121,789	
Federal and State Reimbursements						
Child Welfare	670,853	934,434	945,921	1,177,829	670,544	
Probation	173,151	74	-	-	212,028	
TOTAL - Reimbursements	844,004	934,508	945,921	1,177,829	882,572	
NET COST TO COUNTY						
Child Welfare	**1,350,487**	**2,071,195**	**2,301,864**	**2,883,921**	**3,723,896**	**69%**
Probation	**1,529,364**	**1,547,067**	**1,931,827**	**2,142,850**	**1,667,343**	**31%**
Total - Net Cost to County	**2,879,852**	**3,618,261**	**4,233,691**	**5,026,771**	**5,391,239**	**100%**
DLGF Approved Property Taxes	2,744,311	2,504,146	2,941,793			
% Increase/Decrease	-3.84%	-8.75%	17.48%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	2,744,311	2,504,146	2,941,793			
Requested/Projected Property Taxes				6,379,438	3,397,098	
	-3.84%	-8.75%	17.48%	116.86%	-46.75%	
Property Tax % of Total Expends	72.11%	54.10%	55.22%	100.26%	53.12%	
Tax Rate	0.0787	0.0721	0.0831	0.1839	0.0999	
% Increase/Decrease	1.68%	-8.39%	15.26%	121.30%	-45.68%	
Estimated Assessed Valuation				3,469,262,289	3,399,877,043	
Assessed Valuation	3,487,053,250	3,473,157,150	3,540,063,560			
% Increase/Decrease	-5.43%	-0.40%	1.93%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
BENTON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	82.82%	72.65%	173.19%			
Dept. Certified Budget	499,298	512,600	471,250	566,300	587,666	
Dept. Certified Budget - Projected						
% Increase/Decrease	-20.69%	2.66%	-8.07%	20.17%	3.77%	
Child Welfare				411,373	425,566	
Probation				154,927	162,100	
% DLGF Budget Approved vs Spent	82.82%	72.65%	173.19%			
DLGF Budget Approved	499,298	512,600	471,250			
% Increase/Decrease	-20.69%	2.66%	-8.07%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	499,298	512,600	471,250			
% Increase/Decrease	-20.69%	2.66%	-8.07%			
Expenditures						
Child Welfare	402,459	260,179	602,305			
Probation	11,061	112,217	213,836			
TOTAL - Expenditures	413,520	372,396	816,140			
		-9.94%	119.16%			
Repayments						
Child Welfare	1,080	5,370	1,699	1,200	1,050	
Probation	-	-	1,564	1,520	5,200	
TOTAL - Repayments	1,080	5,370	3,263	2,720	6,250	
Federal and State Reimbursements						
Child Welfare	146,035	137,526	347,744	176,915	142,425	
Probation	-	14,494	62,343	12,200	7,210	
TOTAL - Reimbursements	146,035	152,020	410,087	189,115	149,635	
NET COST TO COUNTY						
Child Welfare	**255,343**	**117,284**	**252,861**	**233,258**	**282,091**	**65%**
Probation	**11,061**	**97,723**	**149,929**	**141,207**	**149,690**	**35%**
Total - Net Cost to County	**266,404**	**215,006**	**402,790**	**374,465**	**431,781**	**100%**
DLGF Approved Property Taxes	245,041	255,260	277,774			
% Increase/Decrease	-8.01%	4.17%	8.82%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	245,041	255,260	277,774			
Requested/Projected Property Taxes				298,457	299,865	
	-8.01%	4.17%	8.82%	7.45%	0.47%	
Property Tax % of Total Expends	59.26%	68.55%	34.04%	52.70%	51.03%	
Tax Rate	0.0411	0.0437	0.0478	0.0524	0.0537	
% Increase/Decrease	-9.67%	6.33%	9.38%	9.62%	2.48%	
Estimated Assessed Valuation				569,495,170	558,105,267	
Assessed Valuation	596,207,255	584,120,100	581,117,520			
% Increase/Decrease	1.84%	-2.03%	-0.51%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
BLACKFORD COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	56.62%	54.69%	33.65%			
Dept. Certified Budget	1,153,720	1,270,720	1,462,720	1,226,890	916,491	
Dept. Certified Budget - Projected						
% Increase/Decrease	2.58%	10.14%	15.11%	-16.12%	-25.30%	
Child Welfare				726,721	574,050	
Probation				500,169	342,441	
% DLGF Budget Approved vs Spent	56.62%	54.69%	33.65%			
DLGF Budget Approved	1,153,720	1,270,720	1,462,720			
% Increase/Decrease	2.58%	10.14%	15.11%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,153,720	1,270,720	1,462,720			
% Increase/Decrease	2.58%	10.14%	15.11%			
Expenditures						
Child Welfare	432,653	365,280	301,451			
Probation	220,601	329,624	190,811			
TOTAL - Expenditures	653,253	694,904	492,262			
		6.38%	-29.16%			
Repayments						
Child Welfare	7,544	11,183	14,796	2,424	8,000	
Probation	1,820	11,839	9,860	1,000	700	
TOTAL - Repayments	9,364	23,022	24,656	3,424	8,700	
Federal and State Reimbursements						
Child Welfare	103,286	74,579	199,182	242,686	159,636	
Probation	19,831	39,926	24,587	31,490	85,676	
TOTAL - Reimbursements	123,117	114,505	223,769	274,176	245,312	
NET COST TO COUNTY						
Child Welfare	**321,823**	**279,517**	**87,474**	**481,611**	**406,414**	**61%**
Probation	**198,950**	**277,859**	**156,364**	**467,679**	**256,065**	**39%**
Total - Net Cost to County	**520,772**	**557,376**	**243,838**	**949,290**	**662,479**	**100%**
DLGF Approved Property Taxes	598,086	391,770	687,944			
% Increase/Decrease	-3.24%	-34.50%	75.60%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	598,086	391,770	687,944			
Requested/Projected Property Taxes				7,426	-	
	-3.24%	-34.50%	75.60%	-98.92%	-100.00%	
Property Tax % of Total Expends	91.55%	56.38%	139.75%	0.61%	0.00%	
Tax Rate	0.1348	0.0939	0.1645	0.0019	-	
% Increase/Decrease	-3.78%	-30.34%	75.19%	-98.84%	-100.00%	
Estimated Assessed Valuation				397,293,149	289,347,286	
Assessed Valuation	443,684,015	417,220,050	418,203,315			
% Increase/Decrease	0.57%	-5.96%	0.24%	-5.00%	-27.17%	

FAMILY & CHILDREN FUND
BOONE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	94.23%	77.90%	84.23%			
Dept. Certified Budget	1,476,800	1,778,300	1,839,000	1,932,500	2,322,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	7.83%	20.42%	3.41%	5.08%	20.16%	
Child Welfare				1,147,500	1,302,000	
Probation				785,000	1,020,000	
% DLGF Budget Approved vs Spent	94.23%	77.90%	84.23%			
DLGF Budget Approved	1,476,800	1,778,300	1,839,000			
% Increase/Decrease	7.83%	20.42%	3.41%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,476,800	1,778,300	1,839,000			
% Increase/Decrease	7.83%	20.42%	3.41%			
Expenditures						
Child Welfare	798,131	870,069	829,391			
Probation	593,424	515,249	719,546			
TOTAL - Expenditures	1,391,555	1,385,318	1,548,937			
		-0.45%	11.81%			
Repayments						
Child Welfare	17,186	30,999	37,801	1,925	11,800	
Probation	16,255	21,075	44,471	8,550	5,750	
TOTAL - Repayments	33,441	52,074	82,271	10,475	17,550	
Federal and State Reimbursements						
Child Welfare	245,219	298,218	353,378	382,948	401,017	
Probation	7,597	1,494	55,932	33,841	24,404	
TOTAL - Reimbursements	252,816	299,712	409,310	416,789	425,421	
NET COST TO COUNTY						
Child Welfare	**535,726**	**540,852**	**438,212**	**762,627**	**889,183**	**47%**
Probation	**569,572**	**492,680**	**619,144**	**742,609**	**989,846**	**53%**
Total - Net Cost to County	**1,105,298**	**1,033,532**	**1,057,356**	**1,505,236**	**1,879,029**	**100%**
DLGF Approved Property Taxes	582,943	1,286,443	1,558,190			
% Increase/Decrease	-7.29%	120.68%	21.12%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	582,943	1,286,443	1,558,190			
Requested/Projected Property Taxes				1,064,430	1,066,141	
	-7.29%	120.68%	21.12%	-31.69%	0.16%	
Property Tax % of Total Expends	41.89%	92.86%	100.60%	55.08%	45.91%	
Tax Rate	0.0201	0.0430	0.0504	0.0351	0.0359	
% Increase/Decrease	-10.67%	113.93%	17.21%	-30.36%	2.28%	
Estimated Assessed Valuation				3,029,813,313	2,969,217,047	
Assessed Valuation	2,900,216,145	2,991,727,990	3,091,646,238			
% Increase/Decrease	3.78%	3.16%	3.34%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
BROWN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	63.28%	28.34%	158.19%			
Dept. Certified Budget	711,635	543,400	692,900	773,000	715,600	
Dept. Certified Budget - Projected						
% Increase/Decrease	66.53%	-23.64%	27.51%	11.56%	-7.43%	
Child Welfare				386,000	352,593	
Probation				387,000	363,007	
% DLGF Budget Approved vs Spent	63.28%	28.34%	158.19%			
DLGF Budget Approved	711,635	543,400	692,900			
% Increase/Decrease	66.53%	-23.64%	27.51%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	711,635	543,400	692,900			
% Increase/Decrease	66.53%	-23.64%	27.51%			
Expenditures						
Child Welfare	279,268	118,053	684,952			
Probation	171,073	35,946	411,170			
TOTAL - Expenditures	450,342	153,999	1,096,122			
		-65.80%	611.77%			
Repayments						
Child Welfare	9,961	2,474	12,148	3,000	2,000	
Probation	2,169	8,058	14,379	3,000	5,000	
TOTAL - Repayments	12,130	10,532	26,527	6,000	7,000	
Federal and State Reimbursements						
Child Welfare	94,824	39,738	91,474	133,749	131,749	
Probation	36,399	6,849	12,828	31,639	36,538	
TOTAL - Reimbursements	131,223	46,586	104,302	165,388	168,287	
NET COST TO COUNTY						
Child Welfare	**174,483**	**75,841**	**581,330**	**249,251**	**218,844**	**41%**
Probation	**132,505**	**21,040**	**383,964**	**352,361**	**321,469**	**59%**
Total - Net Cost to County	**306,989**	**96,881**	**965,294**	**601,612**	**540,313**	**100%**
DLGF Approved Property Taxes	558,152	583,269	540,454			
% Increase/Decrease	190.14%	4.50%	-7.34%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	558,152	583,269	540,454			
Requested/Projected Property Taxes				476,979	445,652	
	190.14%	4.50%	-7.34%	-11.74%	-6.57%	
Property Tax % of Total Expends	123.94%	378.75%	49.31%	61.70%	62.28%	
Tax Rate	0.0524	0.0548	0.0518	0.0448	0.0427	
% Increase/Decrease	3.76%	4.58%	-5.47%	-13.51%	-4.69%	
Estimated Assessed Valuation				1,065,216,250	1,043,911,925	
Assessed Valuation	1,065,216,250	1,065,216,250	1,055,574,761			
% Increase/Decrease	179.63%	0.00%	-0.91%	0.91%	-2.00%	

FAMILY & CHILDREN FUND
CARROLL COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	91.51%	88.84%	85.95%			
Dept. Certified Budget	445,600	500,700	522,600	504,200	500,100	
Dept. Certified Budget - Projected						
% Increase/Decrease	1.11%	12.37%	4.37%	-3.52%	-0.81%	
Child Welfare				334,200	305,100	
Probation				170,000	195,000	
% DLGF Budget Approved vs Spent	91.51%	88.84%	85.95%			
DLGF Budget Approved	445,600	500,700	522,600			
% Increase/Decrease	1.11%	12.37%	4.37%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	445,600	500,700	522,600			
% Increase/Decrease	1.11%	12.37%	4.37%			
Expenditures						
Child Welfare	296,940	247,332	212,373			
Probation	110,810	197,477	236,777			
TOTAL - Expenditures	407,750	444,809	449,151			
		9.09%	0.98%			
Repayments						
Child Welfare	44,651	42,676	36,949	45,000	30,000	
Probation	5,103	10,205	9,446	5,000	10,000	
TOTAL - Repayments	49,754	52,881	46,395	50,000	40,000	
Federal and State Reimbursements						
Child Welfare	122,765	91,641	70,214	69,284	125,947	
Probation	9,052	-	-	-	-	
TOTAL - Reimbursements	131,817	91,641	70,214	69,284	125,947	
NET COST TO COUNTY						
Child Welfare	**129,523**	**113,015**	**105,211**	**219,916**	**149,153**	**45%**
Probation	**96,655**	**187,272**	**227,332**	**165,000**	**185,000**	**55%**
Total - Net Cost to County	**226,179**	**300,286**	**332,542**	**384,916**	**334,153**	**100%**
DLGF Approved Property Taxes	136,716	142,705	321,837			
% Increase/Decrease	-11.23%	4.38%	125.53%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	136,716	142,705	321,837			
Requested/Projected Property Taxes				284,482	78,456	
	-11.23%	4.38%	125.53%	-11.61%	-72.42%	
Property Tax % of Total Expends	33.53%	32.08%	71.65%	56.42%	15.69%	
Tax Rate	0.0138	0.0144	0.0331	0.0299	0.0084	
% Increase/Decrease	-9.80%	4.35%	129.86%	-9.67%	-71.91%	
Estimated Assessed Valuation				952,871,840	933,814,403	
Assessed Valuation	990,698,043	991,003,999	972,318,204			
% Increase/Decrease	-1.59%	0.03%	-1.89%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
CASS COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	81.50%	72.53%	82.50%			
Dept. Certified Budget	3,969,819	4,435,500	4,675,500	4,891,520	4,201,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	24.28%	11.73%	5.41%	4.62%	-14.11%	
Child Welfare				3,200,218	2,118,907	
Probation				1,691,302	2,082,593	
% DLGF Budget Approved vs Spent	81.50%	72.53%	82.50%			
DLGF Budget Approved	3,969,819	4,435,500	4,675,500			
% Increase/Decrease	24.28%	11.73%	5.41%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	3,969,819	4,435,500	4,675,500			
% Increase/Decrease	24.28%	11.73%	5.41%			
Expenditures						
Child Welfare	1,032,406	1,166,304	1,435,575			
Probation	2,202,932	2,050,944	2,421,642			
TOTAL - Expenditures	3,235,338	3,217,248	3,857,217			
		-0.56%	19.89%			
Repayments						
Child Welfare	26,688	14,798	27,332	4,000	-	
Probation	74,497	58,171	58,709	40,000	25,000	
TOTAL - Repayments	101,186	72,969	86,041	44,000	25,000	
Federal and State Reimbursements						
Child Welfare	323,054	379,567	607,675	729,731	739,473	
Probation	97,842	327,489	268,170	139,160	135,411	
TOTAL - Reimbursements	420,896	707,056	875,845	868,891	874,884	
NET COST TO COUNTY						
Child Welfare	**682,664**	**771,938**	**800,569**	**2,466,487**	**1,379,434**	**42%**
Probation	**2,030,593**	**1,665,284**	**2,094,763**	**1,512,142**	**1,922,182**	**58%**
Total - Net Cost to County	**2,713,257**	**2,437,223**	**2,895,332**	**3,978,629**	**3,301,616**	**100%**
DLGF Approved Property Taxes	1,939,052	2,733,257	3,079,475			
% Increase/Decrease	-2.72%	40.96%	12.67%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,939,052	2,733,257	3,079,475			
Requested/Projected Property Taxes				2,800,337	772,651	
	-2.72%	40.96%	12.67%	-9.06%	-72.41%	
Property Tax % of Total Expends	59.93%	84.96%	79.84%	57.25%	18.39%	
Tax Rate	0.1479	0.2083	0.2448	0.2272	0.0640	
% Increase/Decrease	4.60%	40.84%	17.52%	-7.19%	-71.83%	
Estimated Assessed Valuation				1,232,796,174	1,208,140,251	
Assessed Valuation	1,311,056,180	1,312,173,510	1,257,955,280			
% Increase/Decrease	-6.99%	0.09%	-4.13%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
CLARK COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	111.34%	93.21%	92.45%			
Dept. Certified Budget	5,705,003	6,768,000	6,751,500	6,722,100	5,892,400	
Dept. Certified Budget - Projected						
% Increase/Decrease	3.66%	18.63%	-0.24%	-0.44%	-12.34%	
Child Welfare				6,254,800	5,265,923	
Probation				467,300	626,477	
% DLGF Budget Approved vs Spent	111.34%	93.21%	92.45%			
DLGF Budget Approved	5,705,003	6,768,000	6,751,500			
% Increase/Decrease	3.66%	18.63%	-0.24%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	5,705,003	6,768,000	6,751,500			
% Increase/Decrease	3.66%	18.63%	-0.24%			
Expenditures						
Child Welfare	5,964,210	5,999,080	5,692,517			
Probation	387,911	309,315	548,996			
TOTAL - Expenditures	6,352,121	6,308,396	6,241,513			
		-0.69%	-1.06%			
Repayments						
Child Welfare	149,426	140,218	161,540	191,300	70,000	
Probation	5,575	2,195	3,992	-	-	
TOTAL - Repayments	155,002	142,412	165,531	191,300	70,000	
Federal and State Reimbursements						
Child Welfare	1,667,595	1,937,210	1,651,034	1,903,400	1,273,000	
Probation	3,602	3,113	4,399	-	69,700	
TOTAL - Reimbursements	1,671,197	1,940,323	1,655,433	1,903,400	1,342,700	
NET COST TO COUNTY						
Child Welfare	**4,147,189**	**3,921,653**	**3,879,944**	**4,160,100**	**3,922,923**	**88%**
Probation	**378,733**	**304,007**	**540,605**	**467,300**	**556,777**	**12%**
Total - Net Cost to County	**4,525,922**	**4,225,660**	**4,420,548**	**4,627,400**	**4,479,700**	**100%**
DLGF Approved Property Taxes	2,451,760	3,376,464	3,360,034			
% Increase/Decrease	-6.86%	37.72%	-0.49%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	2,451,760	3,376,464	3,360,034			
Requested/Projected Property Taxes				5,197,824	2,838,516	
	-6.86%	37.72%	-0.49%	54.70%	-45.39%	
Property Tax % of Total Expends	38.60%	53.52%	53.83%	77.32%	48.17%	
Tax Rate	0.0701	0.0965	0.0934	0.1474	0.0822	
% Increase/Decrease	-1.13%	37.66%	-3.21%	57.82%	-44.23%	
Estimated Assessed Valuation				3,525,517,983	3,455,007,623	
Assessed Valuation	3,497,517,360	3,497,517,360	3,597,467,330			
% Increase/Decrease	-5.79%	0.00%	2.86%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
CLAY COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	80.64%	62.71%	68.40%			
Dept. Certified Budget	750,220	874,786	974,600	974,600	991,800	
Dept. Certified Budget - Projected						
% Increase/Decrease	12.80%	16.60%	11.41%	0.00%	1.76%	
Child Welfare				696,975	739,200	
Probation				277,625	252,600	
% DLGF Budget Approved vs Spent	80.64%	68.93%	74.44%			
DLGF Budget Approved	750,220	795,786	895,600			
% Increase/Decrease	12.80%	6.07%	12.54%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	750,220	795,786	895,600			
% Increase/Decrease	12.80%	6.07%	12.54%			
Expenditures						
Child Welfare	411,040	380,614	559,828			
Probation	193,962	167,932	106,847			
TOTAL - Expenditures	605,003	548,546	666,675			
		-9.33%	21.53%			
Repayments						
Child Welfare	9,900	12,896	13,730	14,472	14,952	
Probation	3,204	-	160	-	-	
TOTAL - Repayments	13,104	12,896	13,890	14,472	14,952	
Federal and State Reimbursements						
Child Welfare	353,627	288,189	393,094	381,718	486,915	
Probation	7,649	49,672	9,544	83,947	24,404	
TOTAL - Reimbursements	361,276	337,861	402,638	465,665	511,319	
NET COST TO COUNTY						
Child Welfare	**47,513**	**79,529**	**153,004**	**300,785**	**237,333**	**51%**
Probation	**183,110**	**118,260**	**97,143**	**193,678**	**228,196**	**49%**
Total - Net Cost to County	**230,623**	**197,789**	**250,147**	**494,463**	**465,529**	**100%**
DLGF Approved Property Taxes	318,842	332,186	219,531			
% Increase/Decrease	-6.38%	4.19%	-33.91%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	318,842	332,186	219,531			
Requested/Projected Property Taxes				217,490	50,016	
	-6.38%	4.19%	-33.91%	-0.93%	-77.00%	
Property Tax % of Total Expends	52.70%	60.56%	32.93%	22.32%	5.04%	
Tax Rate	0.0351	0.0361	0.0249	0.0252	0.0055	
% Increase/Decrease	-4.88%	2.85%	-31.02%	1.20%	-78.17%	
Estimated Assessed Valuation				864,019,146	909,332,485	
Assessed Valuation	908,381,066	920,182,175	881,652,190			
% Increase/Decrease	-1.58%	1.30%	-4.19%	-2.00%	5.24%	

FAMILY & CHILDREN FUND
CLINTON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	61.32%	48.65%	42.02%			
Dept. Certified Budget	3,661,000	3,661,000	3,583,400	2,734,001	2,424,001	
Dept. Certified Budget - Projected						
% Increase/Decrease	2.38%	0.00%	-2.12%	-23.70%	-11.34%	
Child Welfare				2,269,001	2,039,001	
Probation				465,000	385,000	
% DLGF Budget Approved vs Spent	61.32%	48.65%	42.02%			
DLGF Budget Approved	3,661,000	3,661,000	3,583,400			
% Increase/Decrease	2.38%	0.00%	-2.12%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	3,661,000	3,661,000	3,583,400			
% Increase/Decrease	2.38%	0.00%	-2.12%			
Expenditures						
Child Welfare	2,068,282	1,501,481	1,277,241			
Probation	176,696	279,666	228,653			
TOTAL - Expenditures	2,244,978	1,781,147	1,505,895			
		-20.66%	-15.45%			
Repayments						
Child Welfare	46,500	44,852	27,358	4,000	-	
Probation	5,996	21,121	5,694	3,000	-	
TOTAL - Repayments	52,496	65,973	33,052	7,000	-	
Federal and State Reimbursements						
Child Welfare	516,597	790,795	453,368	721,119	578,041	
Probation	48,204	(5,590)	(383)	82,427	57,018	
TOTAL - Reimbursements	564,801	785,205	452,986	803,546	635,059	
NET COST TO COUNTY						
Child Welfare	**1,505,185**	**665,834**	**796,515**	**1,543,882**	**1,460,960**	**82%**
Probation	**122,496**	**264,135**	**223,342**	**379,573**	**327,982**	**18%**
Total - Net Cost to County	**1,627,681**	**929,969**	**1,019,857**	**1,923,455**	**1,788,942**	**100%**
DLGF Approved Property Taxes	1,179,328	1,163,743	715,105			
% Increase/Decrease	-8.26%	-1.32%	-38.55%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,179,328	1,163,743	715,105			
Requested/Projected Property Taxes				131,865	-	
	-8.26%	-1.32%	-38.55%	-81.56%	-100.00%	
Property Tax % of Total Expends	52.53%	65.34%	47.49%	4.82%	0.00%	
Tax Rate	0.0826	0.0819	0.0530	0.0100	-	
% Increase/Decrease	-10.61%	-0.85%	-35.29%	-81.13%	-100.00%	
Estimated Assessed Valuation				1,322,268,959	1,295,823,580	
Assessed Valuation	1,427,757,341	1,420,931,910	1,349,254,040			
% Increase/Decrease	2.63%	-0.48%	-5.04%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
CRAWFORD COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	95.57%	76.37%	78.22%			
Dept. Certified Budget	1,124,520	1,463,520	1,528,520	1,828,020	2,417,812	
Dept. Certified Budget - Projected						
% Increase/Decrease	2.09%	30.15%	4.44%	19.59%	32.26%	
Child Welfare				1,828,020	2,304,276	
Probation				-	113,536	
% DLGF Budget Approved vs Spent	172.09%	86.65%	78.22%			
DLGF Budget Approved	624,520	1,289,874	1,528,520			
% Increase/Decrease	-43.30%	106.54%	18.50%			
DLGF Approved Debt Levy Loans	-	380,680	-			
Total Budget	624,520	1,670,554	1,528,520			
% Increase/Decrease	-43.30%	167.49%	-8.50%			
Expenditures						
Child Welfare	1,002,461	1,057,097	1,144,454			
Probation	72,283	60,560	51,204			
TOTAL - Expenditures	1,074,744	1,117,657	1,195,658			
		3.99%	6.98%			
Repayments						
Child Welfare	38,106	25,008	11,037	2,600	1,800	
Probation	-	-	-	-	-	
TOTAL - Repayments	38,106	25,008	11,037	2,600	1,800	
Federal and State Reimbursements						
Child Welfare	265,988	446,558	223,442	391,989	426,657	
Probation	-	-	-	-	-	
TOTAL - Reimbursements	265,988	446,558	223,442	391,989	426,657	
NET COST TO COUNTY						
Child Welfare	**698,367**	**585,531**	**909,975**	**1,433,431**	**1,875,819**	**94%**
Probation	**72,283**	**60,560**	**51,204**	**-**	**113,536**	**6%**
Total - Net Cost to County	**770,650**	**646,091**	**961,179**	**1,433,431**	**1,989,355**	**100%**
DLGF Approved Property Taxes	491,238	512,421	1,257,694			
% Increase/Decrease	-4.96%	4.31%	145.44%			
DLGF Approved Debt Levy Loans	-	380,680	-			
Total Property Taxes Approved	491,238	893,101	1,257,694			
Requested/Projected Property Taxes				1,232,197	1,286,711	
	-4.96%	81.81%	40.82%	-2.03%	4.42%	
Property Tax % of Total Expends	45.71%	79.91%	105.19%	67.41%	53.22%	
Tax Rate	0.2010	0.2137	0.5153	0.5152	0.5489	
% Increase/Decrease	-1.57%	6.32%	141.13%	-0.02%	6.54%	
Estimated Assessed Valuation				239,188,904	234,405,126	
Assessed Valuation	244,396,975	239,785,316	244,070,310			
% Increase/Decrease	-3.44%	-1.89%	1.79%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
DAVIESS COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	90.14%	76.92%	76.64%			
Dept. Certified Budget	1,556,000	1,581,000	1,742,000	1,680,000	1,827,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	1.57%	1.61%	10.18%	-3.56%	8.75%	
Child Welfare				1,320,000	1,407,000	
Probation				360,000	420,000	
% DLGF Budget Approved vs Spent	90.14%	76.92%	76.64%			
DLGF Budget Approved	1,556,000	1,581,000	1,742,000			
% Increase/Decrease	1.57%	1.61%	10.18%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,556,000	1,581,000	1,742,000			
% Increase/Decrease	1.57%	1.61%	10.18%			
Expenditures						
Child Welfare	1,038,689	893,160	972,608			
Probation	363,942	322,969	362,467			
TOTAL - Expenditures	1,402,631	1,216,129	1,335,075			
		-13.30%	9.78%			
Repayments						
Child Welfare	51,338	31,434	34,686	45,000	40,000	
Probation	4,401	3,153	1,145	5,000	-	
TOTAL - Repayments	55,739	34,587	35,831	50,000	40,000	
Federal and State Reimbursements						
Child Welfare	353,284	266,928	392,859	646,969	579,733	
Probation	41,480	47,557	91,639	78,263	94,035	
TOTAL - Reimbursements	394,765	314,485	484,498	725,232	673,768	
NET COST TO COUNTY						
Child Welfare	**634,067**	**594,797**	**545,062**	**628,031**	**787,267**	**71%**
Probation	**318,061**	**272,259**	**269,684**	**276,737**	**325,965**	**29%**
Total - Net Cost to County	**952,128**	**867,056**	**814,746**	**904,768**	**1,113,232**	**100%**
DLGF Approved Property Taxes	562,596	586,765	693,922			
% Increase/Decrease	-11.09%	4.30%	18.26%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	562,596	586,765	693,922			
Requested/Projected Property Taxes				699,041	1,110,682	
	-11.09%	4.30%	18.26%	0.74%	58.89%	
Property Tax % of Total Expends	40.11%	48.25%	51.98%	41.61%	60.79%	
Tax Rate	0.0553	0.0572	0.0738	0.0759	0.1230	
% Increase/Decrease	-5.79%	3.44%	29.02%	2.85%	62.06%	
Estimated Assessed Valuation				921,468,705	903,039,331	
Assessed Valuation	1,017,351,837	1,025,813,346	940,274,189			
% Increase/Decrease	-5.63%	0.83%	-8.34%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
DEARBORN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	99.92%	71.42%	86.80%			
Dept. Certified Budget	3,842,500	4,050,000	3,027,250	3,408,636	4,396,620	
Dept. Certified Budget - Projected						
% Increase/Decrease	47.49%	5.40%	-25.25%	12.60%	28.98%	
Child Welfare				2,601,136	4,246,620	
Probation				807,500	150,000	
% DLGF Budget Approved vs Spent	99.92%	71.42%	86.80%			
DLGF Budget Approved	3,842,500	4,050,000	3,027,250			
% Increase/Decrease	47.49%	5.40%	-25.25%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	3,842,500	4,050,000	3,027,250			
% Increase/Decrease	47.49%	5.40%	-25.25%			
Expenditures						
Child Welfare	1,846,624	1,436,597	1,637,999			
Probation	1,992,843	1,455,729	989,589			
TOTAL - Expenditures	3,839,467	2,892,326	2,627,588			
		-24.67%	-9.15%			
Repayments						
Child Welfare	44,087	50,338	23,744	41,000	-	
Probation	44,227	49,680	32,352	14,000	-	
TOTAL - Repayments	88,314	100,017	56,097	55,000	-	
Federal and State Reimbursements						
Child Welfare	291,164	405,759	557,516	806,766	726,663	
Probation	32,515	61,465	144,482	47,235	-	
TOTAL - Reimbursements	323,679	467,224	701,999	854,001	726,663	
NET COST TO COUNTY						
Child Welfare	**1,511,373**	**980,500**	**1,056,739**	**1,753,370**	**3,519,957**	**96%**
Probation	**1,916,101**	**1,344,584**	**812,754**	**746,265**	**150,000**	**4%**
Total - Net Cost to County	**3,427,474**	**2,325,085**	**1,869,493**	**2,499,635**	**3,669,957**	**100%**
DLGF Approved Property Taxes	2,750,807	2,872,453	1,169,710			
% Increase/Decrease	52.63%	4.42%	-59.28%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	2,750,807	2,872,453	1,169,710			
Requested/Projected Property Taxes				1,626,190	2,912,174	
	52.63%	4.42%	-59.28%	39.03%	79.08%	
Property Tax % of Total Expends	71.65%	99.31%	44.52%	47.71%	66.24%	
Tax Rate	0.1369	0.1407	0.0509	0.0722	0.1319	
% Increase/Decrease	65.74%	2.78%	-63.82%	41.85%	82.69%	
Estimated Assessed Valuation				2,252,094,014	2,207,052,134	
Assessed Valuation	2,009,354,826	2,041,544,425	2,298,055,116			
% Increase/Decrease	-7.91%	1.60%	12.56%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
DECATUR COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	71.08%	61.81%	58.62%			
Dept. Certified Budget	1,207,000	1,308,250	1,649,000	1,443,212	1,931,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	21.43%	8.39%	26.05%	-12.48%	33.80%	
Child Welfare				1,428,212	1,731,000	
Probation				15,000	200,000	
% DLGF Budget Approved vs Spent	71.08%	61.81%	62.70%			
DLGF Budget Approved	1,207,000	1,308,250	1,541,500			
% Increase/Decrease	21.43%	8.39%	17.83%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,207,000	1,308,250	1,541,500			
% Increase/Decrease	21.43%	8.39%	17.83%			
Expenditures						
Child Welfare	683,066	646,423	799,000			
Probation	174,838	162,208	167,562			
TOTAL - Expenditures	857,904	808,631	966,562			
		-5.74%	19.53%			
Repayments						
Child Welfare	15,527	20,793	22,663	10,000	-	
Probation	3,893	5,045	1,638	-	-	
TOTAL - Repayments	19,420	25,838	24,301	10,000	-	
Federal and State Reimbursements						
Child Welfare	173,410	245,365	301,595	273,006	421,933	
Probation	20,614	7,282	-	-	-	
TOTAL - Reimbursements	194,024	252,647	301,595	273,006	421,933	
NET COST TO COUNTY						
Child Welfare	**494,130**	**380,265**	**474,741**	**1,145,206**	**1,309,067**	**87%**
Probation	**150,331**	**149,880**	**165,924**	**15,000**	**200,000**	**13%**
Total - Net Cost to County	**644,460**	**530,145**	**640,666**	**1,160,206**	**1,509,067**	**100%**
DLGF Approved Property Taxes	615,797	642,590	625,954			
% Increase/Decrease	-3.21%	4.35%	-2.59%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	615,797	642,590	625,954			
Requested/Projected Property Taxes				190,141	1,311,506	
	-3.21%	4.35%	-2.59%	-69.62%	589.75%	
Property Tax % of Total Expends	71.78%	79.47%	64.76%	13.17%	67.92%	
Tax Rate	0.0506	0.0534	0.0569	0.0176	0.1241	
% Increase/Decrease	-2.50%	5.53%	6.55%	-69.07%	605.11%	
Estimated Assessed Valuation				1,078,093,141	1,056,531,278	
Assessed Valuation	1,216,990,520	1,203,351,790	1,100,095,280			
% Increase/Decrease	-0.72%	-1.12%	-8.58%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
DEKALB COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	104.82%	80.79%	114.49%			
Dept. Certified Budget	2,212,500	2,688,120	2,394,500	2,793,000	3,456,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	14.06%	21.50%	-10.92%	16.64%	23.74%	
Child Welfare				2,058,500	3,456,000	
Probation				734,500	-	
% DLGF Budget Approved vs Spent	104.82%	93.35%	116.24%			
DLGF Budget Approved	2,212,500	2,326,408	2,358,471			
% Increase/Decrease	14.06%	5.15%	1.38%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,212,500	2,326,408	2,358,471			
% Increase/Decrease	14.06%	5.15%	1.38%			
Expenditures						
Child Welfare	1,496,751	1,442,918	2,042,506			
Probation	822,461	728,799	699,007			
TOTAL - Expenditures	2,319,212	2,171,717	2,741,513			
		-6.36%	26.24%			
Repayments						
Child Welfare	80,025	142,345	92,329	100,000	122,000	
Probation	26,922	31,750	46,956	61,000	-	
TOTAL - Repayments	106,947	174,095	139,285	161,000	122,000	
Federal and State Reimbursements						
Child Welfare	433,466	394,451	651,648	393,000	668,681	
Probation	146,406	119,008	44,304	67,000	-	
TOTAL - Reimbursements	579,872	513,459	695,952	460,000	668,681	
NET COST TO COUNTY						
Child Welfare	**983,260**	**906,122**	**1,298,529**	**1,565,500**	**2,665,319**	**100%**
Probation	**649,133**	**578,041**	**607,747**	**606,500**	**-**	**0%**
Total - Net Cost to County	**1,632,393**	**1,484,163**	**1,906,275**	**2,172,000**	**2,665,319**	**100%**
DLGF Approved Property Taxes	1,067,348	1,114,355	1,192,147			
% Increase/Decrease	-4.49%	4.40%	6.98%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,067,348	1,114,355	1,192,147			
Requested/Projected Property Taxes				2,101,435	2,661,442	
	-4.49%	4.40%	6.98%	76.27%	26.65%	
Property Tax % of Total Expends	46.02%	51.31%	43.49%	75.24%	77.01%	
Tax Rate	0.0555	0.0613	0.0640	0.1253	0.1564	
% Increase/Decrease	1.28%	10.45%	4.40%	95.78%	24.82%	
Estimated Assessed Valuation				1,676,456,041	1,702,188,920	
Assessed Valuation	1,923,150,311	1,817,871,415	1,862,728,934			
% Increase/Decrease	-5.69%	-5.47%	2.47%	-10.00%	1.53%	

FAMILY & CHILDREN FUND
DELAWARE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	97.02%	96.71%	97.01%			
Dept. Certified Budget	11,708,100	11,780,100	12,648,000	14,487,000	16,532,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	-2.04%	0.61%	7.37%	14.54%	14.12%	
Child Welfare				8,916,092	10,098,542	
Probation				5,570,908	6,433,458	
% DLGF Budget Approved vs Spent	97.02%	96.71%	98.47%			
DLGF Budget Approved	11,708,100	11,780,100	12,459,982			
% Increase/Decrease	-2.04%	0.61%	5.77%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	11,708,100	11,780,100	12,459,982			
% Increase/Decrease	-2.04%	0.61%	5.77%			
Expenditures						
Child Welfare	6,795,591	6,161,836	7,215,684			
Probation	4,564,082	5,230,520	5,053,670			
TOTAL - Expenditures	11,359,673	11,392,356	12,269,354			
		0.29%	7.70%			
Repayments						
Child Welfare	146,585	138,485	151,098	120,000	80,000	
Probation	6,734	13,829	24,563	10,000	50,000	
TOTAL - Repayments	153,318	152,314	175,660	130,000	130,000	
Federal and State Reimbursements						
Child Welfare	1,494,522	2,544,127	2,279,367	3,322,295	3,055,900	
Probation	758,675	489,009	878,254	1,104,700	263,298	
TOTAL - Reimbursements	2,253,198	3,033,135	3,157,621	4,426,995	3,319,198	
NET COST TO COUNTY						
Child Welfare	**5,154,484**	**3,479,224**	**4,785,220**	**5,473,797**	**6,962,642**	**53%**
Probation	**3,798,673**	**4,727,683**	**4,150,853**	**4,456,208**	**6,120,160**	**47%**
Total - Net Cost to County	**8,953,157**	**8,206,907**	**8,936,073**	**9,930,005**	**13,082,802**	**100%**
DLGF Approved Property Taxes	6,751,037	7,045,682	8,979,334			
% Increase/Decrease	-7.13%	4.36%	27.44%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	6,751,037	7,045,682	8,979,334			
Requested/Projected Property Taxes				9,375,014	13,585,837	
	-7.13%	4.36%	27.44%	4.41%	44.92%	
Property Tax % of Total Expends	59.43%	61.85%	73.19%	64.71%	82.18%	
Tax Rate	0.1814	0.1948	0.2386	0.2542	0.3759	
% Increase/Decrease	-5.86%	7.39%	22.48%	6.54%	47.88%	
Estimated Assessed Valuation				3,688,075,033	3,614,313,532	
Assessed Valuation	3,721,629,870	3,616,879,905	3,763,341,870			
% Increase/Decrease	-1.35%	-2.81%	4.05%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
DUBOIS COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	98.56%	88.54%	91.45%			
Dept. Certified Budget	1,180,100	1,333,600	1,462,100	1,705,000	1,760,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	2.93%	13.01%	9.64%	16.61%	3.23%	
Child Welfare				1,403,716	1,333,579	
Probation				301,284	426,421	
% DLGF Budget Approved vs Spent	98.56%	88.54%	91.45%			
DLGF Budget Approved	1,180,100	1,333,600	1,462,100			
% Increase/Decrease	2.93%	13.01%	9.64%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,180,100	1,333,600	1,462,100			
% Increase/Decrease	2.93%	13.01%	9.64%			
Expenditures						
Child Welfare	710,380	795,996	928,485			
Probation	452,719	384,743	408,667			
TOTAL - Expenditures	1,163,099	1,180,740	1,337,153			
		1.52%	13.25%			
Repayments						
Child Welfare	49,794	25,594	18,482	10,500	2,000	
Probation	12,049	13,328	2,396	6,000	-	
TOTAL - Repayments	61,843	38,921	20,878	16,500	2,000	
Federal and State Reimbursements						
Child Welfare	297,809	228,709	284,547	602,574	433,456	
Probation	34,084	118,934	104,699	79,458	52,018	
TOTAL - Reimbursements	331,893	347,643	389,247	682,032	485,474	
NET COST TO COUNTY						
Child Welfare	**362,777**	**541,693**	**625,456**	**790,642**	**898,123**	**71%**
Probation	**406,586**	**252,482**	**301,572**	**215,826**	**374,403**	**29%**
Total - Net Cost to County	**769,363**	**794,175**	**927,029**	**1,006,468**	**1,272,526**	**100%**
DLGF Approved Property Taxes	480,432	853,858	988,754			
% Increase/Decrease	-22.50%	77.73%	15.80%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	480,432	853,858	988,754			
Requested/Projected Property Taxes				913,399	1,285,835	
	-22.50%	77.73%	15.80%	-7.62%	40.77%	
Property Tax % of Total Expends	41.31%	72.32%	73.94%	53.57%	73.06%	
Tax Rate	0.0248	0.0433	0.0483	0.0455	0.0654	
% Increase/Decrease	-18.95%	74.60%	11.55%	-5.80%	43.74%	
Estimated Assessed Valuation				2,006,167,288	1,966,043,942	
Assessed Valuation	1,937,226,410	1,971,957,720	2,047,109,478			
% Increase/Decrease	-4.37%	1.79%	3.81%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
ELKHART COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	77.88%	84.52%	91.59%			
Dept. Certified Budget	17,405,200	16,135,200	16,655,200	16,219,700	16,914,100	
Dept. Certified Budget - Projected						
% Increase/Decrease	5.28%	-7.30%	3.22%	-2.61%	4.28%	
Child Welfare				11,707,709	11,869,070	
Probation				4,511,991	5,045,030	
% DLGF Budget Approved vs Spent	77.88%	84.52%	91.59%			
DLGF Budget Approved	17,405,200	16,135,200	16,655,200			
% Increase/Decrease	5.28%	-7.30%	3.22%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	17,405,200	16,135,200	16,655,200			
% Increase/Decrease	5.28%	-7.30%	3.22%			
Expenditures						
Child Welfare	10,873,872	9,082,240	8,768,845			
Probation	2,681,066	4,554,683	6,485,369			
TOTAL - Expenditures	13,554,938	13,636,923	15,254,214			
		0.60%	11.86%			
Repayments						
Child Welfare	542,911	387,454	399,096	228,509	168,000	
Probation	109,578	65,701	123,397	63,471	41,100	
TOTAL - Repayments	652,489	453,154	522,494	291,980	209,100	
Federal and State Reimbursements						
Child Welfare	2,265,170	2,353,413	2,217,662	3,034,645	2,806,974	
Probation	128,707	269,638	153,766	94,855	52,106	
TOTAL - Reimbursements	2,393,878	2,623,052	2,371,428	3,129,500	2,859,080	
NET COST TO COUNTY						
Child Welfare	**8,065,790**	**6,341,373**	**6,152,087**	**8,444,555**	**8,894,096**	**64%**
Probation	**2,442,781**	**4,219,344**	**6,208,206**	**4,353,665**	**4,951,824**	**36%**
Total - Net Cost to County	**10,508,571**	**10,560,717**	**12,360,293**	**12,798,220**	**13,845,920**	**100%**
DLGF Approved Property Taxes	10,764,368	8,024,162	9,329,718			
% Increase/Decrease	-5.00%	-25.46%	16.27%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	10,764,368	8,024,162	9,329,718			
Requested/Projected Property Taxes				10,833,903	9,678,069	
	-5.00%	-25.46%	16.27%	16.12%	-10.67%	
Property Tax % of Total Expends	79.41%	58.84%	61.16%	66.79%	57.22%	
Tax Rate	0.1289	0.0937	0.1060	0.1256	0.1145	
% Increase/Decrease	-1.83%	-27.31%	13.13%	18.49%	-8.84%	
Estimated Assessed Valuation				8,625,588,502	8,453,076,732	
Assessed Valuation	8,350,945,050	8,563,673,120	8,801,620,920			
% Increase/Decrease	-3.23%	2.55%	2.78%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
FAYETTE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	123.42%	122.80%	66.83%			
Dept. Certified Budget	2,362,000	2,662,550	4,391,000	3,079,999	2,798,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	12.37%	12.72%	64.92%	-29.86%	-9.16%	
Child Welfare				1,502,499	1,971,500	
Probation				1,577,500	826,500	
% DLGF Budget Approved vs Spent	123.42%	122.80%	99.90%			
DLGF Budget Approved	2,362,000	2,662,550	2,937,380			
% Increase/Decrease	12.37%	12.72%	10.32%			
DLGF Approved Debt Levy Loans	-	-	905,000			
Total Budget	2,362,000	2,662,550	3,842,380			
% Increase/Decrease	12.37%	12.72%	44.31%			
Expenditures						
Child Welfare	1,078,337	1,850,131	1,367,010			
Probation	1,836,934	1,419,592	1,567,302			
TOTAL - Expenditures	2,915,271	3,269,724	2,934,312			
		12.16%	-10.26%			
Repayments						
Child Welfare	28,483	44,713	18,061	6,000	15,000	
Probation	46,558	36,308	9,333	6,000	1,000	
TOTAL - Repayments	75,040	81,021	27,394	12,000	16,000	
Federal and State Reimbursements						
Child Welfare	437,424	881,296	538,287	468,803	935,493	
Probation	167,816	170,518	291,479	233,157	38,711	
TOTAL - Reimbursements	605,240	1,051,814	829,766	701,960	974,204	
NET COST TO COUNTY						
Child Welfare	**612,431**	**924,123**	**810,662**	**1,027,696**	**1,021,007**	**56%**
Probation	**1,622,560**	**1,212,766**	**1,266,490**	**1,338,343**	**786,789**	**44%**
Total - Net Cost to County	**2,234,991**	**2,136,889**	**2,077,152**	**2,366,039**	**1,807,796**	**100%**
DLGF Approved Property Taxes	1,466,779	1,510,880	1,593,959			
% Increase/Decrease	-13.79%	3.01%	5.50%			
DLGF Approved Debt Levy Loans	-	-	905,000			
Total Property Taxes Approved	1,466,779	1,510,880	2,498,959			
Requested/Projected Property Taxes				2,200,152	1,922,031	
	-13.79%	3.01%	65.40%	-11.96%	-12.64%	
Property Tax % of Total Expends	50.31%	46.21%	85.16%	71.43%	68.69%	
Tax Rate	0.1709	0.1791	0.1950	0.2747	0.2448	
% Increase/Decrease	-13.60%	4.80%	8.88%	40.87%	-10.88%	
Estimated Assessed Valuation				801,066,656	785,045,323	
Assessed Valuation	858,267,571	843,595,980	817,414,955			
% Increase/Decrease	-0.22%	-1.71%	-3.10%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
FLOYD COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	74.04%	73.76%	96.96%			
Dept. Certified Budget	3,432,550	3,844,500	3,824,550	3,840,923	5,618,904	
Dept. Certified Budget - Projected						
% Increase/Decrease	-13.38%	12.00%	-0.52%	0.43%	46.29%	
Child Welfare				1,787,022	2,745,369	
Probation				2,053,901	2,873,535	
% DLGF Budget Approved vs Spent	74.04%	73.76%	96.96%			
DLGF Budget Approved	3,432,550	3,844,500	3,824,550			
% Increase/Decrease	-0.44%	12.00%	-0.52%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	3,432,550	3,844,500	3,824,550			
% Increase/Decrease	-0.44%	12.00%	-0.52%			
Expenditures						
Child Welfare	625,409	1,088,996	1,253,496			
Probation	1,916,069	1,746,787	2,454,683			
TOTAL - Expenditures	2,541,478	2,835,783	3,708,180			
		11.58%	30.76%			
Repayments						
Child Welfare	16,130	33,252	25,934	15,420	14,500	
Probation	12,598	56,498	54,028	-	21,000	
TOTAL - Repayments	28,728	89,750	79,962	15,420	35,500	
Federal and State Reimbursements						
Child Welfare	545,444	765,317	602,790	960,861	1,243,499	
Probation	145,364	172,636	386,796	296,140	336,117	
TOTAL - Reimbursements	690,808	937,952	989,586	1,257,001	1,579,616	
NET COST TO COUNTY						
Child Welfare	**63,835**	**290,428**	**624,772**	**810,740**	**1,487,370**	**37%**
Probation	**1,758,107**	**1,517,653**	**2,013,859**	**1,757,762**	**2,516,418**	**63%**
Total - Net Cost to County	**1,821,942**	**1,808,080**	**2,638,632**	**2,568,502**	**4,003,788**	**100%**
DLGF Approved Property Taxes	1,403,091	1,461,913	1,947,403			
% Increase/Decrease	-39.00%	4.19%	33.21%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,403,091	1,461,913	1,947,403			
Requested/Projected Property Taxes				1,683,068	4,196,036	
	-39.00%	4.19%	33.21%	-13.57%	149.31%	
Property Tax % of Total Expends	55.21%	51.55%	52.52%	43.82%	74.68%	
Tax Rate	0.0518	0.0519	0.0675	0.0595	0.1514	
% Increase/Decrease	-37.82%	0.19%	30.06%	-11.85%	154.45%	
Estimated Assessed Valuation				2,827,341,120	2,770,794,298	
Assessed Valuation	2,708,669,669	2,816,788,134	2,885,041,959			
% Increase/Decrease	-1.90%	3.99%	2.42%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
FOUNTAIN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	66.87%	43.66%	85.20%			
Dept. Certified Budget	1,700,100	1,636,600	1,305,900	1,432,800	1,714,350	
Dept. Certified Budget - Projected						
% Increase/Decrease	25.11%	-3.74%	-20.21%	9.72%	19.65%	
Child Welfare				1,238,501	1,714,350	
Probation				194,299	-	
% DLGF Budget Approved vs Spent	71.82%	44.50%	85.20%			
DLGF Budget Approved	1,583,052	1,605,800	1,305,900			
% Increase/Decrease	16.50%	1.44%	-18.68%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,583,052	1,605,800	1,305,900			
% Increase/Decrease	16.50%	1.44%	-18.68%			
Expenditures						
Child Welfare	945,224	483,557	921,580			
Probation	191,680	231,048	191,110			
TOTAL - Expenditures	1,136,904	714,605	1,112,690			
		-37.14%	55.71%			
Repayments						
Child Welfare	31,581	44,289	34,825	1,000	3,000	
Probation	13,944	6,294	7,391	2,500	2,000	
TOTAL - Repayments	45,525	50,583	42,217	3,500	5,000	
Federal and State Reimbursements						
Child Welfare	133,822	37,747	123,303	248,084	376,536	
Probation	57,642	42,179	13,016	26,452	-	
TOTAL - Reimbursements	191,464	79,926	136,319	274,536	376,536	
NET COST TO COUNTY						
Child Welfare	**779,821**	**401,521**	**763,451**	**989,417**	**1,334,814**	**100%**
Probation	**120,095**	**182,575**	**170,703**	**165,347**	**(2,000)**	**0%**
Total - Net Cost to County	**899,916**	**584,096**	**934,155**	**1,154,764**	**1,332,814**	**100%**
DLGF Approved Property Taxes	580,231	1,081,150	575,684			
% Increase/Decrease	-6.96%	86.33%	-46.75%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	580,231	1,081,150	575,684			
Requested/Projected Property Taxes				805,972	880,258	
	-6.96%	86.33%	-46.75%	40.00%	9.22%	
Property Tax % of Total Expends	51.04%	151.29%	51.74%	56.25%	51.35%	
Tax Rate	0.0826	0.1599	0.0890	0.1271	0.1417	
% Increase/Decrease	-5.82%	93.58%	-44.34%	42.81%	11.49%	
Estimated Assessed Valuation				633,899,555	621,221,564	
Assessed Valuation	702,458,771	676,141,501	646,836,281			
% Increase/Decrease	-1.22%	-3.75%	-4.33%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
FRANKLIN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	98.19%	97.71%	94.67%			
Dept. Certified Budget	722,120	741,000	964,400	923,172	955,852	
Dept. Certified Budget - Projected						
% Increase/Decrease	10.29%	2.61%	30.15%	-4.27%	3.54%	
Child Welfare				483,172	477,208	
Probation				440,000	478,644	
% DLGF Budget Approved vs Spent	98.19%	97.71%	94.67%			
DLGF Budget Approved	722,120	741,000	964,400			
% Increase/Decrease	14.54%	2.61%	30.15%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	722,120	741,000	964,400			
% Increase/Decrease	14.54%	2.61%	30.15%			
Expenditures						
Child Welfare	417,102	329,708	374,244			
Probation	291,970	394,298	538,739			
TOTAL - Expenditures	709,072	724,006	912,983			
		2.11%	26.10%			
Repayments						
Child Welfare	36,560	45,282	32,335	3,000	27,042	
Probation	7,795	2,248	1,326	-	560	
TOTAL - Repayments	44,355	47,530	33,660	3,000	27,602	
Federal and State Reimbursements						
Child Welfare	127,276	77,410	129,083	105,416	99,003	
Probation	2,421	59,198	171	-	-	
TOTAL - Reimbursements	129,697	136,608	129,254	105,416	99,003	
NET COST TO COUNTY						
Child Welfare	**253,266**	**207,016**	**212,826**	**374,756**	**351,163**	**42%**
Probation	**281,754**	**332,852**	**537,242**	**440,000**	**478,084**	**58%**
Total - Net Cost to County	**535,020**	**539,868**	**750,069**	**814,756**	**829,247**	**100%**
DLGF Approved Property Taxes	378,393	407,957	925,236			
% Increase/Decrease	-7.30%	7.81%	126.80%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	378,393	407,957	925,236			
Requested/Projected Property Taxes				352,483	246,894	
	-7.30%	7.81%	126.80%	-61.90%	-29.96%	
Property Tax % of Total Expends	53.36%	56.35%	101.34%	38.18%	25.83%	
Tax Rate	0.0422	0.0440	0.1009	0.0392	0.0280	
% Increase/Decrease	-11.16%	4.27%	129.32%	-61.15%	-28.57%	
Estimated Assessed Valuation				898,643,197	880,670,333	
Assessed Valuation	896,666,987	927,174,216	916,982,854			
% Increase/Decrease	4.34%	3.40%	-1.10%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
FULTON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	82.64%	93.63%	104.44%			
Dept. Certified Budget	1,198,500	1,433,000	1,650,500	1,783,400	1,901,400	
Dept. Certified Budget - Projected						
% Increase/Decrease	-3.81%	19.57%	15.18%	8.05%	6.62%	
Child Welfare				1,582,451	1,641,500	
Probation				200,949	259,900	
% DLGF Budget Approved vs Spent	82.64%	93.63%	104.44%			
DLGF Budget Approved	1,198,500	1,433,000	1,650,500			
% Increase/Decrease	-3.81%	19.57%	15.18%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,198,500	1,433,000	1,650,500			
% Increase/Decrease	-3.81%	19.57%	15.18%			
Expenditures						
Child Welfare	771,030	1,046,295	1,412,089			
Probation	219,431	295,369	311,659			
TOTAL - Expenditures	990,461	1,341,663	1,723,748			
		35.46%	28.48%			
Repayments						
Child Welfare	36,524	37,266	45,952	10,000	27,300	
Probation	7,948	4,018	6,479	500	6,000	
TOTAL - Repayments	44,471	41,284	52,431	10,500	33,300	
Federal and State Reimbursements						
Child Welfare	237,445	188,135	335,703	281,865	358,068	
Probation	3,647	-	-	-	-	
TOTAL - Reimbursements	241,092	188,135	335,703	281,865	358,068	
NET COST TO COUNTY						
Child Welfare	**497,061**	**820,894**	**1,030,434**	**1,290,586**	**1,256,132**	**83%**
Probation	**207,837**	**291,351**	**305,180**	**200,449**	**253,900**	**17%**
Total - Net Cost to County	**704,898**	**1,112,244**	**1,335,614**	**1,491,035**	**1,510,032**	**100%**
DLGF Approved Property Taxes	702,746	732,426	1,023,480			
% Increase/Decrease	-24.20%	4.22%	39.74%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	702,746	732,426	1,023,480			
Requested/Projected Property Taxes				1,637,949	853,897	
	-24.20%	4.22%	39.74%	60.04%	-47.87%	
Property Tax % of Total Expends	70.95%	54.59%	59.38%	91.84%	44.91%	
Tax Rate	0.0849	0.0860	0.1225	0.2000	0.1064	
% Increase/Decrease	-18.68%	1.30%	42.44%	63.27%	-46.80%	
Estimated Assessed Valuation				818,783,905	802,408,227	
Assessed Valuation	827,734,072	851,658,205	835,493,781			
% Increase/Decrease	-6.79%	2.89%	-1.90%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
GIBSON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	90.49%	97.85%	94.67%			
Dept. Certified Budget	1,284,000	1,483,300	1,701,500	1,841,000	2,301,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	6.38%	15.52%	14.71%	8.20%	24.99%	
Child Welfare				1,733,000	1,936,000	
Probation				108,000	365,000	
% DLGF Budget Approved vs Spent	93.21%	97.85%	94.67%			
DLGF Budget Approved	1,246,643	1,483,300	1,701,500			
% Increase/Decrease	3.28%	18.98%	14.71%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,246,643	1,483,300	1,701,500			
% Increase/Decrease	3.28%	18.98%	14.71%			
Expenditures						
Child Welfare	1,142,757	1,350,834	1,397,950			
Probation	19,199	100,513	212,816			
TOTAL - Expenditures	1,161,955	1,451,347	1,610,767			
		24.91%	10.98%			
Repayments						
Child Welfare	20,132	70,401	41,966	17,800	29,000	
Probation	-	-	-	-	-	
TOTAL - Repayments	20,132	70,401	41,966	17,800	29,000	
Federal and State Reimbursements						
Child Welfare	523,345	687,230	694,691	632,412	686,743	
Probation	1,593	704	-	-	-	
TOTAL - Reimbursements	524,938	687,934	694,691	632,412	686,743	
NET COST TO COUNTY						
Child Welfare	**599,280**	**593,203**	**661,294**	**1,082,788**	**1,220,257**	**77%**
Probation	**17,606**	**99,809**	**212,816**	**108,000**	**365,000**	**23%**
Total - Net Cost to County	**616,886**	**693,012**	**874,110**	**1,190,788**	**1,585,257**	**100%**
DLGF Approved Property Taxes	520,083	891,896	870,594			
% Increase/Decrease	-6.28%	71.49%	-2.39%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	520,083	891,896	870,594			
Requested/Projected Property Taxes				1,083,599	1,614,498	
	-6.28%	71.49%	-2.39%	24.47%	48.99%	
Property Tax % of Total Expends	44.76%	61.45%	54.05%	58.86%	70.17%	
Tax Rate	0.0347	0.0597	0.0592	0.0752	0.1143	
% Increase/Decrease	-6.47%	72.05%	-0.84%	27.03%	51.99%	
Estimated Assessed Valuation				1,441,186,405	1,412,362,677	
Assessed Valuation	1,498,798,794	1,493,963,278	1,470,598,372			
% Increase/Decrease	0.21%	-0.32%	-1.56%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
GRANT COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	88.04%	115.20%	108.86%			
Dept. Certified Budget	4,350,700	4,212,015	4,993,700	5,928,180	5,928,680	
Dept. Certified Budget - Projected						
% Increase/Decrease	-8.46%	-3.19%	18.56%	18.71%	0.01%	
Child Welfare				4,133,158	4,127,420	
Probation				1,795,022	1,801,260	
% DLGF Budget Approved vs Spent	88.04%	115.20%	108.86%			
DLGF Budget Approved	4,350,700	4,212,015	4,993,700			
% Increase/Decrease	-8.46%	-3.19%	18.56%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	4,350,700	4,212,015	4,993,700			
% Increase/Decrease	-8.46%	-3.19%	18.56%			
Expenditures						
Child Welfare	2,162,496	3,041,872	3,606,483			
Probation	1,667,725	1,810,559	1,829,639			
TOTAL - Expenditures	3,830,221	4,852,431	5,436,122			
		26.69%	12.03%			
Repayments						
Child Welfare	112,307	93,456	84,622	67,000	73,839	
Probation	58,668	14,103	21,381	6,000	17,896	
TOTAL - Repayments	170,975	107,559	106,003	73,000	91,735	
Federal and State Reimbursements						
Child Welfare	488,409	794,093	1,067,201	1,068,394	938,397	
Probation	-	-	-	25,290	33,782	
TOTAL - Reimbursements	488,409	794,093	1,067,201	1,093,684	972,179	
NET COST TO COUNTY						
Child Welfare	**1,561,780**	**2,154,322**	**2,454,660**	**2,997,764**	**3,115,184**	**64%**
Probation	**1,609,056**	**1,796,457**	**1,808,258**	**1,763,732**	**1,749,582**	**36%**
Total - Net Cost to County	**3,170,837**	**3,950,779**	**4,262,918**	**4,761,496**	**4,864,766**	**100%**
DLGF Approved Property Taxes	3,803,167	2,304,090	2,381,464			
% Increase/Decrease	-1.76%	-39.42%	3.36%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	3,803,167	2,304,090	2,381,464			
Requested/Projected Property Taxes				4,840,928	3,464,181	
	-1.76%	-39.42%	3.36%	103.28%	-28.44%	
Property Tax % of Total Expends	99.29%	47.48%	43.81%	81.66%	58.43%	
Tax Rate	0.1670	0.1012	0.1085	0.2251	0.1643	
% Increase/Decrease	4.64%	-39.40%	7.21%	107.47%	-27.01%	
Estimated Assessed Valuation				2,151,000,072	2,107,980,071	
Assessed Valuation	2,277,345,579	2,277,345,579	2,194,898,033			
% Increase/Decrease	-6.11%	0.00%	-3.62%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
GREENE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	90.96%	76.78%	75.46%			
Dept. Certified Budget	2,457,050	2,786,000	2,906,000	2,986,000	3,126,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	14.07%	13.39%	4.31%	2.75%	4.69%	
Child Welfare				2,575,728	2,513,000	
Probation				410,272	613,000	
% DLGF Budget Approved vs Spent	96.09%	76.78%	75.46%			
DLGF Budget Approved	2,325,798	2,786,000	2,906,000			
% Increase/Decrease	7.98%	19.79%	4.31%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,325,798	2,786,000	2,906,000			
% Increase/Decrease	7.98%	19.79%	4.31%			
Expenditures						
Child Welfare	1,636,909	1,841,947	1,741,243			
Probation	597,940	297,256	451,590			
TOTAL - Expenditures	2,234,849	2,139,203	2,192,833			
		-4.28%	2.51%			
Repayments						
Child Welfare	2,449	120,088	83,448	40,000	25,000	
Probation	64	-	795	10,000	25,000	
TOTAL - Repayments	2,513	120,088	84,243	50,000	50,000	
Federal and State Reimbursements						
Child Welfare	714,801	959,532	718,664	1,137,619	1,045,634	
Probation	49,448	29,491	54,330	4,122	59,173	
TOTAL - Reimbursements	764,249	989,023	772,993	1,141,741	1,104,807	
NET COST TO COUNTY						
Child Welfare	**919,660**	**762,327**	**939,131**	**1,398,109**	**1,442,366**	**73%**
Probation	**548,428**	**267,765**	**396,465**	**396,150**	**528,827**	**27%**
Total - Net Cost to County	**1,468,088**	**1,030,092**	**1,335,596**	**1,794,259**	**1,971,193**	**100%**
DLGF Approved Property Taxes	1,329,155	1,384,955	1,366,627			
% Increase/Decrease	20.88%	4.20%	-1.32%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,329,155	1,384,955	1,366,627			
Requested/Projected Property Taxes				1,353,521	977,359	
	20.88%	4.20%	-1.32%	-0.96%	-27.79%	
Property Tax % of Total Expends	59.47%	64.74%	62.32%	45.33%	31.27%	
Tax Rate	0.1511	0.1601	0.1670	0.1688	0.1244	
% Increase/Decrease	23.65%	5.96%	4.31%	1.08%	-26.30%	
Estimated Assessed Valuation				801,972,855	785,933,398	
Assessed Valuation	879,652,467	865,056,050	818,339,648			
% Increase/Decrease	-2.24%	-1.66%	-5.40%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
HAMILTON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	60.89%	83.08%	96.61%			
Dept. Certified Budget	2,713,000	2,708,000	3,000,000	3,550,000	2,342,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	4.35%	-0.18%	10.78%	18.33%	-34.03%	
Child Welfare				1,563,000	1,532,000	
Probation				1,987,000	810,000	
% DLGF Budget Approved vs Spent	60.89%	83.08%	96.61%			
DLGF Budget Approved	2,713,000	2,708,000	3,000,000			
% Increase/Decrease	4.35%	-0.18%	10.78%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,713,000	2,708,000	3,000,000			
% Increase/Decrease	4.35%	-0.18%	10.78%			
Expenditures						
Child Welfare	573,924	869,405	1,095,799			
Probation	1,077,903	1,380,514	1,802,589			
TOTAL - Expenditures	1,651,827	2,249,919	2,898,388			
		36.21%	28.82%			
Repayments						
Child Welfare	2,393	8,973	39,704	16,000	23,200	
Probation	14,223	39,044	46,585	24,000	16,800	
TOTAL - Repayments	16,616	48,017	86,289	40,000	40,000	
Federal and State Reimbursements						
Child Welfare	-	-	-	255,300	125,000	
Probation	-	-	-	-	15,000	
TOTAL - Reimbursements	-	-	-	255,300	140,000	
NET COST TO COUNTY						
Child Welfare	**571,531**	**860,432**	**1,056,094**	**1,291,700**	**1,383,800**	**64%**
Probation	**1,063,681**	**1,341,470**	**1,756,004**	**1,963,000**	**778,200**	**36%**
Total - Net Cost to County	**1,635,211**	**2,201,902**	**2,812,099**	**3,254,700**	**2,162,000**	**100%**
DLGF Approved Property Taxes	2,780,889	2,891,708	2,693,684			
% Increase/Decrease	-1.62%	3.99%	-6.85%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	2,780,889	2,891,708	2,693,684			
Requested/Projected Property Taxes				-	-	
	-1.62%	3.99%	-6.85%	-100.00%	#DIV/0!	
Property Tax % of Total Expends	168.35%	128.52%	92.94%	0.00%	0.00%	
Tax Rate	0.0178	0.0177	0.0154	-	-	
% Increase/Decrease	-5.32%	-0.56%	-12.99%	-100.00%	#DIV/0!	
Estimated Assessed Valuation				17,141,626,675	16,798,794,112	
Assessed Valuation	15,622,974,479	16,337,335,833	17,491,455,791			
% Increase/Decrease	3.91%	4.57%	7.06%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
HANCOCK COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	71.20%	80.02%	79.76%			
Dept. Certified Budget	2,269,052	1,981,960	2,118,800	2,043,000	2,102,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	-4.53%	-12.65%	6.90%	-3.58%	2.91%	
Child Welfare				1,163,595	1,481,500	
Probation				879,406	621,000	
% DLGF Budget Approved vs Spent	71.20%	80.02%	79.76%			
DLGF Budget Approved	2,269,052	1,981,960	2,118,800			
% Increase/Decrease	-4.53%	-12.65%	6.90%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,269,052	1,981,960	2,118,800			
% Increase/Decrease	-4.53%	-12.65%	6.90%			
Expenditures						
Child Welfare	956,718	662,089	1,105,473			
Probation	658,862	923,830	584,424			
TOTAL - Expenditures	1,615,580	1,585,920	1,689,896			
		-1.84%	6.56%			
Repayments						
Child Welfare	42,133	14,258	13,364	10,000	10,000	
Probation	17,996	78,791	12,080	10,000	-	
TOTAL - Repayments	60,129	93,048	25,444	20,000	10,000	
Federal and State Reimbursements						
Child Welfare	211,946	141,807	123,309	209,099	197,549	
Probation	4,644	557	-	-	-	
TOTAL - Reimbursements	216,590	142,364	123,309	209,099	197,549	
NET COST TO COUNTY						
Child Welfare	**702,640**	**506,024**	**968,800**	**944,496**	**1,273,951**	**67%**
Probation	**636,222**	**844,483**	**572,344**	**869,406**	**621,000**	**33%**
Total - Net Cost to County	**1,338,862**	**1,350,507**	**1,541,143**	**1,813,901**	**1,894,951**	**100%**
DLGF Approved Property Taxes	1,471,379	5,973	1,056,107			
% Increase/Decrease	-26.92%	-99.59%	17581.35%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,471,379	5,973	1,056,107			
Requested/Projected Property Taxes				1,412,409	1,105,479	
	-26.92%	-99.59%	17581.35%	33.74%	-21.73%	
Property Tax % of Total Expends	91.07%	0.38%	62.50%	69.13%	52.58%	
Tax Rate	0.0516	0.0002	0.0338	0.0461	0.0368	
% Increase/Decrease	-35.74%	-99.61%	16800.00%	36.39%	-20.17%	
Estimated Assessed Valuation				3,062,084,803	3,000,843,107	
Assessed Valuation	2,851,509,330	2,986,268,085	3,124,576,330			
% Increase/Decrease	13.73%	4.73%	4.63%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
HARRISON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	99.62%	87.16%	73.35%			
Dept. Certified Budget	1,790,500	2,065,500	2,720,500	2,535,000	2,755,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	7.51%	15.36%	31.71%	-6.82%	8.68%	
Child Welfare				2,161,660	1,855,000	
Probation				373,340	900,000	
% DLGF Budget Approved vs Spent	99.62%	87.19%	73.35%			
DLGF Budget Approved	1,790,500	2,065,000	2,720,500			
% Increase/Decrease	7.51%	15.33%	31.74%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,790,500	2,065,000	2,720,500			
% Increase/Decrease	7.51%	15.33%	31.74%			
Expenditures						
Child Welfare	1,367,548	1,587,069	1,463,526			
Probation	416,097	213,316	532,058			
TOTAL - Expenditures	1,783,645	1,800,385	1,995,584			
		0.94%	10.84%			
Repayments						
Child Welfare	31,521	89,861	99,962	19,000	42,000	
Probation	555	2,354	1,188	6,000	-	
TOTAL - Repayments	32,076	92,214	101,150	25,000	42,000	
Federal and State Reimbursements						
Child Welfare	223,389	217,001	312,402	295,000	386,000	
Probation	66,724	49,913	61	10,000	-	
TOTAL - Reimbursements	290,113	266,914	312,463	305,000	386,000	
NET COST TO COUNTY						
Child Welfare	**1,112,638**	**1,280,207**	**1,051,162**	**1,847,660**	**1,427,000**	**61%**
Probation	**348,818**	**161,050**	**530,810**	**357,340**	**900,000**	**39%**
Total - Net Cost to County	**1,461,456**	**1,441,257**	**1,581,971**	**2,205,000**	**2,327,000**	**100%**
DLGF Approved Property Taxes	642,390	1,114,546	2,146,145			
% Increase/Decrease	-41.58%	73.50%	92.56%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	642,390	1,114,546	2,146,145			
Requested/Projected Property Taxes				1,823,728	1,920,924	
	-41.58%	73.50%	92.56%	-15.02%	5.33%	
Property Tax % of Total Expends	36.02%	61.91%	107.54%	71.94%	69.73%	
Tax Rate	0.0468	0.0818	0.1518	0.1316	0.1073	
% Increase/Decrease	-40.98%	74.79%	85.57%	-13.31%	-18.47%	
Estimated Assessed Valuation				1,385,521,521	1,790,881,920	
Assessed Valuation	1,372,628,455	1,362,526,045	1,413,797,470			
% Increase/Decrease	-1.02%	-0.74%	3.76%	-2.00%	29.26%	

FAMILY & CHILDREN FUND
HENDRICKS COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	53.44%	73.86%	111.95%			
Dept. Certified Budget	1,392,078	1,227,000	1,226,500	1,652,000	2,234,217	
Dept. Certified Budget - Projected						
% Increase/Decrease	11.14%	-11.86%	-0.04%	34.69%	35.24%	
Child Welfare				1,506,676	2,140,988	
Probation				145,324	93,229	
% DLGF Budget Approved vs Spent	53.44%	73.86%	111.95%			
DLGF Budget Approved	1,392,078	1,227,000	1,226,500			
% Increase/Decrease	12.04%	-11.86%	-0.04%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,392,078	1,227,000	1,226,500			
% Increase/Decrease	12.04%	-11.86%	-0.04%			
Expenditures						
Child Welfare	693,189	725,013	1,208,439			
Probation	50,741	181,197	164,651			
TOTAL - Expenditures	743,930	906,211	1,373,090			
		21.81%	51.52%			
Repayments						
Child Welfare	19,433	36,101	45,354	24,500	82,100	
Probation	11,722	9,507	8,559	-	2,900	
TOTAL - Repayments	31,155	45,608	53,913	24,500	85,000	
Federal and State Reimbursements						
Child Welfare	240,001	177,176	285,350	399,409	311,766	
Probation	-	-	-	-	-	
TOTAL - Reimbursements	240,001	177,176	285,350	399,409	311,766	
NET COST TO COUNTY						
Child Welfare	**433,755**	**511,737**	**877,735**	**1,082,767**	**1,747,122**	**95%**
Probation	**39,019**	**171,690**	**156,092**	**145,324**	**90,329**	**5%**
Total - Net Cost to County	**472,774**	**683,427**	**1,033,827**	**1,228,091**	**1,837,451**	**100%**
DLGF Approved Property Taxes	187,253	176,444	906,292			
% Increase/Decrease	-26.57%	-5.77%	413.64%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	187,253	176,444	906,292			
Requested/Projected Property Taxes				1,172,955	1,796,077	
	-26.57%	-5.77%	413.64%	29.42%	53.12%	
Property Tax % of Total Expends	25.17%	19.47%	66.00%	71.00%	80.39%	
Tax Rate	0.0031	0.0029	0.0142	0.0188	0.0293	
% Increase/Decrease	-27.91%	-6.45%	389.66%	32.39%	55.85%	
Estimated Assessed Valuation				6,254,688,453	6,129,594,684	
Assessed Valuation	6,040,415,580	6,084,284,376	6,382,335,156			
% Increase/Decrease	1.85%	0.73%	4.90%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
HENRY COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	129.10%	70.81%	68.21%			
Dept. Certified Budget	3,410,000	5,212,000	5,377,000	5,154,000	5,051,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	22.29%	52.84%	3.17%	-4.15%	-2.00%	
Child Welfare				3,123,798	2,589,563	
Probation				2,030,203	2,461,437	
% DLGF Budget Approved vs Spent	144.59%	70.81%	68.21%			
DLGF Budget Approved	3,044,681	5,212,000	5,377,000			
% Increase/Decrease	9.19%	71.18%	3.17%			
DLGF Approved Debt Levy Loans	2,000,000	-	-			
Total Budget	5,044,681	5,212,000	5,377,000			
% Increase/Decrease	68.81%	3.32%	3.17%			
Expenditures						
Child Welfare	1,707,638	1,716,631	1,652,639			
Probation	2,694,540	1,974,183	2,015,258			
TOTAL - Expenditures	4,402,179	3,690,814	3,667,897			
		-16.16%	-0.62%			
Repayments						
Child Welfare	28,794	55,651	46,348	20,000	40,000	
Probation	45,456	28,192	32,614	31,000	40,000	
TOTAL - Repayments	74,251	83,843	78,962	51,000	80,000	
Federal and State Reimbursements						
Child Welfare	610,796	761,177	790,910	1,142,433	1,020,283	
Probation	372,602	224,822	296,200	259,918	228,819	
TOTAL - Reimbursements	983,399	985,999	1,087,110	1,402,351	1,249,102	
NET COST TO COUNTY						
Child Welfare	**1,068,048**	**899,804**	**815,380**	**1,961,365**	**1,529,280**	**41%**
Probation	**2,276,482**	**1,721,169**	**1,686,444**	**1,739,285**	**2,192,618**	**59%**
Total - Net Cost to County	**3,344,529**	**2,620,972**	**2,501,824**	**3,700,649**	**3,721,898**	**100%**
DLGF Approved Property Taxes	1,873,279	3,779,051	2,872,089			
% Increase/Decrease	-7.49%	101.73%	-24.00%			
DLGF Approved Debt Levy Loans	2,000,000	-	-			
Total Property Taxes Approved	3,873,279	3,779,051	2,872,089			
Requested/Projected Property Taxes				1,654,406	1,936,890	
	74.09%	-2.43%	-24.00%	-42.40%	17.07%	
Property Tax % of Total Expends	87.99%	102.39%	78.30%	32.10%	38.35%	
Tax Rate	0.1086	0.2162	0.1669	0.0981	0.1172	
% Increase/Decrease	-4.57%	99.08%	-22.80%	-41.22%	19.47%	
Estimated Assessed Valuation				1,686,427,047	1,652,698,506	
Assessed Valuation	1,724,934,200	1,747,942,305	1,720,843,925			
% Increase/Decrease	-3.06%	1.33%	-1.55%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
HOWARD COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	67.38%	62.88%	56.90%			
Dept. Certified Budget	4,681,200	5,271,200	5,308,150	4,839,210	4,284,200	
Dept. Certified Budget - Projected						
% Increase/Decrease	23.82%	12.60%	0.70%	-8.83%	-11.47%	
Child Welfare				3,839,210	3,342,439	
Probation				1,000,000	941,761	
% DLGF Budget Approved vs Spent	67.38%	62.88%	56.90%			
DLGF Budget Approved	4,681,200	5,271,200	5,308,150			
% Increase/Decrease	23.82%	12.60%	0.70%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	4,681,200	5,271,200	5,308,150			
% Increase/Decrease	23.82%	12.60%	0.70%			
Expenditures						
Child Welfare	1,904,581	2,077,718	2,255,692			
Probation	1,249,579	1,236,962	764,647			
TOTAL - Expenditures	3,154,160	3,314,680	3,020,339			
		5.09%	-8.88%			
Repayments						
Child Welfare	60,711	37,861	29,129	29,900	75,314	
Probation	-	16,550	8,049	16,000	-	
TOTAL - Repayments	60,711	54,411	37,179	45,900	75,314	
Federal and State Reimbursements						
Child Welfare	588,647	745,121	699,662	941,984	560,746	
Probation	206,444	364,403	203,198	123,220	39,254	
TOTAL - Reimbursements	795,091	1,109,524	902,859	1,065,204	600,000	
NET COST TO COUNTY						
Child Welfare	**1,255,223**	**1,294,735**	**1,526,901**	**2,867,326**	**2,706,379**	**75%**
Probation	**1,043,135**	**856,009**	**553,400**	**860,780**	**902,507**	**25%**
Total - Net Cost to County	**2,298,358**	**2,150,745**	**2,080,301**	**3,728,106**	**3,608,886**	**100%**
DLGF Approved Property Taxes	2,650,316	2,765,583	2,364,119			
% Increase/Decrease	-4.55%	4.35%	-14.52%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	2,650,316	2,765,583	2,364,119			
Requested/Projected Property Taxes				1,255,676	1,190,284	
	-4.55%	4.35%	-14.52%	-46.89%	-5.21%	
Property Tax % of Total Expends	84.03%	83.43%	78.27%	25.95%	27.78%	
Tax Rate	0.0624	0.0640	0.0549	0.0298	0.0288	
% Increase/Decrease	-2.50%	2.56%	-14.22%	-45.72%	-3.36%	
Estimated Assessed Valuation				4,220,103,832	4,135,701,755	
Assessed Valuation	4,247,302,060	4,321,223,373	4,306,228,400			
% Increase/Decrease	-2.10%	1.74%	-0.35%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
HUNTINGTON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	47.47%	59.93%	84.67%			
Dept. Certified Budget	1,850,500	1,896,500	1,848,500	1,836,200	1,771,850	
Dept. Certified Budget - Projected						
% Increase/Decrease	17.19%	2.49%	-2.53%	-0.67%	-3.50%	
Child Welfare				878,608	1,023,350	
Probation				957,593	748,500	
% DLGF Budget Approved vs Spent	47.47%	59.93%	84.67%			
DLGF Budget Approved	1,850,500	1,896,500	1,848,500			
% Increase/Decrease	17.19%	2.49%	-2.53%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,850,500	1,896,500	1,848,500			
% Increase/Decrease	17.19%	2.49%	-2.53%			
Expenditures						
Child Welfare	278,479	317,113	595,603			
Probation	599,915	819,486	969,610			
TOTAL - Expenditures	878,394	1,136,599	1,565,214			
		29.40%	37.71%			
Repayments						
Child Welfare	14,940	26,872	20,993	13,000	23,300	
Probation	13,781	16,008	25,380	53,000	29,000	
TOTAL - Repayments	28,721	42,880	46,372	66,000	52,300	
Federal and State Reimbursements						
Child Welfare	179,939	195,779	276,486	402,096	440,615	
Probation	39,075	37,898	10,115	3,600	55,167	
TOTAL - Reimbursements	219,014	233,677	286,600	405,696	495,782	
NET COST TO COUNTY						
Child Welfare	**83,601**	**94,462**	**298,125**	**463,512**	**559,435**	**46%**
Probation	**547,059**	**765,580**	**934,116**	**900,993**	**664,333**	**54%**
Total - Net Cost to County	**630,660**	**860,042**	**1,232,241**	**1,364,504**	**1,223,768**	**100%**
DLGF Approved Property Taxes	881,917	920,018	918,404			
% Increase/Decrease	-5.12%	4.32%	-0.18%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	881,917	920,018	918,404			
Requested/Projected Property Taxes				746,499	397,606	
	-5.12%	4.32%	-0.18%	-18.72%	-46.74%	
Property Tax % of Total Expends	100.40%	80.94%	58.68%	40.65%	22.44%	
Tax Rate	0.0607	0.0667	0.0669	0.0555	0.0302	
% Increase/Decrease	-3.80%	9.88%	0.30%	-17.04%	-45.59%	
Estimated Assessed Valuation				1,345,344,453	1,318,437,564	
Assessed Valuation	1,452,910,550	1,379,337,100	1,372,800,462			
% Increase/Decrease	-1.37%	-5.06%	-0.47%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
JACKSON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	89.15%	94.41%	85.27%			
Dept. Certified Budget	1,191,000	1,400,000	1,747,000	1,864,000	1,902,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	-22.96%	17.55%	24.79%	6.70%	2.07%	
Child Welfare				1,486,000	1,237,000	
Probation				378,000	665,500	
% DLGF Budget Approved vs Spent	89.15%	94.41%	85.27%			
DLGF Budget Approved	1,191,000	1,400,000	1,747,000			
% Increase/Decrease	-22.96%	17.55%	24.79%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,191,000	1,400,000	1,747,000			
% Increase/Decrease	-22.96%	17.55%	24.79%			
Expenditures						
Child Welfare	992,289	1,156,257	1,292,925			
Probation	69,456	165,485	196,700			
TOTAL - Expenditures	1,061,746	1,321,741	1,489,625			
		24.49%	12.70%			
Repayments						
Child Welfare	68,418	98,248	83,677	15,000	10,000	
Probation	5,018	7,692	6,833	5,000	10,000	
TOTAL - Repayments	73,436	105,940	90,510	20,000	20,000	
Federal and State Reimbursements						
Child Welfare	315,494	248,647	250,892	265,000	225,000	
Probation	8,465	37,075	70,665	25,000	75,000	
TOTAL - Reimbursements	323,959	285,722	321,557	290,000	300,000	
NET COST TO COUNTY						
Child Welfare	**608,377**	**809,362**	**958,356**	**1,206,000**	**1,002,000**	**63%**
Probation	**55,973**	**120,717**	**119,202**	**348,000**	**580,500**	**37%**
Total - Net Cost to County	**664,350**	**930,079**	**1,077,558**	**1,554,000**	**1,582,500**	**100%**
DLGF Approved Property Taxes	100,968	102,889	1,514,888			
% Increase/Decrease	-90.01%	1.90%	1372.35%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	100,968	102,889	1,514,888			
Requested/Projected Property Taxes				821,043	972,998	
	-90.01%	1.90%	1372.35%	-45.80%	18.51%	
Property Tax % of Total Expends	9.51%	7.78%	101.70%	44.05%	51.14%	
Tax Rate	0.0050	0.0052	0.0829	0.0473	0.0572	
% Increase/Decrease	-89.90%	4.00%	1494.23%	-42.94%	20.93%	
Estimated Assessed Valuation				1,735,999,524	1,701,279,534	
Assessed Valuation	2,019,367,000	1,978,631,490	1,827,367,920			
% Increase/Decrease	-1.13%	-2.02%	-7.64%	-5.00%	-2.00%	

FAMILY & CHILDREN FUND
JASPER COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	84.16%	60.88%	86.68%			
Dept. Certified Budget	1,185,500	1,840,500	1,647,300	1,983,200	3,565,200	
Dept. Certified Budget - Projected						
% Increase/Decrease	4.40%	55.25%	-10.50%	20.39%	79.77%	
Child Welfare				1,983,200	3,565,200	
Probation				-	-	
% DLGF Budget Approved vs Spent	84.16%	60.88%	86.68%			
DLGF Budget Approved	1,185,500	1,840,500	1,647,300			
% Increase/Decrease	4.40%	55.25%	-10.50%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,185,500	1,840,500	1,647,300			
% Increase/Decrease	4.40%	55.25%	-10.50%			
Expenditures						
Child Welfare	997,735	1,120,423	1,427,810			
Probation	-	-	14			
TOTAL - Expenditures	997,735	1,120,423	1,427,824			
		12.30%	27.44%			
Repayments						
Child Welfare	24,571	41,376	53,738	26,000	28,241	
Probation	-	-	-	-	-	
TOTAL - Repayments	24,571	41,376	53,738	26,000	28,241	
Federal and State Reimbursements						
Child Welfare	326,811	377,276	416,166	525,341	1,047,447	
Probation	-	-	-	-	-	
TOTAL - Reimbursements	326,811	377,276	416,166	525,341	1,047,447	
NET COST TO COUNTY						
Child Welfare	**646,354**	**701,771**	**957,906**	**1,431,859**	**2,489,512**	**100%**
Probation	**-**	**-**	**14**	**-**	**-**	**0%**
Total - Net Cost to County	**646,354**	**701,771**	**957,920**	**1,431,859**	**2,489,512**	**100%**
DLGF Approved Property Taxes	419,237	886,538	661,929			
% Increase/Decrease	-8.80%	111.46%	-25.34%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	419,237	886,538	661,929			
Requested/Projected Property Taxes				1,250,427	2,388,469	
	-8.80%	111.46%	-25.34%	88.91%	91.01%	
Property Tax % of Total Expends	42.02%	79.13%	46.36%	63.05%	66.99%	
Tax Rate	0.0226	0.0465	0.0347	0.0669	0.1304	
% Increase/Decrease	-12.74%	105.75%	-25.38%	92.80%	94.92%	
Estimated Assessed Valuation				1,869,424,701	1,832,036,207	
Assessed Valuation	1,855,030,255	1,906,533,525	1,907,576,225			
% Increase/Decrease	4.51%	2.78%	0.05%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
JAY COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	72.06%	70.62%	93.53%			
Dept. Certified Budget	716,500	704,500	716,500	695,320	866,321	
Dept. Certified Budget - Projected						
% Increase/Decrease	-2.38%	-1.67%	1.70%	-2.96%	24.59%	
Child Welfare				355,320	587,886	
Probation				340,000	278,435	
% DLGF Budget Approved vs Spent	72.06%	72.59%	93.53%			
DLGF Budget Approved	716,500	685,345	716,500			
% Increase/Decrease	-2.38%	-4.35%	4.55%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	716,500	685,345	716,500			
% Increase/Decrease	-2.38%	-4.35%	4.55%			
Expenditures						
Child Welfare	350,767	355,205	154,916			
Probation	165,542	142,285	515,220			
TOTAL - Expenditures	516,309	497,489	670,136			
		-3.65%	34.70%			
Repayments						
Child Welfare	926	8,979	7,459	16,500	4,000	
Probation	840	3,901	18,597	-	4,000	
TOTAL - Repayments	1,766	12,879	26,056	16,500	8,000	
Federal and State Reimbursements						
Child Welfare	83,247	47,477	27,421	53,320	42,983	
Probation	14,945	6,345	23,177	15,000	19,000	
TOTAL - Reimbursements	98,192	53,822	50,599	68,320	61,983	
NET COST TO COUNTY						
Child Welfare	**266,594**	**298,749**	**120,036**	**285,500**	**540,903**	**68%**
Probation	**149,757**	**132,039**	**473,446**	**325,000**	**255,435**	**32%**
Total - Net Cost to County	**416,351**	**430,788**	**593,482**	**610,500**	**796,338**	**100%**
DLGF Approved Property Taxes	96,561	467,972	536,695			
% Increase/Decrease	-53.20%	384.64%	14.69%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	96,561	467,972	536,695			
Requested/Projected Property Taxes				502,975	654,682	
	-53.20%	384.64%	14.69%	-6.28%	30.16%	
Property Tax % of Total Expends	18.70%	94.07%	80.09%	72.34%	75.57%	
Tax Rate	0.0123	0.0587	0.0718	0.0687	0.0912	
% Increase/Decrease	-53.05%	377.24%	22.32%	-4.32%	32.75%	
Estimated Assessed Valuation				732,536,256	717,885,531	
Assessed Valuation	785,046,275	797,227,215	747,485,975			
% Increase/Decrease	-0.31%	1.55%	-6.24%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
JEFFERSON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept Certified Budget vs Spent	98.65%	102.72%	108.92%			
Dept. Certified Budget	2,441,000	2,631,000	3,587,000	3,994,600	4,539,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	-0.61%	7.78%	36.34%	11.36%	13.63%	
Child Welfare				2,627,044	2,586,570	
Probation				1,367,556	1,952,430	
% DLGF Budget Approved vs Spent	98.65%	102.72%	108.92%			
DLGF Budget Approved	2,441,000	2,631,000	3,587,000			
% Increase/Decrease	-0.61%	7.78%	36.34%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,441,000	2,631,000	3,587,000			
% Increase/Decrease	-0.61%	7.78%	36.34%			
Expenditures						
Child Welfare	1,475,588	1,519,465	1,953,901			
Probation	932,480	1,183,117	1,953,048			
TOTAL - Expenditures	2,408,067	2,702,582	3,906,949			
		12.23%	44.56%			
Repayments						
Child Welfare	40,861	26,938	25,658	29,000	29,000	
Probation	31,225	24,238	19,422	26,000	10,000	
TOTAL - Repayments	72,086	51,176	45,080	55,000	39,000	
Federal and State Reimbursements						
Child Welfare	519,558	509,747	720,954	655,600	822,000	
Probation	64,281	33,775	76,634	50,000	115,000	
TOTAL - Reimbursements	583,838	543,521	797,588	705,600	937,000	
NET COST TO COUNTY						
Child Welfare	**915,169**	**982,780**	**1,207,288**	**1,942,444**	**1,735,570**	**49%**
Probation	**836,974**	**1,125,104**	**1,856,993**	**1,291,556**	**1,827,430**	**51%**
Total - Net Cost to County	**1,752,143**	**2,107,884**	**3,064,281**	**3,234,000**	**3,563,000**	**100%**
DLGF Approved Property Taxes	957,615	985,835	2,826,006			
% Increase/Decrease	-8.02%	2.95%	186.66%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	957,615	985,835	2,826,006			
Requested/Projected Property Taxes				3,352,250	2,637,085	
	-8.02%	2.95%	186.66%	18.62%	-21.33%	
Property Tax % of Total Expends	39.77%	36.48%	72.33%	83.92%	58.10%	
Tax Rate	0.0885	0.0884	0.2499	0.3025	0.2428	
% Increase/Decrease	-10.24%	-0.11%	182.69%	21.05%	-19.74%	
Estimated Assessed Valuation				1,108,237,714	1,086,072,960	
Assessed Valuation	1,082,051,250	1,115,198,444	1,130,854,810			
% Increase/Decrease	2.48%	3.06%	1.40%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
JENNINGS COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	120.63%	97.63%	79.73%			
Dept. Certified Budget	1,011,200	1,467,300	1,832,600	2,074,480	1,828,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	-11.08%	45.10%	24.90%	13.20%	-11.88%	
Child Welfare				1,992,736	1,691,582	
Probation				81,744	136,418	
% DLGF Budget Approved vs Spent	120.63%	115.12%	99.53%			
DLGF Budget Approved	1,011,200	1,244,300	1,468,000			
% Increase/Decrease	-11.08%	23.05%	17.98%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,011,200	1,244,300	1,468,000			
% Increase/Decrease	-11.08%	23.05%	17.98%			
Expenditures						
Child Welfare	1,088,608	1,303,447	1,404,790			
Probation	131,176	129,036	56,295			
TOTAL - Expenditures	1,219,784	1,432,483	1,461,085			
		17.44%	2.00%			
Repayments						
Child Welfare	48,949	68,253	79,610	19,000	54,000	
Probation	2,948	-	-	1,000	-	
TOTAL - Repayments	51,897	68,253	79,610	20,000	54,000	
Federal and State Reimbursements						
Child Welfare	374,325	424,582	370,450	550,781	600,000	
Probation	35,772	18,299	-	9,392	20,000	
TOTAL - Reimbursements	410,097	442,882	370,450	560,173	620,000	
NET COST TO COUNTY						
Child Welfare	**665,334**	**810,612**	**954,730**	**1,422,955**	**1,037,582**	**90%**
Probation	**92,456**	**110,736**	**56,295**	**71,352**	**116,418**	**10%**
Total - Net Cost to County	**757,790**	**921,348**	**1,011,025**	**1,494,307**	**1,154,000**	**100%**
DLGF Approved Property Taxes	440,112	705,101	1,157,180			
% Increase/Decrease	-9.10%	60.21%	64.12%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	440,112	705,101	1,157,180			
Requested/Projected Property Taxes				1,052,979	709,808	
	-9.10%	60.21%	64.12%	-9.00%	-32.59%	
Property Tax % of Total Expends	36.08%	49.22%	79.20%	50.76%	38.83%	
Tax Rate	0.0498	0.0800	0.1320	0.1226	0.0843	
% Increase/Decrease	-4.78%	60.64%	65.00%	-7.12%	-31.24%	
Estimated Assessed Valuation				859,118,172	841,935,809	
Assessed Valuation	883,758,810	881,375,986	876,651,196			
% Increase/Decrease	-4.54%	-0.27%	-0.54%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
JOHNSON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	105.96%	99.13%	99.91%			
Dept. Certified Budget	2,027,135	2,062,000	2,344,000	2,857,350	2,902,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	2.02%	1.72%	13.68%	21.90%	1.58%	
Child Welfare				1,950,030	1,619,500	
Probation				907,320	1,283,000	
% DLGF Budget Approved vs Spent	105.96%	99.13%	99.91%			
DLGF Budget Approved	2,027,135	2,062,000	2,344,000			
% Increase/Decrease	2.02%	1.72%	13.68%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,027,135	2,062,000	2,344,000			
% Increase/Decrease	2.02%	1.72%	13.68%			
Expenditures						
Child Welfare	2,027,629	1,842,763	1,683,813			
Probation	120,313	201,213	658,013			
TOTAL - Expenditures	2,147,942	2,043,976	2,341,825			
		-4.84%	14.57%			
Repayments						
Child Welfare	29,889	14,208	24,117	10,618	13,000	
Probation	720	-	-	15,000	-	
TOTAL - Repayments	30,609	14,208	24,117	25,618	13,000	
Federal and State Reimbursements						
Child Welfare	854,257	408,304	493,190	818,337	570,849	
Probation	35,602	6,201	2,708	36,307	-	
TOTAL - Reimbursements	889,859	414,504	495,898	854,644	570,849	
NET COST TO COUNTY						
Child Welfare	**1,143,482**	**1,420,251**	**1,166,506**	**1,121,075**	**1,035,651**	**45%**
Probation	**83,992**	**195,013**	**655,305**	**856,013**	**1,283,000**	**55%**
Total - Net Cost to County	**1,227,474**	**1,615,264**	**1,821,810**	**1,977,088**	**2,318,651**	**100%**
DLGF Approved Property Taxes	820,214	826,933	965,407			
% Increase/Decrease	-22.74%	0.82%	16.75%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	820,214	826,933	965,407			
Requested/Projected Property Taxes				2,215,398	2,008,325	
	-22.74%	0.82%	16.75%	129.48%	-9.35%	
Property Tax % of Total Expends	38.19%	40.46%	41.22%	77.53%	69.19%	
Tax Rate	0.0142	0.0138	0.0155	0.0363	0.0336	
% Increase/Decrease	-22.83%	-2.82%	12.32%	134.19%	-7.44%	
Estimated Assessed Valuation				6,103,864,673	5,981,787,380	
Assessed Valuation	5,776,156,130	5,992,265,730	6,228,433,340			
% Increase/Decrease	0.11%	3.74%	3.94%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
KOSCIUSKO COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	90.78%	92.01%	67.02%			
Dept. Certified Budget	1,163,600	1,308,600	1,731,920	1,637,000	1,719,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	-0.43%	12.46%	32.35%	-5.48%	5.04%	
Child Welfare				1,507,000	1,339,500	
Probation				130,000	380,000	
% DLGF Budget Approved vs Spent	90.78%	92.14%	67.02%			
DLGF Budget Approved	1,163,600	1,306,800	1,731,920			
% Increase/Decrease	-0.43%	12.31%	32.53%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,163,600	1,306,800	1,731,920			
% Increase/Decrease	-0.43%	12.31%	32.53%			
Expenditures						
Child Welfare	951,574	1,071,826	1,096,126			
Probation	104,709	132,262	64,669			
TOTAL - Expenditures	1,056,283	1,204,088	1,160,795			
		13.99%	-3.60%			
Repayments						
Child Welfare	30,157	34,607	33,662	16,536	20,000	
Probation	450	1,417	100	-	-	
TOTAL - Repayments	30,607	36,024	33,762	16,536	20,000	
Federal and State Reimbursements						
Child Welfare	400,265	494,806	614,140	660,370	611,969	
Probation	77,326	75,077	-	44,086	-	
TOTAL - Reimbursements	477,591	569,883	614,140	704,456	611,969	
NET COST TO COUNTY						
Child Welfare	**521,152**	**542,413**	**448,323**	**830,094**	**707,531**	**65%**
Probation	**26,933**	**55,768**	**64,569**	**85,914**	**380,000**	**35%**
Total - Net Cost to County	**548,085**	**598,181**	**512,893**	**916,008**	**1,087,531**	**100%**
DLGF Approved Property Taxes	175,621	180,324	833,987			
% Increase/Decrease	-25.85%	2.68%	362.49%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	175,621	180,324	833,987			
Requested/Projected Property Taxes				255,399	977,216	
	-25.85%	2.68%	362.49%	-69.38%	282.62%	
Property Tax % of Total Expends	16.63%	14.98%	71.85%	15.60%	56.83%	
Tax Rate	0.0038	0.0040	0.0182	0.0070	0.0272	
% Increase/Decrease	-24.00%	5.26%	355.00%	-61.54%	288.57%	
Estimated Assessed Valuation				3,666,639,334	3,593,306,547	
Assessed Valuation	4,621,613,960	4,508,093,965	4,582,345,210			
% Increase/Decrease	-2.43%	-2.46%	1.65%	-19.98%	-2.00%	

FAMILY & CHILDREN FUND
KNOX COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	80.59%	98.72%	79.77%			
Dept. Certified Budget	1,753,000	1,788,000	2,688,000	2,788,000	3,400,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	0.00%	2.00%	50.34%	3.72%	21.97%	
Child Welfare				2,720,500	3,250,500	
Probation				67,500	150,000	
% DLGF Budget Approved vs Spent	80.59%	98.72%	79.77%			
DLGF Budget Approved	1,753,000	1,788,000	2,688,000			
% Increase/Decrease	0.00%	2.00%	50.34%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,753,000	1,788,000	2,688,000			
% Increase/Decrease	0.00%	2.00%	50.34%			
Expenditures						
Child Welfare	1,195,459	1,597,341	1,900,541			
Probation	217,256	167,690	243,576			
TOTAL - Expenditures	1,412,715	1,765,031	2,144,116			
		24.94%	21.48%			
Repayments						
Child Welfare	30,218	31,066	58,197	13,000	8,000	
Probation	690	-	333	2,000	-	
TOTAL - Repayments	30,908	31,066	58,530	15,000	8,000	
Federal and State Reimbursements						
Child Welfare	544,159	731,012	790,102	492,000	662,000	
Probation	-	-	-	11,000	-	
TOTAL - Reimbursements	544,159	731,012	790,102	503,000	662,000	
NET COST TO COUNTY						
Child Welfare	**621,082**	**835,263**	**1,052,242**	**2,215,500**	**2,580,500**	**95%**
Probation	**216,566**	**167,690**	**243,242**	**54,500**	**150,000**	**5%**
Total - Net Cost to County	**837,648**	**1,002,953**	**1,295,484**	**2,270,000**	**2,730,500**	**100%**
DLGF Approved Property Taxes	339,149	354,540	2,058,572			
% Increase/Decrease	-54.15%	4.54%	480.63%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	339,149	354,540	2,058,572			
Requested/Projected Property Taxes				1,764,359	1,537,451	
	-54.15%	4.54%	480.63%	-14.29%	-12.86%	
Property Tax % of Total Expends	24.01%	20.09%	96.01%	63.28%	45.21%	
Tax Rate	0.0246	0.0257	0.1508	0.1361	0.1210	
% Increase/Decrease	-54.10%	4.47%	486.77%	-9.75%	-11.09%	
Estimated Assessed Valuation				1,296,845,739	1,270,908,824	
Assessed Valuation	1,378,654,110	1,378,654,110	1,365,100,778			
% Increase/Decrease	-0.10%	0.00%	-0.98%	-5.00%	-2.00%	

FAMILY & CHILDREN FUND
LAGRANGE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	88.60%	98.87%	97.06%			
Dept. Certified Budget	1,928,800	1,841,146	2,027,500	2,149,500	2,069,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	10.03%	-4.54%	10.12%	6.02%	-3.72%	
Child Welfare				2,149,500	2,069,500	
Probation				-	-	
% DLGF Budget Approved vs Spent	91.01%	98.87%	97.06%			
DLGF Budget Approved	1,877,774	1,841,146	2,027,500			
% Increase/Decrease	9.86%	-1.95%	10.12%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,877,774	1,841,146	2,027,500			
% Increase/Decrease	9.86%	-1.95%	10.12%			
Expenditures						
Child Welfare	1,658,667	1,737,711	1,788,334			
Probation	50,263	82,665	179,497			
TOTAL - Expenditures	1,708,929	1,820,376	1,967,831			
		6.52%	8.10%			
Repayments						
Child Welfare	34,869	49,793	66,121	60,000	57,000	
Probation	19	-	-	-	-	
TOTAL - Repayments	34,888	49,793	66,121	60,000	57,000	
Federal and State Reimbursements						
Child Welfare	306,603	369,501	336,856	398,216	265,914	
Probation	5,812	-	-	-	-	
TOTAL - Reimbursements	312,415	369,501	336,856	398,216	265,914	
NET COST TO COUNTY						
Child Welfare	**1,317,194**	**1,318,418**	**1,385,358**	**1,691,284**	**1,746,586**	**100%**
Probation	**44,432**	**82,665**	**179,497**	**-**	**-**	**0%**
Total - Net Cost to County	**1,361,626**	**1,401,083**	**1,564,855**	**1,691,284**	**1,746,586**	**100%**
DLGF Approved Property Taxes	1,039,216	1,070,122	1,092,942			
% Increase/Decrease	17.73%	2.97%	2.13%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,039,216	1,070,122	1,092,942			
Requested/Projected Property Taxes				1,708,389	1,809,320	
	17.73%	2.97%	2.13%	56.31%	5.91%	
Property Tax % of Total Expends	60.81%	58.79%	55.54%	79.48%	87.43%	
Tax Rate	0.0643	0.0677	0.0680	0.1085	0.1172	
% Increase/Decrease	13.20%	5.29%	0.44%	59.56%	8.02%	
Estimated Assessed Valuation				1,575,122,818	1,543,620,362	
Assessed Valuation	1,616,198,946	1,580,683,019	1,607,268,182			
% Increase/Decrease	4.00%	-2.20%	1.68%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
LAKE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	92.68%	96.98%	101.49%			
Dept. Certified Budget	78,000,000	85,501,000	90,500,500	98,350,500	103,464,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	0.37%	9.62%	5.85%	8.67%	5.20%	
Child Welfare				85,429,800	80,468,823	
Probation				12,920,700	22,995,677	
% DLGF Budget Approved vs Spent	92.68%	96.98%	101.49%			
DLGF Budget Approved	78,000,000	85,501,000	90,500,500			
% Increase/Decrease	0.37%	9.62%	5.85%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	78,000,000	85,501,000	90,500,500			
% Increase/Decrease	0.37%	9.62%	5.85%			
Expenditures						
Child Welfare	59,149,827	68,082,564	72,671,103			
Probation	13,143,627	14,836,729	19,174,031			
TOTAL - Expenditures	72,293,453	82,919,293	91,845,134			
		14.70%	10.76%			
Repayments						
Child Welfare	527,973	573,616	602,792	385,000	206,900	
Probation	17,305	23,822	10,625	65,000	3,000	
TOTAL - Repayments	545,278	597,437	613,417	450,000	209,900	
Federal and State Reimbursements						
Child Welfare	12,884,238	15,115,207	20,627,333	20,668,549	24,795,000	
Probation	104,425	261,012	627,951	314,900	800,000	
TOTAL - Reimbursements	12,988,663	15,376,219	21,255,284	20,983,449	25,595,000	
NET COST TO COUNTY						
Child Welfare	**45,737,615**	**52,393,742**	**51,440,979**	**64,376,251**	**55,466,923**	**71%**
Probation	**13,021,897**	**14,551,895**	**18,535,455**	**12,540,800**	**22,192,677**	**29%**
Total - Net Cost to County	**58,759,512**	**66,945,637**	**69,976,433**	**76,917,051**	**77,659,600**	**100%**
DLGF Approved Property Taxes	61,287,719	64,047,941	62,702,494			
% Increase/Decrease	-12.84%	4.50%	-2.10%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	61,287,719	64,047,941	62,702,494			
Requested/Projected Property Taxes				70,377,204	64,635,843	
	-12.84%	4.50%	-2.10%	12.24%	-8.16%	
Property Tax % of Total Expends	84.78%	77.24%	68.27%	71.56%	62.47%	
Tax Rate	0.3294	0.3442	0.3264	0.3738	0.3503	
% Increase/Decrease	-16.29%	4.49%	-5.17%	14.52%	-6.29%	
Estimated Assessed Valuation				18,826,116,349	18,449,594,022	
Assessed Valuation	18,605,864,891	18,605,864,891	19,210,322,805			
% Increase/Decrease	4.12%	0.00%	3.25%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
LAPORTE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	100.54%	117.15%	64.31%			
Dept. Certified Budget	5,571,100	6,071,000	9,197,550	6,538,500	6,645,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	5.50%	8.97%	51.50%	-28.91%	1.63%	
Child Welfare				5,636,500	5,777,000	
Probation				902,000	868,000	
% DLGF Budget Approved vs Spent	100.54%	117.15%	97.43%			
DLGF Budget Approved	5,571,100	6,071,000	6,071,000			
% Increase/Decrease	5.50%	8.97%	0.00%			
DLGF Approved Debt Levy Loans	-	742,939	-			
Total Budget	5,571,100	6,813,939	6,071,000			
% Increase/Decrease	5.50%	22.31%	-10.90%			
Expenditures						
Child Welfare	3,727,580	5,173,153	5,125,967			
Probation	1,873,733	1,939,175	789,068			
TOTAL - Expenditures	5,601,313	7,112,328	5,915,035			
		26.98%	-16.83%			
Repayments						
Child Welfare	127,272	120,589	106,905	90,000	62,000	
Probation	7,452	14,758	43	-	500	
TOTAL - Repayments	134,723	135,347	106,948	90,000	62,500	
Federal and State Reimbursements						
Child Welfare	682,430	791,858	1,192,784	1,496,106	1,619,092	
Probation	294,907	248,885	109,282	-	86,497	
TOTAL - Reimbursements	977,337	1,040,744	1,302,066	1,496,106	1,705,589	
NET COST TO COUNTY						
Child Welfare	**2,917,879**	**4,260,706**	**3,826,279**	**4,050,394**	**4,095,908**	**84%**
Probation	**1,571,374**	**1,675,532**	**679,742**	**902,000**	**781,003**	**16%**
Total - Net Cost to County	**4,489,253**	**5,936,237**	**4,506,021**	**4,952,394**	**4,876,911**	**100%**
DLGF Approved Property Taxes	3,852,749	4,020,868	6,019,916			
% Increase/Decrease	-1.89%	4.36%	49.72%			
DLGF Approved Debt Levy Loans	-	742,939	-			
Total Property Taxes Approved	3,852,749	4,763,807	6,019,916			
Requested/Projected Property Taxes				4,564,223	2,652,845	
	-1.89%	23.65%	26.37%	-24.18%	-41.88%	
Property Tax % of Total Expends	68.78%	66.98%	101.77%	69.81%	39.92%	
Tax Rate	0.0832	0.0854	0.1249	0.0966	0.0573	
% Increase/Decrease	0.24%	2.64%	46.25%	-22.66%	-40.68%	
Estimated Assessed Valuation				4,723,393,014	4,628,925,154	
Assessed Valuation	4,630,707,367	4,708,276,661	4,819,788,790			
% Increase/Decrease	-2.12%	1.68%	2.37%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
LAWRENCE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	85.72%	97.13%	88.67%			
Dept. Certified Budget	1,465,500	1,824,500	2,511,000	2,446,000	2,384,600	
Dept. Certified Budget - Projected						
% Increase/Decrease	29.86%	24.50%	37.63%	-2.59%	-2.51%	
Child Welfare				1,732,500	2,284,600	
Probation				713,500	100,000	
% DLGF Budget Approved vs Spent	85.72%	97.13%	96.51%			
DLGF Budget Approved	1,465,500	1,824,500	2,307,000			
% Increase/Decrease	29.86%	24.50%	26.45%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,465,500	1,824,500	2,307,000			
% Increase/Decrease	29.86%	24.50%	26.45%			
Expenditures						
Child Welfare	690,569	1,043,674	1,511,584			
Probation	565,603	728,517	714,818			
TOTAL - Expenditures	1,256,172	1,772,191	2,226,402			
		41.08%	25.63%			
Repayments						
Child Welfare	576	62,773	3,262	-	-	
Probation	402	1,700	9,364	-	15,000	
TOTAL - Repayments	978	64,473	12,626	-	15,000	
Federal and State Reimbursements						
Child Welfare	282,702	293,376	374,866	559,280	483,000	
Probation	12,373	155,030	141,138	40,070	-	
TOTAL - Reimbursements	295,076	448,406	516,004	599,350	483,000	
NET COST TO COUNTY						
Child Welfare	**407,291**	**687,525**	**1,133,456**	**1,173,220**	**1,801,600**	**95%**
Probation	**552,828**	**571,787**	**564,316**	**673,430**	**85,000**	**5%**
Total - Net Cost to County	**960,118**	**1,259,312**	**1,697,772**	**1,846,650**	**1,886,600**	**100%**
DLGF Approved Property Taxes	563,896	1,130,201	1,446,291			
% Increase/Decrease	-7.03%	100.43%	27.97%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	563,896	1,130,201	1,446,291			
Requested/Projected Property Taxes				1,492,905	1,715,553	
	-7.03%	100.43%	27.97%	3.22%	14.91%	
Property Tax % of Total Expends	44.89%	63.77%	64.96%	61.03%	71.94%	
Tax Rate	0.0431	0.0874	0.1085	0.1143	0.1355	
% Increase/Decrease	-7.31%	102.78%	24.14%	5.35%	18.55%	
Estimated Assessed Valuation				1,306,327,417	1,266,337,802	
Assessed Valuation	1,308,342,618	1,293,136,640	1,332,987,160			
% Increase/Decrease	0.31%	-1.16%	3.08%	-2.00%	-3.06%	

FAMILY & CHILDREN FUND
MADISON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	93.68%	95.47%	95.87%			
Dept. Certified Budget	8,298,700	8,509,500	9,652,500	10,803,500	12,299,060	
Dept. Certified Budget - Projected						
% Increase/Decrease	8.73%	2.54%	13.43%	11.92%	13.84%	
Child Welfare				8,497,471	11,214,078	
Probation				2,306,030	1,084,982	
% DLGF Budget Approved vs Spent	98.36%	95.47%	95.87%			
DLGF Budget Approved	7,903,829	8,509,500	9,652,500			
% Increase/Decrease	4.03%	7.66%	13.43%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	7,903,829	8,509,500	9,652,500			
% Increase/Decrease	4.03%	7.66%	13.43%			
Expenditures						
Child Welfare	3,945,493	4,597,821	6,174,340			
Probation	3,829,033	3,525,922	3,079,874			
TOTAL - Expenditures	7,774,526	8,123,743	9,254,214			
		4.49%	13.92%			
Repayments						
Child Welfare	85,146	59,177	219,224	30,000	50,000	
Probation	8,206	17,351	21,288	-	-	
TOTAL - Repayments	93,352	76,528	240,512	30,000	50,000	
Federal and State Reimbursements						
Child Welfare	970,601	1,332,157	1,726,722	2,675,565	2,711,483	
Probation	654,536	595,249	424,343	40,800	446,980	
TOTAL - Reimbursements	1,625,137	1,927,406	2,151,065	2,716,365	3,158,463	
NET COST TO COUNTY						
Child Welfare	**2,889,746**	**3,206,487**	**4,228,395**	**5,791,906**	**8,452,595**	**93%**
Probation	**3,166,291**	**2,913,322**	**2,634,243**	**2,265,230**	**638,002**	**7%**
Total - Net Cost to County	**6,056,036**	**6,119,809**	**6,862,638**	**8,057,135**	**9,090,597**	**100%**
DLGF Approved Property Taxes	4,189,539	5,329,030	5,704,454			
% Increase/Decrease	-11.86%	27.20%	7.04%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	4,189,539	5,329,030	5,704,454			
Requested/Projected Property Taxes				8,398,385	9,179,995	
	-11.86%	27.20%	7.04%	47.23%	9.31%	
Property Tax % of Total Expends	53.89%	65.60%	61.64%	77.74%	74.64%	
Tax Rate	0.1024	0.1310	0.1445	0.2171	0.2421	
% Increase/Decrease	-9.94%	27.93%	10.31%	50.24%	11.52%	
Estimated Assessed Valuation				3,868,764,821	3,791,389,525	
Assessed Valuation	4,091,346,767	4,067,961,858	3,947,719,205			
% Increase/Decrease	-2.13%	-0.57%	-2.96%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
MARION COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	99.59%	109.20%	108.67%			
Dept. Certified Budget	69,207,000	74,257,500	93,479,600	97,918,000	101,498,600	
Dept. Certified Budget - Projected						
% Increase/Decrease	13.03%	7.30%	25.89%	4.75%	3.66%	
Child Welfare				88,350,170	72,587,898	
Probation				9,567,830	28,910,702	
% DLGF Budget Approved vs Spent	99.90%	126.76%	158.80%			
DLGF Budget Approved	68,990,204	63,970,196	63,970,196			
% Increase/Decrease	12.68%	-7.28%	0.00%			
DLGF Approved Debt Levy Loans	-	15,600,000	32,000,000			
Total Budget	68,990,204	79,570,196	95,970,196			
% Increase/Decrease	12.68%	15.34%	20.61%			
Expenditures						
Child Welfare	59,028,066	69,372,947	87,085,113			
Probation	9,891,739	11,715,498	14,500,969			
TOTAL - Expenditures	68,919,805	81,088,445	101,586,081			
		17.66%	25.28%			
Repayments						
Child Welfare	1,014,724	1,138,027	1,274,675	1,100,700	825,000	
Probation	-	-	-	-	-	
TOTAL - Repayments	1,014,724	1,138,027	1,274,675	1,100,700	825,000	
Federal and State Reimbursements						
Child Welfare	15,529,977	15,888,514	27,248,427	23,502,844	28,407,023	
Probation	1,273,140	958,966	555,662	69,276	-	
TOTAL - Reimbursements	16,803,117	16,847,480	27,804,089	23,572,120	28,407,023	
NET COST TO COUNTY						
Child Welfare	**42,483,365**	**52,346,406**	**58,562,010**	**63,746,626**	**43,355,875**	**60%**
Probation	**8,618,599**	**10,756,532**	**13,945,307**	**9,498,554**	**28,910,702**	**40%**
Total - Net Cost to County	**51,101,964**	**63,102,938**	**72,507,317**	**73,245,180**	**72,266,577**	**100%**
DLGF Approved Property Taxes	41,908,418	41,907,872	41,875,791			
% Increase/Decrease	-7.80%	0.00%	-0.08%			
DLGF Approved Debt Levy Loans	-	15,600,000	32,000,000			
Total Property Taxes Approved	41,908,418	57,507,872	73,875,791			
Requested/Projected Property Taxes				68,808,123	67,375,852	
	-7.80%	37.22%	28.46%	-6.86%	-2.08%	
Property Tax % of Total Expends	60.81%	70.92%	72.72%	70.27%	66.38%	
Tax Rate	0.1061	0.1061	0.1041	0.1745	0.1744	
% Increase/Decrease	-8.85%	0.00%	-1.89%	67.63%	-0.06%	
Estimated Assessed Valuation				39,421,973,889	38,633,534,411	
Assessed Valuation	39,498,980,565	39,498,465,731	40,226,503,968			
% Increase/Decrease	1.15%	0.00%	1.84%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
MARSHALL COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	73.07%	90.67%	98.74%			
Dept. Certified Budget	3,413,250	3,272,250	3,568,250	3,621,250	4,589,250	
Dept. Certified Budget - Projected						
% Increase/Decrease	2.34%	-4.13%	9.05%	1.49%	26.73%	
Child Welfare				2,598,250	3,986,887	
Probation				1,023,000	602,363	
% DLGF Budget Approved vs Spent	76.31%	91.17%	98.74%			
DLGF Budget Approved	3,268,293	3,254,250	3,568,250			
% Increase/Decrease	-2.01%	-0.43%	9.65%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	3,268,293	3,254,250	3,568,250			
% Increase/Decrease	-2.01%	-0.43%	9.65%			
Expenditures						
Child Welfare	1,790,446	2,143,684	2,530,733			
Probation	703,639	823,332	992,441			
TOTAL - Expenditures	2,494,084	2,967,016	3,523,174			
		18.96%	18.74%			
Repayments						
Child Welfare	70,231	42,870	84,718	106,350	70,000	
Probation	22,576	39,319	15,181	30,350	-	
TOTAL - Repayments	92,807	82,189	99,899	136,700	70,000	
Federal and State Reimbursements						
Child Welfare	431,607	519,704	498,556	533,899	580,000	
Probation	-	-	37,502	31,783	-	
TOTAL - Reimbursements	431,607	519,704	536,058	565,682	580,000	
NET COST TO COUNTY						
Child Welfare	**1,288,608**	**1,581,110**	**1,947,459**	**1,958,001**	**3,336,887**	**85%**
Probation	**681,062**	**784,013**	**939,758**	**960,867**	**602,363**	**15%**
Total - Net Cost to County	**1,969,670**	**2,365,123**	**2,887,217**	**2,918,868**	**3,939,250**	**100%**
DLGF Approved Property Taxes	1,935,212	2,018,189	2,206,245			
% Increase/Decrease	-3.37%	4.29%	9.32%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,935,212	2,018,189	2,206,245			
Requested/Projected Property Taxes				2,179,812	4,240,740	
	-3.37%	4.29%	9.32%	-1.20%	94.55%	
Property Tax % of Total Expends	77.59%	68.02%	62.62%	60.20%	92.41%	
Tax Rate	0.0868	0.0896	0.0981	0.0989	0.1963	
% Increase/Decrease	-3.56%	3.23%	9.49%	0.82%	98.48%	
Estimated Assessed Valuation				2,203,995,640	2,159,915,727	
Assessed Valuation	2,229,507,365	2,252,443,465	2,248,975,143			
% Increase/Decrease	0.20%	1.03%	-0.15%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
MARTIN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	36.15%	43.21%	51.86%			
Dept. Certified Budget	683,500	690,500	687,750	614,400	739,400	
Dept. Certified Budget - Projected						
% Increase/Decrease	12.34%	1.02%	-0.40%	-10.67%	20.35%	
Child Welfare				518,200	586,700	
Probation				96,200	152,700	
% DLGF Budget Approved vs Spent	36.15%	44.56%	51.86%			
DLGF Budget Approved	683,500	669,500	687,750			
% Increase/Decrease	12.34%	-2.05%	2.73%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	683,500	669,500	687,750			
% Increase/Decrease	12.34%	-2.05%	2.73%			
Expenditures						
Child Welfare	131,999	213,197	277,545			
Probation	115,105	85,142	79,101			
TOTAL - Expenditures	247,104	298,339	356,646			
		20.73%	19.54%			
Repayments						
Child Welfare	13,560	11,493	5,336	5,232	5,000	
Probation	2,433	3,248	-	-	-	
TOTAL - Repayments	15,993	14,740	5,336	5,232	5,000	
Federal and State Reimbursements						
Child Welfare	75,505	48,902	120,822	258,044	252,025	
Probation	29,758	31,985	21,212	18,783	36,345	
TOTAL - Reimbursements	105,263	80,887	142,034	276,827	288,370	
NET COST TO COUNTY						
Child Welfare	**42,934**	**152,802**	**151,387**	**254,924**	**329,675**	**74%**
Probation	**82,915**	**49,910**	**57,889**	**77,417**	**116,355**	**26%**
Total - Net Cost to County	**125,848**	**202,712**	**209,276**	**332,341**	**446,030**	**100%**
DLGF Approved Property Taxes	161,560	168,246	1,225			
% Increase/Decrease	-51.22%	4.14%	-99.27%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	161,560	168,246	1,225			
Requested/Projected Property Taxes				1,186	230,289	
	-51.22%	4.14%	-99.27%	-3.18%	19317.28%	
Property Tax % of Total Expends	65.38%	56.39%	0.34%	0.19%	31.15%	
Tax Rate	0.0508	0.0531	0.0004	0.0004	0.0783	
% Increase/Decrease	-52.83%	4.53%	-99.25%	0.00%	19475.00%	
Estimated Assessed Valuation				300,075,305	294,073,799	
Assessed Valuation	318,031,377	316,848,020	306,199,291			
% Increase/Decrease	3.41%	-0.37%	-3.36%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
MIAMI COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	112.19%	88.25%	93.97%			
Dept. Certified Budget	2,202,500	2,624,500	2,539,200	2,506,500	2,899,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	-0.41%	19.16%	-3.25%	-1.29%	15.66%	
Child Welfare				1,651,000	2,033,000	
Probation				855,500	866,000	
% DLGF Budget Approved vs Spent	112.19%	88.25%	93.97%			
DLGF Budget Approved	2,202,500	2,624,500	2,539,200			
% Increase/Decrease	-0.41%	19.16%	-3.25%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,202,500	2,624,500	2,539,200			
% Increase/Decrease	-0.41%	19.16%	-3.25%			
Expenditures						
Child Welfare	1,119,323	1,377,088	1,536,630			
Probation	1,351,572	938,939	849,560			
TOTAL - Expenditures	2,470,895	2,316,027	2,386,191			
		-6.27%	3.03%			
Repayments						
Child Welfare	116,312	62,842	68,555	51,500	41,000	
Probation	90,094	60,459	61,369	45,000	40,000	
TOTAL - Repayments	206,406	123,301	129,925	96,500	81,000	
Federal and State Reimbursements						
Child Welfare	439,671	329,953	425,055	456,818	486,837	
Probation	184,055	130,580	4,451	14,757	63,944	
TOTAL - Reimbursements	623,726	460,533	429,506	471,575	550,781	
NET COST TO COUNTY						
Child Welfare	**563,341**	**984,294**	**1,043,020**	**1,142,682**	**1,505,163**	**66%**
Probation	**1,077,422**	**747,900**	**783,740**	**795,743**	**762,056**	**34%**
Total - Net Cost to County	**1,640,763**	**1,732,193**	**1,826,761**	**1,938,425**	**2,267,219**	**100%**
DLGF Approved Property Taxes	803,856	838,310	1,921,795			
% Increase/Decrease	-34.12%	4.29%	129.25%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	803,856	838,310	1,921,795			
Requested/Projected Property Taxes				1,933,950	1,778,074	
	-34.12%	4.29%	129.25%	0.63%	-8.06%	
Property Tax % of Total Expends	32.53%	36.20%	80.54%	77.16%	61.33%	
Tax Rate	0.0776	0.0816	0.1819	0.1868	0.1752	
% Increase/Decrease	-29.26%	5.15%	122.92%	2.69%	-6.21%	
Estimated Assessed Valuation				1,035,381,829	1,014,674,192	
Assessed Valuation	1,035,896,779	1,027,340,768	1,056,512,067			
% Increase/Decrease	-6.87%	-0.83%	2.84%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
MONROE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	85.13%	99.07%	85.60%			
Dept. Certified Budget	10,966,000	10,836,000	10,956,000	10,940,000	10,450,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	26.19%	-1.19%	1.11%	-0.15%	-4.48%	
Child Welfare				9,872,000	7,930,000	
Probation				1,068,000	2,520,000	
% DLGF Budget Approved vs Spent	85.13%	103.87%	85.60%			
DLGF Budget Approved	10,966,000	10,336,000	10,956,000			
% Increase/Decrease	26.19%	-5.75%	6.00%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	10,966,000	10,336,000	10,956,000			
% Increase/Decrease	26.19%	-5.75%	6.00%			
Expenditures						
Child Welfare	7,126,940	6,947,795	6,559,762			
Probation	2,208,235	3,787,951	2,818,327			
TOTAL - Expenditures	9,335,175	10,735,746	9,378,089			
		15.00%	-12.65%			
Repayments						
Child Welfare	25,813	56,466	57,890	74,200	15,000	
Probation	44,822	15,304	18,738	13,000	15,000	
TOTAL - Repayments	70,635	71,770	76,627	87,200	30,000	
Federal and State Reimbursements						
Child Welfare	2,023,216	2,283,320	2,278,896	2,325,900	2,207,000	
Probation	25,708	95,237	80,941	63,600	220,000	
TOTAL - Reimbursements	2,048,924	2,378,557	2,359,837	2,389,500	2,427,000	
NET COST TO COUNTY						
Child Welfare	**5,077,911**	**4,608,009**	**4,222,976**	**7,471,900**	**5,708,000**	**71%**
Probation	**2,137,705**	**3,677,410**	**2,718,648**	**991,400**	**2,285,000**	**29%**
Total - Net Cost to County	**7,215,616**	**8,285,419**	**6,941,624**	**8,463,300**	**7,993,000**	**100%**
DLGF Approved Property Taxes	7,999,861	6,529,024	6,002,598			
% Increase/Decrease	23.32%	-18.39%	-8.06%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	7,999,861	6,529,024	6,002,598			
Requested/Projected Property Taxes				6,322,666	5,636,297	
	23.32%	-18.39%	-8.06%	5.33%	-10.86%	
Property Tax % of Total Expends	85.70%	60.82%	64.01%	57.79%	53.94%	
Tax Rate	0.1660	0.1284	0.1147	0.1233	0.0888	
% Increase/Decrease	24.81%	-22.65%	-10.67%	7.50%	-27.98%	
Estimated Assessed Valuation				5,128,636,611	6,346,746,807	
Assessed Valuation	4,819,193,574	5,084,909,321	5,233,302,664			
% Increase/Decrease	-1.19%	5.51%	2.92%	-2.00%	23.75%	

FAMILY & CHILDREN FUND
MONTGOMERY COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	108.43%	100.26%	99.34%			
Dept. Certified Budget	2,182,200	2,201,300	2,906,700	3,229,012	4,059,750	
Dept. Certified Budget - Projected						
% Increase/Decrease	-34.86%	0.88%	32.04%	11.09%	25.73%	
Child Welfare				2,020,557	2,602,064	
Probation				1,208,455	1,457,686	
% DLGF Budget Approved vs Spent	108.43%	100.26%	99.34%			
DLGF Budget Approved	2,182,200	2,201,300	2,906,700			
% Increase/Decrease	-31.75%	0.88%	32.04%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,182,200	2,201,300	2,906,700			
% Increase/Decrease	-31.75%	0.88%	32.04%			
Expenditures						
Child Welfare	1,127,837	1,924,651	2,216,030			
Probation	1,238,318	282,276	671,410			
TOTAL - Expenditures	2,366,154	2,206,927	2,887,440			
		-6.73%	30.84%			
Repayments						
Child Welfare	17,538	17,554	27,760	10,000	55,000	
Probation	61,439	41,459	67,647	20,000	10,000	
TOTAL - Repayments	78,977	59,012	95,407	30,000	65,000	
Federal and State Reimbursements						
Child Welfare	412,711	513,919	718,967	370,000	600,200	
Probation	-	12,063	42,221	68,912	-	
TOTAL - Reimbursements	412,711	525,982	761,187	438,912	600,200	
NET COST TO COUNTY						
Child Welfare	**697,588**	**1,393,179**	**1,469,303**	**1,640,557**	**1,946,864**	**57%**
Probation	**1,176,879**	**228,754**	**561,542**	**1,119,543**	**1,447,686**	**43%**
Total - Net Cost to County	**1,874,467**	**1,621,933**	**2,030,845**	**2,760,100**	**3,394,550**	**100%**
DLGF Approved Property Taxes	1,736,484	510,527	2,401,516			
% Increase/Decrease	-32.50%	-70.60%	370.40%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,736,484	510,527	2,401,516			
Requested/Projected Property Taxes				2,390,478	2,036,639	
	-32.50%	-70.60%	370.40%	-0.46%	-14.80%	
Property Tax % of Total Expends	73.39%	23.13%	83.17%	74.03%	50.17%	
Tax Rate	0.0879	0.0263	0.1252	0.1272	0.1106	
% Increase/Decrease	-35.75%	-70.08%	376.05%	1.60%	-13.05%	
Estimated Assessed Valuation				1,879,781,128	1,842,185,505	
Assessed Valuation	1,975,522,186	1,941,166,625	1,918,144,008			
% Increase/Decrease	5.04%	-1.74%	-1.19%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
MORGAN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	59.89%	91.41%	91.21%			
Dept. Certified Budget	1,319,200	1,251,025	1,576,649	1,912,638	2,222,231	
Dept. Certified Budget - Projected						
% Increase/Decrease	5.42%	-5.17%	26.03%	21.31%	16.19%	
Child Welfare				1,775,438	2,004,951	
Probation				137,200	217,280	
% DLGF Budget Approved vs Spent	59.89%	91.41%	91.21%			
DLGF Budget Approved	1,319,200	1,251,025	1,576,649			
% Increase/Decrease	5.42%	-5.17%	26.03%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,319,200	1,251,025	1,576,649			
% Increase/Decrease	5.42%	-5.17%	26.03%			
Expenditures						
Child Welfare	545,034	893,395	1,208,196			
Probation	245,057	250,120	229,875			
TOTAL - Expenditures	790,091	1,143,515	1,438,071			
		44.73%	25.76%			
Repayments						
Child Welfare	6,237	12,552	57,510	4,882	2,998	
Probation	1,183	2,471	7,880	9,976	4,096	
TOTAL - Repayments	7,420	15,023	65,390	14,858	7,094	
Federal and State Reimbursements						
Child Welfare	130,610	205,149	263,083	313,484	384,707	
Probation	79,704	-	-	-	-	
TOTAL - Reimbursements	210,314	205,149	263,083	313,484	384,707	
NET COST TO COUNTY						
Child Welfare	**408,187**	**675,694**	**887,603**	**1,457,072**	**1,617,246**	**88%**
Probation	**164,170**	**247,649**	**221,995**	**127,224**	**213,184**	**12%**
Total - Net Cost to County	**572,357**	**923,342**	**1,109,597**	**1,584,296**	**1,830,430**	**100%**
DLGF Approved Property Taxes	161,282	167,839	1,313,250			
% Increase/Decrease	-27.19%	4.07%	682.45%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	161,282	167,839	1,313,250			
Requested/Projected Property Taxes				1,725,207	1,408,589	
	-27.19%	4.07%	682.45%	31.37%	-18.35%	
Property Tax % of Total Expends	20.41%	14.68%	91.32%	90.20%	63.39%	
Tax Rate	0.0058	0.0059	0.0456	0.0611	0.0509	
% Increase/Decrease	-24.68%	1.72%	672.88%	33.99%	-16.69%	
Estimated Assessed Valuation				2,822,335,664	2,765,888,951	
Assessed Valuation	2,780,724,095	2,844,727,400	2,879,934,351			
% Increase/Decrease	-3.33%	2.30%	1.24%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
NEWTON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	92.15%	67.72%	107.88%			
Dept. Certified Budget	707,200	820,100	758,500	786,580	1,254,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	-5.05%	15.96%	-7.51%	3.70%	59.42%	
Child Welfare				664,925	1,177,089	
Probation				121,655	76,911	
% DLGF Budget Approved vs Spent	157.68%	67.72%	107.88%			
DLGF Budget Approved	413,288	820,100	758,500			
% Increase/Decrease	-44.51%	98.43%	-7.51%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	413,288	820,100	758,500			
% Increase/Decrease	-44.51%	98.43%	-7.51%			
Expenditures						
Child Welfare	591,760	427,864	749,777			
Probation	59,908	127,548	68,464			
TOTAL - Expenditures	651,668	555,412	818,241			
		-14.77%	47.32%			
Repayments						
Child Welfare	49,728	52,641	44,501	19,000	25,000	
Probation	2,475	24,641	10,567	5,000	4,750	
TOTAL - Repayments	52,203	77,282	55,067	24,000	29,750	
Federal and State Reimbursements						
Child Welfare	140,348	55,442	179,783	177,620	361,516	
Probation	2,587	14,638	8,809	-	31,423	
TOTAL - Reimbursements	142,935	70,080	188,592	177,620	392,939	
NET COST TO COUNTY						
Child Welfare	**401,684**	**319,781**	**525,493**	**468,305**	**790,573**	**95%**
Probation	**54,846**	**88,269**	**49,089**	**116,655**	**40,738**	**5%**
Total - Net Cost to County	**456,530**	**408,050**	**574,582**	**584,960**	**831,311**	**100%**
DLGF Approved Property Taxes	-	875,001	621,398			
% Increase/Decrease	#DIV/0!	#DIV/0!	-28.98%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	-	875,001	621,398			
Requested/Projected Property Taxes				215,294	763,611	
	#DIV/0!	#DIV/0!	-28.98%	-65.35%	254.68%	
Property Tax % of Total Expends	0.00%	157.54%	75.94%	27.37%	60.89%	
Tax Rate	-	0.1180	0.0896	0.0317	0.1146	
% Increase/Decrease	#DIV/0!	#DIV/0!	-24.07%	-64.62%	261.51%	
Estimated Assessed Valuation				679,654,015	666,060,935	
Assessed Valuation	732,347,363	741,526,059	693,524,505			
% Increase/Decrease	63.77%	1.25%	-6.47%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
NOBLE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	92.02%	99.59%	97.08%			
Dept. Certified Budget	1,049,500	1,239,500	1,590,000	1,998,600	1,996,041	
Dept. Certified Budget - Projected						
% Increase/Decrease	-7.90%	18.10%	28.28%	25.70%	-0.13%	
Child Welfare				1,917,600	1,746,041	
Probation				81,000	250,000	
% DLGF Budget Approved vs Spent	92.02%	99.81%	112.01%			
DLGF Budget Approved	1,049,500	1,236,780	1,378,000			
% Increase/Decrease	-7.90%	17.84%	11.42%			
DLGF Approved Debt Levy Loans	-	-	170,000			
Total Budget	1,049,500	1,236,780	1,548,000			
% Increase/Decrease	-7.90%	17.84%	25.16%			
Expenditures						
Child Welfare	947,454	1,219,426	1,451,296			
Probation	18,294	14,975	92,264			
TOTAL - Expenditures	965,748	1,234,401	1,543,560			
		27.82%	25.05%			
Repayments						
Child Welfare	59,298	45,711	34,215	31,700	157,000	
Probation	-	-	300	600	-	
TOTAL - Repayments	59,298	45,711	34,515	32,300	157,000	
Federal and State Reimbursements						
Child Welfare	361,471	333,329	387,026	692,823	470,129	
Probation	(101)	-	-	-	-	
TOTAL - Reimbursements	361,370	333,329	387,026	692,823	470,129	
NET COST TO COUNTY						
Child Welfare	**526,684**	**840,386**	**1,030,055**	**1,193,077**	**1,118,912**	**82%**
Probation	**18,395**	**14,975**	**91,964**	**80,400**	**250,000**	**18%**
Total - Net Cost to County	**545,079**	**855,361**	**1,122,019**	**1,273,477**	**1,368,912**	**100%**
DLGF Approved Property Taxes	52,985	248,468	678,711			
% Increase/Decrease	-65.29%	368.94%	173.16%			
DLGF Approved Debt Levy Loans	-	-	170,000			
Total Property Taxes Approved	52,985	248,468	848,711			
Requested/Projected Property Taxes				1,199,747	1,113,092	
	-65.29%	368.94%	241.58%	41.36%	-7.22%	
Property Tax % of Total Expends	5.49%	20.13%	54.98%	60.03%	55.76%	
Tax Rate	0.0026	0.0127	0.0346	0.0624	0.0591	
% Increase/Decrease	-64.38%	388.46%	172.44%	80.35%	-5.29%	
Estimated Assessed Valuation				1,922,359,352	1,883,912,165	
Assessed Valuation	2,037,889,704	1,956,438,703	1,961,591,176			
% Increase/Decrease	-2.55%	-4.00%	0.26%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
OHIO COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	77.61%	173.29%	73.87%			
Dept. Certified Budget	376,700	312,200	522,150	499,450	537,200	
Dept. Certified Budget - Projected						
% Increase/Decrease	8.67%	-17.12%	67.25%	-4.35%	7.56%	
Child Welfare				399,450	361,600	
Probation				100,000	175,600	
% DLGF Budget Approved vs Spent	122.53%	260.16%	77.02%			
DLGF Budget Approved	238,587	207,947	500,800			
% Increase/Decrease	-31.17%	-12.84%	140.83%			
DLGF Approved Debt Levy Loans	-	300,000	-			
Total Budget	238,587	507,947	500,800			
% Increase/Decrease	-31.17%	112.90%	-1.41%			
Expenditures						
Child Welfare	182,877	334,254	299,976			
Probation	109,469	206,747	85,751			
TOTAL - Expenditures	292,345	541,001	385,726			
		85.06%	-28.70%			
Repayments						
Child Welfare	12,073	18,699	9,848	7,500	-	
Probation	1,461	-	-	-	-	
TOTAL - Repayments	13,534	18,699	9,848	7,500	-	
Federal and State Reimbursements						
Child Welfare	91,291	32,639	69,874	88,041	155,861	
Probation	544	63,262	-	-	-	
TOTAL - Reimbursements	91,835	95,901	69,874	88,041	155,861	
NET COST TO COUNTY						
Child Welfare	**79,513**	**282,915**	**220,254**	**303,909**	**205,739**	**54%**
Probation	**107,464**	**143,485**	**85,751**	**100,000**	**175,600**	**46%**
Total - Net Cost to County	**186,976**	**426,401**	**306,005**	**403,909**	**381,339**	**100%**
DLGF Approved Property Taxes	90,655	94,409	386,675			
% Increase/Decrease	-24.88%	4.14%	309.57%			
DLGF Approved Debt Levy Loans	-	300,000	-			
Total Property Taxes Approved	90,655	394,409	386,675			
Requested/Projected Property Taxes				345,638	54,967	
	-24.88%	335.07%	-1.96%	-10.61%	-84.10%	
Property Tax % of Total Expends	31.01%	72.90%	100.25%	69.20%	10.23%	
Tax Rate	0.0380	0.0388	0.1573	0.1435	0.0233	
% Increase/Decrease	-25.34%	2.11%	305.41%	-8.77%	-83.76%	
Estimated Assessed Valuation				240,903,451	236,085,382	
Assessed Valuation	238,565,940	243,321,754	245,819,848			
% Increase/Decrease	0.62%	1.99%	1.03%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
ORANGE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	25.42%	36.61%	75.59%			
Dept. Certified Budget	540,000	400,000	425,800	465,000	502,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	0.00%	-25.93%	6.45%	9.21%	8.06%	
Child Welfare				221,851	246,891	
Probation				243,150	255,609	
% DLGF Budget Approved vs Spent	25.42%	36.61%	75.59%			
DLGF Budget Approved	540,000	400,000	425,800			
% Increase/Decrease	0.00%	-25.93%	6.45%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	540,000	400,000	425,800			
% Increase/Decrease	0.00%	-25.93%	6.45%			
Expenditures						
Child Welfare	100,633	136,929	90,569			
Probation	36,639	9,519	231,290			
TOTAL - Expenditures	137,271	146,449	321,859			
		6.69%	119.78%			
Repayments						
Child Welfare	8,193	7,860	965	-	1,000	
Probation	3,701	-	-	-	-	
TOTAL - Repayments	11,894	7,860	965	-	1,000	
Federal and State Reimbursements						
Child Welfare	17,102	46,339	55,452	43,446	68,678	
Probation	-	-	8,213	5,038	5,329	
TOTAL - Reimbursements	17,102	46,339	63,666	48,484	74,007	
NET COST TO COUNTY						
Child Welfare	**75,337**	**82,730**	**34,152**	**178,405**	**177,213**	**41%**
Probation	**32,938**	**9,519**	**223,077**	**238,112**	**250,280**	**59%**
Total - Net Cost to County	**108,275**	**92,249**	**257,229**	**416,516**	**427,493**	**100%**
DLGF Approved Property Taxes	66,260	68,977	111,797			
% Increase/Decrease	-27.89%	4.10%	62.08%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	66,260	68,977	111,797			
Requested/Projected Property Taxes				146,001	144,360	
	-27.89%	4.10%	62.08%	30.59%	-1.12%	
Property Tax % of Total Expends	48.27%	47.10%	34.73%	31.40%	28.73%	
Tax Rate	0.0110	0.0118	0.0192	0.0256	0.0258	
% Increase/Decrease	-25.68%	7.27%	62.71%	33.33%	0.78%	
Estimated Assessed Valuation				570,630,095	559,217,493	
Assessed Valuation	602,365,306	584,551,903	582,275,607			
% Increase/Decrease	-2.98%	-2.96%	-0.39%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
OWEN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	48.27%	47.21%	86.25%			
Dept. Certified Budget	875,000	875,000	875,000	891,000	975,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	0.00%	0.00%	0.00%	1.83%	9.48%	
Child Welfare				721,000	630,000	
Probation				170,000	345,500	
% DLGF Budget Approved vs Spent	48.27%	47.21%	86.25%			
DLGF Budget Approved	875,000	875,000	875,000			
% Increase/Decrease	0.00%	0.00%	0.00%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	875,000	875,000	875,000			
% Increase/Decrease	0.00%	0.00%	0.00%			
Expenditures						
Child Welfare	104,842	239,971	402,466			
Probation	317,531	173,138	352,221			
TOTAL - Expenditures	422,373	413,109	754,687			
		-2.19%	82.68%			
Repayments						
Child Welfare	#DIV/0!	1,790	13,823	26,000	35,000	
Probation	#DIV/0!	3,030	-	9,000	5,000	
TOTAL - Repayments	#DIV/0!	4,820	13,823	35,000	40,000	
Federal and State Reimbursements						
Child Welfare	83,566	107,342	69,948	303,526	306,198	
Probation	638	4,385	42,825	-	43,883	
TOTAL - Reimbursements	84,204	111,727	112,774	303,526	350,081	
NET COST TO COUNTY						
Child Welfare	**#DIV/0!**	**130,839**	**318,695**	**391,474**	**288,802**	**49%**
Probation	**#DIV/0!**	**165,723**	**309,396**	**161,000**	**296,617**	**51%**
Total - Net Cost to County	**#DIV/0!**	**296,562**	**628,091**	**552,474**	**585,419**	**100%**
DLGF Approved Property Taxes	115,137	120,059	118,684			
% Increase/Decrease	-26.60%	4.27%	-1.15%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	115,137	120,059	118,684			
Requested/Projected Property Taxes				138,824	517,987	
	-26.60%	4.27%	-1.15%	16.97%	273.12%	
Property Tax % of Total Expends	27.26%	29.06%	15.73%	15.58%	53.10%	
Tax Rate	0.0176	0.0186	0.0186	0.0222	0.0845	
% Increase/Decrease	-26.36%	5.68%	0.00%	19.35%	280.63%	
Estimated Assessed Valuation				625,322,026	612,815,585	
Assessed Valuation	654,187,225	645,479,690	638,083,700			
% Increase/Decrease	-0.32%	-1.33%	-1.15%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
PARKE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	99.19%	60.73%	83.08%			
Dept. Certified Budget	515,700	625,200	584,200	662,000	662,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	1.78%	21.23%	-6.56%	13.32%	0.00%	
Child Welfare				354,000	360,500	
Probation				308,000	301,500	
% DLGF Budget Approved vs Spent	99.19%	66.84%	85.44%			
DLGF Budget Approved	515,700	568,000	568,000			
% Increase/Decrease	1.78%	10.14%	0.00%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	515,700	568,000	568,000			
% Increase/Decrease	1.78%	10.14%	0.00%			
Expenditures						
Child Welfare	155,830	99,057	125,346			
Probation	355,697	280,607	359,980			
TOTAL - Expenditures	511,528	379,663	485,326			
		-25.78%	27.83%			
Repayments						
Child Welfare	9,606	3,964	10,619	10,000	4,000	
Probation	3,580	1,224	2,005	5,500	3,000	
TOTAL - Repayments	13,186	5,187	12,624	15,500	7,000	
Federal and State Reimbursements						
Child Welfare	59,555	78,212	23,212	83,000	71,000	
Probation	91,867	68,092	70,715	43,000	55,000	
TOTAL - Reimbursements	151,422	146,304	93,928	126,000	126,000	
NET COST TO COUNTY						
Child Welfare	**86,670**	**16,881**	**91,514**	**261,000**	**285,500**	**54%**
Probation	**260,250**	**211,291**	**287,259**	**259,500**	**243,500**	**46%**
Total - Net Cost to County	**346,920**	**228,172**	**378,774**	**520,500**	**529,000**	**100%**
DLGF Approved Property Taxes	345,873	361,098	229,906			
% Increase/Decrease	-3.32%	4.40%	-36.33%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	345,873	361,098	229,906			
Requested/Projected Property Taxes				335,518	445,169	
	-3.32%	4.40%	-36.33%	45.94%	32.68%	
Property Tax % of Total Expends	67.62%	95.11%	47.37%	50.68%	67.25%	
Tax Rate	0.0565	0.0599	0.0405	0.0603	0.0817	
% Increase/Decrease	0.89%	6.02%	-32.39%	48.89%	35.49%	
Estimated Assessed Valuation				556,315,616	545,189,304	
Assessed Valuation	612,164,654	602,834,326	567,668,996			
% Increase/Decrease	-4.18%	-1.52%	-5.83%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
PERRY COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	116.15%	80.22%	62.51%			
Dept. Certified Budget	579,964	802,964	1,145,430	1,012,814	1,245,040	
Dept. Certified Budget - Projected						
% Increase/Decrease	0.17%	38.45%	42.65%	-11.58%	22.93%	
Child Welfare				1,012,814	1,245,040	
Probation				-	-	
% DLGF Budget Approved vs Spent	116.15%	80.22%	75.37%			
DLGF Budget Approved	579,964	802,964	950,000			
% Increase/Decrease	0.17%	38.45%	18.31%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	579,964	802,964	950,000			
% Increase/Decrease	0.17%	38.45%	18.31%			
Expenditures						
Child Welfare	648,468	587,356	664,651			
Probation	25,137	56,804	51,318			
TOTAL - Expenditures	673,605	644,160	715,968			
		-4.37%	11.15%			
Repayments						
Child Welfare	46,518	31,220	27,293	12,908	8,100	
Probation	-	-	-	-	-	
TOTAL - Repayments	46,518	31,220	27,293	12,908	8,100	
Federal and State Reimbursements						
Child Welfare	242,583	222,424	207,873	209,439	215,991	
Probation	-	1,674	41,754	-	-	
TOTAL - Reimbursements	242,583	224,098	249,627	209,439	215,991	
NET COST TO COUNTY						
Child Welfare	**359,366**	**333,712**	**429,484**	**790,467**	**1,020,949**	**100%**
Probation	**25,137**	**55,130**	**9,564**	**-**	**-**	**0%**
Total - Net Cost to County	**384,503**	**388,841**	**439,048**	**790,467**	**1,020,949**	**100%**
DLGF Approved Property Taxes	428,344	446,583	601,291			
% Increase/Decrease	-1.56%	4.26%	34.64%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	428,344	446,583	601,291			
Requested/Projected Property Taxes				448,074	474,913	
	-1.56%	4.26%	34.64%	-25.48%	5.99%	
Property Tax % of Total Expends	63.59%	69.33%	83.98%	44.24%	38.14%	
Tax Rate	0.0801	0.0846	0.1131	0.0860	0.0930	
% Increase/Decrease	-2.32%	5.62%	33.69%	-23.96%	8.14%	
Estimated Assessed Valuation				521,012,325	510,592,079	
Assessed Valuation	534,761,430	527,875,460	531,645,230			
% Increase/Decrease	0.77%	-1.29%	0.71%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
POSEY COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	33.91%	56.63%	53.86%			
Dept. Certified Budget	1,711,000	1,519,200	1,610,000	1,381,000	1,564,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	-0.55%	-11.21%	5.98%	-14.22%	13.25%	
Child Welfare				743,000	1,101,000	
Probation				638,000	463,000	
% DLGF Budget Approved vs Spent	33.91%	56.63%	53.92%			
DLGF Budget Approved	1,711,000	1,519,200	1,608,000			
% Increase/Decrease	-0.55%	-11.21%	5.85%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,711,000	1,519,200	1,608,000			
% Increase/Decrease	-0.55%	-11.21%	5.85%			
Expenditures						
Child Welfare	137,699	94,194	327,081			
Probation	442,531	766,144	540,006			
TOTAL - Expenditures	580,229	860,338	867,087			
		48.28%	0.78%			
Repayments						
Child Welfare	12,111	1,236	3,185	-	17,000	
Probation	14,644	10,489	7,295	3,000	-	
TOTAL - Repayments	26,755	11,725	10,480	3,000	17,000	
Federal and State Reimbursements						
Child Welfare	44,791	46,074	126,201	187,091	233,548	
Probation	-	-	-	-	-	
TOTAL - Reimbursements	44,791	46,074	126,201	187,091	233,548	
NET COST TO COUNTY						
Child Welfare	**80,797**	**46,885**	**197,695**	**555,909**	**850,452**	**65%**
Probation	**427,887**	**755,655**	**532,711**	**635,000**	**463,000**	**35%**
Total - Net Cost to County	**508,684**	**802,539**	**730,406**	**1,190,909**	**1,313,452**	**100%**
DLGF Approved Property Taxes	1,133,524	539,963	36,931			
% Increase/Decrease	-3.03%	-52.36%	-93.16%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,133,524	539,963	36,931			
Requested/Projected Property Taxes				399,728	810,661	
	-3.03%	-52.36%	-93.16%	982.36%	102.80%	
Property Tax % of Total Expends	195.36%	62.76%	4.26%	28.94%	51.83%	
Tax Rate	0.0663	0.0313	0.0021	0.0232	0.0480	
% Increase/Decrease	-4.88%	-52.79%	-93.29%	1004.76%	106.90%	
Estimated Assessed Valuation				1,723,459,982	1,688,990,782	
Assessed Valuation	1,709,689,112	1,725,120,905	1,758,632,635			
% Increase/Decrease	1.94%	0.90%	1.94%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
PIKE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	85.17%	88.65%	93.99%			
Dept. Certified Budget	1,334,002	1,393,502	1,515,502	1,506,129	1,546,002	
Dept. Certified Budget - Projected						
% Increase/Decrease	-0.04%	4.46%	8.75%	-0.62%	2.65%	
Child Welfare				1,142,232	1,257,002	
Probation				363,897	289,000	
% DLGF Budget Approved vs Spent	85.17%	89.87%	93.99%			
DLGF Budget Approved	1,334,002	1,374,502	1,515,502			
% Increase/Decrease	-0.04%	3.04%	10.26%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,334,002	1,374,502	1,515,502			
% Increase/Decrease	-0.04%	3.04%	10.26%			
Expenditures						
Child Welfare	839,305	1,042,574	1,028,962			
Probation	296,868	192,706	395,454			
TOTAL - Expenditures	1,136,173	1,235,280	1,424,416			
		8.72%	15.31%			
Repayments						
Child Welfare	23,201	31,705	15,160	7,200	7,500	
Probation	9,868	8,404	7,413	6,000	6,200	
TOTAL - Repayments	33,069	40,110	22,573	13,200	13,700	
Federal and State Reimbursements						
Child Welfare	315,312	318,149	399,444	413,889	428,335	
Probation	31,839	-	-	77,036	3,135	
TOTAL - Reimbursements	347,152	318,149	399,444	490,925	431,470	
NET COST TO COUNTY						
Child Welfare	**500,792**	**692,719**	**614,359**	**721,143**	**821,167**	**75%**
Probation	**255,161**	**184,302**	**388,041**	**280,861**	**279,665**	**25%**
Total - Net Cost to County	**755,952**	**877,021**	**1,002,400**	**1,002,004**	**1,100,832**	**100%**
DLGF Approved Property Taxes	868,451	842,586	755,605			
% Increase/Decrease	-3.39%	-2.98%	-10.32%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	868,451	842,586	755,605			
Requested/Projected Property Taxes				911,483	715,165	
	-3.39%	-2.98%	-10.32%	20.63%	-21.54%	
Property Tax % of Total Expends	76.44%	68.21%	53.05%	60.52%	46.26%	
Tax Rate	0.1310	0.1278	0.1182	0.1584	0.1187	
% Increase/Decrease	-19.88%	-2.44%	-7.51%	34.01%	-25.06%	
Estimated Assessed Valuation				575,465,661	602,392,978	
Assessed Valuation	662,939,795	659,300,835	639,260,020			
% Increase/Decrease	20.58%	-0.55%	-3.04%	-9.98%	4.68%	

FAMILY & CHILDREN FUND
PORTER COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	105.03%	97.54%	94.43%			
Dept. Certified Budget	2,186,300	3,275,750	8,209,250	8,224,500	8,275,169	
Dept. Certified Budget - Projected						
% Increase/Decrease	4.94%	49.83%	150.61%	0.19%	0.62%	
Child Welfare				8,139,489	7,669,663	
Probation				85,012	605,506	
% DLGF Budget Approved vs Spent	106.14%	97.54%	94.43%			
DLGF Budget Approved	2,163,550	3,275,750	8,209,250			
% Increase/Decrease	3.85%	51.41%	150.61%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,163,550	3,275,750	8,209,250			
% Increase/Decrease	3.85%	51.41%	150.61%			
Expenditures						
Child Welfare	1,806,284	2,317,707	6,392,845			
Probation	490,087	877,563	1,358,957			
TOTAL - Expenditures	2,296,371	3,195,269	7,751,803			
		39.14%	142.60%			
Repayments						
Child Welfare	48,514	148,260	161,259	195,000	193,388	
Probation	11,202	16,274	32,771	-	40,000	
TOTAL - Repayments	59,717	164,534	194,030	195,000	233,388	
Federal and State Reimbursements						
Child Welfare	597,992	772,788	1,439,081	1,058,100	1,173,622	
Probation	-	2,611	56,557	-	9,706	
TOTAL - Reimbursements	597,992	775,399	1,495,638	1,058,100	1,183,328	
NET COST TO COUNTY						
Child Welfare	**1,159,778**	**1,396,659**	**4,792,505**	**6,886,389**	**6,302,653**	**92%**
Probation	**478,885**	**858,678**	**1,269,629**	**85,012**	**555,800**	**8%**
Total - Net Cost to County	**1,638,663**	**2,255,337**	**6,062,135**	**6,971,400**	**6,858,453**	**100%**
DLGF Approved Property Taxes	1,076,265	2,759,770	6,897,666			
% Increase/Decrease	-5.20%	156.42%	149.94%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,076,265	2,759,770	6,897,666			
Requested/Projected Property Taxes				6,895,181	5,172,685	
	-5.20%	156.42%	149.94%	-0.04%	-24.98%	
Property Tax % of Total Expends	46.87%	86.37%	88.98%	83.84%	62.51%	
Tax Rate	0.0137	0.0333	0.0802	0.0818	0.0626	
% Increase/Decrease	-4.86%	143.07%	140.84%	2.00%	-23.47%	
Estimated Assessed Valuation				8,428,568,892	8,259,997,514	
Assessed Valuation	7,855,946,758	8,287,598,854	8,600,580,502			
% Increase/Decrease	-0.35%	5.49%	3.78%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
PULASKI COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	73.92%	85.64%	93.58%			
Dept. Certified Budget	1,162,300	1,163,300	1,508,800	1,629,500	1,834,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	7.52%	0.09%	29.70%	8.00%	12.58%	
Child Welfare				967,129	1,132,000	
Probation				662,371	702,500	
% DLGF Budget Approved vs Spent	74.50%	85.64%	96.79%			
DLGF Budget Approved	1,153,300	1,163,300	1,458,800			
% Increase/Decrease	6.69%	0.87%	25.40%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,153,300	1,163,300	1,458,800			
% Increase/Decrease	6.69%	0.87%	25.40%			
Expenditures						
Child Welfare	459,408	398,290	721,225			
Probation	399,786	597,973	690,727			
TOTAL - Expenditures	859,195	996,263	1,411,952			
		15.95%	41.72%			
Repayments						
Child Welfare	11,079	7,233	1,379	1,500	-	
Probation	11,126	13,557	6,043	2,500	2,700	
TOTAL - Repayments	22,204	20,790	7,421	4,000	2,700	
Federal and State Reimbursements						
Child Welfare	98,773	97,239	223,982	226,779	587,804	
Probation	39,375	61,764	73,775	70,992	156,725	
TOTAL - Reimbursements	138,148	159,003	297,757	297,771	744,529	
NET COST TO COUNTY						
Child Welfare	**349,556**	**293,818**	**495,865**	**738,850**	**544,196**	**50%**
Probation	**349,286**	**522,652**	**610,909**	**588,879**	**543,075**	**50%**
Total - Net Cost to County	**698,842**	**816,470**	**1,106,773**	**1,327,729**	**1,087,271**	**100%**
DLGF Approved Property Taxes	631,904	658,817	732,213			
% Increase/Decrease	-35.76%	4.26%	11.14%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	631,904	658,817	732,213			
Requested/Projected Property Taxes				1,238,735	471,731	
	-35.76%	4.26%	11.14%	69.18%	-61.92%	
Property Tax % of Total Expends	73.55%	66.13%	51.86%	76.02%	25.71%	
Tax Rate	0.0960	0.0992	0.1150	0.1985	0.0771	
% Increase/Decrease	-31.33%	3.33%	15.93%	72.61%	-61.16%	
Estimated Assessed Valuation				623,972,905	611,493,447	
Assessed Valuation	658,232,901	664,129,684	636,707,046			
% Increase/Decrease	-6.45%	0.90%	-4.13%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
PUTNAM COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	112.94%	120.59%	95.25%			
Dept. Certified Budget	1,312,088	1,412,800	1,730,708	2,187,262	2,252,334	
Dept. Certified Budget - Projected						
% Increase/Decrease	6.35%	7.68%	22.50%	26.38%	2.98%	
Child Welfare				1,871,784	1,842,334	
Probation				315,478	410,000	
% DLGF Budget Approved vs Spent	112.94%	120.59%	95.25%			
DLGF Budget Approved	1,312,088	1,412,800	1,730,708			
% Increase/Decrease	51.79%	7.68%	22.50%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,312,088	1,412,800	1,730,708			
% Increase/Decrease	51.79%	7.68%	22.50%			
Expenditures						
Child Welfare	1,016,857	1,242,126	1,414,384			
Probation	465,069	461,560	234,162			
TOTAL - Expenditures	1,481,926	1,703,686	1,648,546			
		14.96%	-3.24%			
Repayments						
Child Welfare	70,472	46,238	69,189	51,356	45,000	
Probation	78,061	30,455	19,012	20,000	10,200	
TOTAL - Repayments	148,533	76,693	88,200	71,356	55,200	
Federal and State Reimbursements						
Child Welfare	369,836	251,898	411,393	354,850	498,809	
Probation	10,059	-	5,905	-	-	
TOTAL - Reimbursements	379,895	251,898	417,299	354,850	498,809	
NET COST TO COUNTY						
Child Welfare	**576,550**	**943,990**	**933,802**	**1,465,578**	**1,298,525**	**76%**
Probation	**376,949**	**431,105**	**209,245**	**295,478**	**399,800**	**24%**
Total - Net Cost to County	**953,498**	**1,375,095**	**1,143,047**	**1,761,056**	**1,698,325**	**100%**
DLGF Approved Property Taxes	832,020	867,454	1,330,329			
% Increase/Decrease	-3.72%	4.26%	53.36%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	832,020	867,454	1,330,329			
Requested/Projected Property Taxes				1,960,056	428,660	
	-3.72%	4.26%	53.36%	47.34%	-78.13%	
Property Tax % of Total Expends	56.14%	50.92%	80.70%	89.61%	19.03%	
Tax Rate	0.0545	0.0568	0.0884	0.1329	0.0297	
% Increase/Decrease	-7.00%	4.22%	55.63%	50.34%	-77.65%	
Estimated Assessed Valuation				1,474,798,809	1,445,302,833	
Assessed Valuation	1,526,642,006	1,527,208,557	1,504,896,744			
% Increase/Decrease	3.52%	0.04%	-1.46%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
RANDOLPH COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	99.44%	80.13%	81.16%			
Dept. Certified Budget	2,751,543	3,615,030	3,637,800	3,272,930	3,317,930	
Dept. Certified Budget - Projected						
% Increase/Decrease	13.11%	31.38%	0.63%	-10.03%	1.37%	
Child Welfare				1,665,938	1,741,330	
Probation				1,606,993	1,576,600	
% DLGF Budget Approved vs Spent	99.44%	80.13%	81.16%			
DLGF Budget Approved	2,751,543	3,615,030	3,637,800			
% Increase/Decrease	13.11%	31.38%	0.63%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,751,543	3,615,030	3,637,800			
% Increase/Decrease	13.11%	31.38%	0.63%			
Expenditures						
Child Welfare	1,188,227	1,265,515	1,405,205			
Probation	1,547,931	1,631,054	1,547,059			
TOTAL - Expenditures	2,736,158	2,896,570	2,952,263			
		5.86%	1.92%			
Repayments						
Child Welfare	35,877	19,017	27,575	5,000	8,000	
Probation	54,551	16,393	21,216	9,000	15,000	
TOTAL - Repayments	90,428	35,410	48,791	14,000	23,000	
Federal and State Reimbursements						
Child Welfare	198,914	246,332	275,430	426,078	518,610	
Probation	132,591	212,825	211,658	174,433	95,000	
TOTAL - Reimbursements	331,505	459,158	487,087	600,511	613,610	
NET COST TO COUNTY						
Child Welfare	**953,436**	**1,000,166**	**1,102,200**	**1,234,860**	**1,214,720**	**45%**
Probation	**1,360,788**	**1,401,836**	**1,314,185**	**1,423,560**	**1,466,600**	**55%**
Total - Net Cost to County	**2,314,225**	**2,402,002**	**2,416,385**	**2,658,419**	**2,681,320**	**100%**
DLGF Approved Property Taxes	1,814,905	2,236,469	2,365,413			
% Increase/Decrease	-5.75%	23.23%	5.77%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,814,905	2,236,469	2,365,413			
Requested/Projected Property Taxes				2,262,882	1,697,079	
	-5.75%	23.23%	5.77%	-4.33%	-25.00%	
Property Tax % of Total Expends	66.33%	77.21%	80.12%	69.14%	51.15%	
Tax Rate	0.1881	0.2272	0.2500	0.2440	0.1868	
% Increase/Decrease	-3.64%	20.79%	10.04%	-2.40%	-23.44%	
Estimated Assessed Valuation				927,241,722	908,696,888	
Assessed Valuation	964,861,882	984,361,380	946,165,022			
% Increase/Decrease	-2.19%	2.02%	-3.88%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
RIPLEY COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	78.68%	90.99%	97.69%			
Dept. Certified Budget	2,676,500	2,930,200	2,961,000	3,208,200	3,927,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	33.52%	9.48%	1.05%	8.35%	22.41%	
Child Welfare				2,505,451	3,146,801	
Probation				702,749	780,199	
% DLGF Budget Approved vs Spent	86.72%	97.11%	97.69%			
DLGF Budget Approved	2,428,382	2,745,515	2,961,000			
% Increase/Decrease	21.14%	13.06%	7.85%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,428,382	2,745,515	2,961,000			
% Increase/Decrease	21.14%	13.06%	7.85%			
Expenditures						
Child Welfare	1,814,534	1,933,541	1,960,626			
Probation	291,448	732,636	932,117			
TOTAL - Expenditures	2,105,982	2,666,177	2,892,743			
		26.60%	8.50%			
Repayments						
Child Welfare	40,322	50,200	50,713	100,500	-	
Probation	46,645	57,180	45,176	62,500	-	
TOTAL - Repayments	86,967	107,380	95,889	163,000	-	
Federal and State Reimbursements						
Child Welfare	572,181	798,637	636,592	661,628	800,037	
Probation	12,012	1,945	65,012	48,661	-	
TOTAL - Reimbursements	584,193	800,582	701,604	710,289	800,037	
NET COST TO COUNTY						
Child Welfare	**1,202,031**	**1,084,705**	**1,273,321**	**1,743,323**	**2,346,764**	**75%**
Probation	**232,791**	**673,511**	**821,928**	**591,588**	**780,199**	**25%**
Total - Net Cost to County	**1,434,821**	**1,758,215**	**2,095,249**	**2,334,911**	**3,126,963**	**100%**
DLGF Approved Property Taxes	1,098,845	1,186,243	1,630,340			
% Increase/Decrease	-5.79%	7.95%	37.44%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,098,845	1,186,243	1,630,340			
Requested/Projected Property Taxes				1,757,932	4,102,539	
	-5.79%	7.95%	37.44%	7.83%	133.37%	
Property Tax % of Total Expends	52.18%	44.49%	56.36%	54.79%	104.47%	
Tax Rate	0.1007	0.1083	0.1497	0.1647	0.3922	
% Increase/Decrease	-8.62%	7.55%	38.23%	10.02%	138.13%	
Estimated Assessed Valuation				1,067,289,840	1,045,944,043	
Assessed Valuation	1,091,206,999	1,095,330,135	1,089,071,265			
% Increase/Decrease	3.10%	0.38%	-0.57%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
RUSH COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	98.64%	70.07%	58.94%			
Dept. Certified Budget	1,059,000	1,207,000	1,392,000	1,010,062	1,255,628	
Dept. Certified Budget - Projected						
% Increase/Decrease	5.48%	13.98%	15.33%	-27.44%	24.31%	
Child Welfare				638,062	935,628	
Probation				372,000	320,000	
% DLGF Budget Approved vs Spent	111.44%	70.07%	146.50%			
DLGF Budget Approved	937,359	1,207,000	560,000			
% Increase/Decrease	-6.64%	28.77%	-53.60%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	937,359	1,207,000	560,000			
% Increase/Decrease	-6.64%	28.77%	-53.60%			
Expenditures						
Child Welfare	640,694	477,110	483,875			
Probation	403,864	368,630	336,523			
TOTAL - Expenditures	1,044,558	845,740	820,398			
		-19.03%	-3.00%			
Repayments						
Child Welfare	22,976	16,460	12,201	11,000	15,830	
Probation	6,754	917	5,936	-	2,020	
TOTAL - Repayments	29,730	17,377	18,137	11,000	17,850	
Federal and State Reimbursements						
Child Welfare	351,297	143,304	209,235	259,038	226,061	
Probation	-	-	2,216	-	-	
TOTAL - Reimbursements	351,297	143,304	211,450	259,038	226,061	
NET COST TO COUNTY						
Child Welfare	**266,422**	**317,346**	**262,440**	**368,024**	**693,737**	**69%**
Probation	**397,110**	**367,713**	**328,371**	**372,000**	**317,980**	**31%**
Total - Net Cost to County	**663,531**	**685,059**	**590,810**	**740,024**	**1,011,717**	**100%**
DLGF Approved Property Taxes	546,517	563,862	558,608			
% Increase/Decrease	56.27%	3.17%	-0.93%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	546,517	563,862	558,608			
Requested/Projected Property Taxes				700,835	1,336,200	
	56.27%	3.17%	-0.93%	25.46%	90.66%	
Property Tax % of Total Expends	52.32%	66.67%	68.09%	69.39%	106.42%	
Tax Rate	0.0679	0.0678	0.0723	0.0926	0.1801	
% Increase/Decrease	56.81%	-0.15%	6.64%	28.08%	94.49%	
Estimated Assessed Valuation				757,172,970	742,029,681	
Assessed Valuation	804,885,184	831,655,230	772,625,480			
% Increase/Decrease	-0.35%	3.33%	-7.10%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
SAINT JOSEPH COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	90.84%	87.26%	94.07%			
Dept. Certified Budget	32,835,000	35,027,000	38,540,200	42,889,179	47,986,226	
Dept. Certified Budget - Projected						
% Increase/Decrease	7.60%	6.68%	10.03%	11.28%	11.88%	
Child Welfare				28,472,899	33,557,426	
Probation				14,416,280	14,428,800	
% DLGF Budget Approved vs Spent	90.84%	87.26%	94.07%			
DLGF Budget Approved	32,835,000	35,027,000	38,540,200			
% Increase/Decrease	7.60%	6.68%	10.03%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	32,835,000	35,027,000	38,540,200			
% Increase/Decrease	7.60%	6.68%	10.03%			
Expenditures						
Child Welfare	20,642,752	19,035,509	21,148,853			
Probation	9,183,252	11,530,642	15,106,740			
TOTAL - Expenditures	29,826,004	30,566,151	36,255,593			
		2.48%	18.61%			
Repayments						
Child Welfare	270,737	365,523	452,169	354,000	624,644	
Probation	170,606	115,881	61,772	-	126,880	
TOTAL - Repayments	441,343	481,404	513,941	354,000	751,524	
Federal and State Reimbursements						
Child Welfare	3,811,022	3,684,160	4,671,767	5,269,790	6,242,324	
Probation	52,305	30,232	1,455,390	315,843	337,603	
TOTAL - Reimbursements	3,863,326	3,714,392	6,127,157	5,585,633	6,579,927	
NET COST TO COUNTY						
Child Welfare	**16,560,993**	**14,985,826**	**16,024,917**	**22,849,109**	**26,690,458**	**66%**
Probation	**8,960,341**	**11,384,529**	**13,589,578**	**14,100,437**	**13,964,317**	**34%**
Total - Net Cost to County	**25,521,334**	**26,370,355**	**29,614,495**	**36,949,546**	**40,654,775**	**100%**
DLGF Approved Property Taxes	20,151,840	20,984,750	37,543,331			
% Increase/Decrease	-2.28%	4.13%	78.91%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	20,151,840	20,984,750	37,543,331			
Requested/Projected Property Taxes				34,803,400	23,729,184	
	-2.28%	4.13%	78.91%	-7.30%	-31.82%	
Property Tax % of Total Expends	67.56%	68.65%	103.55%	81.15%	49.45%	
Tax Rate	0.0512	0.2316	0.4092	0.3871	0.2693	
% Increase/Decrease	-77.24%	352.34%	76.68%	-5.40%	-30.43%	
Estimated Assessed Valuation				8,991,315,869	8,811,489,552	
Assessed Valuation	8,869,647,768	9,060,772,901	9,174,812,111			
% Increase/Decrease	-3.22%	2.15%	1.26%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
SCOTT COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	94.07%	69.58%	142.48%			
Dept. Certified Budget	1,004,503	1,453,200	1,017,000	1,604,600	1,808,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	4.90%	44.67%	-30.02%	57.78%	12.68%	
Child Welfare				1,492,100	1,786,000	
Probation				112,500	22,000	
% DLGF Budget Approved vs Spent	94.07%	69.58%	166.69%			
DLGF Budget Approved	1,004,503	1,453,200	869,308			
% Increase/Decrease	4.90%	44.67%	-40.18%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,004,503	1,453,200	869,308			
% Increase/Decrease	4.90%	44.67%	-40.18%			
Expenditures						
Child Welfare	690,102	835,832	1,378,161			
Probation	254,789	175,334	70,863			
TOTAL - Expenditures	944,892	1,011,165	1,449,024			
		7.01%	43.30%			
Repayments						
Child Welfare	12,133	27,379	45,464	43,600	16,550	
Probation	4,963	2,477	5,969	900	-	
TOTAL - Repayments	17,096	29,856	51,433	44,500	16,550	
Federal and State Reimbursements						
Child Welfare	347,911	215,629	627,076	642,648	869,702	
Probation	89,005	43,608	7,444	31,192	10,658	
TOTAL - Reimbursements	436,916	259,237	634,520	673,840	880,360	
NET COST TO COUNTY						
Child Welfare	**330,058**	**592,823**	**705,621**	**805,852**	**899,748**	**99%**
Probation	**160,821**	**129,249**	**57,449**	**80,408**	**11,342**	**1%**
Total - Net Cost to County	**490,879**	**722,072**	**763,071**	**886,260**	**911,090**	**100%**
DLGF Approved Property Taxes	349,325	555,714	236,192			
% Increase/Decrease	35.49%	59.08%	-57.50%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	349,325	555,714	236,192			
Requested/Projected Property Taxes				1,108,562	602,738	
	35.49%	59.08%	-57.50%	369.35%	-45.63%	
Property Tax % of Total Expends	36.97%	54.96%	16.30%	69.09%	33.34%	
Tax Rate	0.0528	0.0813	0.0343	0.1643	0.0808	
% Increase/Decrease	46.67%	53.98%	-57.81%	379.01%	-50.82%	
Estimated Assessed Valuation				674,833,762	746,273,917	
Assessed Valuation	682,276,250	683,534,533	688,605,880			
% Increase/Decrease	-4.74%	0.18%	0.74%	-2.00%	10.59%	

FAMILY & CHILDREN FUND
SHELBY COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	95.58%	107.70%	52.21%			
Dept. Certified Budget	2,113,500	2,508,500	3,857,800	2,960,000	2,542,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	-1.61%	18.69%	53.79%	-23.27%	-14.10%	
Child Welfare				1,879,390	1,476,500	
Probation				1,080,610	1,066,000	
% DLGF Budget Approved vs Spent	95.58%	185.71%	52.21%			
DLGF Budget Approved	2,113,500	1,454,764	3,857,800			
% Increase/Decrease	-1.61%	-31.17%	165.18%			
DLGF Approved Debt Levy Loans	-	1,172,000	-			
Total Budget	2,113,500	2,626,764	3,857,800			
% Increase/Decrease	-1.61%	24.29%	46.87%			
Expenditures						
Child Welfare	1,016,664	1,415,139	1,228,922			
Probation	1,003,426	1,286,467	785,166			
TOTAL - Expenditures	2,020,090	2,701,606	2,014,089			
		33.74%	-25.45%			
Repayments						
Child Welfare	19,027	450,514	29,296	21,500	3,175	
Probation	61,873	24,075	7,030	9,000	640	
TOTAL - Repayments	80,900	474,590	36,326	30,500	3,815	
Federal and State Reimbursements						
Child Welfare	207,152	410,288	283,999	358,280	372,162	
Probation	83,834	12,302	69,881	9,392	50,152	
TOTAL - Reimbursements	290,986	422,590	353,880	367,672	422,314	
NET COST TO COUNTY						
Child Welfare	**790,485**	**554,336**	**915,627**	**1,499,610**	**1,101,163**	**52%**
Probation	**857,719**	**1,250,090**	**708,255**	**1,062,218**	**1,015,208**	**48%**
Total - Net Cost to County	**1,648,204**	**1,804,427**	**1,623,882**	**2,561,828**	**2,116,371**	**100%**
DLGF Approved Property Taxes	1,071,433	1,001,958	2,419,425			
% Increase/Decrease	3.30%	-6.48%	141.47%			
DLGF Approved Debt Levy Loans	-	1,172,000	-			
Total Property Taxes Approved	1,071,433	2,173,958	2,419,425			
Requested/Projected Property Taxes				2,284,323	411,259	
	3.30%	102.90%	11.29%	-5.58%	-82.00%	
Property Tax % of Total Expends	53.04%	80.47%	120.13%	77.17%	16.18%	
Tax Rate	0.0039	0.0494	0.1189	0.1146	0.0210	
% Increase/Decrease	-92.37%	1166.67%	140.69%	-3.62%	-81.68%	
Estimated Assessed Valuation				1,994,143,080	1,954,260,218	
Assessed Valuation	2,029,229,189	2,028,254,507	2,034,839,878			
% Increase/Decrease	-0.02%	-0.05%	0.32%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
SPENCER COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	40.68%	56.74%	98.31%			
Dept. Certified Budget	492,000	491,500	484,000	485,500	629,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	-5.02%	-0.10%	-1.53%	0.31%	29.56%	
Child Welfare				300,500	403,000	
Probation				185,000	226,000	
% DLGF Budget Approved vs Spent	40.68%	56.74%	98.31%			
DLGF Budget Approved	492,000	491,500	484,000			
% Increase/Decrease	-5.02%	-0.10%	-1.53%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	492,000	491,500	484,000			
% Increase/Decrease	-5.02%	-0.10%	-1.53%			
Expenditures						
Child Welfare	32,713	119,936	261,779			
Probation	167,455	158,964	214,023			
TOTAL - Expenditures	200,167	278,900	475,802			
		39.33%	70.60%			
Repayments						
Child Welfare	-	5,053	7,990	2,400	12,000	
Probation	6,851	2,657	8,076	3,600	3,000	
TOTAL - Repayments	6,851	7,710	16,065	6,000	15,000	
Federal and State Reimbursements						
Child Welfare	2,240	23,307	34,495	51,500	72,000	
Probation	4,354	-	-	-	15,000	
TOTAL - Reimbursements	6,595	23,307	34,495	51,500	87,000	
NET COST TO COUNTY						
Child Welfare	**30,472**	**91,576**	**219,294**	**246,600**	**319,000**	**61%**
Probation	**156,250**	**156,307**	**205,947**	**181,400**	**208,000**	**39%**
Total - Net Cost to County	**186,722**	**247,883**	**425,241**	**428,000**	**527,000**	**100%**
DLGF Approved Property Taxes	48,158	49,143	262,484			
% Increase/Decrease	-76.19%	2.05%	434.12%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	48,158	49,143	262,484			
Requested/Projected Property Taxes				260,964	596,634	
	-76.19%	2.05%	434.12%	-0.58%	128.63%	
Property Tax % of Total Expends	24.06%	17.62%	55.17%	53.75%	94.85%	
Tax Rate	0.2272	0.0039	0.0208	0.0211	0.0492	
% Increase/Decrease	1293.87%	-98.28%	433.33%	1.44%	133.18%	
Estimated Assessed Valuation				1,236,702,459	1,211,968,410	
Assessed Valuation	1,234,812,336	1,260,087,991	1,261,941,285			
% Increase/Decrease	-0.48%	2.05%	0.15%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
STARKE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	93.68%	84.21%	67.58%			
Dept. Certified Budget	1,693,010	2,271,784	2,991,200	2,701,170	2,768,301	
Dept. Certified Budget - Projected						
% Increase/Decrease	30.53%	34.19%	31.67%	-9.70%	2.49%	
Child Welfare				2,701,170	2,597,043	
Probation				-	171,258	
% DLGF Budget Approved vs Spent	102.82%	88.13%	86.34%			
DLGF Budget Approved	1,542,644	2,170,884	2,341,400			
% Increase/Decrease	18.93%	40.72%	7.85%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,542,644	2,170,884	2,341,400			
% Increase/Decrease	18.93%	40.72%	7.85%			
Expenditures						
Child Welfare	1,397,661	1,682,816	1,819,834			
Probation	188,425	230,365	201,748			
TOTAL - Expenditures	1,586,087	1,913,181	2,021,582			
		20.62%	5.67%			
Repayments						
Child Welfare	33,800	32,969	12,315	46,570	7,000	
Probation	-	-	-	-	-	
TOTAL - Repayments	33,800	32,969	12,315	46,570	7,000	
Federal and State Reimbursements						
Child Welfare	87,438	271,158	433,477	466,696	391,891	
Probation	-	-	21,756	-	16,351	
TOTAL - Reimbursements	87,438	271,158	455,232	466,696	408,242	
NET COST TO COUNTY						
Child Welfare	**1,276,423**	**1,378,689**	**1,374,042**	**2,187,904**	**2,198,152**	**93%**
Probation	**188,425**	**230,365**	**179,992**	**-**	**154,907**	**7%**
Total - Net Cost to County	**1,464,848**	**1,609,054**	**1,554,034**	**2,187,904**	**2,353,059**	**100%**
DLGF Approved Property Taxes	1,701,678	1,677,029	1,396,950			
% Increase/Decrease	136.55%	-1.45%	-16.70%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,701,678	1,677,029	1,396,950			
Requested/Projected Property Taxes				1,839,377	858,534	
	136.55%	-1.45%	-16.70%	31.67%	-53.32%	
Property Tax % of Total Expends	107.29%	87.66%	69.10%	68.10%	31.01%	
Tax Rate	0.1976	0.1919	0.1831	0.2460	0.1172	
% Increase/Decrease	144.25%	-2.88%	-4.59%	34.35%	-52.36%	
Estimated Assessed Valuation				747,685,012	732,731,312	
Assessed Valuation	861,173,095	873,907,660	762,943,890			
% Increase/Decrease	-3.15%	1.48%	-12.70%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
STEUBEN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	100.03%	113.63%	85.66%			
Dept. Certified Budget	2,273,500	2,567,400	3,037,500	3,043,500	3,100,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	5.38%	12.93%	18.31%	0.20%	1.87%	
Child Welfare				2,518,500	2,755,500	
Probation				525,000	345,000	
% DLGF Budget Approved vs Spent	100.03%	113.63%	85.66%			
DLGF Budget Approved	2,273,500	2,567,400	3,037,500			
% Increase/Decrease	8.91%	12.93%	18.31%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,273,500	2,567,400	3,037,500			
% Increase/Decrease	8.91%	12.93%	18.31%			
Expenditures						
Child Welfare	1,627,050	2,003,197	2,094,117			
Probation	647,204	914,077	507,745			
TOTAL - Expenditures	2,274,254	2,917,274	2,601,861			
		28.27%	-10.81%			
Repayments						
Child Welfare	166,697	155,151	259,045	220,000	156,000	
Probation	-	-	-	-	-	
TOTAL - Repayments	166,697	155,151	259,045	220,000	156,000	
Federal and State Reimbursements						
Child Welfare	807,360	19,841	62,149	322,336	397,740	
Probation	-	36,891	50,955	-	-	
TOTAL - Reimbursements	807,360	56,732	113,104	322,336	397,740	
NET COST TO COUNTY						
Child Welfare	**652,994**	**1,828,204**	**1,772,923**	**1,976,164**	**2,201,760**	**86%**
Probation	**647,204**	**877,186**	**456,789**	**525,000**	**345,000**	**14%**
Total - Net Cost to County	**1,300,198**	**2,705,391**	**2,229,712**	**2,501,164**	**2,546,760**	**100%**
DLGF Approved Property Taxes	1,695,607	1,767,745	2,618,337			
% Increase/Decrease	-1.91%	4.25%	48.12%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,695,607	1,767,745	2,618,337			
Requested/Projected Property Taxes				2,238,369	2,152,473	
	-1.91%	4.25%	48.12%	-14.51%	-3.84%	
Property Tax % of Total Expends	74.56%	60.60%	100.63%	73.55%	69.42%	
Tax Rate	0.0634	0.0676	0.0985	0.0859	0.0843	
% Increase/Decrease	0.16%	6.62%	45.71%	-12.79%	-1.86%	
Estimated Assessed Valuation				2,605,046,312	2,552,945,386	
Assessed Valuation	2,674,458,736	2,615,007,510	2,658,210,522			
% Increase/Decrease	-2.07%	-2.22%	1.65%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
SULLIVAN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	103.33%	88.31%	69.05%			
Dept. Certified Budget	927,000	1,018,000	1,123,000	1,351,000	1,351,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	3.58%	9.82%	10.31%	20.30%	0.00%	
Child Welfare				1,086,000	1,243,500	
Probation				265,000	107,500	
% DLGF Budget Approved vs Spent	103.33%	111.46%	69.05%			
DLGF Budget Approved	927,000	806,555	1,123,000			
% Increase/Decrease	3.58%	-12.99%	39.23%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	927,000	806,555	1,123,000			
% Increase/Decrease	3.58%	-12.99%	39.23%			
Expenditures						
Child Welfare	925,627	798,373	747,596			
Probation	32,226	100,591	27,857			
TOTAL - Expenditures	957,852	898,964	775,453			
		-6.15%	-13.74%			
Repayments						
Child Welfare	46,219	17,641	14,718	2,000	2,500	
Probation	-	4,084	1,521	-	-	
TOTAL - Repayments	46,219	21,726	16,240	2,000	2,500	
Federal and State Reimbursements						
Child Welfare	263,787	229,291	214,105	296,845	488,304	
Probation	2,801	5,226	9,161	25,192	21,942	
TOTAL - Reimbursements	266,588	234,517	223,266	322,037	510,246	
NET COST TO COUNTY						
Child Welfare	**615,621**	**551,441**	**518,773**	**787,155**	**752,696**	**90%**
Probation	**29,424**	**91,280**	**17,175**	**239,808**	**85,558**	**10%**
Total - Net Cost to County	**645,045**	**642,721**	**535,948**	**1,026,963**	**838,254**	**100%**
DLGF Approved Property Taxes	217,213	226,072	754,387			
% Increase/Decrease	-13.99%	4.08%	233.69%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	217,213	226,072	754,387			
Requested/Projected Property Taxes				1,150,984	-	
	-13.99%	4.08%	233.69%	52.57%	-100.00%	
Property Tax % of Total Expends	22.68%	25.15%	97.28%	85.19%	0.00%	
Tax Rate	0.0291	0.0275	0.0947	0.1474	-	
% Increase/Decrease	-7.91%	-5.50%	244.36%	55.65%	-100.00%	
Estimated Assessed Valuation				780,674,958	765,061,459	
Assessed Valuation	746,434,710	822,079,905	796,607,100			
% Increase/Decrease	-6.60%	10.13%	-3.10%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
SWITZERLAND COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	44.68%	41.20%	72.00%			
Dept. Certified Budget	866,000	853,300	843,300	882,500	787,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	-2.61%	-1.47%	-1.17%	4.65%	-10.76%	
Child Welfare				679,000	730,428	
Probation				203,500	57,072	
% DLGF Budget Approved vs Spent	44.68%	41.20%	72.00%			
DLGF Budget Approved	866,000	853,300	843,300			
% Increase/Decrease	-2.61%	-1.47%	-1.17%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	866,000	853,300	843,300			
% Increase/Decrease	-2.61%	-1.47%	-1.17%			
Expenditures						
Child Welfare	109,809	225,090	451,243			
Probation	277,135	126,464	155,892			
TOTAL - Expenditures	386,944	351,554	607,135			
		-9.15%	72.70%			
Repayments						
Child Welfare	4,059	5,966	20,933	60,000	54,000	
Probation	11,468	6,642	9,752	16,000	16,000	
TOTAL - Repayments	15,527	12,608	30,685	76,000	70,000	
Federal and State Reimbursements						
Child Welfare	87,354	127,857	204,020	248,500	230,500	
Probation	27,984	2,902	-	33,000	30,000	
TOTAL - Reimbursements	115,337	130,760	204,020	281,500	260,500	
NET COST TO COUNTY						
Child Welfare	**18,396**	**91,267**	**226,290**	**370,500**	**445,928**	**98%**
Probation	**237,684**	**116,919**	**146,140**	**154,500**	**11,072**	**2%**
Total - Net Cost to County	**256,079**	**208,186**	**372,431**	**525,000**	**457,000**	**100%**
DLGF Approved Property Taxes	178,197	183,003	100,789			
% Increase/Decrease	-24.17%	2.70%	-44.92%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	178,197	183,003	100,789			
Requested/Projected Property Taxes				216,369	122,306	
	-24.17%	2.70%	-44.92%	114.68%	-43.47%	
Property Tax % of Total Expends	46.05%	52.06%	16.60%	24.52%	15.53%	
Tax Rate	0.0469	0.0484	0.0265	0.0580	0.0335	
% Increase/Decrease	-24.60%	3.20%	-45.25%	118.87%	-42.24%	
Estimated Assessed Valuation				372,729,644	365,275,051	
Assessed Valuation	379,951,858	378,104,624	380,336,371			
% Increase/Decrease	0.56%	-0.49%	0.59%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
TIPPECANOE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	115.15%	100.05%	142.67%			
Dept. Certified Budget	6,542,000	7,346,100	8,978,024	13,812,404	14,901,125	
Dept. Certified Budget - Projected						
% Increase/Decrease	10.56%	12.29%	22.21%	53.85%	7.88%	
Child Welfare				12,708,383	13,703,783	
Probation				1,104,021	1,197,342	
% DLGF Budget Approved vs Spent	115.15%	100.05%	142.67%			
DLGF Budget Approved	6,542,000	7,346,100	8,978,024			
% Increase/Decrease	10.56%	12.29%	22.21%			
DLGF Approved Debt Levy Loans	-	-	3,000,000			
Total Budget	6,542,000	7,346,100	11,978,024			
% Increase/Decrease	10.56%	12.29%	63.05%			
Expenditures						
Child Welfare	6,296,579	6,393,428	11,645,266			
Probation	1,236,586	956,106	1,164,081			
TOTAL - Expenditures	7,533,165	7,349,534	12,809,347			
		-2.44%	74.29%			
Repayments						
Child Welfare	299,961	434,553	454,418	596,774	533,882	
Probation	198,786	232,383	251,538	66,300	99,802	
TOTAL - Repayments	498,747	666,936	705,956	663,074	633,684	
Federal and State Reimbursements						
Child Welfare	2,466,856	2,479,765	3,767,122	3,413,289	3,364,487	
Probation	195,292	116,566	126,303	101,653	73,003	
TOTAL - Reimbursements	2,662,148	2,596,331	3,893,425	3,514,942	3,437,490	
NET COST TO COUNTY						
Child Welfare	**3,529,761**	**3,479,110**	**7,423,725**	**8,698,320**	**9,805,414**	**91%**
Probation	**842,508**	**607,157**	**786,241**	**936,068**	**1,024,537**	**9%**
Total - Net Cost to County	**4,372,269**	**4,086,268**	**8,209,966**	**9,634,388**	**10,829,951**	**100%**
DLGF Approved Property Taxes	2,953,367	3,081,363	7,470,465			
% Increase/Decrease	-24.38%	4.33%	142.44%			
DLGF Approved Debt Levy Loans	-	-	3,000,000			
Total Property Taxes Approved	2,953,367	3,081,363	10,470,465			
Requested/Projected Property Taxes				8,463,882	8,940,973	
	-24.38%	4.33%	239.80%	-19.16%	5.64%	
Property Tax % of Total Expends	39.20%	41.93%	81.74%	61.28%	60.00%	
Tax Rate	0.0419	0.0432	0.1013	0.1171	0.1262	
% Increase/Decrease	-24.23%	3.10%	134.49%	15.60%	7.77%	
Estimated Assessed Valuation				7,227,103,531	7,082,561,460	
Assessed Valuation	7,048,609,310	7,132,784,870	7,374,595,440			
% Increase/Decrease	-0.20%	1.19%	3.39%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
TIPTON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	43.78%	65.92%	64.85%			
Dept. Certified Budget	589,000	540,000	540,000	420,100	521,100	
Dept. Certified Budget - Projected						
% Increase/Decrease	0.00%	-8.32%	0.00%	-22.20%	24.04%	
Child Welfare				135,100	190,100	
Probation				285,000	331,000	
% DLGF Budget Approved vs Spent	43.78%	65.92%	64.85%			
DLGF Budget Approved	589,000	540,000	540,000			
% Increase/Decrease	0.00%	-8.32%	0.00%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	589,000	540,000	540,000			
% Increase/Decrease	0.00%	-8.32%	0.00%			
Expenditures						
Child Welfare	89,233	153,693	58,823			
Probation	168,642	202,291	291,354			
TOTAL - Expenditures	257,875	355,984	350,177			
		38.05%	-1.63%			
Repayments						
Child Welfare	-	-	-	-	-	
Probation	7,202	2,170	9,806	-	-	
TOTAL - Repayments	7,202	2,170	9,806	-	-	
Federal and State Reimbursements						
Child Welfare	85,151	91,378	42,589	79,252	56,354	
Probation	-	-	-	-	9,504	
TOTAL - Reimbursements	85,151	91,378	42,589	79,252	65,858	
NET COST TO COUNTY						
Child Welfare	**4,082**	**62,315**	**16,234**	**55,848**	**133,746**	**29%**
Probation	**161,440**	**200,121**	**281,549**	**285,000**	**321,496**	**71%**
Total - Net Cost to County	**165,522**	**262,436**	**297,782**	**340,848**	**455,242**	**100%**
DLGF Approved Property Taxes	311,403	82,895	50,981			
% Increase/Decrease	-18.39%	-73.38%	-38.50%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	311,403	82,895	50,981			
Requested/Projected Property Taxes				-	1	
	-18.39%	-73.38%	-38.50%	-100.00%	#DIV/0!	
Property Tax % of Total Expends	120.76%	23.29%	14.56%	0.00%	0.00%	
Tax Rate	0.0405	0.0109	0.0068	-	-	
% Increase/Decrease	-18.35%	-73.09%	-37.61%	-100.00%	#DIV/0!	
Estimated Assessed Valuation				734,727,739	720,033,184	
Assessed Valuation	768,895,168	760,506,321	749,722,183			
% Increase/Decrease	-0.05%	-1.09%	-1.42%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
UNION COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	70.99%	86.89%	84.61%			
Dept. Certified Budget	812,000	833,000	983,000	983,000	1,107,000	
Dept. Certified Budget - Projected						
% Increase/Decrease	38.10%	2.59%	18.01%	0.00%	12.61%	
Child Welfare				841,453	879,500	
Probation				141,548	227,500	
% DLGF Budget Approved vs Spent	70.99%	86.89%	84.61%			
DLGF Budget Approved	812,000	833,000	983,000			
% Increase/Decrease	38.10%	2.59%	18.01%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	812,000	833,000	983,000			
% Increase/Decrease	38.10%	2.59%	18.01%			
Expenditures						
Child Welfare	538,724	694,716	781,583			
Probation	37,750	29,082	50,151			
TOTAL - Expenditures	576,474	723,798	831,733			
		25.56%	14.91%			
Repayments						
Child Welfare	4,814	620	965	2,000	2,000	
Probation	2,483	968	3,317	-	-	
TOTAL - Repayments	7,297	1,588	4,283	2,000	2,000	
Federal and State Reimbursements						
Child Welfare	220,949	114,382	179,755	190,684	299,911	
Probation	-	284	-	12,596	12,538	
TOTAL - Reimbursements	220,949	114,666	179,755	203,280	312,449	
NET COST TO COUNTY						
Child Welfare	**312,960**	**579,714**	**600,862**	**648,769**	**577,589**	**73%**
Probation	**35,268**	**27,830**	**46,833**	**128,952**	**214,962**	**27%**
Total - Net Cost to County	**348,228**	**607,544**	**647,695**	**777,720**	**792,551**	**100%**
DLGF Approved Property Taxes	706,100	492,621	541,933			
% Increase/Decrease	224.06%	-30.23%	10.01%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	706,100	492,621	541,933			
Requested/Projected Property Taxes				636,015	360,465	
	224.06%	-30.23%	10.01%	17.36%	-43.32%	
Property Tax % of Total Expends	122.49%	68.06%	65.16%	64.70%	32.56%	
Tax Rate	0.2375	0.1621	0.1829	0.2147	0.1103	
% Increase/Decrease	201.78%	-31.75%	12.83%	17.39%	-48.63%	
Estimated Assessed Valuation				296,300,314	326,747,700	
Assessed Valuation	297,305,381	303,899,550	296,300,314			
% Increase/Decrease	7.38%	2.22%	-2.50%	0.00%	10.28%	

FAMILY & CHILDREN FUND
VANDERBURGH COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	71.56%	83.51%	86.47%			
Dept. Certified Budget	15,335,500	15,668,280	17,146,300	17,670,663	18,528,488	
Dept. Certified Budget - Projected						
% Increase/Decrease	16.75%	2.17%	9.43%	3.06%	4.85%	
Child Welfare				15,267,488	14,830,624	
Probation				2,403,175	3,697,864	
% DLGF Budget Approved vs Spent	71.56%	83.51%	87.74%			
DLGF Budget Approved	15,335,500	15,668,280	16,898,491			
% Increase/Decrease	16.75%	2.17%	7.85%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	15,335,500	15,668,280	16,898,491			
% Increase/Decrease	16.75%	2.17%	7.85%			
Expenditures						
Child Welfare	8,855,811	9,345,837	11,717,597			
Probation	2,118,490	3,739,100	3,109,333			
TOTAL - Expenditures	10,974,301	13,084,937	14,826,931			
		19.23%	13.31%			
Repayments						
Child Welfare	141,795	113,950	135,053	168,747	109,780	
Probation	14,972	47,881	26,620	35,400	9,280	
TOTAL - Repayments	156,768	161,831	161,673	204,147	119,060	
Federal and State Reimbursements						
Child Welfare	3,693,813	3,762,876	3,838,214	5,124,204	5,629,117	
Probation	26,479	44,591	14,151	22,489	9,805	
TOTAL - Reimbursements	3,720,292	3,807,467	3,852,365	5,146,693	5,638,922	
NET COST TO COUNTY						
Child Welfare	**5,020,203**	**5,469,011**	**7,744,331**	**9,974,537**	**9,091,727**	**71%**
Probation	**2,077,038**	**3,646,628**	**3,068,562**	**2,345,286**	**3,678,779**	**29%**
Total - Net Cost to County	**7,097,241**	**9,115,639**	**10,812,893**	**12,319,823**	**12,770,506**	**100%**
DLGF Approved Property Taxes	7,913,788	8,245,088	10,366,210			
% Increase/Decrease	-4.97%	4.19%	25.73%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	7,913,788	8,245,088	10,366,210			
Requested/Projected Property Taxes				10,165,423	6,869,349	
	-4.97%	4.19%	25.73%	-1.94%	-32.42%	
Property Tax % of Total Expends	72.11%	63.01%	69.91%	57.53%	37.07%	
Tax Rate	0.1079	0.1113	0.1409	0.1410	0.0972	
% Increase/Decrease	-3.05%	3.15%	26.59%	0.07%	-31.06%	
Estimated Assessed Valuation				7,209,996,926	7,065,796,987	
Assessed Valuation	7,334,372,200	7,407,985,360	7,357,139,720			
% Increase/Decrease	-1.97%	1.00%	-0.69%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
VERMILLION COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	29.82%	38.55%	41.74%			
Dept. Certified Budget	395,000	460,000	686,000	721,500	777,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	4.77%	16.46%	49.13%	5.17%	7.76%	
Child Welfare				565,808	638,000	
Probation				155,693	139,500	
% DLGF Budget Approved vs Spent	29.82%	38.55%	41.74%			
DLGF Budget Approved	395,000	460,000	686,000			
% Increase/Decrease	4.77%	16.46%	49.13%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	395,000	460,000	686,000			
% Increase/Decrease	4.77%	16.46%	49.13%			
Expenditures						
Child Welfare	117,804	125,914	159,724			
Probation	-	51,393	126,619			
TOTAL - Expenditures	117,804	177,308	286,343			
		50.51%	61.50%			
Repayments						
Child Welfare	93	1,471	9,505	1,560	12,960	
Probation	-	3,551	2,089	2,166	-	
TOTAL - Repayments	93	5,022	11,594	3,726	12,960	
Federal and State Reimbursements						
Child Welfare	57,833	51,262	91,005	124,017	138,299	
Probation	-	-	-	1,565	4,762	
TOTAL - Reimbursements	57,833	51,262	91,005	125,582	143,061	
NET COST TO COUNTY						
Child Welfare	**59,878**	**73,182**	**59,214**	**440,231**	**486,741**	**78%**
Probation	**-**	**47,842**	**124,529**	**151,962**	**134,738**	**22%**
Total - Net Cost to County	**59,878**	**121,024**	**183,744**	**592,192**	**621,479**	**100%**
DLGF Approved Property Taxes	128,567	24,829	191,466			
% Increase/Decrease	-30.16%	-80.69%	671.14%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	128,567	24,829	191,466			
Requested/Projected Property Taxes				178,123	618,919	
	-30.16%	-80.69%	671.14%	-6.97%	247.47%	
Property Tax % of Total Expends	109.14%	14.00%	66.87%	24.69%	79.60%	
Tax Rate	0.0163	0.0031	0.0263	0.0250	0.0885	
% Increase/Decrease	-18.50%	-80.98%	748.39%	-4.94%	254.00%	
Estimated Assessed Valuation				713,447,319	699,178,373	
Assessed Valuation	788,754,656	800,950,062	728,007,468			
% Increase/Decrease	-14.30%	1.55%	-9.11%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
VIGO COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	96.15%	115.93%	89.70%			
Dept. Certified Budget	3,732,500	4,117,520	6,215,000	6,230,130	6,225,734	
Dept. Certified Budget - Projected						
% Increase/Decrease	29.60%	10.32%	50.94%	0.24%	-0.07%	
Child Welfare				5,136,530	5,547,734	
Probation				1,093,600	678,000	
% DLGF Budget Approved vs Spent	96.15%	120.57%	115.12%			
DLGF Budget Approved	3,732,500	3,959,138	4,842,430			
% Increase/Decrease	29.60%	6.07%	22.31%			
DLGF Approved Debt Levy Loans	-	-	1,200,000			
Total Budget	3,732,500	3,959,138	6,042,430			
% Increase/Decrease	29.60%	6.07%	52.62%			
Expenditures						
Child Welfare	2,701,757	3,261,297	4,406,167			
Probation	887,157	1,512,329	1,168,670			
TOTAL - Expenditures	3,588,913	4,773,626	5,574,837			
		33.01%	16.78%			
Repayments						
Child Welfare	89,298	181,873	91,620	22,000	60,000	
Probation	46,155	73,256	51,089	16,000	10,000	
TOTAL - Repayments	135,453	255,130	142,709	38,000	70,000	
Federal and State Reimbursements						
Child Welfare	1,290,409	1,422,379	1,651,946	1,743,823	1,291,135	
Probation	82,581	125,014	99,722	12,522	50,000	
TOTAL - Reimbursements	1,372,990	1,547,393	1,751,669	1,756,345	1,341,135	
NET COST TO COUNTY						
Child Welfare	**1,322,050**	**1,657,045**	**2,662,601**	**3,370,707**	**4,196,599**	**87%**
Probation	**758,421**	**1,314,058**	**1,017,858**	**1,065,078**	**618,000**	**13%**
Total - Net Cost to County	**2,080,471**	**2,971,103**	**3,680,459**	**4,435,785**	**4,814,599**	**100%**
DLGF Approved Property Taxes	1,723,801	1,798,536	3,635,639			
% Increase/Decrease	24.30%	4.34%	102.14%			
DLGF Approved Debt Levy Loans	-	-	1,200,000			
Total Property Taxes Approved	1,723,801	1,798,536	4,835,639			
Requested/Projected Property Taxes				6,265,881	3,286,604	
	24.30%	4.34%	168.87%	29.58%	-47.55%	
Property Tax % of Total Expends	48.03%	37.68%	86.74%	100.57%	52.79%	
Tax Rate	0.0479	0.0489	0.1006	0.1769	0.0947	
% Increase/Decrease	22.51%	2.09%	105.73%	75.84%	-46.47%	
Estimated Assessed Valuation				3,541,676,281	3,470,842,755	
Assessed Valuation	3,598,749,540	3,677,987,330	3,613,955,389			
% Increase/Decrease	1.46%	2.20%	-1.74%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
WABASH COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	90.43%	90.09%	93.75%			
Dept. Certified Budget	2,446,000	2,551,000	2,546,000	2,644,400	2,713,400	
Dept. Certified Budget - Projected						
% Increase/Decrease	4.71%	4.29%	-0.20%	3.86%	2.61%	
Child Welfare				1,835,400	1,693,400	
Probation				809,000	1,020,000	
% DLGF Budget Approved vs Spent	90.43%	90.09%	93.75%			
DLGF Budget Approved	2,446,000	2,551,000	2,546,000			
% Increase/Decrease	4.71%	4.29%	-0.20%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,446,000	2,551,000	2,546,000			
% Increase/Decrease	4.71%	4.29%	-0.20%			
Expenditures						
Child Welfare	1,265,688	1,648,324	1,494,417			
Probation	946,284	649,834	892,473			
TOTAL - Expenditures	2,211,971	2,298,157	2,386,890			
		3.90%	3.86%			
Repayments						
Child Welfare	74,498	71,325	64,786	81,000	85,000	
Probation	43,938	29,774	35,628	45,000	90,000	
TOTAL - Repayments	118,436	101,098	100,413	126,000	175,000	
Federal and State Reimbursements						
Child Welfare	440,663	524,376	551,514	803,781	523,484	
Probation	87,306	33,723	64,488	70,000	200,000	
TOTAL - Reimbursements	527,969	558,098	616,002	873,781	723,484	
NET COST TO COUNTY						
Child Welfare	**750,527**	**1,052,623**	**878,118**	**950,619**	**1,084,916**	**60%**
Probation	**815,040**	**586,337**	**792,358**	**694,000**	**730,000**	**40%**
Total - Net Cost to County	**1,565,566**	**1,638,961**	**1,670,475**	**1,644,619**	**1,814,916**	**100%**
DLGF Approved Property Taxes	1,343,154	1,401,356	1,393,494			
% Increase/Decrease	-4.16%	4.33%	-0.56%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,343,154	1,401,356	1,393,494			
Requested/Projected Property Taxes				1,405,475	1,472,078	
	-4.16%	4.33%	-0.56%	0.86%	4.74%	
Property Tax % of Total Expends	60.72%	60.98%	58.38%	53.15%	54.25%	
Tax Rate	0.1030	0.1080	0.1096	0.1128	0.1206	
% Increase/Decrease	3.73%	4.85%	1.48%	2.92%	6.91%	
Estimated Assessed Valuation				1,246,007,584	1,221,087,432	
Assessed Valuation	1,304,033,040	1,297,552,250	1,271,436,310			
% Increase/Decrease	-7.60%	-0.50%	-2.01%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
WARREN COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	67.91%	134.22%	144.79%			
Dept. Certified Budget	271,300	289,900	309,900	554,585	495,250	
Dept. Certified Budget - Projected						
% Increase/Decrease	2.84%	6.86%	6.90%	78.96%	-10.70%	
Child Welfare				554,585	411,250	
Probation				-	84,000	
% DLGF Budget Approved vs Spent	67.91%	134.22%	144.79%			
DLGF Budget Approved	271,300	289,900	309,900			
% Increase/Decrease	2.84%	6.86%	6.90%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	271,300	289,900	309,900			
% Increase/Decrease	2.84%	6.86%	6.90%			
Expenditures						
Child Welfare	125,793	225,822	375,734			
Probation	58,450	163,281	72,970			
TOTAL - Expenditures	184,243	389,102	448,704			
		111.19%	15.32%			
Repayments						
Child Welfare	#DIV/0!	2,625	24,796	19,654	5,000	
Probation	#DIV/0!	6,090	2,467	4,890	5,000	
TOTAL - Repayments	#DIV/0!	8,715	27,263	24,544	10,000	
Federal and State Reimbursements						
Child Welfare	92,586	104,127	121,436	73,381	143,149	
Probation	-	-	-	-	2,508	
TOTAL - Reimbursements	92,586	104,127	121,436	73,381	145,657	
NET COST TO COUNTY						
Child Welfare	**#DIV/0!**	**119,070**	**229,502**	**461,550**	**263,101**	**77%**
Probation	**#DIV/0!**	**157,191**	**70,503**	**(4,890)**	**76,492**	**23%**
Total - Net Cost to County	**#DIV/0!**	**276,260**	**300,005**	**456,660**	**339,593**	**100%**
DLGF Approved Property Taxes	-	116,904	177,794			
% Increase/Decrease	-100.00%	#DIV/0!	52.09%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	-	116,904	177,794			
Requested/Projected Property Taxes				508,816	55,230	
	-100.00%	#DIV/0!	52.09%	186.18%	-89.15%	
Property Tax % of Total Expends	0.00%	30.04%	39.62%	91.75%	11.15%	
Tax Rate	-	0.0255	0.0405	0.1183	0.0131	
% Increase/Decrease	-100.00%	#DIV/0!	58.82%	192.10%	-88.93%	
Estimated Assessed Valuation				430,217,183	421,513,839	
Assessed Valuation	462,979,109	458,448,117	438,997,125			
% Increase/Decrease	-1.32%	-0.98%	-4.24%	-2.00%	-2.02%	

FAMILY & CHILDREN FUND
WARRICK COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	62.09%	60.86%	68.15%			
Dept. Certified Budget	2,519,120	2,663,000	2,849,000	2,783,750	2,766,420	
Dept. Certified Budget - Projected						
% Increase/Decrease	32.20%	5.71%	6.98%	-2.29%	-0.62%	
Child Welfare				2,120,750	1,997,020	
Probation				663,000	769,400	
% DLGF Budget Approved vs Spent	62.09%	60.86%	68.15%			
DLGF Budget Approved	2,519,120	2,663,000	2,849,000			
% Increase/Decrease	32.20%	5.71%	6.98%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,519,120	2,663,000	2,849,000			
% Increase/Decrease	32.20%	5.71%	6.98%			
Expenditures						
Child Welfare	935,003	1,003,639	1,382,325			
Probation	629,227	617,194	559,368			
TOTAL - Expenditures	1,564,230	1,620,833	1,941,693			
		3.62%	19.80%			
Repayments						
Child Welfare	94,766	88,653	85,645	75,500	50,100	
Probation	2,779	729	-	-	5,000	
TOTAL - Repayments	97,545	89,382	85,645	75,500	55,100	
Federal and State Reimbursements						
Child Welfare	145,218	135,361	308,103	516,663	729,733	
Probation	-	-	-	13,200	-	
TOTAL - Reimbursements	145,218	135,361	308,103	529,863	729,733	
NET COST TO COUNTY						
Child Welfare	**695,019**	**779,624**	**988,577**	**1,528,587**	**1,217,187**	**61%**
Probation	**626,448**	**616,465**	**559,368**	**649,800**	**764,400**	**39%**
Total - Net Cost to County	**1,321,467**	**1,396,089**	**1,547,945**	**2,178,387**	**1,981,587**	**100%**
DLGF Approved Property Taxes	1,681,675	1,334,635	1,359,722			
% Increase/Decrease	-1.13%	-20.64%	1.88%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	1,681,675	1,334,635	1,359,722			
Requested/Projected Property Taxes				577,134	1,236,101	
	-1.13%	-20.64%	1.88%	-57.56%	114.18%	
Property Tax % of Total Expends	107.51%	82.34%	70.03%	20.73%	44.68%	
Tax Rate	0.0625	0.0476	0.0465	0.0201	0.0431	
% Increase/Decrease	-8.22%	-23.84%	-2.31%	-56.77%	114.43%	
Estimated Assessed Valuation				2,865,650,007	2,865,650,007	
Assessed Valuation	2,690,679,410	2,803,855,835	2,924,132,660			
% Increase/Decrease	7.73%	4.21%	4.29%	-2.00%	0.00%	

FAMILY & CHILDREN FUND
WASHINGTON COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	91.38%	102.88%	79.45%			
Dept. Certified Budget	1,023,500	1,037,398	1,293,000	1,284,531	1,805,306	
Dept. Certified Budget - Projected						
% Increase/Decrease	2.97%	1.36%	24.64%	-0.65%	40.54%	
Child Welfare				293,995	931,408	
Probation				990,536	873,898	
% DLGF Budget Approved vs Spent	91.38%	102.88%	79.45%			
DLGF Budget Approved	1,023,500	1,037,398	1,293,000			
% Increase/Decrease	2.97%	1.36%	24.64%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,023,500	1,037,398	1,293,000			
% Increase/Decrease	2.97%	1.36%	24.64%			
Expenditures						
Child Welfare	72,314	38,674	215,623			
Probation	862,981	1,028,644	811,669			
TOTAL - Expenditures	935,295	1,067,318	1,027,292			
		14.12%	-3.75%			
Repayments						
Child Welfare	2,339	-	391	4,000	3,400	
Probation	3,560	13,414	18,733	25,000	3,000	
TOTAL - Repayments	5,899	13,414	19,124	29,000	6,400	
Federal and State Reimbursements						
Child Welfare	38,116	20,196	82,336	162,793	273,269	
Probation	234,432	216,980	98,364	95,167	122,402	
TOTAL - Reimbursements	272,549	237,177	180,701	257,960	395,671	
NET COST TO COUNTY						
Child Welfare	**31,859**	**18,478**	**132,895**	**127,202**	**654,739**	**47%**
Probation	**624,988**	**798,249**	**694,572**	**870,369**	**748,496**	**53%**
Total - Net Cost to County	**656,847**	**816,727**	**827,468**	**997,571**	**1,403,235**	**100%**
DLGF Approved Property Taxes	504,494	510,590	759,191			
% Increase/Decrease	-5.29%	1.21%	48.69%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	504,494	510,590	759,191			
Requested/Projected Property Taxes				969,195	1,156,882	
	-5.29%	1.21%	48.69%	27.66%	19.37%	
Property Tax % of Total Expends	53.94%	47.84%	73.90%	75.45%	64.08%	
Tax Rate	0.0603	0.0631	0.0945	0.1231	0.1499	
% Increase/Decrease	0.67%	4.64%	49.76%	30.26%	21.77%	
Estimated Assessed Valuation				787,308,985	771,562,805	
Assessed Valuation	836,639,800	809,176,080	803,376,515			
% Increase/Decrease	-5.92%	-3.28%	-0.72%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
WAYNE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	82.86%	82.34%	90.04%			
Dept. Certified Budget	2,779,560	2,846,000	2,645,095	2,890,000	3,012,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	-12.76%	2.39%	-7.06%	9.26%	4.24%	
Child Welfare				1,958,620	2,493,166	
Probation				931,380	519,334	
% DLGF Budget Approved vs Spent	82.86%	82.34%	96.03%			
DLGF Budget Approved	2,779,560	2,846,000	2,480,095			
% Increase/Decrease	-12.76%	2.39%	-12.86%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	2,779,560	2,846,000	2,480,095			
% Increase/Decrease	-12.76%	2.39%	-12.86%			
Expenditures						
Child Welfare	1,606,996	1,422,506	1,384,630			
Probation	696,172	920,773	996,995			
TOTAL - Expenditures	2,303,167	2,343,279	2,381,625			
		1.74%	1.64%			
Repayments						
Child Welfare	75,345	64,291	57,743	50,400	25,000	
Probation	10,060	17,666	14,657	15,000	-	
TOTAL - Repayments	85,405	81,957	72,400	65,400	25,000	
Federal and State Reimbursements						
Child Welfare	711,519	748,078	877,088	1,084,607	1,087,132	
Probation	67,960	-	11,638	-	15,673	
TOTAL - Reimbursements	779,479	748,078	888,726	1,084,607	1,102,805	
NET COST TO COUNTY						
Child Welfare	**820,132**	**610,137**	**449,798**	**823,613**	**1,381,034**	**73%**
Probation	**618,152**	**903,107**	**970,701**	**916,380**	**503,661**	**27%**
Total - Net Cost to County	**1,438,284**	**1,513,244**	**1,420,499**	**1,739,993**	**1,884,695**	**100%**
DLGF Approved Property Taxes	2,099,911	707,146	566,385			
% Increase/Decrease	-7.01%	-66.32%	-19.91%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	2,099,911	707,146	566,385			
Requested/Projected Property Taxes				1,548,399	684,136	
	-7.01%	-66.32%	-19.91%	173.38%	-55.82%	
Property Tax % of Total Expends	91.17%	30.18%	23.78%	53.58%	22.71%	
Tax Rate	0.0836	0.0282	0.0224	0.0625	0.0282	
% Increase/Decrease	-3.35%	-66.27%	-20.57%	179.02%	-54.88%	
Estimated Assessed Valuation				2,477,936,105	2,428,377,383	
Assessed Valuation	2,511,855,082	2,507,608,966	2,528,506,230			
% Increase/Decrease	-3.78%	-0.17%	0.83%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
WELLS COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	79.06%	64.99%	59.47%			
Dept. Certified Budget	1,541,000	1,660,000	1,547,400	1,200,000	1,563,450	
Dept. Certified Budget - Projected						
% Increase/Decrease	11.79%	7.72%	-6.78%	-22.45%	30.29%	
Child Welfare				718,110	697,250	
Probation				481,890	866,200	
% DLGF Budget Approved vs Spent	103.54%	64.99%	59.47%			
DLGF Budget Approved	1,176,584	1,660,000	1,547,400			
% Increase/Decrease	-14.65%	41.09%	-6.78%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	1,176,584	1,660,000	1,547,400			
% Increase/Decrease	-14.65%	41.09%	-6.78%			
Expenditures						
Child Welfare	663,335	426,230	376,382			
Probation	554,915	652,526	543,885			
TOTAL - Expenditures	1,218,249	1,078,756	920,268			
		-11.45%	-14.69%			
Repayments						
Child Welfare	27,195	36,233	17,134	16,500	9,000	
Probation	3,463	3,840	2,559	2,000	7,500	
TOTAL - Repayments	30,658	40,073	19,693	18,500	16,500	
Federal and State Reimbursements						
Child Welfare	178,415	150,765	152,687	244,751	171,831	
Probation	33,343	26,771	58,230	91,305	14,539	
TOTAL - Reimbursements	211,758	177,535	210,916	336,056	186,370	
NET COST TO COUNTY						
Child Welfare	**457,725**	**239,232**	**206,561**	**456,859**	**516,419**	**38%**
Probation	**518,108**	**621,915**	**483,097**	**388,585**	**844,161**	**62%**
Total - Net Cost to County	**975,833**	**861,148**	**689,658**	**845,444**	**1,360,580**	**100%**
DLGF Approved Property Taxes	503,525	1,309,355	797,134			
% Increase/Decrease	-28.18%	160.04%	-39.12%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	503,525	1,309,355	797,134			
Requested/Projected Property Taxes				306,311	1,044,659	
	-28.18%	160.04%	-39.12%	-61.57%	241.05%	
Property Tax % of Total Expends	41.33%	121.38%	86.62%	25.53%	66.82%	
Tax Rate	0.0426	0.1100	0.0680	0.0267	0.0928	
% Increase/Decrease	-23.10%	158.22%	-38.18%	-60.74%	247.57%	
Estimated Assessed Valuation				1,148,810,704	1,125,834,490	
Assessed Valuation	1,181,982,927	1,190,322,786	1,172,255,820			
% Increase/Decrease	-6.61%	0.71%	-1.52%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
WHITE COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	95.47%	74.51%	97.08%			
Dept. Certified Budget	614,900	660,570	605,000	690,525	730,100	
Dept. Certified Budget - Projected						
% Increase/Decrease	-5.23%	7.43%	-8.41%	14.14%	5.73%	
Child Welfare				560,025	523,500	
Probation				130,500	206,600	
% DLGF Budget Approved vs Spent	95.47%	74.51%	97.08%			
DLGF Budget Approved	614,900	660,570	605,000			
% Increase/Decrease	-5.23%	7.43%	-8.41%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	614,900	660,570	605,000			
% Increase/Decrease	-5.23%	7.43%	-8.41%			
Expenditures						
Child Welfare	507,679	348,957	426,848			
Probation	79,393	143,217	160,491			
TOTAL - Expenditures	587,072	492,174	587,339			
		-16.16%	19.34%			
Repayments						
Child Welfare	23,780	1,231	29	22,190	28,000	
Probation	2,794	2,210	11,234	4,600	20,000	
TOTAL - Repayments	26,574	3,441	11,263	26,790	48,000	
Federal and State Reimbursements						
Child Welfare	197,317	102,604	146,106	227,351	234,061	
Probation	7,045	-	-	17,733	20,627	
TOTAL - Reimbursements	204,362	102,604	146,106	245,084	254,688	
NET COST TO COUNTY						
Child Welfare	**286,582**	**245,122**	**280,713**	**310,484**	**261,439**	**61%**
Probation	**69,554**	**141,007**	**149,258**	**108,167**	**165,973**	**39%**
Total - Net Cost to County	**356,136**	**386,129**	**429,970**	**418,651**	**427,412**	**100%**
DLGF Approved Property Taxes	167,028	329,446	449,523			
% Increase/Decrease	-14.22%	97.24%	36.45%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	167,028	329,446	449,523			
Requested/Projected Property Taxes				356,965	282,619	
	-14.22%	97.24%	36.45%	-20.59%	-20.83%	
Property Tax % of Total Expends	28.45%	66.94%	76.54%	51.69%	38.71%	
Tax Rate	0.0108	0.0213	0.0295	0.0239	0.0193	
% Increase/Decrease	-10.74%	97.22%	38.50%	-18.98%	-19.25%	
Estimated Assessed Valuation				1,493,331,768	1,463,465,133	
Assessed Valuation	1,546,552,076	1,546,695,036	1,523,807,927			
% Increase/Decrease	-3.90%	0.01%	-1.48%	-2.00%	-2.00%	

FAMILY & CHILDREN FUND
WHITLEY COUNTY

	CY Actuals			DCS Certified Budget		
	2004	2005	2006	2007	2008	
% Dept.Certified Budget vs Spent	81.42%	71.97%	81.18%			
Dept. Certified Budget	760,500	754,300	793,500	763,500	773,500	
Dept. Certified Budget - Projected						
% Increase/Decrease	-1.04%	-0.82%	5.20%	-3.78%	1.31%	
Child Welfare				389,500	371,500	
Probation				374,000	402,000	
% DLGF Budget Approved vs Spent	81.42%	71.97%	86.06%			
DLGF Budget Approved	760,500	754,300	748,500			
% Increase/Decrease	-1.04%	-0.82%	-0.77%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Budget	760,500	754,300	748,500			
% Increase/Decrease	-1.04%	-0.82%	-0.77%			
Expenditures						
Child Welfare	144,904	163,598	158,192			
Probation	474,311	379,285	485,950			
TOTAL - Expenditures	619,216	542,883	644,142			
		-12.33%	18.65%			
Repayments						
Child Welfare	23,589	21,711	25,274	23,000	20,000	
Probation	41,204	39,531	33,305	36,500	14,100	
TOTAL - Repayments	64,793	61,242	58,579	59,500	34,100	
Federal and State Reimbursements						
Child Welfare	85,223	113,343	133,816	150,926	178,725	
Probation	30,489	-	-	30,000	-	
TOTAL - Reimbursements	115,712	113,343	133,816	180,926	178,725	
NET COST TO COUNTY						
Child Welfare	**36,093**	**28,544**	**(898)**	**215,574**	**172,775**	**31%**
Probation	**402,619**	**339,755**	**452,645**	**307,500**	**387,900**	**69%**
Total - Net Cost to County	**438,711**	**368,299**	**451,747**	**523,074**	**560,675**	**100%**
DLGF Approved Property Taxes	462,675	482,308	126,801			
% Increase/Decrease	-4.84%	4.24%	-73.71%			
DLGF Approved Debt Levy Loans	-	-	-			
Total Property Taxes Approved	462,675	482,308	126,801			
Requested/Projected Property Taxes				229,414	93,961	
	-4.84%	4.24%	-73.71%	80.92%	-59.04%	
Property Tax % of Total Expends	74.72%	88.84%	19.69%	30.05%	12.15%	
Tax Rate	0.0331	0.0354	0.0093	0.0172	0.0072	
% Increase/Decrease	-2.36%	6.95%	-73.73%	84.95%	-58.14%	
Estimated Assessed Valuation				1,336,180,521	1,309,456,911	
Assessed Valuation	1,397,811,060	1,362,452,656	1,363,449,511			
% Increase/Decrease	-2.53%	-2.53%	0.07%	-2.00%	-2.00%	

Exhibit K
10/01/07

ASSOCIATION OF INDIANA COUNTIES, INC.

Family & Children Fund Property Tax Levy

Total	2000 Census	CY 2002 Levy	CY 2002 Per Capita	CY 2003 Levy	CY 2003 Per Capita	CY 2004 Levy	CY 2004 Per Capita	CY 2005 Levy	CY Per
Adams	33,625	1,348,967	$ 40.12	483,809	$ 14.39	182,371	$ 5.42	1,006,618	$
Allen	331,849	11,293,004	$ 34.03	12,096,837	$ 36.45	11,411,829	$ 34.39	16,552,326	$
Bartholomew	71,435	3,006,341	$ 42.08	2,853,799	$ 39.95	2,744,311	$ 38.42	2,504,146	$
Benton	9,421	254,242	$ 26.99	266,381	$ 28.28	245,041	$ 26.01	255,260	$
Blackford	14,048	537,685	$ 38.27	618,107	$ 44.00	598,086	$ 42.57	391,770	$
Boone	46,107	548,401	$ 11.89	628,809	$ 13.64	582,943	$ 12.64	1,286,443	$
Brown	14,957	166,333	$ 11.12	192,373	$ 12.86	558,152	$ 37.32	583,269	$
Carroll	20,165	118,671	$ 5.88	154,019	$ 7.64	136,716	$ 6.78	142,705	$
Cass	40,930	1,797,669	$ 43.92	1,993,192	$ 48.70	1,939,052	$ 47.37	2,733,257	$
Clark	96,472	3,103,418	$ 32.17	2,632,253	$ 27.29	2,451,760	$ 25.41	3,376,464	$
Clay	26,556	331,421	$ 12.48	340,561	$ 12.82	318,842	$ 12.01	332,186	$
Clinton	33,866	1,475,375	$ 43.57	1,285,501	$ 37.96	1,179,328	$ 34.82	1,163,743	$
Crawford	10,743	352,405	$ 32.80	516,858	$ 48.11	491,238	$ 45.73	512,421	$
Daviess	29,820	600,356	$ 20.13	632,780	$ 21.22	562,596	$ 18.87	586,765	$
Dearborn	46,109	1,157,916	$ 25.11	1,802,265	$ 39.09	2,750,807	$ 59.66	2,872,453	$
Decatur	24,555	403,374	$ 16.43	636,215	$ 25.91	615,797	$ 25.08	642,590	$
DeKalb	40,285	1,061,081	$ 26.34	1,117,512	$ 27.74	1,067,348	$ 26.49	1,114,355	$
Delaware	118,769	7,272,268	$ 61.23	7,269,362	$ 61.21	6,751,037	$ 56.84	7,045,682	$
Dubois	39,674	559,779	$ 14.11	619,901	$ 15.62	480,432	$ 12.11	853,858	$
Elkhart	182,791	11,406,574	$ 62.40	11,330,957	$ 61.99	10,764,368	$ 58.89	8,024,162	$
Fayette	25,588	1,629,468	$ 63.68	1,701,331	$ 66.49	1,466,779	$ 57.32	1,510,880	$
Floyd	70,823	2,251,710	$ 31.79	2,300,004	$ 32.48	1,403,091	$ 19.81	1,461,913	$
Fountain	17,954	751,317	$ 41.85	623,653	$ 34.74	580,231	$ 32.32	1,081,150	$
Franklin	22,151	508,241	$ 22.94	408,207	$ 18.43	378,393	$ 17.08	407,957	$
Fulton	20,511	884,642	$ 43.13	927,072	$ 45.20	702,746	$ 34.26	732,426	$
Gibson	32,500	524,408	$ 16.14	554,905	$ 17.07	520,083	$ 16.00	891,896	$
Grant	73,403	3,698,852	$ 50.39	3,871,283	$ 52.74	3,803,167	$ 51.81	2,304,090	$
Greene	33,157	929,199	$ 28.02	1,099,562	$ 33.16	1,329,155	$ 40.09	1,384,955	$
Hamilton	182,740	2,756,312	$ 15.08	2,826,734	$ 15.47	2,780,889	$ 15.22	2,891,708	$
Hancock	55,391	1,918,557	$ 34.64	2,013,361	$ 36.35	1,471,379	$ 26.56	5,973	$
Harrison	34,325	911,749	$ 26.56	1,099,667	$ 32.04	642,390	$ 18.71	1,114,546	$
Hendricks	104,093	601,489	$ 5.78	255,018	$ 2.45	187,253	$ 1.80	176,444	$
Henry	48,508	1,254,963	$ 25.87	2,024,918	$ 41.74	1,873,279	$ 38.62	3,779,051	$
Howard	84,964	1,699,550	$ 20.00	2,776,522	$ 32.68	2,650,316	$ 31.19	2,765,583	$

Total	2000 Census	CY 2002 Levy	CY 2002 Per Capita	CY 2003 Levy	CY 2003 Per Capita	CY 2004 Levy	CY 2004 Per Capita	CY 2005 Levy	CY Per C
Huntington	38,075	888,731	$ 23.34	929,540	$ 24.41	881,917	$ 23.16	920,018	$
Jackson	41,335	964,588	$ 23.34	1,010,992	$ 24.46	100,968	$ 2.44	102,889	$
Jasper	30,043	420,040	$ 13.98	459,702	$ 15.30	419,237	$ 13.95	886,538	$
Jay	21,806	431,690	$ 19.80	206,317	$ 9.46	96,561	$ 4.43	467,972	$
Jefferson	31,705	1,437,442	$ 45.34	1,041,117	$ 32.84	957,615	$ 30.20	985,835	$
Jennings	27,554	456,276	$ 16.56	484,174	$ 17.57	440,112	$ 15.97	705,101	$
Johnson	115,209	1,424,232	$ 12.36	1,061,663	$ 9.22	820,214	$ 7.12	826,933	$
Knox	39,256	701,442	$ 17.87	739,677	$ 18.84	339,149	$ 8.64	354,540	$
Kosciusko	74,057	578,027	$ 7.81	236,840	$ 3.20	175,621	$ 2.37	180,324	$
LaGrange	34,909	862,571	$ 24.71	882,705	$ 25.29	1,039,216	$ 29.77	1,070,122	$
Lake	484,564	53,497,709	$ 110.40	70,320,194	$ 145.12	61,287,719	$ 126.48	64,047,941	$ 1
LaPorte	110,106	4,231,112	$ 38.43	3,926,848	$ 35.66	3,852,749	$ 34.99	4,020,868	$
Lawrence	45,922	675,709	$ 14.71	606,522	$ 13.21	563,896	$ 12.28	1,130,201	$
Madison	133,358	4,806,425	$ 36.04	4,753,294	$ 35.64	4,189,539	$ 31.42	5,329,030	$
Marion	860,454	39,696,536	$ 46.13	45,455,884	$ 52.83	41,908,418	$ 48.71	41,907,872	$
Marshall	45,128	1,621,830	$ 35.94	2,002,600	$ 44.38	1,935,212	$ 42.88	2,018,189	$
Martin	10,369	298,276	$ 28.77	331,220	$ 31.94	161,560	$ 15.58	168,246	$
Miami	36,082	1,335,180	$ 37.00	1,220,210	$ 33.82	803,856	$ 22.28	838,310	$
Monroe	120,563	2,969,243	$ 24.63	6,487,021	$ 53.81	7,999,861	$ 66.35	6,529,024	$
Montgomery	37,629	1,026,566	$ 27.28	2,572,754	$ 68.37	1,736,484	$ 46.15	510,527	$
Morgan	66,689	916,649	$ 13.75	221,502	$ 3.32	161,282	$ 2.42	167,839	$
Newton	14,566	0	$ -	0	$ -	0	$ -	875,001	$
Noble	46,275	161,652	$ 3.49	152,151	$ 3.29	52,985	$ 1.15	248,468	$
Ohio	5,623	115,140	$ 20.48	120,679	$ 21.46	90,655	$ 16.12	94,409	$
Orange	19,306	123,971	$ 6.42	91,890	$ 4.76	66,260	$ 3.43	68,977	$
Owen	21,786	35,671	$ 1.64	156,852	$ 7.20	115,137	$ 5.28	120,059	$
Parke	17,241	341,575	$ 19.81	357,767	$ 20.75	345,873	$ 20.06	361,098	$
Perry	18,899	116,947	$ 6.19	435,142	$ 23.02	428,344	$ 22.66	446,583	$
Pike	12,837	855,823	$ 66.67	899,056	$ 70.04	868,451	$ 67.65	842,586	$
Porter	146,798	1,135,394	$ 7.73	1,135,269	$ 7.73	1,076,265	$ 7.33	2,759,770	$
Posey	27,061	1,104,403	$ 40.81	1,168,934	$ 43.20	1,133,524	$ 41.89	539,963	$
Pulaski	13,755	569,317	$ 41.39	983,613	$ 71.51	631,904	$ 45.94	658,817	$
Putnam	36,019	460,341	$ 12.78	864,166	$ 23.99	832,020	$ 23.10	867,454	$
Randolph	27,401	1,320,118	$ 48.18	1,925,659	$ 70.28	1,814,905	$ 66.23	2,236,469	$
Ripley	26,523	1,434,424	$ 54.08	1,166,335	$ 43.97	1,098,845	$ 41.43	1,186,243	$
Rush	18,261	392,812	$ 21.51	349,731	$ 19.15	546,517	$ 29.93	563,862	$
Saint Joseph	265,559	14,685,708	$ 55.30	20,621,566	$ 77.65	20,151,840	$ 75.88	20,984,750	$
Scott	22,960	415,945	$ 18.12	257,831	$ 11.23	349,325	$ 15.21	555,714	$
Shelby	43,445	1,099,420	$ 25.31	1,037,186	$ 23.87	1,071,433	$ 24.66	1,001,958	$
Spencer	20,391	169,259	$ 8.30	202,254	$ 9.92	48,158	$ 2.36	49,143	$

TAXING DISTRICTS	GRAND TOTAL CURRENT TAX RATE (1)	ESTIMATED NET CURRENT TAX RATE (2)	NET TAX RATE LESS SCHOOL AND WELFARE NET TAX RATES	IMPACT OF REDUCTION IN NET TAX RATE ON HOMESTEADS
FT.WAYNE PERRY	3.3543	2.7024	2.3076	-14.6
N.H. ADAMS WOODFIELD	2.8388	2.2676	1.8993	-16.2
FW WASHINGTON ANNEX	2.9747	2.3136	1.9442	-16.0
N,H,ADAMS WOODFIELD II	2.6554	2.1216	1.7533	-17.4
FT.WAYNE MILAN	3.1894	2.4916	2.1233	-14.8

(1) State Auditor's abstract

(2) After real property tax replacement credit

ASSOCIATION OF INDIANA COUNTIES

ESTIMATED IMPACT ON HOMESTEAD PROPERTY TAXES OF STATE ASSUMPTION OF SCHOOL GENERAL FUND AND WELFARE LEVIES - FAYETTE COUNTY

TAXING DISTRICTS	GRAND TOTAL CURRENT TAX RATE (1)	ESTIMATED NET CURRENT TAX RATE (2)	NET TAX RATE LESS SCHOOL AND WELFARE NET TAX RATES	IMPACT OF REDUCTION IN NET TAX RATE ON HOMESTEADS
COLUMBIA TOWNSHIP	$ 2.3672	$ 1.7094	$ 1.2335	-27.8 %
CONNERSVILLE TOWNSHIP	2.3801	1.7199	1.2440	-27.7
CONNERSVILLE CITY-CONNERSVILLE	3.9819	3.0293	2.5534	-15.7
FAIRVIEW TOWNSHIP	2.3720	1.7133	1.2374	-27.8
GLENWOOD TOWN-FAIRVIEW TOWNSHIP	3.4768	2.6143	2.1384	-18.2
HARRISON TOWNSHIP	2.3732	1.7143	1.2384	-27.8
CONNERSVILLE CITY-HARRISON TOWNSH	3.9676	3.0176	2.5417	-15.8
JACKSON TOWNSHIP	2.3615	1.7047	1.2288	-27.9
JENNINGS TOWNSHIP	2.3511	1.6962	1.2203	-28.1
ORANGE TOWNSHIP	2.3726	1.7138	1.2379	-27.8
GLENWOOD TOWN-ORANGE TOWNSHIP	3.4775	2.6148	2.1389	-18.2
POSEY TOWNSHIP	2.3903	1.7305	1.2546	-27.5
WATERLOO TOWNSHIP	2.3641	1.7068	1.2309	-27.9

(1) State Auditor's abstract

(2) After real property tax replacement credit

ASSOCIATION OF INDIANA COUNTIES

ESTIMATED IMPACT ON HOMESTEAD PROPERTY TAXES OF STATE ASSUMPTION OF SCHOOL GENERAL FUND AND WELFARE LEVIES - HAMILTON COUNTY

TAXING DISTRICTS	GRAND TOTAL CURRENT TAXES	ESTIMATED NET CURRENT TAX RATE (AFTER PTRC)	NET TAX RATE LESS SCHOOL AND WELFARE NET TAX RATES	IMPACT OF REDUCTION IN NET TAX RATE ON HOMESTEADS
ADAMS TOWNSHIP	N/A	N/A	N/A	N/A
SHERIDAN TOWN	N/A	N/A	N/A	N/A
CLAY TOWNSHIP	$ 1.6473	$ 1.2407	$ 0.9843	-20.7 %
DELAWARE TOWNSHIP	1.8875	1.4674	1.1835	-19.3
FISHERS TOWN - DELAWARE TOWNSHIP	2.1123	1.6777	1.3938	-16.9
FALL CREEK TOWNSHIP	1.8539	1.4389	1.1550	-19.7
JACKSON TOWNSHIP	1.8768	1.4590	1.1990	-17.8
ARCADIA TOWN	2.4323	1.9354	1.6754	-13.4
ATLANTA TOWN	2.2537	1.7651	1.5051	-14.7
CICERO TOWN	2.3075	1.8319	1.5719	-14.2
NOBLESVILLE TOWNSHIP	2.0141	1.5845	1.3122	-17.2
NOBLESVILLE CITY	2.5201	2.0200	1.7477	-13.5
WASHINGTON TOWNSHIP	2.3039	1.9128	1.6244	-15.1
WESTFIELD TOWN	2.5208	2.1109	1.8225	-13.7
WAYNE TOWNSHIP	1.8619	1.4477	1.1638	-19.6
WHITE RIVER TOWNSHIP	1.8570	1.4343	1.1743	-18.1
CARMEL CITY	1.9121	1.4850	1.2286	-17.3
NOBLESVILLE-DELAWARE-HSE	2.5489	2.0524	1.7685	-13.8
FISHERS - FALL CREEK TOWNSHIP	2.1125	1.6781	1.3942	-16.9
NOBLESVILLE FALL CREEK	2.5491	2.0528	1.7689	-13.8
NOBLESVILLE WAYNE	2.5536	2.0577	1.7738	-13.8
CARMEL - COUNTY TIF	1.9191	1.4908	1.2344	-17.2
WESTFIELD AG ABATEMENT	2.1886	1.8327	1.5443	-15.7
WESTFIELD ABATEMENT	2.3548	1.9718	1.6834	-14.6
FALL CREEK ABATEMENT	1.7891	1.4217	1.1378	-20.0
WESTFIELD ABATEMENT 09C	2.2717	1.9023	1.6139	-15.2

(1) State Auditor's abstract

(2) After real property tax replacement credit

ASSOCIATION OF INDIANA COUNTIES

ESTIMATED IMPACT ON HOMESTEAD PROPERTY TAXES OF STATE ASSUMPTION OF SCHOOL GENERAL FUND AND WELFARE LEVIES - LAGRANGE COUNTY

TAXING DISTRICTS	GRAND TOTAL CURRENT TAXES	ESTIMATED NET CURRENT TAX RATE (AFTER PTRC)	NET TAX RATE LESS SCHOOL AND WELFARE NET TAX RATES	IMPACT OF REDUCTION IN NET TAX RATE ON HOMESTEADS
BLOOMFIELD TOWNSHIP	$ 1.5164	$ 1.0803	$ 0.7978	-26.2 %
LAGRANGE TOWN	2.4228	1.8029	1.5204	-15.7
CLAY TOWNSHIP-WEST	1.6954	1.2197	0.9097	-25.4
CLAY TOWNSHIP-EAST	1.5216	1.0849	0.8024	-26.0
CLEARSPRING TOWNSHIP	1.6713	1.1987	0.8887	-25.9
TOPEKA TOWN-CLEARSPRING TOWNSH	2.9335	2.2176	1.9076	-14.0
EDEN TOWNSHIP	1.6665	1.1957	0.8857	-25.9
TOPEKA TOWN-EDEN TOWNSHIP	2.9305	2.2153	1.9053	-14.0
GREENFIELD TOWNSHIP	1.5000	1.0638	0.7813	-26.6
JOHNSON TOWNSHIP	1.5012	1.0656	0.7831	-26.5
WOLCOTTVILLE TOWN	2.3139	1.6999	1.4174	-16.6
LIMA TOWNSHIP	1.5160	1.0785	0.7960	-26.2
MILFORD TOWNSHIP	1.5122	1.0863	0.8118	-25.3
NEWBURY TOWNSHIP	1.6906	1.2192	0.9092	-25.4
SHIPSHEWANA TOWN	2.7155	2.1197	1.8097	-14.6
SPRINGFIELD TOWNSHIP	1.5232	1.0949	0.8204	-25.1
VAN BUREN TOWNSHIP	1.6722	1.1995	0.8895	-25.8
LAGRANGE-CLAY	2.4168	1.7981	1.5156	-15.7

(1) State Auditor's abstract

(2) After real property tax replacement credit

ASSOCIATION OF INDIANA COUNTIES

ESTIMATED IMPACT ON HOMESTEAD PROPERTY TAXES OF STATE ASSUMPTION OF SCHOOL GENERAL FUND AND WELFARE LEVIES - MONROE COUNTY

TAXING DISTRICTS	GRAND TOTAL CURRENT TAX RATE (1)	ESTIMATED NET CURRENT TAX RATE (2)	NET TAX RATE LESS SCHOOL AND WELFARE NET TAX RATES	IMPACT OF REDUCTION IN NET TAX RATE ON HOMESTEADS
BEAN BLOSSOM TOWNSHIP	$ 2.0329	$ 1.5278	$ 1.1731	-23.2 %
STINESVILLE TOWN	2.1394	1.6105	1.2558	-22.0
BENTON TOWNSHIP	1.5918	1.1581	0.8386	-27.6
BLOOMINGTON TOWNSHIP	1.7364	1.2748	0.9553	-25.1
BLOOMINGTON CITY-BLOOMINGTON TOWNSHI	2.2856	1.7352	1.4157	-18.4
CLEAR CREEK TOWNSHIP	1.6644	1.2127	0.8932	-26.3
INDIAN CREEK TOWNSHIP	1.5920	1.1536	0.8341	-27.7
PERRY TOWNSHIP	1.6347	1.1870	0.8675	-26.9
BLOOMINGTON CITY-PERRY TOWNSHIP	2.2828	1.7329	1.4134	-18.4
POLK TOWNSHIP	1.7538	1.2823	0.9628	-24.9
RICHLAND TOWNSHIP	2.0770	1.5669	1.2122	-22.6
BLOOMINGTON CITY-RICHLAND TOWNSHIP	2.7335	2.1116	1.7569	-16.8
ELLETSVILLE TOWN	2.6647	2.0811	1.7264	-17.0
SALT CREEK TOWNSHIP	1.5468	1.1159	0.7964	-28.6
VAN BUREN TOWNSHIP	1.7040	1.2557	0.9362	-25.4
BLOOMINGTON CITY-VAN BUREN TOWNSHIP	2.3172	1.7609	1.4414	-18.1
WASHINGTON TOWNSHIP	1.5562	1.1214	0.8019	-28.5

(1) State Auditor's abstract

(2) After real property tax replacement credit

ASSOCIATION OF INDIANA COUNTIES

ESTIMATED IMPACT ON HOMESTEAD PROPERTY TAXES OF STATE ASSUMPTION OF SCHOOL GENERAL FUND AND WELFARE LEVIES - UNION COUNTY

TAXING DISTRICTS	GRAND TOTAL CURRENT TAX RATE (1)	ESTIMATED NET CURRENT TAX RATE (2)	NET TAX RATE LESS SCHOOL AND WELFARE NET TAX RATES	IMPACT OF REDUCTION IN NET TAX RATE ON HOMESTEADS
BROWNSVILLE TOWNSHIP	$ 2.2544	$ 1.7405	$ 1.3318	-23.5 %
CENTER TOWNSHIP	2.2492	1.7386	1.3299	-23.5
LIBERTY TOWN	3.2635	2.5533	2.1446	-16.0
HARMONY TOWNSHIP	2.2511	1.7392	1.3305	-23.5
HARRISON TOWNSHIP	2.2553	1.7410	1.3323	-23.5
LIBERTY TOWNSHIP	2.2557	1.7432	1.3345	-23.4
UNION TOWNSHIP	2.2374	1.7269	1.3182	-23.7
WEST COLLEGE CORNER TOWN	2.6561	2.0625	1.6538	-19.8

(1) State Auditor's abstract

(2) After real property tax replacement credit

ASSOCIATION OF INDIANA COUNTIES

ESTIMATED IMPACT ON HOMESTEAD PROPERTY TAXES OF STATE ASSUMPTION OF SCHOOL GENERAL FUND AND WELFARE LEVIES - VANDERBURGH COUNTY

TAXING DISTRICTS	GRAND TOTAL CURRENT TAX RATE (1)	ESTIMATED NET CURRENT TAX RATE (2)	NET TAX RATE LESS SCHOOL AND WELFARE NET TAX RATES	IMPACT OF REDUCTION IN NET TAX RATE ON HOMESTEADS
ARMSTRONG TOWNSHIP	$ 2.1592	$ 1.5738	$ 1.1448	-27.3 %
DARMSTADT TOWN-ARMSTRONG TOWNSH	2.2146	1.6106	1.1816	-26.6
CENTER TOWNSHIP	2.1508	1.5650	1.1360	-27.4
EVANSVILLE CITY-CENTER TOWNSHIP	3.1513	2.3918	1.9628	-17.9
DARMSTADT TOWN CENTER TOWNSHIP	2.2316	1.6263	1.1973	-26.4
GERMAN TOWNSHIP	2.1485	1.5606	1.1316	-27.5
DARMSTADT TOWN-GERMAN TOWNSHIP	2.2146	1.6106	1.1816	-26.6
PERRY TOWNSHIP	2.1518	1.5627	1.1337	-27.5
EVANSVILLE CITY-PERRY TOWNSHIP	3.1529	2.3913	1.9623	-17.9
KNIGHT TOWNSHIP	2.1576	1.5701	1.1411	-27.3
EVANSVILLE CITY-KNIGHT TOWNSHIP	3.1441	2.3849	1.9559	-18.0
PIGEON TOWNSHIP	2.2399	1.6312	1.2022	-26.3
EVANSVILLE CITY-PIGEON TOWNSHIP	3.2105	2.4382	2.0092	-17.6
SCOTT TOWNSHIP	2.2031	1.6131	1.1841	-26.6
DARMSTADT TOWN-SCOTT TOWNSHIP	2.2332	1.6292	1.2002	-26.3
UNION TOWNSHIP	2.2127	1.6155	1.1865	-26.6

(1) State Auditor's abstract

(2) After real property tax replacement credit

ASSOCIATION OF INDIANA COUNTIES

ESTIMATED IMPACT ON HOMESTEAD PROPERTY TAXES OF STATE ASSUMPTION OF SCHOOL GENERAL FUND AND WELFARE LEVIES - WELLS COUNTY

TAXING DISTRICTS	GRAND TOTAL CURRENT TAX RATE (1)	ESTIMATED NET CURRENT TAX RATE (2)	NET TAX RATE LESS SCHOOL AND WELFARE NET TAX RATES	IMPACT OF REDUCTION IN NET TAX RATE ON HOMESTEADS
CHESTER TOWNSHIP	$ 1.8574	$ 1.2807	$ 0.9653	-24.60 %
PONETO TOWN-CHESTER TOWNSHIP	2.4836	1.7719	1.4565	-17.80
HARRISON TOWNSHIP	2.2751	1.2807	0.9528	-25.60
BLUFFTON CITY-HARRISON TOWNSHIP	2.9206	2.2263	1.8984	-14.70
PONETO TOWN-HARRISON TOWNSHIP	2.9008	1.2807	0.9528	-25.60
VERRA CRUZ TOWN	2.3719	1.7764	1.4485	-18.50
JACKSON TOWNSHIP	1.8434	1.2807	0.9653	-24.60
JEFFERSON TOWNSHIP	1.9554	1.3949	1.0836	-22.30
OSSIAN TOWN	2.2678	1.2807	0.9694	-24.30
LANCASTER TOWNSHIP	1.9215	1.3619	1.0506	-22.90
BLUFFTON CITY-LANCASTER TWP-N	2.5893	1.9107	1.5994	-16.30
BLUFFTON CITY-LANCASTER TWP-BL	2.8600	2.1638	1.8359	-15.20
LIBERTY TOWNSHIP	1.8630	1.2807	0.9653	-24.60
PONETO TOWN-LIBERTY TOWNSHIP	2.4920	1.7782	1.4628	-17.70
NOTTINGHAM TOWNSHIP	1.8507	1.2703	0.9549	-24.80
ROCKCREEK TOWNSHIP	1.9400	1.3791	1.0678	-22.60
MARKLE TOWN-ROCKCREEK TOWNSHIP	2.7996	2.0474	1.7361	-15.20
UNIONDALE TOWN-ROCKCREEK TOWNSHI	2.2810	1.6477	1.3364	-18.90
UNION TOWNSHIP	1.9273	1.3691	1.0578	-22.70
MARKLE TOWN-UNION TOWNSHIP	2.7927	2.0420	1.7307	-15.20
UNIONDALE TOWN-UNION TOWNSHIP	2.2741	1.6424	1.3311	-19.00
ZANESVILLE TOWN-UNION TOWNSHIP	2.1509	1.5364	1.2251	-20.30

(1) State Auditor's abstract

(2) After real property tax replacement credit

Exhibit L
10/01/07

IARCCA

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Testimony to the Commission on State Tax and Financing Policy
Cathleen Graham, Executive Director
October 1, 2007

Thank you for the opportunity to testify about the possible transfer of the Family & Children's Fund to the state level. As you consider this option, I ask that you look at this as a children's issue, not as a property tax issue.

Why is this a children's issue?

When children are abused or neglected, their needs for services, placement out of the home, and for treatment vary widely. When children are adjudicated delinquent due to age-related offenses or less violent crimes, their needs for services, placement, and treatment vary widely. Local judges make a decision about meeting those needs based on the recommendations of either a DCS case manager or a county probation officer, with the child's best interest and either the child's safety (for CHINS) or the community's safety (for delinquents) as defining criteria.

IARCCA represents 108 agencies in all areas of the state who provide a broad array of services to children. Our services range from foster family care for medically fragile infants to treatment programs for older children who have been sexually abused. We provide services in a variety of settings, from the families' homes to secure treatment programs in hospitals. We have developed an array of services based on the needs of the children and families in the communities we serve. This has been our priority – that children receive the services and treatment that they need. You will hear more from two providers of these services.

We are concerned about any decision to separate the funding for abused/neglected children (known as Children in Need of Services, or CHINS) from that for delinquent children. IARCCA's research on CHINS and delinquents shows that they have virtually the same types of problems; the main difference is that delinquent children are older than CHINS and a higher proportion is male. We are concerned that a move to separate the funding will result in more children "falling through the cracks" as each system tries to avoid the expense of serving children who have problems that overlap the child welfare and delinquency systems.

We are also concerned that as the State moves to consolidate processes and programs into a more centralized administration, there will be fewer options for services to children. While we all agree that there is a role for strong leadership at the state level, we do not all agree on the concentration of decision-making at a central level.

The legislative districts that each member of this Commission represents vary in their geography, poverty levels, and community resources. As you are all aware, one size does not fit all in Indiana. In the last two federal reviews of Indiana's child welfare system, the federal government cited the diversity of programs, services and providers at the local community level as one of our greatest strengths.

"One size" may be easier to administer from the view of the bureaucracy, but it is not better for the children who require a variety of services. We need to continue to build on the strengths of our child welfare system, not tear them down.

What does IARCCA recommend regarding the property tax situation?

IARCCA has historically argued that the State needs to invest additional resources into the child welfare system. Based on research by the Urban Institute, Indiana invests the lowest percentage of state resources into the system, while at the same time garnering fewer federal resources.[1] Indiana's system is much too reliant on county property taxes. IARCCA believes that the funding mix should be 50% state and 50% county, with a larger share of federal funding being accessed to offset those shares.

It is important to mention that, based on LSA's figures distributed at this Commission's August 27th meeting, that the Family & Children's Fund represents only 5% of the average property taxpayer's bill. If the Family & Children's Fund is removed from the property tax bill, and if spending on all other items remains at historic levels, the average property taxpayer will receive little, if any, decrease in their bill.

IARCCA has concerns about a single payer system from a business perspective. While there are some counties who are delinquent in paying their bills, the vast majority are paying in a timely manner, which generates consistent cash flow for those who are taking care of the children. We have worked with the Department of Child Services to develop a cost-based rate negotiation process and multi-year contracting process to assure that agencies are paid at a rate that reasonably meets their expenses.

If you as a legislative body decide that the State should pick up all of the costs and become the single payer, we recommend a transition period and other safeguards to make sure that providers can continue to afford to offer services in their communities. We are especially concerned about how a single payer system would impact smaller rural and minority-led agencies which often meet unique service needs. If our private agencies are unable to survive, these children will still continue to be the State's responsibility. The State is not prepared to provide homes and services for these children without our agencies, and I don't think that any of us wants to see a return to large state institutions for children.

---

[1] The Cost of Protecting Vulnerable Children V: Understanding State Variation in Child Welfare Financing, The Urban Institute, May 2006

We are accountable for our outcomes.

IARCCA member agencies hold ourselves accountable for the outcomes of the services that we provide. In calendar year 2006, abused, neglected, and delinquent children and their families were successfully treated and achieved the following outcomes:

- Over 95% of children did not experience further child abuse or neglect at follow-up.
- 72% to 95% of children, depending on the program in which they received services, were not involved with the court system as a result of their actions within 6 months after discharge.
- 60% to 85% of children achieved educational success at discharge through achievement in the classroom, improvement in behavior, and improvement in attendance. At 6-months follow-up, 88% to 93% sustained that improvement.
- 51% of youth ages 16 or older in transitional living programs were employed at discharge from services.

IARCCA is a national leader in the development and use of outcome measures, and I will be happy to share additional information about our data from the last nine years with you.

These positive outcomes are possible only because child serving agencies have the flexibility within the current payment and decision-making structure to meet the very unique needs of these special children that we are so privileged to serve.

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Prepared by Cathy Graham
7-13-06

In May 2006, the Urban Institute issued its report *The Cost of Protecting Vulnerable Children V: Understanding State Variation in Child Welfare Financing.* The report reviews federal, state, and local spending for state fiscal year 2004. The Executive Summary of the report notes that "Based on analysis of 47 states, federal spending accounted for 49 percent of total spending, state spending for 39 percent, and local spending for 12 percent." The prior report from the Urban Institute for SFY 2002 showed the percentages as 51% federal, 37% state, and 12% local funding.

- Indiana continued to rank #1 as the state with least federal child welfare spending in SFY 2004. (Note that recent efforts by Governor Daniels Administration are expected to change this ranking for the better in SFY 2005 and SFY 2006, in part due to retroactive claims submitted by DCS and paid by the federal DHHS. CG)
- Indiana had the greatest percentage of local spending as compared to total spending (62%).
- Twenty states reported some measure of local spending; the top ten states by percentage of local spending/total spending (refer to Appendix A) are:
    1. Indiana: $251M/405M = 62%
    2. Minnesota: $263M/564M = 47%
    3. Ohio: $407M/932M = 44%
    4. North Carolina: $105M/368M = 29%
    5. California: $1.0B/4.3B = 23%
    6. Virginia: $49M/278M = 18%
    7. Pennsylvania: $265M/1.7B = 16%
    8. Colorado: $54M/451M = 12%
    9. New Hampshire: $11M/89M = 12%
    10. Michigan: $38M/810M = 5%

The report's findings in general were:

- Nationally, child welfare spending continued to increase through SFY 2004. Overall, a 4% increase was noted from the SFY 2002 data, for a total of $23.3 billion in federal, state, and local funds in SFY 2004. However, thirteen states reported a decline in spending.
- The increase in total spending was driven by increases in state and local spending. Federal spending remained stable; state spending increased by 6%; and local spending increased by 10%. The increase in local spending was due to increased

spending in three large, county-administered states: California, Ohio, and Pennsylvania.

- Title IV-E Adoption Assistance spending continued to increase. Nearly all states pointed to caseload growth as the reason for increasing expenditures.
- States continue to struggle with Title IV-E eligibility. Eligible children averaged 52% of the population in foster care for SFY 2004. This is down from 58% of the children being eligible in SFY 2000.
- Variation in both the amount of Title IV-E foster care administrative spending and the ratio of administration to maintenance payments exists among states that have similar caseloads, costs of living, and child poverty rates.
- TANF and SSBG spending for child welfare activities declined.
- Local funding requirements were not changed when there were state fiscal pressures. State administrators reported that states have not typically increased local responsibility for child welfare funding when there were budget shortfalls.

Attached is the Executive Summary, a table of key federal funding sources, and relevant Appendices.

A copy of the full report can be accessed at
http://www.urbaninstitute.org/publications/311314.html.

The *Cost* of Protecting Vulnerable Children *V*

Understanding State Variation in Child Welfare Financing

Cynthia Andrews Scarcella
Roseana Bess
Erica Hecht Zielewski
Rob Geen

THE URBAN INSTITUTE

Assessing the New Federalism

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Executive Summary

Child welfare agencies provide a safety net for abused and neglected children and children at risk of abuse and neglect. Federal, state, and local government funding supports all services provided by the state child welfare agencies. However, the amount of funding from federal, state, or local sources varies greatly by state and can be affected by both national and state-specific events. Our findings document the amount states spent on child welfare activities in state fiscal year (SFY) 2004, the funding sources they used, how child welfare spending changed since SFY 2002, and why we see such state variation in child welfare spending.

This survey was the fifth in a series analyzing states' financing of child welfare activities. The methodology was the same as previous rounds of the survey. In April 2005, we mailed the survey to each state child welfare director. Urban Institute staff conducted extensive phone, facsimile, and e-mail follow-up with each state to ensure data were properly interpreted. We received survey responses from 48 states and the District of Columbia. For the purposes of this paper, the District of Columbia is treated as a state.

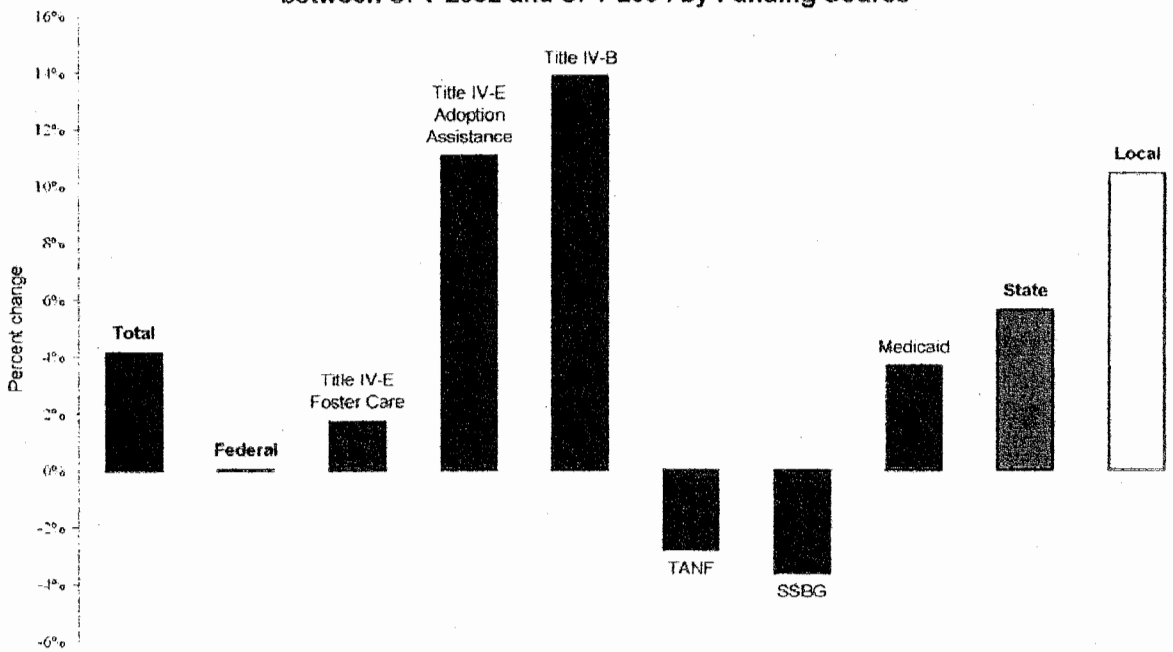
In addition to the survey, this round also contained an intensive interviewing component of several stakeholders in a purposive sample of 15 states to help us understand and explore the reasons for state variation in child welfare spending. We sought interviews with child welfare agency directors and administrators, state legislators or legislative staff, and key informants (e.g., advocates, researchers). Interview questions focused primarily on the state's use of title IV-E and factors that may affect IV-E spending; however, other topic areas explored included basic background information on child welfare activities within the state, TANF and Medicaid spending, local spending, and the decisionmaking process around funding child welfare activities. Thirty-two interviews within 10 states were completed between April 2005 and October 2005.

Our findings from the survey are detailed below.

- **Nationally, child welfare spending continued to increase through SFY 2004.** States spent $23.3 billion in federal, state, and local funds in SFY 2004. This is a 4 percent increase since SFY 2002 and a 40 percent increase since SFY 1996. While total child welfare spending increased nationally, 13 states saw a decline in total spending. Among the possible reasons for the increase in total spending are increased expectations for the quality or comprehensiveness of services; a continued increase in adoption spending; and increases in the cost of providing services.
- **The increase in total spending was driven by increases in state and local spending.** While federal spending ($11.7 billion) remained stable between SFY 2002 and SFY 2004, state spending ($9.1 billion) increased 6 percent and local spending ($2.5 billion) increased 10 percent. The increase in local spending was due to increased spending in three large, county-administered states. Based on analysis of 47 states, federal spending accounted for 49 percent of total spending, state spending for 39 percent, and local spending for 12 percent.
- **Title IV-E Adoption Assistance spending continued to increase.** States spent $1.5 billion on the Adoption Assistance Program in SFY 2004. Analysis of the 39 states that provided complete data indicates that title IV-E adoption spending increased 11 percent ($134 million) from SFY 2002. Nearly all states pointed to caseload growth as the impetus for increasing expenditures.

- **States continue to struggle with title IV-E eligibility.** The average penetration rate in SFY 2004 was 52 percent (based on 46 states). Between SFYs 2002 and 2004, the penetration rate in 11 states increased while the penetration rate in 22 states declined. Analysis of 36 states that provided information on their penetration rate for SFYs 2000, 2002, and 2004 shows the foster care penetration rate consistently declining, from 58 to 55 to 54 percent. To ensure that all income-eligible children are determined eligible and to help counter the negative effect of the link to AFDC, many states improved the eligibility determination process by refining the court's role in eligibility determinations, creating specific eligibility units to help regiment the process, and even shifting their policies away from the use of noneligible placements such as unlicensed relatives.
- **Variation in both the amount of title IV-E foster care administrative spending and the ratio of administration to maintenance payments exists among states that have similar caseloads, costs of living, and child poverty rates.** The variation seems to be due to differences in states' federally approved cost allocation plans and issues related to staffing and training necessary to claim all appropriate costs. While differences in cost of living can help explain part of the range in the amount of spending, we found it did not speak to the variation in the ratio of administration to maintenance spending.
- **TANF and SSBG spending for child welfare activities declined.** In SFY 2004, states spent at least $4.8 billion from TANF, SSBG, and Medicaid combined, 2 percent ($97 million) less than in SFY 2002 based on 40 states. The slight decline is due to a decrease in TANF spending (3 percent), a slower rate of growth in Medicaid spending (4 percent), and a continued decline in SSBG spending on child welfare activities (4 percent). Because these

Change in Spending on Child Welfare Activities between SFY 2002 and SFY 2004 by Funding Source



Source: Urban Institute 2005 Child Welfare Survey.
Notes: Changes in total, federal, title IV-E Foster Care, title IV-E Adoption Assistance, title IV-B, TANF, SSBG, Medicaid, state, and local spending are based on analysis of 47, 48, 35, 39, 47, 47, 47, 41, 47, and 36 states, respectively. SSBG includes transferred TANF funds. Nonfederal match is included in state and local dollars.

funding sources are not dedicated for child welfare purposes, the availability of these funds for the child welfare population is not guaranteed.

- **Local funding requirements were not changed when there were state fiscal pressures.** State administrators reported that states have not typically increased local responsibility for child welfare funding when there were budget shortfalls. Part of this may be because local funding responsibility is often part of state statutes, restricting the ability of the states to easily make changes to accommodate budget pressures. Another reason may be because localities simply do not have the ability to provide more funding than they are currently required to provide.

Throughout the report, we documented differences across states in the types of federal funding sources used and, to a lesser extent, how the funds are used for child welfare activities. What we found is that several possible reasons help explain why we see such state variation, including the availability and use of various nondedicated funding sources, how states use various funding sources, legal or political factors, and how the child welfare agency budget fits into the "big picture" of states' overall financing strategies. While, ultimately, the financing choices that states make are driven by the same thing—the provision of the necessary services required by state and federal statutes—these choices are heavily influenced by the context in which they are made. Understanding the complex array of both state-specific and federal issues under which states operate helps us understand why state financing strategies look so different. When considering all the factors that affect states' abilities to access various funding streams, how they use those funds, and the context in which those decisions are made, it is not surprising that states vary so substantially in their child welfare financing. Ultimately, states have appeared to build financing strategies that best work for them under the current financing system.

Figure 3. Percent of States' Total Child Welfare Spending from Federal and State or Local Sources in SFY 2004

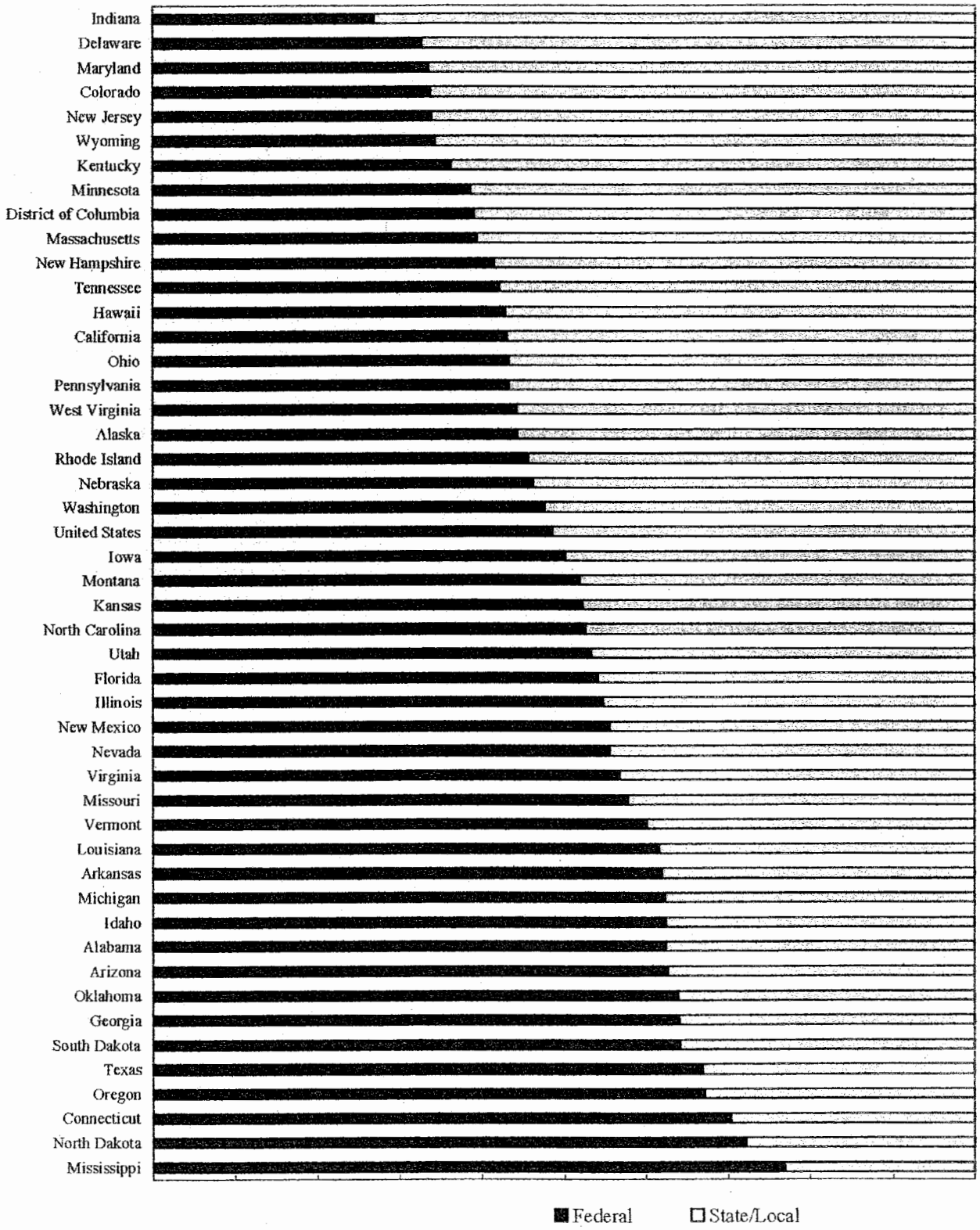


Table 2. Key Federal Child Welfare Funding Sources, 2004

Funding Source	Eligible Population	Eligible Services	Funding Level
Title IV-B			
Subpart 1 (Child Welfare Services)	No eligibility criteria.	Services to prevent abuse and neglect, reduce foster care placements, reunite families, arrange adoption, and ensure adequate foster care.	Non-entitlement funded at $289 million in FFY 2004. States are required to provide a 25 percent nonfederal match. Expenditures in SFY 2004 totaled $301 million.
Subpart 2 (Promoting Safe and Stable Families)	No eligibility criteria.	Services to support families and avert foster care, time-limited services to reunify families, and services to promote and support adoption.	State entitlement capped at $305 million with additional $99 million in discretionary funds appropriated in FFY 2004. States are required to provide a 25 percent nonfederal match. Expenditures in SFY 2004 totaled $338 million.
Title IV-E Foster Care			
Maintenance Payments	Certain children who would have been eligible for the Aid to Families with Dependent Children (AFDC) program.[a]	Payments to foster care providers to cover basic maintenance, including children's food and shelter and parental visits. Funds may not be used for direct services.	Open-ended entitlement with federal match equal to state Medicaid matching rate. Expenditures in SFY 2004 totaled $1.8 billion.
Administration	Expenses associated with title IV-E–eligible children in foster care and proportional administrative expenses for the foster care program.	Certain pre-placement services, placement services, case management, eligibility determinations, licensing, foster care recruitment, and other administrative activities—including training of non-public-agency staff.	Open-ended entitlement with 50 percent federal match. Expenditures in SFY 2004 totaled $1.8 billion.
Training	Cost of training proportional to children eligible for title IV-E.	Training of public agency staff and foster parents.[b]	Open-ended entitlement with 75 percent federal match. Expenditures in SFY 2004 totaled $155 million.
Title IV-E Adoption Assistance			
Adoption Payments	Special needs children eligible for AFDC or Supplemental Security Income (SSI).	Payments to adoptive parents—not to exceed comparable foster care amounts.	Open-ended entitlement with federal match equal to state Medicaid matching rate. Expenditures in SFY 2004 totaled $1.2 billion.
Administration	Expenses associated with children eligible for title IV-E adoption assistance.	Child placement and other administrative activities.	Open-ended entitlement with 50 percent federal match. Expenditures in SFY 2004 totaled $261 million.
Training	Cost of training proportional to children eligible for title IV-E.	Training of public agency staff and adoptive parents.[b]	Open-ended entitlement with 75 percent federal match. Expenditures in SFY 2004 totaled $27 million.
Nonrecurring Expenses	Special needs children.	Reasonable and necessary adoption fees, court costs, attorney fees, and related expenses.	Open-ended entitlement with 50 percent federal match up to $2,000 a placement. Expenditures are included in adoption payments above.

Table 2. Key Federal Child Welfare Funding Sources, 2004 (continued)

Funding Source	Eligible Population	Eligible Services	Funding Level
Title IV-E Chafee Foster Care Independence Program	Youth (no minimum age) who are likely to remain in care until age 18; youth age 18 to 21 who "aged out" of foster care.	Services include basic living skills training, education, employment initiatives, substance abuse prevention, and preventive health activities. No more than 30 percent of the funds may be used for housing for youth age 18 to 20.	State entitlement capped at $140 million in FFY 2004. States are required to provide a 20 percent nonfederal match. Expenditures in SFY 2004 totaled $138 million.
Title IV-E Education and Training Vouchers	Youth eligible for services under the Chafee Program; youth adopted from foster care after reaching age 16; youth—up to age 23—who are progressing toward degree/training completion on 21st birthday.	Vouchers (up to $5,000/year) for expenses related to post-secondary education or vocational training.	Non-entitlement funded at $45 million in FFY 2004. Expenditures in SFY 2004 totaled $24 million.
Title IV-E Statewide Automated Child Welfare Information System (SACWIS)	Not applicable.	Funds support state efforts to develop automated child welfare information systems, including costs associated with planning, design, development, and installation.	Open-ended entitlement with ongoing operational costs matched at 50 percent. Expenditures in SFY 2004 totaled $134 million.
Temporary Assistance for Needy Families (TANF)	Needy families with children (as defined by the state). For those services that meet one of the last two purposes of the program, there is no requirement that families be needy.	Child welfare–related services must meet one of the four purposes of the program *or* have been in the state's AFDC plan on September 30, 1995, or August 21, 1996.[c]	State entitlement (no individual entitlements) capped at $16.5 billion in FFY 2004. No required state match, but states must spend 75 percent of what they spent in 1994. Expenditures in SFY 2004 for child welfare activities totaled $3.0 billion (including transfers to SSBG).
Social Services Block Grant (SSBG)	Varies by state.	Services to achieve five broad statutory purposes. Includes preventive, protective, and permanency services for abused and neglected children.	Capped entitlement to states set at $1.7 billion in FFY 2004. Expenditures in SFY 2004 for child welfare activities totaled $772 million (excluding TANF transfers).
Medicaid	Varies by state within certain federal parameters. Title IV-E–eligible children are categorically eligible. Non-title-IV-E–eligible adopted children are eligible at state option. At state option, eligibility may be extended to former foster youth 18 to 21.	For child welfare purposes (of this survey), targeted case management and rehabilitative services.	Open-ended entitlement with a variable federal matching rate inversely related to a state's per capita income; can range from 50 to 77 percent. Expenditures in SFY 2004 for child welfare clients totaled $1.0 billion.
Supplemental Security Income (SSI)	Low-income children and adults who are age (65 and over), blind, or disabled.	Payments are to cover food, clothing, and shelter, and to cover some nonmedical, disability-related costs.	Federally funded program with no required state match.

Source: Expenditure data from the 2005 Urban Institute Child Welfare Survey.

a. Under welfare reform, eligibility for title IV-E is based on 1996 AFDC income-eligibility standards and other AFDC program criteria including "deprivation."

b. Training of contracted private agencies and child welfare training for staff from other departments (such as mental health), have a 50 percent federal match.

c. The four purposes of the TANF program are to "(1) provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives; (2) end the dependence of needy parents on government benefits by promoting job preparation, work, and marriage; (3) prevent and reduce the incidence of out-of-wedlock pregnancies and establish annual numerical goals for preventing and reducing the incidence of these pregnancies; and (4) encourage the formation and maintenance of two-parent families" (Section 401(a) of the Social Security Act).

Appendix A: SFY 2004 State-by-State Data

State	Total spending	Change from SFY 2002	Federal spending	Change from SFY 2002	Title IV-E	Change from SFY 2002	Title IV-B[a]	Change from SFY 2002	TANF[b]	Change from SFY 2002
Alabama	278,097,807	-1.69%	173,519,692	-4.86%	26,229,302	-18.80%	12,532,805	3.80%	21,911,313	-1.07%
Alaska	85,368,304	-0.20%	37,786,604	16.38%	20,441,777	33.23%	1,081,499	-10.85%	0	0.00%
Arizona	322,184,769	17.72%	201,876,169	21.84%	74,748,469	26.26%	8,875,900	-30.00%	56,416,100	35.54%
Arkansas	98,705,298	39.56%	61,135,611	30.32%	44,609,262	21.91%	14,227,819	149.02%	1,366,053	-22.73%
California	4,328,207,000	5.73%	1,858,513,000	1.40%	1,327,912,000	0.40%	90,094,000	15.38%	244,243,000	-0.38%
Colorado	451,511,097	-9.02%	151,791,868	-1.21%	74,454,499	8.67%	7,127,024	8.25%	0	0.00%
Connecticut	348,824,308		245,436,600		96,042,293		5,559,473		124,752,830	
Delaware	49,474,343	-7.39%	16,166,047	-24.36%	9,097,600	-34.47%	1,524,379	-0.41%	300,549	
D.C.	229,968,546	1.40%	89,703,493	11.82%	36,613,462	-9.10%	1,853,505	-4.26%	4,500,000	-60.66%
Florida	896,972,828	12.58%	485,593,314	6.90%	175,608,868	-7.82%	32,337,680	-10.91%	166,212,744	16.15%
Georgia	441,987,629	10.18%	282,945,598	18.21%	91,947,334	0.59%	21,485,034	38.66%	88,903,694	92.36%
Hawaii	94,984,135	13.56%	40,690,441	5.66%	26,192,479	0.32%	3,010,544	28.07%	---	
Idaho	59,274,405	14.48%	36,971,405	21.99%	11,318,800	29.94%	3,109,000	25.00%	9,975,900	27.40%
Illinois	1,243,211,566	-12.96%	680,009,045	-11.45%	386,833,674	-5.16%	33,182,358	13.72%	172,234,729	-1.16%
Indiana	405,393,440	1.57%	109,234,432	-3.40%	65,446,317	-3.29%	13,728,633	46.13%	11,374,724	13.23%
Iowa	324,807,686	-1.59%	162,778,912	10.83%	52,110,783	11.67%	4,740,085	-8.31%	31,063,001	29.82%
Kansas	229,779,303	11.31%	119,978,058	13.06%	43,080,255	8.03%	4,922,284	0.51%	29,548,140	-5.10%
Kentucky	367,994,212	6.59%	133,189,846	0.65%	68,288,065	-2.08%	11,670,656	10.26%	30,400,986	3.47%
Louisiana	215,250,308	0.86%	132,601,784	5.05%	69,271,363	13.31%	15,817,825	22.33%	81,390	-84.55%
Maine	42,697,169		26,709,622		23,805,559		2,904,063		---	
Maryland	438,887,488	-0.05%	146,582,795	-28.50%	103,862,359	-19.50%	10,445,332	42.04%	617,053	-98.28%
Massachusetts	658,817,795	-0.22%	259,191,522	-0.17%	103,284,500	10.61%	9,601,248	25.39%	0	0.00%
Michigan	809,789,367	2.32%	504,604,730	4.21%	227,646,231	-9.77%	22,222,912	-10.63%	204,695,653	36.53%
Minnesota	563,624,754	-7.45%	217,452,533	-7.83%	90,080,783	-7.20%	8,214,546	-2.00%	0	-100.00%
Mississippi	83,187,283	40.58%	63,943,149	78.68%	16,004,185	3.14%	14,017,960	125.37%	16,300,086	456.56%
Missouri	528,143,059	4.22%	305,431,064	-2.97%	81,865,331	-8.03%	15,276,399	13.93%	19,426,302	-29.88%
Montana	46,020,588	-1.06%	23,864,816	5.43%	14,368,121	-1.93%	1,759,608	-7.65%	3,655,042	32.62%
Nebraska	166,017,977	10.90%	76,809,632	16.45%	24,944,142		3,636,764	-2.60%	0	0.00%
Nevada	79,271,463	-2.57%	44,013,245	-1.01%	21,610,292	7.68%	2,908,441	-17.27%	3,163,479	-2.64%
New Hampshire	88,587,041	7.04%	36,766,930	3.47%	17,563,117	39.49%	1,881,239	-1.33%	0	-100.00%
New Jersey	507,810,949	6.06%	171,649,949	-12.95%	89,727,031	-1.29%	12,228,862	-13.05%	11,877,000	36.93%
New Mexico	93,287,365	16.08%	51,794,865	13.54%	26,245,765	-0.39%	5,401,000	23.74%	2,000,000	248.98%
New York	2,067,066,079		1,361,188,358	-5.58%	674,125,375	2.65%	14,842,658	0.30%	427,325,000	-20.28%
North Carolina	368,145,619	5.97%	193,772,277	-0.86%	76,330,930	4.35%	15,381,353	20.37%	92,652,037	-7.10%
North Dakota	44,869,152	-5.44%	32,402,893	-3.75%	13,385,360	-7.51%	808,578	-5.98%	9,660,078	-15.43%
Ohio	931,897,411	4.33%	402,942,509	-9.55%	341,356,847	-13.28%	27,043,994	55.53%	8,196,357	-68.07%
Oklahoma	203,121,755	0.11%	129,862,389	-0.29%	41,826,872	-15.33%	8,607,304	33.44%	16,637,030	22.55%
Oregon	323,589,392	20.06%	217,293,277	19.55%	61,470,469	16.36%	5,138,315	-12.85%	49,264,978	8.80%
Pennsylvania	1,702,795,124	27.78%	736,980,525	15.26%	409,953,635	23.43%	25,152,178	11.80%	289,939,826	7.01%
Rhode Island	194,549,091	12.06%	88,803,537	9.36%	20,414,584	-0.77%	2,546,216	-10.33%	7,957,954	-4.41%
South Carolina	44,768,729		32,782,730		31,655,612		1,127,118		---	
South Dakota	48,147,301	17.38%	30,898,454	27.74%	8,312,562	12.01%	747,010	-25.65%	9,812,703	105.09%
Tennessee	451,524,310	1.93%	190,166,931	-2.39%	36,602,382	-8.10%	25,360,164	182.99%	0	0.00%
Texas	836,728,011	-0.95%	559,992,577	1.15%	189,812,868	13.77%	57,153,810	-6.16%	204,626,806	-10.01%
Utah	127,707,298	1.70%	68,028,903	13.10%	26,731,868	4.05%	5,375,363	10.04%	0	0.00%
Vermont	78,159,179	10.15%	46,992,240	0.75%	21,194,337	-1.42%	1,601,608	13.66%	3,564,784	-3.85%
Virginia	277,983,054	-20.22%	157,875,462	-30.44%	105,293,993	41.97%	12,319,810	32.66%	5,036,869	
Washington	432,948,513	5.00%	206,085,394	4.93%	91,044,546	32.37%	11,556,549	-0.14%	17,814,734	-2.23%
West Virginia	137,724,395	-14.26%	60,843,436	-34.66%	36,418,247	6.95%	6,195,597	6.59%	1,935,524	-94.94%
Wisconsin	384,937,354	7.39%	177,071,183	9.74%	119,227,434	13.41%	9,977,847	1.99%	28,701,917	-1.52%
Wyoming	27,281,167	-12.81%	9,349,158	-41.16%	3,137,696	-21.14%	930,158	-17.02%	1,909,103	-56.33%
U.S. Total	**23,262,082,216**	**4.17%**	**11,652,069,804**	**0.07%**	**5,849,549,635**	**1.68%**	**629,244,507**	**13.86%**	**2,430,055,468**	**-2.82%**
		n = 47		n = 48		n = 47		n = 48		n = 46

Source: 2003 and 2005 Urban Institute Child Welfare Surveys

0 = state does not use funding stream; --- = state uses funding stream but could not provide data.

Notes: U.S. spending totals are based on data from all 51 states. Changes are adjusted for inflation and based on sample sizes noted. Percent changes left blank could not be calculated because of missing or incomplete data or because the state did not use the funding source in SFY 2002 or SFY 2004.

a. Title IV-B represents subparts 1 and 2 combined.

b. TANF spending does not include TANF funds transferred to SSBG; these are included in SSBG spending. Therefore total TANF spending on child welfare services is underestimated, while total SSBG spending on child welfare services is overestimated.

Limitations: South Carolina and Maine were unable to provide SFY 2004 data; the data presented were taken from HHS with the corresponding state match. Connecticut did not provide SFY 2002 data. Title IV-E funds reported by Nebraska for SFY 2002 were not actual expenditures. Virginia overstated SFY 2002 TANF data. Wisconsin included some local spending with state spending in SFY 2002 and SFY 2004. New York was unable to provide local expenditures in SFY 2004.

Appendix A: SFY 2004 State-by-State Data (continued)

State	SSBG	Change from SFY 2002	Medicaid	Change from SFY 2002	Other federal	Change from SFY 2002	State spending	Change from SFY 2002	Local spending	Change from SFY 2002
Alabama	32,843,811	-10.39%	78,993,219	0.61%	1,009,242	45.02%	102,833,280	4.03%	1,744,835	6.33%
Alaska	7,042,600	-18.00%	7,008,813	20.60%	2,211,915	46.32%	47,581,700	-10.34%	0	
Arizona	40,696,000	-18.30%	—		21,139,700	791.54%	120,308,600	11.39%	0	
Arkansas	400,027	-80.64%	0	-100.00%	532,450	-19.40%	37,569,687	57.78%	0	
California	184,938,000	9.99%	0	0.00%	11,326,000	-39.80%	1,422,736,000	7.31%	1,046,958,000	11.96%
Colorado	34,794,383	-7.05%	33,948,261	-14.43%	1,467,701	1.39%	245,718,591	-9.55%	54,000,638	-23.93%
Connecticut	3,209,614		13,195,967		2,676,423		103,387,708		0	
Delaware	2,488,713	-8.87%	221,978	-16.95%	2,532,828	-4.85%	33,308,296	3.92%	0	
D.C.	535,485	-6.35%	43,711,475	78.13%	2,489,566	70.61%	140,265,053	-4.30%	—	
Florida	88,230,534	33.12%	1,297,832	-68.64%	21,905,656	57.32%	404,417,285	18.28%	6,962,229	1089.83%
Georgia	24,300,629	4.65%	53,325,538	-5.57%	2,983,369	-54.39%	153,648,341	-3.80%	5,393,690	159.54%
Hawaii	7,290,443	6.60%	—		1,082,654	-4.24%	54,293,694	20.30%	—	
Idaho	10,880,300	8.36%	476,100	-26.55%	1,211,305	105.53%	22,303,000	3.88%	0	
Illinois	43,552,950	-52.76%	23,133,035	-38.79%	21,072,299	-20.82%	563,202,521	-14.72%	0	0.00%
Indiana	8,496,393	-42.35%	—		10,188,365	-9.21%	45,246,640	138.71%	250,912,368	-6.05%
Iowa	17,214,525	-3.85%	53,752,906	9.17%	3,897,612	-1.77%	162,028,774	-11.55%	0	
Kansas	7,047,042	18.81%	34,636,020	45.03%	744,317	90.46%	109,601,245	9.46%	—	
Kentucky	15,824,420	-2.00%	0	0.00%	7,005,719	8.07%	234,804,366	10.29%	0	0.00%
Louisiana	40,094,234	-11.57%	0	0.00%	7,336,972	16.64%	82,648,524	-5.22%	0	0.00%
Maine	—		—		—		15,987,547		—	
Maryland	30,816,118	-3.66%	0	0.00%	841,933	-2.52%	277,023,287	29.10%	15,281,406	-21.69%
Massachusetts	82,910,520	-4.56%	57,521,703	-8.85%	5,873,551	-31.85%	399,626,273	-0.24%	0	0.00%
Michigan	42,992,141	-11.60%	—		7,047,793	-17.18%	266,811,906	-2.92%	38,372,731	18.51%
Minnesota	20,135,216	-5.19%	55,443,682	-22.87%	43,578,306	39.99%	83,304,783	-18.22%	262,867,438	-3.08%
Mississippi	16,894,651	57.76%	—		726,267	75.93%	18,327,252	-16.30%	916,882	-38.48%
Missouri	25,748,485	-3.85%	34,686,473	8.60%	128,428,074	1.97%	222,604,533	16.05%	107,462	-36.38%
Montana	1,992,799	36.87%	1,710,578		378,668	-79.71%	22,155,772	-7.21%	0	
Nebraska	0	0.00%	45,246,098	44.58%	2,982,627	47.46%	89,208,345	6.52%	0	0.00%
Nevada	3,686,487	-3.85%	8,148,544	-23.52%	4,496,002	43.12%	35,258,218	-4.45%	—	
New Hampshire	2,325,340	-17.96%	12,740,293	12.05%	2,256,941	36.51%	40,807,673	7.29%	11,012,438	19.79%
New Jersey	21,120,000	-57.62%	31,426,000	5.98%	5,271,056	29.99%	336,161,000	19.37%	0	0.00%
New Mexico	10,022,700	156.25%	8,125,400	-5.59%	0	-100.00%	41,492,500	19.41%	0	0.00%
New York	241,000,000	4.38%	0	0.00%	3,895,325	20.82%	705,877,721	-3.60%	—	
North Carolina	6,548,149	-14.39%	110,310	-59.06%	2,749,498	46.33%	69,057,696	11.13%	105,315,646	17.25%
North Dakota	1,559,597	-0.56%	6,989,280	30.82%	0	0.00%	9,617,789	-6.96%	2,848,470	-17.33%
Ohio	25,493,296	264.94%	0	0.00%	852,015	-53.12%	121,632,848	14.34%	407,322,054	19.33%
Oklahoma	23,339,299	5.91%	31,993,821	5.85%	7,458,063	-12.79%	73,259,366	0.82%	0	0.00%
Oregon	18,630,505	42.13%	77,203,620	34.30%	5,585,390	-22.07%	97,535,389	18.56%	8,760,726	59.80%
Pennsylvania	11,415,699	9.33%	519,187	-84.76%	—		700,526,686	42.76%	265,267,913	31.06%
Rhode Island	0	0.00%	54,924,643	27.73%	2,960,140	-54.22%	105,745,554	14.43%	0	0.00%
South Carolina	—		—		—		11,985,999		—	
South Dakota	6,267,903	21.66%	4,076,470	-0.37%	1,681,806	-3.06%	17,248,847	2.48%	—	
Tennessee	27,351,925	-14.92%	93,667,660	-12.53%	7,184,800	5.54%	261,357,379	5.32%	0	0.00%
Texas	3,129,014	-31.08%	79,586,168	11.32%	25,683,911	14.20%	266,052,861	-5.61%	10,682,573	15.85%
Utah	12,115,600	58.20%	22,176,878	12.63%	1,629,194	-26.84%	59,160,568	-8.82%	517,827	-3.85%
Vermont	5,471,134	-8.26%	14,260,556	9.13%	899,821	-9.60%	31,166,939	28.18%	0	0.00%
Virginia	34,311,356	-30.51%	0	0.00%	913,434	-8.28%	70,872,117	-12.98%	49,235,475	23.04%
Washington	38,471,999	-2.25%	37,874,145	-8.10%	9,323,422	-46.01%	226,863,119	5.07%	0	0.00%
West Virginia	16,127,561	10.21%	—		166,507	-57.59%	76,880,959	13.89%	0	0.00%
Wisconsin	8,248,260	-13.79%	10,331,449	42.18%	584,276	24.32%	207,866,171		—	
Wyoming	2,919,410	-8.04%	—		452,791	-29.77%	17,932,009	16.43%	0	0.00%
U.S. Total	**1,310,925,267**	**-3.63%**	**1,032,464,102**	**3.67%**	**396,715,704**	**3.33%**	**9,065,512,411**	**5.63%**	**2,544,500,801**	**14.95%**
		n = 48		n = 41		n = 47		n = 47		n = 36

Appendix B: SFY 2004 State-by-State Title IV-E Spending

State	Total Title IV-E	Change from SFY 2002	Foster Care Program	Change from SFY 2002	Foster care maintenance payments	Change from SFY 2002	Foster care administration/ training/ SACWIS	Combined change from SFY 2002	Adoption Assistance Program	Change from SFY 2002
Alabama	26,229,302	-18.60%	18,657,022	-29.81%	5,337,269	-18.29%	13,319,753	-33.56%	6,076,531	36.32%
Alaska	20,441,777	33.23%	13,161,567	44.41%	1,173,871	-23.62%	11,987,696	58.21%	6,780,500	18.30%
Arizona	74,748,469	26.26%	49,309,157	27.67%	25,499,526	37.97%	23,809,631	18.21%	22,715,568	21.05%
Arkansas	44,609,262	21.91%	35,675,474	23.91%	10,784,415	15.93%	24,891,059	27.72%	8,300,330	16.83%
California	1,327,912,000	0.40%	1,029,838,000		465,987,000		563,851,000		264,288,000	28.95%
Colorado	74,454,499	8.67%	51,615,784	11.66%	15,165,872	6.64%	36,449,912	13.88%	20,677,250	2.49%
Connecticut	96,042,293		74,022,517		30,770,755		43,251,762		20,432,022	
Delaware	9,097,600	-34.47%	6,838,149	-39.52%	1,208,040	-24.53%	5,630,109	-41.99%	1,680,401	-8.83%
DC	36,613,462	-9.10%	25,110,206	-11.97%	14,182,650	-19.69%	10,927,556	0.57%	10,156,700	7.13%
Florida	175,608,868	-7.82%	114,087,751	-18.17%	40,555,054	34.89%	73,532,697	-32.76%	48,355,350	15.07%
Georgia	91,947,334	0.59%	54,409,087	-5.13%	29,294,328	-5.96%	25,114,759	-4.14%	34,411,654	6.19%
Hawaii	26,192,479	0.32%	---		---		---		---	
Idaho	11,318,800	29.94%	7,821,500	37.23%	3,214,100	78.58%	4,607,400	18.14%	2,842,700	18.34%
Illinois	386,833,674	-5.16%	163,702,451	-8.87%	55,194,551	-13.39%	108,507,900	-6.39%	77,616,573	3.98%
Indiana	65,446,317	-3.29%	36,318,093	-6.70%	20,184,424	-6.14%	16,133,669	-7.40%	27,026,460	8.80%
Iowa	52,110,783	11.67%	23,141,884		12,555,846		10,586,038		27,352,634	17.98%
Kansas	43,060,255	8.03%	32,167,253	10.65%	10,982,060	104.21%	21,185,173	-10.59%	9,153,816	-4.83%
Kentucky	68,288,065	-2.08%	48,211,456	-11.07%	28,463,682	-0.02%	19,747,774	-23.30%	18,311,852	34.96%
Louisiana	69,271,363	13.31%	54,828,626	14.66%	23,465,876	35.43%	31,362,750	2.86%	12,825,693	8.78%
Maine	23,805,559		9,875,340		5,017,393		4,857,947		12,658,629	
Maryland	103,862,359	-19.50%	4,025,475		---		4,025,475		---	
Massachusetts	103,284,500	10.61%	73,524,300		28,861,894		44,662,406		26,158,547	
Michigan	227,646,231	-9.77%	123,082,358		58,111,861		64,970,497		98,761,901	4.64%
Minnesota	90,080,783	-7.20%	67,228,657	-14.36%	17,304,568	-27.66%	49,924,089	-8.52%	20,783,470	20.47%
Mississippi	16,004,185	3.14%	11,122,627	-0.24%	2,505,124	-5.56%	8,617,503	1.42%	3,635,720	-2.98%
Missouri	81,865,331	-8.03%	51,946,436	-18.97%	17,046,507	-5.71%	34,899,929	-24.18%	26,989,429	25.85%
Montana	14,368,121	-1.93%	9,556,417		5,118,576		4,437,841		4,325,265	
Nebraska	24,944,142		16,058,940		9,074,592		6,984,348		6,362,064	
Nevada	21,610,292	7.68%	21,006,725		18,705,695		2,301,030		---	
New Hampshire	17,563,117	39.49%	14,599,148	37.92%	5,341,956	18.99%	9,257,192	51.87%	2,237,134	51.47%
New Jersey	89,727,031	-1.29%	58,972,170	-11.46%	26,529,748	-24.96%	32,442,422	3.80%	27,071,020	23.59%
New Mexico	26,245,765	-0.39%	14,274,524	-9.74%	4,627,010	28.79%	9,647,514	-21.07%	11,208,408	12.17%
New York	674,125,375	2.65%	464,835,860	4.58%	238,188,589	-5.82%	226,647,271	18.31%	194,298,348	-2.74%
North Carolina	76,330,930	4.36%	49,341,812		31,643,108		17,698,704		23,583,938	
North Dakota	13,385,360	-7.51%	10,348,113		4,961,349		5,386,764		2,653,562	-33.30%
Ohio	341,356,847	-13.28%	197,138,184	-17.69%	112,865,288	-8.79%	84,272,896	-27.20%	138,660,981	-8.02%
Oklahoma	41,826,872	-15.33%	24,155,693	-26.53%	15,214,327	-10.56%	8,941,366	-43.65%	15,455,936	3.75%
Oregon	61,470,469	16.36%	36,104,135	13.94%	16,036,815	10.24%	20,067,320	17.08%	22,225,836	17.03%
Pennsylvania	409,953,635	23.43%	341,385,609	21.18%	188,861,634	19.10%	152,523,975	23.87%	63,360,153	41.73%
Rhode Island	20,414,584	-0.77%	11,994,562		3,168,396		8,826,166		7,637,690	36.32%
South Carolina	31,655,612		17,806,596		9,573,868		8,232,728		12,206,460	
South Dakota	8,312,562	12.01%	5,604,371	-2.58%	2,660,208	-3.51%	2,944,163	-1.73%	2,175,698	70.57%
Tennessee	36,602,382	-8.10%	22,381,809	-18.30%	16,448,598	1.53%	5,933,211	-47.00%	12,541,481	17.75%
Texas	189,812,868	13.77%	134,596,996	15.09%	97,312,973	15.37%	37,284,023	14.36%	49,744,851	11.23%
Utah	26,731,868	4.05%	19,816,903	2.69%	3,837,658	10.57%	15,979,245	0.96%	6,350,515	10.41%
Vermont	21,194,337	-1.42%	15,174,947	-8.12%	11,562,428	-21.59%	3,612,519	104.17%	5,423,224	22.39%
Virginia	105,293,993	41.97%	89,026,518	51.06%	31,961,635	38.55%	57,064,883	59.11%	14,620,648	7.06%
Washington	91,044,546	32.37%	63,582,736	31.50%	15,381,342	-2.08%	48,201,393	47.66%	24,929,231	34.96%
West Virginia	36,418,247	6.95%	28,689,527		20,701,309		7,988,218		6,934,287	
Wisconsin	119,227,434	13.41%	84,942,415	12.86%	13,753,915	-34.04%	71,188,500	30.83%	31,691,830	
Wyoming	3,137,696	-21.14%	2,065,944	-21.30%	583,592	-56.04%	1,482,352	14.25%	573,331	-10.69%
U.S. Total	**5,849,549,635**	**1.68%**	**3,933,181,823**	**1.74%**	**1,826,981,315**	**1.50%**	**2,106,200,508**	**1.94%**	**1,494,263,621**	**11.06%**
		n = 47		n = 36		n = 35		n = 35		n = 39

Sources: 2003 and 2005 Urban Institute Child Welfare Surveys.

0 = state does not use funding stream; --- = state uses funding stream but could not provide data.

Notes: Changes are adjusted for inflation and based on sample sizes noted. Percent changes left blank could not be calculated because of missing or incomplete data or because the state did not use title IV-E for that purpose in SFY 2002 or SFY 2004.

Limitations: South Carolina and Maine did not respond to the survey, therefore the data presented are based on HHS data for FFY 2004. Hawaii, Maryland, and Nevada provided total title IV-E spending, but were unable to provide complete breakdowns in spending. Some states were only able to provide ranges for their foster care and/or adoption penetration rates.

Appendix B: SFY 2004 State-by-State Title IV-E Spending (continued)

State	Adoption payments	Change from SFY 2002	Combined adoption administration and training	Combined change from SFY 2002	Chafee Foster Care Independence Program	Change from SFY 2002	Education and Training Vouchers	Demonstration project	Foster care penetration rate (%)	Adoption penetration rate (%)
Alabama	4,539,653	105.20%	1,536,878	-31.55%	1,252,450	-0.97%	243,299	0	33.40%	65.00%
Alaska	6,268,956	20.48%	511,544	-3.16%	499,710	0.43%	0	0	38.20%	82.10%
Arizona	20,143,141	23.12%	2,572,427	6.96%	1,786,500	-1.40%	937,244	0	51-60%	71-80%
Arkansas	7,011,256	24.60%	1,289,074	-12.75%	632,460	-9.11%	998	0	41-50%	71-80%
California	220,850,000	31.16%	43,438,000	18.77%	25,408,000	-19.11%	8,378,000	—	75.00%	87.00%
Colorado	15,040,287	15.50%	5,636,963	-21.19%	1,997,845	-8.26%	223,620	0	51-60%	71-80%
Connecticut	13,671,778		6,760,244		1,587,754		0	0	51-60%	71-80%
Delaware	1,381,853	11.34%	298,548	-50.42%	500,000	-26.68%	79,050	0	46.58%	63.77%
DC	7,728,724	12.08%	2,427,976	-6.08%	1,091,992	-51.92%	254,564	0	50.00%	45.00%
Florida	32,671,056	19.65%	15,684,294	6.58%	12,075,273	33.25%	1,090,494	0	49.05%	59.31%
Georgia	23,171,520	12.34%	11,240,134	-4.58%	2,576,407	56.28%	550,186	0	31-40%	31-40%
Hawaii	—		—		586,766	57.21%	0	0	69.99%	77.36%
Idaho	2,198,100	31.19%	644,600	-11.28%	529,700	-13.05%	124,900	0	51-60%	Over 80%
Illinois	69,855,877	9.15%	7,760,696	-27.10%	10,255,585	-20.76%	2,565,986	132,693,079	50.54%	91.79%
Indiana	25,275,282	11.99%	1,751,178	-22.88%	922,534	-38.33%	0	1,179,230	31-40%	61-70%
Iowa	24,106,182	13.74%	3,246,452	63.20%	1,213,147	95.92%	403,118	0	31-40%	73.00%
Kansas	8,091,910	0.05%	1,061,906	-30.61%	1,759,186	47.92%	0	0	51-60%	71-80%
Kentucky	16,046,923	41.47%	2,264,929	1.77%	1,548,375	-20.63%	216,382	0	58.87%	84.67%
Louisiana	9,740,029	13.12%	3,085,664	-2.96%	1,309,538	-14.28%	307,506	0	70.57%	80.67%
Maine	8,934,594		3,724,035		771,350		251,655	248,585	—	—
Maryland	—		—		2,827,384	39.64%	15,958	—	51-60%	31-40%
Massachusetts	23,479,170		2,679,377		3,171,113		430,540	0	41.93%	69.26%
Michigan	92,924,018	5.47%	5,837,883	-7.08%	5,321,182	6.43%	480,790	0	61.00%	86.00%
Minnesota	14,264,196	24.64%	6,519,274	12.27%	2,068,656	56.69%	0	0	61.23%	80.99%
Mississippi	3,184,096	4.42%	451,624	-35.32%	1,001,926	89.86%	0	243,912	21.00%	20.00%
Missouri	21,969,702	36.80%	5,019,727	-6.80%	2,828,001	-18.32%	101,465	0	41-50%	71-80%
Montana	3,690,327		634,938		452,520		33,594	325	41-50%	—
Nebraska	5,984,795		377,269		2,523,138		0	0	28.70%	67.30%
Nevada	—		—		461,414	0.43%	142,153	0	—	—
New Hampshire	1,573,503	44.63%	663,631	70.61%	416,371	-9.66%	93,588	216,876	56.00%	63.00%
New Jersey	16,010,511	11.38%	11,060,509	46.88%	2,843,693	18.99%	840,148	0	51-60%	51-60%
New Mexico	9,260,709	18.01%	1,927,699	-9.41%	404,960	-22.12%	12,374	345,500	62.00%	87.86%
New York	190,234,040	2.00%	4,064,308	-69.33%	11,585,958	-6.93%	3,405,209	0	51-60%	Over 80%
North Carolina	23,310,338		273,600		2,153,301	-2.57%	395,336	856,543	61-70%	51-60%
North Dakota	2,151,457	34.70%	502,105	-78.91%	383,685	-9.87%	0	0	51.00%	75.00%
Ohio	56,695,847	8.49%	81,965,134	-16.78%	4,344,549	47.62%	1,104,417	108,716	73.00%	94.00%
Oklahoma	12,138,978	7.11%	3,316,958	-6.94%	2,112,431	30.12%	102,812	0	51-60%	51-60%
Oregon	20,199,806	15.60%	2,026,030	33.54%	1,717,348	18.92%	88,738	1,334,412	77.97%	74.86%
Pennsylvania	39,969,281	20.50%	23,390,872	102.79%	5,207,873	-8.95%	0	0	46.00%	87.00%
Rhode Island	6,635,276	43.99%	802,414	-6.24%	782,332	-20.07%	0	0	39.00%	68.00%
South Carolina	10,956,275		1,250,185		1,238,495		404,061	0	—	—
South Dakota	2,020,285	74.00%	155,413	35.78%	532,493	35.64%	—	0	41-50%	76.00%
Tennessee	11,285,314	17.84%	1,256,167	16.94%	1,648,418	-7.51%	30,674	0	51-60%	71-80%
Texas	44,054,379	12.56%	5,690,472	1.92%	5,337,035	9.03%	133,986	0	66.64%	73.52%
Utah	5,330,895	12.31%	1,019,620	1.45%	564,450	-12.29%	0	0	49.00%	71.00%
Vermont	5,423,224	22.39%	0	0.00%	596,166	7.67%	0	0	51-60%	Over 80%
Virginia	10,918,744	13.08%	3,701,904	-7.49%	1,461,204	-7.15%	185,623	0	58.50%	—
Washington	20,546,751	35.84%	4,382,480	30.96%	2,412,168	23.38%	94,338	26,074	41-50%	Over 80%
West Virginia	6,626,542		307,745		779,300	-16.01%	15,133	0	41-50%	61-70%
Wisconsin	28,462,746		3,229,084		2,593,189	-2.48%	—	0	—	87.00%
Wyoming	526,833	4.73%	46,498	-66.54%	458,421	-35.59%	40,000	0	—	—
U.S. Total	**1,206,775,159**	**15.34%**	**287,488,462**	**-3.41%**	**138,473,748**	**-2.30%**	**23,777,939**	**137,253,252**	**51.97%**	**72.17%**
		n = 39		n = 39		n = 46			n = 46	n = 45

EXHIBIT M
10/01/07

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About IASBO...

The Indiana Association of School Business Officials is a professional organization that promotes the school business management profession. Individuals involved in the Association are responsible for the following activities in Indiana's public schools: finance, accounting, budgeting, purchasing, maintenance and operations, human resources, facility planning, risk management, cash management, food nutrition, transportation, and technology. IASBO currently has 850 active members representing 95% of Indiana's public schools.

The attached position paper regarding the Elimination of the General Fund Property Tax Levy was created by the IASBO Legislative Committee and approved by the IASBO Board of Directors on September 18, 2007. The paper reflects the issues surrounding this paradigm shift for the funding of Indiana's public schools.

DLC:dc

Indiana Association of School Business Officials

POSITION PAPER

ELIMINATION OF GENERAL FUND PROPERTY TAX LEVY

Indiana ASBO is keenly aware of the current property tax issues that face the State of Indiana. IASBO does not support the total elimination of the ability to use property taxes as a school revenue source. There are numerous questions regarding the total elimination such as the appropriate replacement dollars and the impact on school bonds/lease rental agreements. IASBO believes that additional property tax relief must be studied to assure an equitable state-wide tax system. One possibility for relief is the state assumption of all county welfare costs. Another potential relief mechanism is the elimination of the school General Fund property tax levy.

Elimination of the General Fund Levy

Indiana ASBO has been a staunch supporter of a mix of state and local dollars for the funding of the school tuition support formula. A two-thirds state contribution and a one-third local (property tax) contribution was the norm for years. In 2002, the General Assembly increased the property tax replacement credits for the school formula from 20% to 60%. With this move, the mix of state and local dollars changed significantly. The state now pays approximately 85% of the formula amount and only 15% comes from property taxes. That 15% is still over $800 million per year.

IASBO believes that the concept of eliminating the General Fund property tax levy has merit. If the state takes over the complete funding of the tuition support formula, schools will no longer have to deal with late General Fund property tax draws because of reassessment or trending delays. For General Fund purposes, property tax appeals and assessment issues would no longer be a concern. This would also reduce the amount of cash flow borrowing for General Fund purposes which would lower the impact of interest payments in the Debt Service Fund.

A major issue for the past several years is the need for a deficiency appropriation for formula funding. The primary reason for the funding to be greater than budgeted is the unknown factor of assessed valuation changes. When assessed valuations decline from the budgeted estimate, the amount of state support must increase to assure that the formula is fully funded. If the General Fund property tax levy is eliminated, the possibilities of the need for a deficiency appropriation is greatly reduced. The primary factor in the school formula that would need to be estimated would be pupil counts that have more predictability than assessed values.

Indiana ASBO will support this change with the proper guarantees and solutions to technical issues that arise when the General Fund levy is eliminated. The following details IASBO's issues with this potential action.

Stability of Funding

Property tax funding has been a stable source of revenue for school's General Funds for years. This stability is the number one concern if the General Fund levy is eliminated. In times of state recessions, the General Assembly has used increases in the property tax portion of the formula to assure increases for the public schools. Without the property tax as a tool to increase funding, IASBO is concerned that state funding will be sufficient to meet the school funding needs. If the General Fund levy is eliminated, the replacement with state monies should be in one year and not phased in. It is important for all school corporations to be on the same funding system from the very beginning.

Indiana ASBO recommends that a separate state Rainy Day Fund be created to meet the needs of school funding when the state is facing revenue challenges. It is recommended that this fund is separate from the current state Rainy Day Fund and be used exclusively for K-12 school funding. A starting point for this fund could be the current Tuition Reserve Fund (IC 4-12-1-12(b)) which was created to assure that school corporations receive at least one month's funding if no other state dollars were available. The current Tuition Reserve Fund has a balance of $316.6 million. It is recommended that the initial Rainy Day Fund for school funding have a minimum balance of $450 million (approximately 8% of the total state formula funding). There should be created a realistic triggering mechanism when these dollars would be used. A procedure should also be put into place to assure that the balance of this new fund grows in proportion to the growth of total formula dollars.

If the state assumes the responsibility for all tuition support formula monies, it is imperative that the state funding is consistent and that the formula is fully funded each year. The state's commitment to this effort is extremely important. IASBO would recommend that the fiscal and calendar year caps currently in the state budget for tuition support be eliminated. With this proposed revision, the key variable to be determined in the school formula would be pupil counts. If there would be a deficiency, the newly created School Rainy Day Fund could be used to assure that the formula is fully funded. Further, the use of the concept of delay of monthly payments is a concern. IASBO would hope that this state cash balancing mechanism would be used for school corporations only as a last resort. Without property taxes in the General Fund, school corporations would be forced to borrow heavily if there was a delay of state payments that would then cause an increase in the Debt Service Fund property taxes.

The issue of stable funding is paramount in moving forward with the elimination of the General Fund property tax levy.

Local Control

In 1973, the General Assembly passed comprehensive property tax legislation that froze the General Fund property tax levy for all school corporations. From that point on, the General Assembly has controlled the amount of General Fund property taxes that school boards can levy. Prior to that time, a school board could increase the General Fund tax rate and levy to meet the needs of the school corporation. Currently, school boards may use a referendum procedure to increase the General Fund tax rate, but this process is limited to a seven (7) year rate increase. After seven years, another referendum would need to be held. The vast majority of school corporations do not see the referendum process as viable because of the seven-year limit and the lack of taxpayer support to increase property taxes. Local control is not an issue with the elimination of the General Fund property tax levy since school boards cannot increase what the state proscribes each year, except for the referendum process.

Technical Issues

New Facility Appeals

School corporations have had the authority to appeal for increases in their General Fund property tax levies for the costs of opening a new school facility since 1975. These appeals must go through the School Property Tax Control Board and be approved by the Department of Local Government Finance. The appeals are for costs associated with opening and operation of a new facility, such as additional custodial/maintenance employees, supplies, equipment and utilities. These appeals have been used by numerous school corporations and particularly by the growing enrollment districts. If the General Fund property tax levy is eliminated, the concept of new facility appeals must be addressed and continued.

License Excise Tax

Excise tax is distributed to all units of government in a county utilizing the total property tax rate of each unit. If the General Fund property tax levy is eliminated, so would the property tax rate. For the majority of school corporations, the General Fund tax rate is their highest rate. If eliminated, school corporations would lose a considerable amount of excise tax General Fund revenue. A mechanism must be put into place to assure that school corporations do not lose excise tax revenue.

General Fund Referendums

The 1973 tax package created the concept of General Fund referendums to increase property taxes. At that time, any referendum increase became a permanent part of the General Fund property tax maximum levy. The General Assembly recently amended the referendum language to limit the increase to only seven years. After seven years, the referendum levy increase is eliminated, and another referendum would need to be held to keep the increase. For a very

few school corporations, this is a viable alternative, and any revision in the General Fund property tax levy should include a procedure to continue this local control alternative.

Local PTRC's and School Tax Rates/Levies
The local Property Tax Replacement Credits created in CAGIT counties are distributed on a percentage of property tax levies for school corporations. These credits provide relief for each school tax-supported fund. If General Fund property tax levies are eliminated, it is important to continue to capture the PTRC's for the remaining school funds. This will further decrease the amount that is needed through property taxes for these funds.

TIF's and School Tax Rates
The revenue that is generated for TIF districts is based on tax rates. The elimination of the General Fund tax rate would remove this from the calculation of TIF revenue. It would reduce the amount that could be captured for this purpose. There is the potential that local income taxes would have to be used to make up for this loss of revenue. This issue does not impact the public schools directly, but should be reviewed before the General Fund rate is eliminated.

School Tuition Support Formula
The formula for determining the distribution of state/local support to school corporations is a complicated procedure. The elimination of the General Fund property tax levy will reduce the components that the formula must calculate. The primary data source for the formula would be pupil counts – ADM, additional pupil counts, free and reduced lunch students. There has been a subtract-off for local support in the school formula for over fifty years. This will be a paradigm shift and it is extremely important that the development of a new school formula continue to provide adequate funding for all school corporations.

Property Taxes in Other Funds
If the school General Fund property tax levy and rate are eliminated, the focus will turn to the other property tax supported school funds. It is important to note that the Debt Service Fund tax rates and levies will continue to increase in growing enrollment school corporations. With new students, there will be the need for more facilities. IASBO supports the continued use of property taxes for the current tax-supported funds.

Summary
The Indiana Association of School Business Officials will support the elimination of the General Fund property tax levy only if the aforementioned conditions are incorporated into legislation. Further, Indiana ASBO will not support the elimination of property taxes for the other property tax-supported funds. IASBO stands ready to work with all parties on this important issue during the 2008 legislative session.

Contact Person: Dennis Costerison, Executive Director, Indiana Association of School Business Officials, One North Capitol, Suite 1215, Indianapolis, IN 46204; 317-639-3586 x.106; dcosterison@indiana-asbo.org

Exhibit N
10/01/07

Watchdog Indiana Plan
Genuine Homeowner Property Tax Relief
(September 25, 2007)

Genuine homeowner property tax relief requires that budget items currently paid for by property taxes must in the future be paid for by income taxes.

Most plans calling for increased local income, sales, and other taxes to offset homeowner property taxes do not ELIMINATE any of the budget items supported by property taxes. The end result for Hoosier working families would be temporary property tax relief in return for permanent increases in other taxes.

An example of temporary property tax relief in return for a permanent tax increase is the December 1, 2002, state sales tax increase from 5% to 6%. Many Indiana General Assembly members mislead Hoosier working families into believing that the sales tax increase would be used to lower homeowner property taxes. But, the real truth is that **Indiana General Assemblies and Governors, through their betrayal and incompetence, have turned a promised 16.3% homeowner property tax reduction in 2003 into a decrease of just 2.4% in four years**. Details of this alarming development can be found at http://finplaneducation.net/betrayal_incompetence.htm.

Amending the Indiana Constitution is the first step towards genuine property tax relief. Proper constitutional amendment would allow the General Assembly to eliminate the real property tax paid by individual income tax filers and retain the other real and personal property taxes primarily paid by businesses and utilities. The required constitutional amendments would be passed by the General Assembly for the first time in 2008 and for the second time in 2009. Voters would then approve the constitutional amendments in 2010, allowing the General Assembly to legislate genuine property tax relief in 2011 for implementation in 2012.

The property tax would be eliminated on real property owned by individuals, partners, stockholders in subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana. For the typical Hoosier working family, the eliminated property tax revenue would be replaced by a variable County Individual Income Tax Rate of 0.6822 percent and a variable School District Individual Income Tax Rate of 4.0258 percent. The state individual income tax rate would be reduced from 3.4% to 1.7%. Any other local income taxes not directly allocated to property tax relief will be continued.

The bottom line is that the typical Hoosier working family will have its property tax eliminated for a 3% increase in its income tax.

The property tax would continue to be imposed on the real and personal property of Lebanon businesses and utilities. About 30 percent of the property tax would continue to be imposed while the 70 percent of property tax on real property owned by Lebanon individual income tax payers would be eliminated.

Listed next is the detailed **Watchdog Indiana Plan** for Genuine Property Tax Relief.

1. Amend Article 10 Section 1 of the Indiana Constitution so that it is replaced by the following provision: "The General assembly may levy and collect a tax upon property, from whatever source derived, at such rates, in such manner, and with such exemptions as may be prescribed by law." This constitutional amendment would allow the General Assembly to eliminate the real property tax paid by individual income tax filers and retain other real and personal property taxes primarily paid by businesses and utilities. A uniform and equal rate of property assessment and taxation would no longer be required.

2. Amend Article 13 Section 1 of the Indiana Constitution so that it is replaced by the following provision: "No political or municipal corporation in this State shall ever become indebted, in any manner or for any purpose to an amount, in the aggregate, as the general assembly may prescribe by law; and all bonds or obligations, in excess of such amount, given by such corporations, shall be void: *Provided,* That in time of war, foreign invasion, or other great public calamity, on petition of a majority of the property owners in number and value, within the limits of such corporation, the public authorities, in their discretion, may incur obligations necessary for the public protection and defense to such amount as may be requested in such petition." This constitutional amendment would allow the general assembly to set legal debt limits different from the two per centum on the value of the taxable property within a political or municipal corporation. Without this constitutional amendment, the elimination of real property tax paid by individual income tax filers would unreasonably lower the legal debt limits of political and municipal corporations.

3. Eliminate the property tax on real property owned by individuals, partners, stockholders in subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana. All other real and personal property tax will continue to be imposed (on businesses and utilities primarily) in accordance with current law.

4. Eliminate the State Homestead Credit and the State Property Tax Replacement Credit. The revenue used to provide these credits will be redirected to the state's general fund.

5. Reduce the state individual income tax rate beginning in 2009 from 3.4% to 1.7% to offset the eliminated State Homestead Credit and State Property Tax Replacement Credit (the calendar year 2006 State Homestead Credit and State Property Tax Replacement Credit total of $2.173732 billion is about half the fiscal year 2006 individual income tax less amnesty payments total of $4.322292 billion). The $12.586 million of eliminated credits that is not offset by the reduced income tax rate can be used to help remove the State Fair and State Forestry from property tax support.

6. Remove the State Fair and State Forestry from property tax support and have their budgets covered by the state general fund.

7. Beginning with the budgets for 2012, have the Department of Local Government Finance review the budgets of political subdivisions and certify its actions by November 15 of the preceding year in accordance with the provisions of Indiana Code 6-1.1. Both property tax rates (for businesses and utilities primarily) and individual income tax rates will be computed to provide the revenue needed for the approved political subdivision levies. Annual property tax rates will vary according to the approved property tax levy and the total assessed value of taxable property in the political subdivision. Variable annual individual income tax rates will be determined by the approved individual income tax levies and the prior year's total state taxable income for individuals in the political subdivision (example: 2012 political subdivision individual income tax rates certified on November 15, 2011, will be the approved 2012 individual income tax levies divided by the 2011 total state taxable income for individuals in the political subdivision).

8. For only those 2012 budgets where the 2% Circuit Breaker Credit for property tax applies, a political subdivision may transfer the property tax shortfall to the portion of its budget covered by individual income tax rates. For all other budget years, reduced property tax collections from the 2% Circuit Breaker Credit cannot be transferred to the individual income tax budgets and will result in reduced budgets for the affected civil taxing units and school corporations.

9. The portion of any Local Option Income Tax (LOIT), County Option Income Tax (COIT), County Economic Development Income Tax (CEDIT), and County Adjusted Gross Income Tax (CAGIT) directly allocated to property tax relief will be discontinued and the corresponding income tax rate reduced accordingly.

10. The DLGF will annually approve two variable local income tax rates for each individual with income. One rate will be for county-wide budget items. The other local income tax rate will be for school districts. City levies, town levies, township levies, library levies, and school levies will all be included in the appropriate school district tax rate.

11. A local taxing unit's maximum permissible tax levy will continue to be equal to the previous year's maximum levy minus one-half of any unused levy authority, then increased by the six-year average growth in Indiana nonfarm personal income. A unit can still appeal to the DLGF for increases in maximum property tax and individual income levies if its assessed value growth exceeds the statewide AV growth by at least 2% and for the types of relief under IC 6-1.1-18.5-13, -13.6, and -16. The DLGF can still grant permission to a school corporation to raise its levies in excess of limitations for the types of relief included in current law.

12. Distribute local individual income taxes to the local taxing units by June 1, October 1, and February 1. For example, 2012 local individual income taxes will be distributed 06/01/2012, 10/01/2012, and 02/01/2013. If the individual income tax in any of the three annual distributions is more than 33.3 % of the annual DLGF approved levy, the excess revenue will be deposited in the local taxing unit's Surplus Income Tax Fund. The local taxing unit may use its Surplus Income Tax Fund to augment any of its DLGF approved levies after February 1, 2013.

13. The annual local individual income tax budget approved by the DLGF for each political subdivision must include a Rainy Day Fund that is 5% of the total of all other local individual income tax budget items. This Rainy Day Fund can only be used up to the amount that any of the three annual local individual income tax distributions is less than 33.3 % of the annual local individual income tax levy. Any excess revenue from a distribution must be used to restore any deficits in the Rainy Day Fund before it is expended from the Surplus Income Tax Fund.

14. The two DLGF-approved variable local income tax rates for the average individual income tax payer will total 4.7080%. This assumes that 70% of the total statewide property tax levy will be shifted to individual income tax payers. (The total statewide calendar year 2006 property tax levy is equal to the $5.875492 billion net property tax levy plus the $2.267587 billion State Property Tax Replacement , State Homestead, and Local Homestead credits together with the $0.407153 Rainy Day Funds.)

15. Beginning in 2012, replace the flat $2,500 individual income tax Renters Deduction with the following Renters Deduction Schedule: $2,500 Renters Deduction for DLGF-approved variable local income tax rates up to 1.7%; $3,235 Renters Deduction for tax rates from 1.7% to 2.7%; $3,970 Renters Deduction for tax rates from 2.7% to 3.7%; $4,705 Renters Deduction for tax rates from 3.7% to 4.7%; $5,440 Renters Deduction for tax rates from 4.7% to 5.7%; $6,175 Renters Deduction for tax rates from 5.7% to 6.7%; $6,920 Renters Deduction for tax rates from 6.7% to 7.7%; $7,655 Renters Deduction for tax rates 7.7% and higher.

Listed next is what the budget items for Lebanon, Indiana, would be like if the Watchdog Indiana Plan for Genuine Property Tax Relief was already in place and Lebanon residents represented the average Hoosier.

The property tax would be eliminated on real property owned by Lebanon individuals, partners, stockholders in subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana. The eliminated property tax revenue would be replaced by a County Individual Income Tax Rate of 0.6822 percent and a School District Individual Income Tax Rate of 4.0258 percent. The state individual income tax rate would be reduced from 3.4% to 1.7%. The 1% Boone County Option Income Tax would remain in place.

The property tax would continue to be imposed on the real and personal property of Lebanon businesses and utilities. About 30 percent of the property tax would continue to be imposed while the 70 percent of property tax on real property owned by Lebanon individual income tax payers would be eliminated.

Lebanon, Indiana, County Individual Income Tax Rate Charged for Year 2006
(percent rate of taxation on state taxable income of Boone County residents)
0.3421 County General
0.0798 Family & Children
0.0114 Child Psych Res Treat
0.0228 Welfare HCI
0.0114 Medical Asst Wards
0.0114 Co Childs/Spec Health
0.0228 Board of Health
0.0114 County Park
0.0114 4-H Maintenance
0.0114 Reassessment
0.0455 Cumulative Bridge
0.0228 Hospital Cum Bldg
0.0228 Cum Cap Develop
0.0228 Mental Health
0.0324 County Rainy Day Fund
0.6822 Total County Individual Income Tax Rate

Lebanon, Indiana, School District Individual Income Tax Rate Charged for Year 2006
(percent rate of taxation on state taxable income of Center, Perry, and Worth Township residents)

0.0195 Center Township Tax
0.0683 Center Township Poor
0.0787 Center Township Firefighting
0.0083 Center Township Rainy Day Fund
0.0004 Perry Township Tax
0.0035 Perry Township Firefighting
0.0001 Perry Township Rainy Day Fund
0.0012 Worth Township Tax
0.0007 Worth Township Poor
0.0178 Worth Township Firefighting
0.0204 Worth Township Debt Service Fund
0.0020 Worth Township Rainy Day Fund
0.2209 Total Townships Rate
0.9210 School General
0.8409 Debt Service Fund
0.3845 Capital Projects
0.1855 Transportation
0.0284 Pre-School Spec. Educ.
0.0448 Bus Replacement
0.0409 Ret/Sev Bond Debt
0.1223 School Rainy Day Fund
2.5683 Total School Rate
0.0586 Library
0.1467 Lease Rental
0.0097 Cap. Projects-Leb. Lib
0.0107 Library Rainy Day Fund
0.2257 Total Library Rate
0.6514 Corporation
0.0122 M V H Fund
0.0738 Park & Recreation
0.0220 Sanitation Fund (Lebanon)
0.0493 Cum. Cap. Development
0.0142 Police Pension Fund
0.0524 Fire Pension Fund
0.0875 Storm Water Mgmt.
0.0481 Corporation Rainy Day Fund
1.0109 Total Corporation Rate
4.0258 Total School District Individual Income Tax Rate

Lebanon, Indiana, Property Tax Rate Charged for Year 2005 Payable in Year 2006
(rate of taxation on each one hundred dollars of Lebanon business and utilities assessed valuation)

0.3000 County General
0.0700 Family & Children
0.0100 Child Psych Res Treat
0.0200 Welfare HCI
0.0100 Medical Asst Wards
0.0100 Co Childs/Spec Health
0.0200 Board of Health
0.0100 County Park
0.0100 4-H Maintenance
0.0100 Reassessment
0.0400 Cumulative Bridge
0.0200 Hospital Cum Bldg
0.0200 Cum Cap Develop
0.0200 Mental Health
0.5700 Total County Rate
0.0200 Township Tax
0.0700 Township Poor
0.0900 Total Township Rate
0.8075 School General
0.7373 Debt Service Fund
0.3319 Capital Projects
0.1626 Transportation
0.0250 Pre-School Spec. Educ.
0.0394 Bus Replacement
0.0360 Ret/Sev Bond Debt
2.1397 Total School Rate
0.0600 Library
0.1500 Lease Rental
0.0100 Cap. Projects-Leb. Lib
0.2200 Total Library Rate
0.8144 Corporation
0.0153 M V H Fund
0.0924 Park & Recreation
0.0276 Sanitation Fund (Lebanon)
0.0618 Cum. Cap. Development
0.0179 Police Pension Fund
0.0657 Fire Pension Fund
0.1096 Storm Water Mgmt.
1.2047 Total Corporation Rate
4.2244 Total Property Tax Rate

Members

Sen. Luke Kenley, Chairperson
Sen. Brandt Hershman
Sen. John Broden
Rep. Peggy Welch
Rep. Eric Turner

Advisors

Sen. Robert Meeks
Sen. Lindel Hume
Rep. William Crawford
Rep. Jeffrey Espich
John Grew
Steven Johnson
Katrina Hall

LSA Staff:

Diane Powers, Fiscal Analyst for the Commission
George Angelone, Attorney for the Commission

Authority: IC 2-5-3-2

COMMISSION ON STATE TAX AND FINANCING POLICY

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MEETING MINUTES[1]

Meeting Date:	**October 15, 2007**
Meeting Time:	**1:00 P.M.**
Meeting Place:	**State House, 200 W. Washington St., Room 404**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**7**

Members Present: **Sen. Luke Kenley, Chairperson; Sen. Brandt Hershman; Sen. John Broden; Rep. Peggy Welch; Rep. Eric Turner; Sen. Robert Meeks; Sen. Lindel Hume; Rep. William Crawford; Rep. Jeffrey Espich; John Grew; Steven Johnson; Katrina Hall.**

Members Absent: **None.**

I. Call to Order.

Sen. Luke Kenley, Chairperson, called the meeting to order at 1:10 P.M. Sen. Kenley then noted distribution of the following items to the Commission:

- Testimony submitted to the Commission's website propertytaxreform.in.gov (Exhibit A).
- Testimony forwarded to the Commission from the Indiana Commission on Local Government Reform (Exhibit B).
- A report prepared by the Legislative Services Agency (LSA) concerning potential circuit breaker tax credits under HEA 1001-2007 and HEA 1478-2007 (Exhibit C).
- A quick reference chart of Property Tax deductions prepared by the Department of Local Government Finance (DLGF) (Exhibit D).

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[1] Exhibits and other materials referenced in these minutes can be inspected and copied in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for copies may be mailed to the Legislative Information Center, Legislative Services Agency, 200 West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for copies. These minutes are also available on the Internet at the General Assembly homepage. The URL address of the General Assembly homepage is http://www.in.gov/legislative/. No fee is charged for viewing, downloading, or printing minutes from the Internet.

II. Discussion of Controls on Property Taxes.

Sen. Kenley introduced George Angelone, Deputy Director of the Office of Bill Drafting and Research (OBDAR) of the LSA, to discuss current statutory controls on property taxes. Mr. Angelone distributed a slide presentation outlining these controls (Exhibit E). The Commission discussed the following issues with Mr. Angelone concerning his presentation:

- levy banking, and its use by local units of government;
- the rate of growth of cumulative funds over the last 10 years;
- annual levy limits versus the rate of growth in revenue sources for local units;
- the percentage of revenue for local units which come from property taxes; and
- the number and frequency of levy appeals by local units.

III. Discussion of Debt Issuance.

Sen. Kenley noted distribution to the Commission of a report prepared by the LSA showing the 2007 estimated gross property tax levies in each county (Exhibit F). He then opened the meeting for discussion by the Commission.

Sen. Kenley noted that 30% of the gross levy is comprised of debt service and capital projects. He noted that this number may indicate a need to look at the structure of public debt and its uses.

Rep. Bill Crawford stated a need for greater clarification on the Indiana constitutional limit on public debt. He noted that it seems that many entities of government are greatly exceeding the 2% constitutional limitation.

Sen. Robert Meeks stated that he believed there was a link between the counties with higher population growth and the counties with a higher percentage of their gross levy committed to debt service and capital projects.

Sen. Kenley then introduced Jim Merten of City Securities, to testify before the Commission concerning property tax changes and their impact on debt currently secured by property taxes.

Mr. Merten discussed the following topics with the Commission:

- the stability of property tax revenue versus other tax revenue;
- impairment of contracts concerns with regard to outstanding bonds;
- recent decisions by the Florida Supreme Court regarding voter approval of debt and the impact on bond ratings in Florida;
- using rainy day funds, or larger operating balances to secure debt;
- the current bond rating for various units of state and local government;
- other state approaches to securing public debt;
- the impact of the current property tax circuit breaker on bond ratings;
- the appropriate level of debt to assessed value ratio;
- reasons to restructure outstanding debt;
- borrowing by local units due to payment delays and delays in issuing property tax bills; and
- the impact of school consolidation on property taxes.

Sen. Kenley recognized Mark Dobson, Vice President, St. Joseph County Board of Commissioners to testify on the issue of public debt and property taxes. Mr. Dobson testified that the Indiana Association of County Commissioners (IACC) was in favor of the capital project control boards that were recently created, but the Commissioners would like to see the

structure of the boards change. He testified that the IACC would like the County Councils to be the capital project control board members, and therefore all bonds would go through the County Councils.

IV. Discussion of Circuit Breakers.

Mr. Dobson was then permitted to testify on the issue of circuit breakers. He testified that the IACC is in favor of the circuit breaker, but wants to see changes in the implementation. Mr. Dobson said the IACC wants the state to assume the child welfare levies to reduce the impact of the circuit breaker on locals. He testified that the IACC would also like the state to pick up juvenile detention costs. Mr. Dobson testified that the IACC felt they could work with schools to get more fiscal responsibility at the local level rather than state assumption of school general fund levies. Mr. Dobson discussed the following issues with the Commission:

- St. Joseph County's preference to leverage revenue from tourism in their county to relieve property taxes;
- the large not-for-profit presence which makes St. Joseph County unique; and
- the need to examine county spending, county debt; and county assessed value per capita.

Sen. Kenley recognized Neil Wingate, Lake County resident, to testify. Mr. Wingate submitted his testimony in writing (Exhibit G).

Aaron Smith from Watchdog Indiana was recognized to testify next. Mr. Smith discussed Watchdog's plan to change the property tax system. He asked that the 2% circuit breaker include school general fund levies.

V. Discussion of Exemptions for Seniors, Disabled, Second Homes.

Sen. Kenley introduced Mike Rodman, Marion County Treasurer, to testify on providing property tax relief for senior citizens.

Mr. Rodman discussed the following issues with the Commission:

- issues facing seniors on fixed incomes;
- tax breaks for limited income seniors;
- proposing taxes be no higher than social security benefits;
- enacting assessed value limits for seniors; and
- freezing seniors property taxes.

Bill Borne, Adams County Auditor was recognized to testify. Mr. Borne presented a handout to the Commission illustrating where property taxes go in Adams County (Exhibit H).

Mary Ann Beard, Rush County Treasurer, was recognized to testify. Ms. Bear testified before the Commission on the hardships facing seniors due to property taxes.

Sen. Kenley then allowed Neil Handley to testify concerning changes to the property tax system. Mr. Handley advocated for eliminating the current property tax, and replacing it with a user fee to be charged for the use of essential services. He proposed that the user fee should be based on a multiplier to be applied to the square footage of the user's residence.

Aaron Smith from Watchdog Indiana was again recognized to testify. Mr. Smith advocated for adoption of the plan proposed in HB 1374-2004 which would have allowed deferral of property tax payments until the sale of the property for taxpayers who met certain income, net worth, and

either age or disability requirements.

Two resident of Butler Tarkington were recognized to testify on the impact of property taxes on seniors. The following topics were discussed between these citizens and the Commission:

- reverse mortgage options for seniors;
- the willingness for seniors to pay their fair share;
- foreclosures for other reasons versus forced sales or moves due to property taxes;
- income thresholds that might be considered in proposals to help seniors; and
- other state approaches to this issue.

VI. Other Business and Adjournment.

Sen. Kenley thanked the Commission for their work, and adjourned the meeting at 3:45 P.M.

Exhibit A
10/15/07

Mark Thomas
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Springville, IN 47462
mark.o.thomas@navy.mil

My property tax has increased every year since we built our home in 1998. However, this latest increase was 30% in one year. My wife and I built our home together - that's the only way we could afford such a nice home. Now, she works a full time job to pay the property taxes. Primary residence property is no indication of wealth. Net Income, or perhaps the amount of money a family spends (sales tax) is a measure of a person or family's wealth. Some combination of local income tax and/or sales tax seems to be the only equitable way of assessing taxation on wealth for the purpose of running the local government. That said, local government must shrink and MUST be held accountable for spending. In Marshall Township of Lawrence County a new library (for instance) was approved and built in the Judah area when a perfectly good library exists in Bedford - waste. There must be citizen input and accountability on spending at the local government level. Lastly, there must be a much more even distribution of taxes collected for local government. Bloomington South High School, a few years ago, built an atrium that cost over one million dollars - Green County schools could have used that money for education rather than window dressing.

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I think my assessment is fair, and my main concern is to be sure that all assessments - residential and business - are accurate under the new trending system. When that is accomplished, I'd like to see all property taxes lowered by instating a tax on services - medical excluded just as groceries are under the current tax on goods - rather than raising the current sales tax or income taxes. No tax is painless, but if Indiana wants to attract and retain residents, it doesn't make sense to have a higher sales or income tax. A tax on services will be the fairest and least painful to all residents - provided they see a decrease in their property taxes as a result.

Nick Heffner
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I live on Sylvan Lake where we incurred large tax increases this year. My property tax increased

73% and many residents exceeded 100%. This multi-thousand dollar increase has put a tremendous burden on our family budget and we are forced to make spending cuts and reduce charitable contributions. Some people on Sylvan lake will be forced to give up there homes. I have been researching surrounding county lake properties and found significant variations in tax paid for similarly assessed property. The following is a comparison of lake homes in three counties within 30 minutes of our house: Noble County, Sylvan Lake Assessed Value $411,400 Property Tax $5,353 after exemptions. Kosciusko County, Lake Wawasee Assessed Value $407,300 Property Tax $1,997 after exemptions. Steuben County, Lake James Assessed Value $411,400 Property Tax $3,482 after exemptions. As you can clearly see there is nothing fair about our new property tax system. Based on this comparison who would want to buy property on Sylvan Lake? We believe we are being unfairly taxed and overburdened for our area.
What I would like to see done. 1. Immediately roll our property taxes to last year's level. 2. Implement a tax system based on ability to pay. 3. Implement tax on services. 4. Consider 2% income, 2% sales, 2% corporate income. 5. If we continue with property tax base it on the investment made by the owner or have a flat residence tax. Don't base property tax on assumed value.

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ed geswein
3624 mulberry drive
lafayette, in 47905

I am strongly in favor of abolishing personal property taxes completely. To replace that income for the state we will increase the rates on sales, income, and estate taxes. There should be a separate sales tax on real estate of .5% (or .005). In addition we will add/increase user taxes - there are many, such as licenses. All of those should be increased to help offset loss of income from property taxes. Corporate/business real estate taxes should remain in place. I am self employed, 65 years old, very successful in my real esate business, and well educated. Recent happenings in real estate taxes in Indiana point out clearly that that system is failed and counter productive. I encourage all state officials to carefully and thoughtfully move in this direction. Best regards, Edward Geswein

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Joseph Easley
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My wife and I live on the edge of Evansville in a new subdivision, in a house we bought in 2000. This is the first home we have owned, because I am a United Methodist pastor and had previously lived in church-provided parsonages, so we did not deal with property taxes. In five years our property taxes have gone up roughly 40% from less than $1,400 to about $1,900, if my

memory is correct. I understand the reason for the increase this year, with the elimination of the inventory tax. I understand in many states property taxes are much higher than in Indiana, so I have no personal complaint about these taxes. I am pastor of an center-city church, so I do realize that owners of older houses in the city have seen much higher rates of increase in property taxes because of the court-mandated changes made a few years ago--and, perhaps also, "trending" this year--and, while their bills are still lower than mine for a new home in the suburbs, this has been more of a hardship on owners of these older homes. If the home is owner-occupied, the residents are likely lower-income and elderly, and increases of $400 to $1,000 over a 2 or 3 year period that many people have experienced has hit hard in a alreay stretched budget. Landlords have probably been hit even harders, as they have fewer off-sets against the property tax bill on rental property, which means either they take a real hit in their net income or they pass this cost along to low-income renters, who in all likelihood are even more strapped financial. Some way to lower property taxes would likely help the folks in the neighborhood of my church and be fair, although the change here would need to be balanced off against what they might have to pay in increases in other taxes (sales tax and/or income tax). I believe a balance of taxes (property, sales and income) are the most equitable way to share the burden in a way that is least likely to be especially unfair to particular people or group. I believe some lowering of local property taxes and corresponding increases in individual and corporate income taxes (and/or sales tax, perhaps) would be good. I think this relief should come in the form of the state taking over more of the local tax burden for schools. I believe this change should be done in a way as to effect an overall decrease in property taxes for all owners, rather than as increased breaks to certain groups of owners through exemptions, thus it would help landlords and businesses, which would in turn justify some increase in the income taxes that businesses pay. I also believe that quality education for all children is really a state responsibility anyway, and the state paying most public education cost is a fairer way to cover these costs. Local discrepencies in the kind of property and its value in individual school districts may mean greater unjustifiable differences in the quality of education and in the cost of education to owners of similar property. In my mind it would make sense for the state (through income and sales taxes) to pay a per-pupil fee to each school district that would cover all or nearly all of the basic costs of education, with individual school corporations being able to levy property taxes to cover more frills and nicer buildings in school systems, where the taxpayers want those things for their children and are willing to pay for them. All children should be guaranteed a good basic education whether they live in Crawford County, inner-city Evansville, Carmel or Warren Township in Marion County, and the best way to assure that is for the state to pay all or most of this cost for every child.

Millie Brady
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Our taxes went up 75% after nearly doubling at the last increase. We are retired and have to deal with inflation and raises in health insurance,etc. I believe there should be cuts in government

spending. There are too many assessors and it sounds like they are not trained properly. Business should also be taxed so homeowners don't have to bear the unfair burden of the city's infastructure, schools, and all the others who pay no taxes but benefit from city services. I believe that non-profits should pay a nominal price based on their bottom line. Also, the township trustee system which is plagued by cronyism should be abolished. It seems like there are also a surplus of small court systems with entire staffs duplicated in each township (I think). The school systems have entire bureaucracies for each county system so can't there be a more efficient system that does not duplicate services. It seems like we are still living in an antiquated and outdated system of running government so there is corruption and waste abounding. Also, legislators always seem to vote first for generous benefits for themselves. You probably live better than most of the citizens paying taxes in the city. There will be an emptier city if you keep raising taxes because I(an many others)will move to where the taxes are not so burdensome.We will be paying attention.

Gregory Templeton
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I am a long time homeowner, have owned several residential investment properties, am a licenced RE Broker, a Realtor and a regular question-asker of state and local gov't officials (auditors, treasurers, DLGF, etc.) I keep up-to-date on all property tax related issues both to help my clients understand "our" taxes and to best help myself. That said, I recommend the following: 1. Do not (completely) eliminate RE taxes. (It is the only ongoing state tax applied effectively to a resident's wealth. It would be inexcuseable to "give" a major tax break to many residents who could shelter invested money in their homes tax-free.) 2. One assessor per county. (Consistant and reliable assessments are the FIRST and MAIN step to a fair RE tax system. 3. Eliminate the State Prop Tax Repl Credit, Homestead Credit and replace the Homestead Exemption with one Homestead Assessment Deduction applied to the assessed valuation of ALL residential property includng rentals. (Benefits: streamlines, reduces complexities, and introduces fairness to ALL Indiana residents.) Recommend this be a $50K deduction initially, then adjusted bi-annually based on RE inflation. 4. Introduce a new RE Sales or transaction tax source. Recommend 1% of sales price paid 50/50% between sellers and buyers (.5% each.) Further, do not allow sellers to pay the "buyer's tax", but allow the buyers to pay this tax over a five year period with interest or interest free if paid at closing. 5. Establish (and permanently cap) all residential property tax at a state-wide rate of 1% of the assessed evaluation after a $50K Homestead Deduction. (Benefits: fairness, consistancy and reliability of tax income.) 6. All RE Property Tax income goes to the state for redistribution to local taxing authories (schools, counties, libraries, etc.) 7. Eliminate COIT and establish each county with a separate "County Income Tax" (over the State Tax of 3.4%) to fund ALL local governments (School, Library Boards, County and Townships, Fire Districts, etc.) The new County Income Tax would be variable on a bi-annual basis adjusted to meet local funding requirements that the Property Tax and the Transaction Tax don't meet and will be a different rate for EACH county based on the

local authories' (boards, councils, etc.) taxing decisions. (Benefits: local funding needs are still met locally, local residents are taxed based on local decisions. Shifted majority of local gov't funding to an "ability to pay" (income-based) source.) 8. Keep the State Sales Tax at 6%, but add a "luxury" sales tax to some high-end purchases as determined by the State Legislature. I realize many of these recommendations are not what "the Realtors" want (and I am one) or what most RE investors would want either. But I truly believe these would solve most of the "Property Tax" fairness, consistancy, reliability and funding problems Indiana homeowners have today and would still provide the funding local governments require to meet local needs. I hope you will consider these things. Thank you. -Gregory L. Templeton, Hamilton County.

Robert Bruick
702 Lake Drive, Clear Lake
Fremont, , Indiana 45737
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rmbruick@verizon.net

October 1, 2007 Ladies and Gentlemen of the Indiana Legislature,
My wife and I have owned a property at 702 Lake Dr.,Clear Lake, Fremont, Indiana for over 49years. This is our permanent residence. I am 80 years of age and living on a limited retirement income. In 2006 we paid $3,200 in property tax, this year(2007) our property tax will be over $6,700. The tax on the lake front lot increased 135% from 2006 to 2007. We have been told by the Steuben County Assessors Office this increase is due to The Trending System for assessing properties. Five properties have been sold in our addition (Homestead Beach First Addition) in the past four years. We are being punished for this. Presently our adjusted Base Rate is 9,424 in our addition, the highest in Clear Lake.The homes in this are modest homes and all the homes have an over 100% increase in TAXES this year. We are being forced out of our homes by TAXES because we can no longer afford to pay them. We are trying to find the mathematial formula being used to determine the value fo our property and the amount of our annual taxes.

Sincerely, Robert and Phyllis Bruick
702 Lake Drive, Clear Lake Fremont, Indiana 46737

STEVEN EICKHOFF
10428 KRISTOPHER CT
EVANSVILLE , IN 47712
shawne@insightbb.com

TO STOP PROPERTY TAXES IS NOT THE ANSWER.THE SOLUTION IS TO MAKE GOVERMENT SMALLER AND BRING IT INTO THE THE 21ST CENTURY. WE MUST END ALL TOWNSHIPS. MY TOWNSHIP OFFICE IS ONLY GOOD FOR THERE EVERYDAY CARD GAMES AND GATHERING OF THE GOOD OL BOYS CLUB. THERE JOB CAN ALL BE DONE AT A COUNTY OFFICE. WE NO LONGER HAVE HORSE AND

BUGGYS.WE NEED TO HAVE THE GUTS TO STAND UP TO SCHOOLS AND GET RID OF THE LAYER OF MIDDLE MANAGEMENT AND GIVE MORE POWER TO THE TEACHERS.WE NEED ONLY ONE SCHOOL BOARD PER COUNTY. IN POSEY COUNTY WE HAVE 3 SCHOOL BOARDS AND 3 TIMES TWO MUCH ADMINISTRATION COST. WE CAN'T JUST GO FROM ONE TAX TO ANOTHER . WE NEED TO CUT THE NEED FOR GREED.I DO THINK WE NEED TO LOOK AT A LARGER USER FEE FOR STATE PARKS AND EVEN THE LIBRARIES. I DON'T DRINK,SMOKE OR GAMBLE SO INCREASE THE SIN TAXES. AFTER ALL THE BEST TAX IS THE ONE SOMEONE ELSE PAYS. STEVE EICKHOFF

Robert Wichlinski
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Rightsize local government before we concern ourselves with the total sum and the form in which we pay for it. Unless and until we eliminate and consolidate local government elected offices we will never achieve meaningful savings and sensible government. Present exercises in terms of taxation shift/allocation will amount to nothing more than a shell game if we do not make substantive change to the entire form of local government.

Ronald Repp
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Property tax can never be reformed. It must be eliminated. An increase in the income tax is the proper forum to do this - from 3.4% to 6.4%. That will replace 90% of the revenue. The other 10%? - cut expenses. Thanks

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Craig Streich
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I'm 62 years old and was considering retiring next year however after getting my property tax bill

of $5588.58 for the year it is now out of the question. This is a 110% increase. My home is approximately 45 years old and has not had any major inprovements. I would consider selling it however with the property taxes so high it probably would not sell. I beleive an increase in the sales tax would help releive this burden on homeowners as well as curtailing the school and library spending on over priced new buildings. These property taxes are "killing" us senior citizens.

Dale McCullough
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I understand the need for tax revenue to fund state and local governments. I further understand that governments view property owners as among those best able to pay taxes. Also, governments state and local like the property tax because it is enforceable on the pain of losing one's property if taxes are not paid promptly. Herein lies the problem! The prospect of owning one's own home is the American dream. More than that it is the principle upon which Anerica was founded. This principle drew many of our immigrant ancesters risk life and limb to travel here by wooden boats to escape environments where only royalty could ever hope to be property owners. Everyone else were vassels or little better than slaves. Under the current proprty tax system a home owner who loses his or her employment, loses a primary wage earner to death or has the expense of extended illness stands to have their home sold at auction. At an auction conducted by a county government agency speculators will bid for and buy all such properties for pennies on the dollar. Regardless of the owner's equity they will receive no compensation whatever and must pay all delinquent taxes plus a stiff penalty to the speculator to regain their property. This practice is un-American and totally offensive. It is a dis-incentive to Americans to invest in homes and property. First and foremost governments must rein in their reckless spending. Budgets swell every year at percentages well above rates of inflation. This must stop! Also, school expenses account for the majority of the property tax dollar. While we must support education, every new school constructed does not have to outstrip prior ones as seems to be the practice now. It would be a hard case to make that present day students are better educated than those of a prior generation when school buildings and equipment were much more modest. I believe that the property tax system in Indiana is broken and beyond repair. Every citizen of Indiana who receives services should pay for services used versus heaping them on the backs of property owners. Let us move beyond idle rhetoric and emplement effcetive changes now!

Janet Dankert
7223 N Layman Ave
Indianapolis, IN 46250

We have no quarrel with paying taxes. We do have a quarrel with an assessment that is $30-$45,000 higher than surrounding homes of equal size and built of like material. We would be unable to sell our home for its' recently assessed value. We would like to see a reassessment based on recent neighborhood sales and a chance to be heard on this issue. Marion County must find a way to another tax structure which will allow for less burden on residential property owners. We are life-long residents of Indianapolis and Marion County, but if buying a home now, would not consider living within Marion County.

Steven Miller
1831 W. Ridgeview Drive
Muncie, Indiana 47305

Property tax should only tax those functions that serve property and its owners: police, fire, emergency services and county infrastructure such as roads, sewers and the like. Moreover, the "market-based" assessment is riddled with lack of objectivity and variance from place to place and dwelling to dwelling; it is no better than the system it replaced. Therefore, property tax should be based upon square footage of "improvements" on the property. This is only logical. To fight a fire in a bigger building takes more manpower and more equipment. Open land with no "improvements" takes little in the way of police, fire or infrastructure services. Grasp the logic and apply it. It would require less government employees for assessment too!

Jeffrey McCann
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I would like to offer a personal suggestion. Completely eliminate property taxes and raise the sales tax and/or income tax. I do not care what the increased rate would be, it has to be better than property taxes. Or Allow any person 65 or older and retired to be exempt from paying property taxes. My taxes went up again this year, to the point I am nearly unable to pay on my fixed income. Everyone of my neighbors is retired and on a fixed income, and we all are scared to death that we are going to lose our homes. I never thought I would live to see this happen in this country. This is just awful Jeff McCann

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Dick Dietz
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Clayton, IN 46118
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I have reviewed our property taxes for the last ten years and have seen them go up and down over the years. We experienced an 8% increase this year but on average we have experienced only a small annual increase over the ten years. I am comfortable with our property taxes, and glad that it is not a burden for us. I want what is best for other taxpayers as well and just wanted to share this opinion with you as you will not hear it very often. Dick Dietz

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Paul Lafferty
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I have been a home owner for 10 years, and it seems my taxes have gone up every year. Why can't we add a tax, say 5% onto things we don't NEED to live on, like alcohol and ciggerettes? And also, how about adding on a fee for traffic citations, like $5 or $10 for speeding, or running a red light. I don't know if this could happen legally or whatever, but I think both ideas are areas where things could happen with generating more money for the community. Thanks for reading my ideas. Paul Lafferty

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Harold Hiser
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I think we must retain Real Property Tax as a way to provide funding to build schools, municipal buildings, roads, police and fire protection, libraries, and finance other government needs. The annual adjustment done by trending should make this a much fairer tax than it has been in the past. If trending is done on an annual basis, why should we need another complete reassessment? We need to have an adequate number of assessors in place who are willing to be trained and are able to maintain the information required. The DLGF has been blamed for much of the Real Property Tax problem. I do not agree with this. The DLGF has provided more than adequate training over the past few years related to trending. Field representatives of the DLGF are always available to assist those with problems. The fault for the problems we see does not lie with the DLGF, but with those elected officials who should have been familiar with changes made over the past five years and done proper planning for changes in Commercial and Residential to market value assessment. Personal Property Tax, in my opinion, is the most misunderstood, misused, and abused tax ever put into place. In-State taxpayers have problems with the tax. Out-of-State companies have bigger problems with the tax. It would take an army of assessing employees to check businesses for accuracy and accountability. Individual Personal Property

Tax should also be replaced with other methods of tax collection which would work much better. Business income tax should have been increased to replace the tax on Inventory, and should be increased further to offset complete elimination of the Business Personal Property Tax. Individual Income Tax should be increased at either the State or County level to pay for all school funding except for buildings and grounds. Sales Tax should remain as it is. Increasing Sales Tax hurts those you have the least. The major need for tax reform is to simplify, simplify, and simplify more. We need to put tax laws in place which are easy to understand, easy to manage, and easy to be certain that all are paying their fair share. Harold E. Hiser
Washington Township Assessor Hendricks County 317-745-9971

Rich Johansen
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Lafayette, IN 47905
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I bought and renovated several properties in Lafayette over the last 20 years. Neighbors would stop by and tell me what a good job I was did improving the homes and renting them out. But legislation passed by the state in the last few years has killed the rental property business in Indiana. You chose to buy votes by giving homeowners a tax break while stealing money from landlords by playing with the homestead deduction. In effect, this raised landlords costs; for me about 75% increase in property taxes. Although I was able to pass most of this increase on to my tenants--SO YOU SOAKED THE LITTLE GUYS--THE TENANTS--many other rental property owners couldn't raise rents in a tough market. Currently, our market is flooded with unsold (vacant) rentals and lower price owner occupied homes. I PLAN TO SELL OFF ALL MY PROPERTIES AND NEVER AGAIN INVEST IN INDIANA REAL ESTATE. Down the road, these chickens are going to come home to roost for you...there will not be stupid investors like me to buy and repair/improve distressed property to try to make a couple bucks. You are going to see decaying neighborhoods and nobody saving the homes. This is what you get when you discourage investment. Nice job fellas. Good luck.

Sarah Shurr
2436 S Webster Street
Kokomo, IN 46902

We are both retired, living on fixed incomes and we think it is unfair to continue to increase our real estate taxes. We really don't understand why we should continue to be taxed for something that is paid for. Where do our local property taxes go?

Randall Backs
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I do not want to tell a "story" on property taxes, although I could tell you some awful ones. Want I want to tell you is that property taxes are the most subjective, inconsistent, unfair and inefficient taxes we have. They should be TOTALLY eliminated and replace with a sales and income tax. (60% sales 40% income) We could eliminate an entire layer of government and use an existing tax collecting department to collect the taxes needed to run Indiana. (Township assessors, county assessors, their offices and staff) This savings should be past on to the Indiana tax payer. I could go on forever on this but short and to the point is what you need. PS Do not try "property tax relief" they need to be eliminated completely!!!!

Barbara Pearcy
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A fair way to tax property is by the actual sale value, that is when a person buys a home, a certain percentage amount of tax is determined for a 30 year period (decided before closing and does not fluctuate annually) that is paid with the mortgage payment and/or monthly and held in escrow and paid to the government semi-annually for 30 years. This amount should be a percentage of the sale value at a state level. At the end of the 30 years, it should be the property of the owner free and clear! This would eliminate several government employees especially assessors. The rest of the money needed to run the county could be made up with a more fair Income and Sales (and other taxes). Phasing out unfair assessed value property tax should be a top priority. Thanks for listening!

James Roach
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We live in a historic neighborhood. Our home is just over 100 years old. When we bought the home in 2004, property taxes were about $3,400. We experienced minor fluxuations in 2005 and 2006 but for the most part, property taxes remained comparable. What we experienced with property taxes payable in 2007 is unconscionable. Taxes increased from $3,317 to $5,138, a

55% increase. The excuse seems to be we are now using "market value assessment," suggesting we were previously under taxed and now we are paying our fair share. We disagree with that argument. Our home is not worth any more today than it was in 2004 and our school system's appeal is declining (Lafayette School Corp.), especially at the elementary level. Families relocationg from outside the area most often choose Tippecanoe School Corp. or West Lafayette Community Schools. LSC enrollment has decreased so much that several schools had to be closed. One solution that needs to be considered at the state level is to start taxing so called "not for profit" organizations, such as credit unions, and hospitals owned by religious organizations. Some may already pay property taxes but if they are not paying property taxes, they should. They should also be required to pay income taxes, just like any other business. For example, credit unions are no different than banks. Anyone can be a customer and the credit unions provide most financial services, from mortgages, to credit cards, even commercial lending. The not for profit hospitals claim they provide healthcare services as charity to those who cannot afford to pay. Is that really accurate? Are they really performing charitable services or just subsidizing the charity by charging more to those who can pay, via health insurance? \

Edward Wills
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My property taxes have nearly tripled over the last 10 years. There was a brief, small dip when the "fair market value" system was incorporated, since my home is relatively new, but this was short lived, and this year, with the reassessment and "trending", there was a 60% increase. When we opened our property tax bill this spring, my wife's first statement was "I won't ever be able to retire, will I?" We are able to pay the taxes at this time, because we both have good jobs. The taxes are the equivalent of a $400,000.00 mortgage that we will never be able to pay off, and in which the principal continues to increase, out of our control. As the system is currently set up, we can not plan for retirement and expect to stay in our home. I understand that schools, etc. need to be funded (although clearly efficiencies and controls are needed) and do not begrudge the payments. It seems obvious, however, that a system that forces people out of their homes in order to retire, or if they should suffer some other financial setback, is broken. I believe that the entire system should be scrapped. I would be willing to pay more (significantly more) in both income and sales tax in order to accomplish that goal. My taxes would be higher now, when I have income, and significantly lower later, on retirement. Anything short of elimination of the property tax will only be a temporary fix, as has been proven repeatedly with earlier "reforms". Too many unelected and unresponsive bodies have taxing authority, and the lure of free money from the property tax well has proven irresistable to them, and will continue to be so in the future, if it is available.

Robert Kelly
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Angola, In 46703
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Dear Sir: My wife and I own a home in Steuben County. The gross value for the house and property for 2005 was $216,301, with a total property tax of $2168.44. After reevaluation the gross value for 2006 was $271,400, an increase of $55,099. However, our tax increased only $258.64 or a 12% increase over 2005. The reason for the small increase is lack of Industry in Steuben County, as compared to Lake or Marion County where Industry was paying a larger property tax. Also, the Indiana County Income Tax Rate for 2006 lists Steuben County at. 0129%, compared to 0% for Lake County and. 0085% for Marion County. Since the State receives only about 0.15% of our property tax, we propose the following. 1. Leave the existing property tax system in place. It is not broken and has worked for a long time. 2. Allow an increase in the percentage of the Indiana County Income tax rate, allowing each individual County to determine how much to offset the property tax of their County. This will give the decision to the local governing body, allowing a better imput from the residence of that County. Thank you for your consideration of our proposal. Sally and Bob Kelly

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jim Dubbert
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Eliminate property tax as it relates to property owners. expand said tax to include everyone who uses gov. services not just property owners. Must be done by Consitutional Ammendment to protect property owners from more temporary gimmicks and tweaks of a unfair and discriminatory tax. a 450% increase in property tax in past 20 years is extortion. Fix it or be prepaired to find a new job in November.

Mr. & Mrs. Allen Hardin
640 S. St. Rd. 75
Danville, IN 46122

Property tax relief is the #1 issue for our state. As farmers AND homeowners, we are shouldering an unfair tax burden that only PERMANENT relief can correct. We stongly support legislation that reflects Farm Bureau's stand on the issue. School funding and welfare should be removed and SPENDING should be curtailed. Other INCOME as well as USER taxes should be increased, so ALL share the tax burden. It infuriates us to hear lawmakers whine, that they do

not want to RAISE TAXES. What do they think rising property taxes are? It might be a raise for a FEW, but for most of us, it would only be an OFFSET. Permanent lowering or (preferably) ELIMINATION of property taxes & re-distribution of burden, IS NOT RAISING TAXES!!! IT IS FAIR & EQUITABLE!! What an economic boon for business & housing. Families could afford nicer homes if their mortgage pmt. no longer included huge property taxes.

Sharon Penix
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They are trying to force people out of their homes by high taxes, so developers can come in a grab the land. No solution is going to work before the spending is curtailed. The people at the top are getting paid too much. Laws requireing bids for expenditures of more than $25,000 are circumvented by dividing the purchases. $25,000 to small communities is a big amount. It should be a percentage of the budget. People were allowed to buy 1/2 million dollar houses with no money down, interest only payments.Prices were much higher. Thus making a neighborhood assessment increase to abhorant prices. Taxes unpayable. They lower the interest rates so these houses will sell. Doing that they are taking from the people that were frugal and saved money planning to use interest payments for paying their taxes and retirement. Latest assessment for our place increased by $30,000. My grandmother's place went up by 86.5%. The uninhabitable house was increased by over 100%. When the house was demolished, the value was put on the land. Talking to the assessor you get "it is the price of the houses in the fancy subdivision up the road." Schools are over 56% of our taxes. They keep building and building. School all year around using the buildings to fullest potential. Use the same school building plan across the state, instead of each district trying to outdo one another building a TajMahal. Any type of new taxes or raised taxes will not help the citizen. It will only give the politicians more to spend.

Lewis Vaughan
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lewisv@peoplepc.com

I hav 3 different pieces of property. Where I live there is a house next door to me that has been setting empty for the past 4 years. That house is so messed up it should have been condemned.I never checked on the property of that property, but I bet the accesors has got that appraised at Approximately $45,000.00. That house will not be worth that until there is a lot of improvements don to it. I have garage on a piece a land they have it appraised at $600.00 for land and $4,000.00

for the Structure for a total of $4,600.00. There is no Electricity or water in this Garage ther has never been any improvements to this building. It has a dirt floor in it no Cement, so if the State or county thinks that property is valued at $4,600.00, I will sell to them for $2,000.00. When I baught that property Taxes was only $10.00 a year now I am paying $167.72 a year and it's going higher. I know where the money is going to from the Property Taxes. I think it can be done to lower the Tax burden on Property owners or do away with the Tax All together, I know Taxes would need to raise somewhere else to make up the difference. The biggest prtion goes to the schools and then the City and then the County. Everyone should be paying this not just the property owners. They can make up the difrrence by raising Sales Tax , County Tax that way it would be more fair to everyone. I've been reading in the papper where it's easier said then done to do away with property taxes. It was'nt hard to raise them out of control so you should be able to reverse the process. Thank You!!

Roberta Gordon
696 Lake Dr, Clear Lake
Fremont, IN 46737
bobbygo1@peoplepc.com

We have had our lake property for 45 years and have retired and moved to this site 6 years ago. Since we are on a fixed income we have learned to watch how we spend our money. The tax increase has thrown us for a loop. It seems that we have to be taxed on the selling price of homes in this area - we have no wish to sell our home but the choice may not be ours !! Doesn't seem fair that the government can raise a tax such a hugh percent at one time. This puts a great burden on the senior citizens. We are told that this is the golden years -- maybe for the government but not the senior citizens. We have only so much to work with and still be safe for illness and later years. It has also come to our attention that this lake is not taxed the same all around the lake. We have the privilege (???) of being on the high price footage. What difference does where the property is located if it is lake front. We all have the ability to use the lake -- as do all the outside boaters that come to enjoy our waters. The trend assesment system does not seem fair in many ways.

Larry Thompson
603 W. Mill St.
Danville, IN 45122
317-745-5901
datlrt@sbcglobal.net

County/City Government, Streets and Roads, Police, Fire, Libraries: Should be funded by a combination of property and local income tax. Property tax portion should be based on an "improved" assessment basis. Not for profits should be included in this taxation including airports, churches, hospitals etc. because they are recipients of these services. If properly

proportioned between property and income taxes,payment for these services by the various classes of recipients should approach fairness. Schools: Both operating budgets and capital expenditures should be moved to the state level and be funded with a combination of sales and income taxes. Capital expenditures by school systems in "better off" systems show signs of poor judgement and less and less relationship between their cost and the purposes of education. State control will allow standardization of design, lower design fees, equality of expenditure between systems. After such a change is made, the job of school superintendants and boards will change dramatically and I am unsure of how these entities should look or function. When operating budgets move to state control this will allow more even expenditurs per student and open the door to more private shcools subject to state oversight allowing more equitable transfer of tax receipts to private schools on a per student basis. These changes result in much lower property taxes. This should help eliminate the need to give "new companies" huge property tax subsidies. As a small business owner who has never received any sort of break on my taxes this will make me feel better about my tax bills

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Terry Smith
205 Magnolia dr
kokomo , ind 46901
765-457-9041
terrykokomolumber@yahoo.com

My 27 year old son 1999 graduate of Kokomo High School recieves degree in secondary mathematics education from University of Evansville in 2003. Accepts math teaching position with Kokomo High School fall of 2003. He lives in our household for three years to save his money for a downpayment on a house. Buys small older well kept home in Kokomo City limits March 2006.Assessed value of $101,000. Recieves property tax bill payable 2007 for 2006, which includes homestead and mortgage exemption , the total due for this year is $1,243.00 which translates to 3 weeks of his teachers pay. My 81 year old widowed mother lives in a small 10 year old condo in Kokomo. Her March 1st 2006 assessment was $101,700. This years property tax bill is $1,260.00. She bought this condo in 2003 for $94,000 and paid $646.00 the first year in property taxes. This years amount of $1,260 will consume one entire social security check and 15% of another. In May and November she will have to dip into her modest savings to buy her medicine, groceries, and pay utilties. Her only other source of income is one check a year of about $3,500 from her IRA. My case wife and I are 52 years old middle of the middle class living in 1200 square foot 50 year old rancgh home here in Kokomo, our taxes are up 32% from last year right at the same time I am paying for parent college loans as we helped both children ascertain college degrees, as we try to save for retirement, and hang onto our healthcare. Shame on the entire property tax system here in Indiana. Thank You for your time Terry Smith

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Donaldj33@insightbb.com

Let's be realistic. This problem was caused primarily by the Gov and the Legislature removing so damn many taxes from business. Now the little guy (once again) gets to ante up instead of the big guy.WHY IS IT THAT I HAVE NOT HEARD ONE POLITICIAN MENTION THIS AS BEING A BIG BIG FACTOR??????????????????

Don Kessler
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Rossville, In 46065
765 296 9264
dfk56@hotmail.com

I would like to know (given the new formula for figuring), who in the world thought that doubling the amounts in some cases would just go by without a problem?? Was that passed without any opposition?? Thanks

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Patti Kellogg
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Sen. Hershman I'm concerned about the Taxes as well.....As a Landlord I have been hit hard. I bought a lot of homes that were reposed by the bank and vacant for many years, put a lot of money in them to bring the neighborhood up to a family type atmosphere with low affordable rent, only to be taxed so high that I no longer can make the necessary repairs to keep the houses in livable conditions thus..... the cycle will continue with bank foreclosures and vacant properties. Why should we be taxed twice - Property taxes and Income Taxes? Why should All Ministries be Tax Exempt? Ministries receive Government Funds for Day Care, Grants, Education.....ect. and build multiple million dollar buildings that they pay no taxes on! This could be a large untouched resource. I think I remember something from school about Separation from Church and State? :) I feel that nothing should be separate!!!! I have heard that a Church, here in my town which has a $8,000,000.00 facility, do a large amount of contribution for our Community-thus they should not be taxed. Myself, like several others here in our community have failed to see $3,000,000.00 of contributions. They need to be Taxed! These Churches receive Government funds for low income families. I have found several Day Cares that have

filed to be a Ministry just so they can be Tax Exempt and receive Government funding for low income families (4 here in my home town brag about this and laugh about having an Alter in the basement) when they are not even affiliated with any religion (non denominational). This is such a large scam. Everyone that wants to become a Pastor can do it on line with no questions asked. It is overwhelming what people will do in the name of God! Or in the name of Taxes! We all live here in this beautiful Free Country and we all need to pay our share to keep it this way. Nothing or no one should be Tax Exempt. I do not think that our For Fathers truly meant for this to end up this way! Taxation should be equal! Taxation should be mandatory! Thank you P - Kokomo

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Morton Gunderson
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It is apparent to me that first we need some control of costs in our school system.That is a limit be placed on the cost of our school building programs. Perhaps a cost er student be set at a figure and a need be presnted to a state professional board to govern these costs. I would favor an increase in sales tax and a heavy exemption for seniors in property tax.

Joseph B. Donahue
15227 Valley View Drive
Carmel, IN 46032
317-843-2646

I feel it's high time for the total elimination of property taxes as they are a poor and unfair means of generating meaningful tax revenue and are arrived at in a very inequitable and arbitrary manner.

Wayne Shrader
335 So 950 E
Greentwon, IN 46936
765-628-2192
wksgls@sbcglobal.net

Well my property taxes rasied 42% this year and my wife and I are living on a fix income and thats the end of that story. My wife has lived in a number of states over the years and Indiana is the only one that the school books are not paid for by the state. She is from Texas which has no

income taxes, 8+% sales tax and property tax that was close to ours before this last increase and they provide the text books to students. THEY ALSO HAVE A LAW THAT FREEZES ASSESSED VALUE OF YOUR HOME AT AGE 65, WHICH CAN NOT BE CHANGE AS LONE AS YOU LIVE THERE. THIS BRINGS TO MINE WHAT DOES INDIANA DO WITH ALL THE TAXES THEY TAKE FROM THIER CITIZENS

Larry Rose
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Lafayette, In 47905
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larry47905@insightbb.com

I will be brief. Make towns and cities post office addresses and allow the counties the same authorities as the cities. That would make 92 cities and towns. If you make fewer counties to be competitive with the European Union counties or even if you go to the principle of traveling to the county seat and returning in one day, we need no counties. But being realistic, maybe we need ten to thirty counties. When we land lock cities like in Lake County and Indianapolis, we loose national status. At one time Indianapolis was the ninth largest city in the United States. Now it is not mentioned. With the advent of higher sales tax, income tax to pay for our current cities, we loose election of the local officials because they collect the tax for being incorporated and you have criteria of living in the incorporated area. I call it taxation with out representation if you live on the out side and it is your city. If the city/county is large enough, we solve the taxation problem. Property tax for residence is low compared to other states. High for industries. With all the available land for added supply of the housing market, we keep housing cost low. Freeze not to exceed 2% a year on all property tax to encourage stabilizing neighborhoods. Tax only the new owners of houses at the current value no matter where the housing is located. This will slow down migration to the suburbs. I will be brief. Make towns and cities post office addresses and allow the counties the same authorities as the cities. That would make 92 cities and towns. If you make fewer counties to be competitive with the European Union counties or even if you go to the principle of traveling to the county seat and returning in one day, we need no counties. But being realistic, maybe we need ten to thirty counties. When we land lock cities like in Lake County and Indianapolis, we loose national status. At one time Indianapolis was the ninth largest city in the United States. Now it is not mentioned. With the advent of higher sales tax, income tax to pay for our current cities, we loose election of the local officials because they collect the tax and you have criteria of living in the incorporated area. I call it taxation with out representation. If the city/county is large enough, we solve the taxation problem. Property tax for residence is low compared to other states. High for industries. With all the available land for added supply of the housing market, we keep housing cost low. Freeze not to exceed 2% a year on all property tax to encourage stabilizing neighborhoods. Tax only the new owners of houses at the current value no matter where the housing is located. This will slow down migration to the suburbs and help build middle class citizens. Presently, we are the land of governments. There are only eleven states with more counties than Indiana and no European Nation has more. Even China has fewer counties. In

business, there is only two ways to make money. Increase sales or reduce cost. Government is the same. We do not need to reduce services, only overhead and duplication. We have eight police dept. in our county. Lake County has twenty. Try to coordinate that many jurisdictions.

Brenda Matthews
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Evansville, IN 47711
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My husband and I are retired and on a fixed income. If property taxes continue to increase as they have in the past few years we will be forced to sell our home, buy a much smaller home or rent an apartment. Something must be done or the American dream of owning ones own home will be a thing of the past (especially for older citizens). One suggestion for raising revenue to help offset property taxes for the state of Indiana is to start collecting sales tax on site at all craft shows, flea markets, fairs and carnivals. The state of Kentucky has on site state sales tax repersentatives collecting taxes on the last day of the event during certain hours. Venders from in the state and out of state must submit name, social security numbers and tax I.D. numbers when they apply to sell their product at the event and pay their sales tax before they leave or the have a fine in addition to the tax owed and a minimum of $100.00 if you report nothing sold. We have noticed at most of these events that there are many venders from states such as Kentucky, Ohio, Illinois and Missouri, just to name a few, and I doubt that Indiana collects sales taxes from the product that they have sold here. Indiana State tax revenue department doesn't even know that they were here. Indiana should set-up a system like Kentucky. But we must make sure that how ever the extra income is collected that it is actually used to reduce property taxes.

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terry smith
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kokomo, ind 46901
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terrykokomolumber@yahoo.com

THE PROPERTY TAX CRISIS CONTINUES AT 205 MAGNOLIA DR IN KOKOMO, IND.
Howard County's taxing councils have acted on one of the 3 options provided from the state level for property tax relief at the local level, by enacting option B a LOIT tax payroll deduction.

As I became familiar with the option B prior to the public hearings I applied the .05% payroll deduction to our household income and compared that amount to the EXPECTED 20% reduction in property taxes. I used this years income and this years property tax amount as a test run for its effect on our household and this year if a LOIT tax was in effect I would pay an additional $110.00 in taxes.$275.00 deducted in the LOIT Tax and save $165.00 on my property taxes. Now our local officials in the public hearings were vague in indentifying winners and losers

under the LOIT but there common theme was THE WEALTHY LIVING MODESTLY WILL BE A LOSER. My 1300 square foot ranch home assessed value is $75,600 and this years tax bill is $825.00 up 32% from last year. Our household income will be approx $55,000 this year. Was this the intention of these options to target the middle of the middle class living modestly? This is relief to me after a 32% poperty tax increase to pay #110.00 more in a payroll tax? Or am I THE WEALTHY LIVING MODESTLY and did not realize that? Thank You Terry Smith.

Bert Chapman
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chapmanb@purdue.edu

My wife and I have only seen minor increases in our property taxes for which we are grateful. A key reason for America's economic growth and international appeal is its high percentage of home ownership compared to most international countries. Recent extortionate property tax increases in Indiana jeopardize this high home ownership rate! I do not favor eliminating the property tax because it would result in drastic increases in Indiana's personal income and sales tax rates to compensate for lost revenue. Indiana's property tax system should be reformed so that annual property tax increases, if actually necessary, are limited to a combination of an areas population increase and its Consumer Price Index increase as defined by the Census Bureau and Bureau of Labor Statistics. Most importantly, state and local governments must live within their means by maintaining strict fiscal discipline as individuals and families must maintain in administering their personal budgets! A property tax system will be supported if individual and family homeowners feel they have control over the rates they will be charged and that such rates reflect their current financial resources instead of being seen as the result of arbitrary court mandates that do not reflect their personal economic realities!

Warren Burget
1817 Connemara Court
Lafayette, IN 47905
765-296-8489
tanner@iquest.net

We have been told by the Tippecanoe County Assessor's office that they were not sure how our value was determined as there was not comparable property in the area that had been sold and would have to check with the company that did the assessments on how they came up with the value. Was told they would get with them and have it reassessed. Never heard back on that one. We are sure they were in shock as we told them the assessed value was too low. My first concern is that the property value is correct. The second concern is that property tax has become too much of a burden for many. We need to eliminate or drastically reduce property tax. This can be done

because inventory tax was eliminated for businesses. Raise the sales tax to compensate or a tax that is shared by all. Indiana Government (State and Local) need to do a much better job of managing their fiscal responsibility. The major portion of my tax bill is for schooling. I am all for learning but when we build elaborate structures and infrastructure that in no way enhances the learning process is a waste. We need to look at how we have the school districts set up and better utilize the existing facilities available and overlap in administration as well. Local government could sure use a lot of streamlining, as we have a lot of redundacy. I am close to retirement and I am seriously looking at moving from Indiana and looking for the best place to locate with lesser taxes. Let's get back to basics and do what is best for the majority and give representaion back to the people and not corporations. Thank you.

Exhibit B
10/15/07

Thank you again for your communication with the Indiana Commission on Local Government Reform. As mentioned in our previous email, your submission has been recorded so that we may share it with the Commission. Because your submission contained suggestions for reforming the system of local government finance, we have also forwarded your comments to the Commission on State Tax and Financing Policy (**http://in.gov/legislative/interim/committee/stfp.html**).

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From: John Snow [mailto:jackketch@hotmail.com]
Sent: Friday, September 28, 2007 11:11 AM
To: lgreform@iu.edu
Cc: jackketch@hotmail.com
Subject: Property tax

The heated discussion over property tax seems to be twofold. The uneven way it is assessed is the biggest point, but what is really upsetting people is that they feel as if they are renting their own property even after they have paid off their mortgage. Granted, the questions about just where is the money is going is the true underlying point of people's frustration. That said, what do the levels of government do about it is what you would like to know.

It would seem the argument is not so much with the assessors but with the rules of assessment and how they are applied that causes the difficulty. Property tax is a "steady resource" and the biggest part, in some cases, of the local government revenue which allows them to estimate a yearly budget that will be turned into the Indiana Department of Local Government Finance for approval. Most people do not realize that is how it all works. The small cities in a county depend on the county to be able to do their budgets as well. Again, people do not realize this is the case. The rules of assessment cannot possibly be one size fits all in spite the thought that it can be. Still, what to do is the point.

The frequent statement is to combine the township assessors into the county assessor's office which will work if the rules are there to give the county assessors the guidelines with which to go by. The rules of assessment are not there and that is my point. If the State government had category breakdown of city sizes, urban/rural percentage of a county's makeup, county population numbers [current vs previous], tax base [current vs previous] for the county and not just of the individual cities in that county, etc. for the "handbook", would not the 92 county assessors really be able to make a fair market value assessment of private and business properties in their own county and not necessarily have the same result as the next county to them? The 90% rural county is very different than something like Lake or Marion county would be, but without an effective handbook the complaints will continue as will the anger if property tax is retained. The standard set by the handbook would also provide a reference by which the assessed person can effectively complain about an apparent invalid assessment.

Some arrangement must be made for people that live in the same residence over a number of years. Children grow up and that person with a family would not really need to support the school system in the same way once the child graduates. Should schools be supported by the property tax is the question. My answer would be, "Yes." The whole community depends on a

continued work force presence to be able to continue to keep companies or industries in that county in its future. The real point is at what rate should the individuals have applied to them at the different points in their life [i.e. are they are a youngster with no children or the elderly person with grown children or none at all?].

The complaints about where the monies go is a misnomer. Local governments put their tax rate breakdown in their local papers, but people do not for the most part bother to read it. The unelected boards are what really irk people, but they do not go to the board meetings to find out what is going on and where the monies are being spent. The immediate retort people will give you if you point out this failure on their part is, "Where do I complain?" "Who does the appointing of these board members?", is the response, but does not at all satisfy people's grumbles. Still, discontinuing of many of these boards, though some are necessary, will would be beneficial but it will put the burden back on the county or city government itself with need for more people and bigger costs. Better oversight by the county or city official would solve the majority of the problems and boards are still the most functional process to use to get results for various things occurring within a city or county in spite of what people think.

It is called people's participation in the community. How to achieve that is something really difficult to answer. Hope my thoughts are helpful. Wish you good success in your efforts.

J.W. Snow
Muncie, IN

From: barbara cox [mailto:barbarasha1@msn.com]
Sent: Monday, October 01, 2007 1:56 PM
To: lgreform@iu.edu
Subject: Taxes

I am writing regarding the tax situation in Indiana.

1. Cut the budget of some of the State Agencies that are not critical to services. I was so disgusted this summer at the Dept of Ag. Why? They held a summit that pertained to Randolph Co. and Jay Co. (east central Indiana) in Scottsburg (southern Indiana) I was the only attendee from Randolph or Jay Co. Why?? Because of the time element from work and gas prices @ $3.00 per gallon the people could not attend. **Yet I counted 6 State Cars or on State Budgets there. They came from Indianapolis, Lafayette, and Muncie. What a waste of taxpayers money. Then to top it off, some sat in their cars with the a/c running before the meeting. My husband I turned off our a/c to save money. Maybe the agencies should take a hint from taxpayers.**

2. Do not cut local services. We in the rural areas need the libraries and other services. Many people can not drive miles to a library and young children use the library as a source of information due to some areas not having good internet connections.

3. Do not consolidate the services. I very seldom have ever gotten an answer from a State official. Yet our county people work for the people and try their best to solve problems. We do not need everything in Indianapolis. What about the jobs lost in the counties?

4. Quit giving tax abatement so freely. I read the Editorial in the Indianapolis Star about the abatement game and I agree, too many are given.

5. Bring back an inventory tax. This income tax increase is not going to help people. If you do the math, in some cases a taxpayer will pay much more money. Plus, families who are raising children have larger grocery and retail purchases, they will be hit by both the income and increased sales tax.

6. I work with teenagers all the time and have teenage grandchildren. I know how important their school and school functions are to them. They are kept busy and motivated to do their best in school so that they may participate in sports, band etc. If the schools are too large a certain percentage of students will not be able to participate and may be lost to the educational system. We do not need a greater drop out rate in our schools. I think it is better to allow the schools to provide for functions on a local level than to fill our jails with teens who are lost. Keep the local schools.

Thank you

Barbara Sha Cox

P.O. Box 1572

Richmond, Indiana 47375

765-962-2184

barbarasha1@msn.com

From: reppron@gmail.com [mailto:reppron@gmail.com]
Sent: Tuesday, October 02, 2007 10:13 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Comment Submission from Commission on Local Government Reform Website

Name: Ronald Repp

Address:
11309 Nabb Road
Nabb, IN 47147

County: Clark

Phone: 812-293-3586

Email: reppron@gmail.com

Comment:
The first, and most basic reform, should be the elimination of the property tax. Replace the lost revenue by increasing the income tax. Keep all the sources of revenue simple. Dump the CAGIT and EDIT. Get all taxes out where we can see them in one numnber. High visibility and easy to understand. And then make it hard to raise the tax rate. Let the government income go up as incomes rise. And if incomes do NOT rise, who needs more government anyway? Also suggestions (I know they are not original but they are attractive: eliminate townships and reduce the number of counties by one fourth or one third. Leave the Indy ring of counties alone because you need their votes to get a program passed. Clark was originally cut up to create a LOT of other counties, which were sized to put the residents within a day's horseback ride of the county seat. We don't ride everywhere on horseback any more and we need to update our governmental organization to reflect current technologies.

From: charliegoodwin@vigocountyfire.com [mailto:charliegoodwin@vigocountyfire.com]
Sent: Tuesday, October 02, 2007 7:43 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Comment Submission from Commission on Local Government Reform Website

Name: Charlie Goodwin

Address:
P.O. Box 35
St. Mary of the Woods, IN 47876

County: Vigo

Phone: 812-535-4806

Email: charliegoodwin@vigocountyfire.com

Comment:
Replace property tax with sales or income tax or at least give an exeption for people who have owned the same piece of property for 25 years. This would allow many ederly people to live without the fear of losing their home to a tax sale. The problem that I see with raising the sales tax much more than neighboring states, is that some people would go to other states to purchase big ticket items. That is why I believe that a national sales tax needs to be put in place.

From: johrickyh1@aol.com [mailto:johrickyh1@aol.com]
Sent: Wednesday, October 03, 2007 9:59 AM
To: lgreform@iu.edu
Subject: (no subject)

I really dot think its a good idea to consolidate our schools and libraries, I also would like to see some cut backs, I would also like to see local govt. retain there current power not the state, I think that tax abatement are handed out way to easy mainly to cafos,one of the best thing I think this state could do is bring back the inventory tax. Rick Hues

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From: lawrence.j.powers@us.army.mil [mailto:lawrence.j.powers@us.army.mil]
Sent: Thursday, October 04, 2007 9:01 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Comment Submission from Commission on Local Government Reform Website

Name: Larry Powers

Address:
7637 Sand Run Court
indianapolis, IN 46259

County: Marion

Phone: 317-862-1026

Email: lawrence.j.powers@us.army.mil

Comment:
This issue is for the Governor's property tax commission. I recommend that you begin with an end in mind. Elimination of property taxes as a whole. That leaveas an amount of funds to be made up. I recommend you look at the following: what elements of propery tax systems/personnel can be eliminated. It is not gov't job to creat these types of jobs. measure that savings. evaluate an increase in sales tax and request stores to note the zip code of the purchaser. This will allow those taxes collected to be returned to the users county. Consider a moderate income tax increase. Again this can be tracked with the users county. NO ONE should ever lose their house to a government property tax assesment. Look at other states that have no or low property taxes. Identify the success models that exist and move in that direction. The entire state is concerned over this issue. In the sense of political strategy, whichever party solves this problem, will get the Governors seat as well as a good shot at the legislature. Stop tinkering...get bold, innovate and create. The commission is suspect with a supreme court justice and a defeated governor who once said he did not want the job. consider adding economists and other business people. we have them in Indiana, lets display our mental girth!

From: jdloos@aol.com [mailto:jdloos@aol.com]
Sent: Tuesday, October 09, 2007 12:12 PM
To: lgreform@iu.edu
Subject: Property taxes

My name is John Loos. I live in Elkhart, Indiana. My occupation is Township Assessor.

I think we need to identify the real problem. Taxes in Indiana are not all that high compared to other states. On the average we ranked *36th in 2005 and 29th among other states for 2006. It is a pocket of homeowners who are suffering the most because of the change to market value (which everyone seemed to want) and the loss of business inventory. Some of this group includes: retirees; those with lower-than-average income who take advantage of easy credit that was beyond their normal means and now get higher than expected tax bills; rental owners; people with nicer, older homes.

The problem is not the assessed values. Township and county assessors have done an excellent job of doing as they have been educated to do by the Department of Local Government Finance and the International Association of Assessing Officers. The answer is not in eliminating grass roots representatives. The assessments will become less accurate the further we get from the grass roots. The governor is going against the very foundation our country was built on—the grass roots. In Elkhart County the total assessor's budgets are less than 1% of the county's portion of the property tax for the county. Compare that to the millions of tax dollars we are responsible for generating through our assessed values. My main job as a Township Assessor is to be sure assessments are fair and equitable for all my taxpayers. Do you really think they will get as personal, fair, and equitable treatment if they lose their elected Township Assessor that lives in their township?

One answer lies with each entity that uses tax dollars by reducing costs and waste.

Another answer is by transferring welfare and school costs from the property tax to the State. I see nothing wrong with letting the more fortune people who can afford buying things to pay higher sales tax and income tax.

Give retirees and older people who have worked and paid taxes their entire life huge breaks so they can enjoy retirement.

Some type of break should go to rental owners to encourage them to invest and improve properties.

I would like to see incremental changes, not necessarily a complete overhaul of the state's tax system.

Thank You.
* Source: U.S. Census Bureau, Tax Foundation

From: STEVESCHEMENAUER@aol.com [mailto:STEVESCHEMENAUER@aol.com]
Sent: Wednesday, October 10, 2007 3:44 PM
To: lgreform@iu.edu
Subject: Property Tax vs Sales Tax.
I am a business owner and homeowner in the state of Indiana (Elkhart County), thus I feel I have a good idea of the issues involved.

I wanted to express the opinion that taxing one's assets (A home) is a poor way to raise tax funds. If I wish to blow my money on Song, Women and Booze (Vacations, Stereo's etc), I am not continually taxed on that money spent, but If I wish to invest it in Land or a home, then I am taxed on it for the rest of my life.... eventually paying twice for it over a 50 year period (50 years x 2% tax)

It hurts most those least able to pay the taxes The poor and the elderly.
Some elderly retire only to find out that they can no longer afford to live in their homes because of the taxes and are forced to move to more affordable homes or low tax area's. This is a shame.

A better choice would be consumption tax.
It only taxes those that consume the most (The rich consume more than the poor)
The elderly consume the least, thus they are not taxed out of their homes.
It encourages savings and discourages consumption.... which is what society needs to be doing.

Raising the Sales tax also has the nice effect of bring in additional revenue from non residents (ie: tourist) who then are paying say 8% Sales Tax instead of the current 6%.

Steve Schemenauer

From: STEVESCHEMENAUER@aol.com [mailto:STEVESCHEMENAUER@aol.com]
Sent: Wednesday, October 10, 2007 4:25 PM
To: lgreform@iu.edu
Subject: Cost of Assessing Property Tax
Another advantage of eliminating the Property Tax and going to only a Consumption code is that Millions of dollars will be saved by not having to hire assessors, hire appraisal firms, hiring lawyers to fight "unfair" appraisals etc.

I know in Elkhart County alone that one area (I believe Baugo Township spent 1.5 Million Dollars for on outside firm to appraise the homes, and it was done so badly that they appraisals were tossed out. Each County has multiple Assessors each costing Wages, Expenses and retirement..... as well as Staff.

Each County spends huge sums of money to collect this tax. This entire expense can be eliminated by going with a large Sales tax.

Steve Schemenauer

10/14/2007

Indiana Commission on Local Government Reform
and
Commission on State and Financing Policy

To Whom It May Concern:

Thank you for this opportunity to make constructive recommendations regarding the potential restructuring of Indiana government including its taxing system. While I have mixed feelings about the total elimination of Property Taxes, that step certainly could drastically reduce local government bureaucracy when one considers the many jobs whose responsibilities are related only to assessments and collection of this tax. Complete elimination of the Property Tax is a long-term, drawn-out, constitutional process and a more immediate response seems to be required at this time.

As you deal with the possible total elimination of Property Taxes, please consider the following transitional actions to provide immediate relief:

1. Remove the following from Property Taxes:

a. State Fair Board – State Fair should be self-supporting through gate charges and fees

b. State Forestry Fund – State (Dept. of Natural Resources) tree nurseries should charge enough for services to be self-supporting

c. County Child Welfare Costs – this is a state responsibility

d. County Juvenile Corrections Costs – this is a state responsibility

e. All Township Functions – township government is obsolete, out-dated and redundant. However, elimination of township government would probably require a process similar to the constitutional process required to totally eliminate Property Taxes. In the interim, at least shift property assessment to a centralized county-level office or to a state-level office for consistency.

f. School General Fund – with appropriate legislative safeguards (i.e. a combined Tuition Reserve Fund/State School Support Rainy Day Fund) there should be reduced concern about removing the stable Property Tax revenue stream.

g. Sp. Ed. Pre-School Fund – this is a state obligation that can be logically transferred from Property Taxes.

2. To generate funding to accomplish #1 (above), the General Assembly should consider the following:

a. Retain at the state level all property tax relief (Property Tax Relief Credit Funds, Homestead Credit Funds, etc.).

b. Institute a 2% increase in the State Income Tax (Individual and Corporate). Rescind recent legislation allowing each county to increase Local Income Taxes by 2% -- this should be uniform state-wide action, not county-by-county. The Income Tax is progressive and easy to administer (employees collect it) whereas the Sales Tax is regressive therefore, do not increase the Sales Tax. Dedicate the entire 2% Income Tax increase to additional Property Tax Relief.

(Until the General Assembly determines the long-term solution for Property Taxes [repeal?], steps #1 and #2 above should basically lower Property Taxes to almost nothing for everyone. This should reduce current resistance to abatement, tax increment financing and annexation!

3. While you are dealing with radical changes in how Indiana funds state and local government, please consider the following additional complimenting action:

a. Make the Wheel Tax a universal, state-wide user fee dedicated only to maintain local roads. The state has dramatically reduced gas tax revenue to local government and Toll Road lease dollars do not seem to be flowing as planned. Local government needs assistance in maintaining this important economic survival infrastructure.

b. With the use of "Trending" to determine annual adjustments to neighborhood property values and with extended periods for property owners to file for exemptions, it becomes more unlikely that Property Taxes will ever again be collected "on time". Timely certified assessed values (AV) will not be available to issue timely tax statements (½ May and ½ November). This forces local government to borrow for short-term cash flow and increases local government expenses due to the interest on these tax-anticipation loans. Please consider a two (2) year certified AV cycle (i.e. March 1, 2006 AV pay 2008 or March 1, 2007 AV pay 2009). This avoids AV delays due to trending and extended exemption filing periods.

c. While you consider the trending impact in Item b above, please also consider this same concept to set the values for farm land. It is my understanding that the Department of Local Government Finance (DLGF) has announced that all Indiana farm acreage will have an assessed value of $1,140/acre on March 1, 2007 (pay 2008). Why, if trending is appropriate for other property, should this concept not apply to farm land?

Thanks for taking the time to review this recommendation. I hope you find something in it worth considering for implementation along with other positive, viable suggestions you are hearing from other Indiana citizens.

Respectfully Submitted,
Mark A. Burkhart
Muncie (Phone 765-288-0870)

20 September 2007

Commission on State Tax and Financing Policy
Legislative Services Agencies
200 West Washington Street, Suite 301
Indianapolis Indiana 46204-2789

Dear Commission,

While political opportunists take advantage of the confusion and chaos surrounding reassessments of property since that lawsuit in Lake County caused Indiana to move to a market-based assessment, I write to provide a focus. While I agreed with the first reassessment (32.1% increase in assessed value), I disagreed with the latest (another 20.9% increase). I bought an appraisal and appealed. My appeal was successful. I was not even asked to support my appeal before the County Commission like a neighbor was.

Before my appeal, the difference between appraisal and assessment was $36,000; after $1,900. This success cancels the latest increase in the assessment of my home; the current gross assessed value is less than the 2004 value. This is my property relief.

An appraiser was able to find three homes which are comparable to mine and which sold in 2004. None of the sale prices were anywhere near the county's assessed value of my home, and I want to know why.

I sincerely hope that you do learn why property tax bills across the state have increased dramatically. Also, I hope that you discover how many appealed their assessments and how many were successful. I believe that every successful appeal says something about the quality of the analysis that lead to the latest trending factors used to assess homes in Indiana's neighborhoods. Also, I hope that cooler heads will not allow opportunists to seek a change to the state constitution or to seek to replace the property tax with an increased sales tax.

Much of the rancor in Tippecanoe County revolves around the choice of the outside consultant to accomplish this huge task of reassessing 57,000+ Tippecanoe properties based on market value. At one point, I listened to the county assessor question whether we should pay the consultant's fee. Given the result of my appeal, I too am asking the same question.

Can we avoid outside consultants? Can digital technology be applied to the problem so that the entire process of annual trending can be completed in-house? I am thinking about a database of cliques of comparable houses. If a home of a clique sells, then its sale price could go into the database, a new trending factor for the neighborhood computed, and the other homes in the clique automatically reassessed. Could such an idea avoid the need for an outside consultant?

Cordially,

Thomas E. Kesler

Thomas E. Kesler
479 Maple Street
West Lafayette IN 47906-3066
Day: 765-496-8281
Eve.: 765-743-0446

Exhibit C
10/15/07

Potential Circuit Breaker Tax Credits
Under Conference Committee Reports For HB 1001 and HB 1478
PTRC/HSC Funding = $2,028.5 M per year, Beginning 2008; Only PTRC Rates Reduced in 2008 and 2009; PTRC and Homestead Rates Reduced in 2010+
Homestead Standard Deduction = $45,000 in 2008, $44,000 in 2009, and $43,000 in 2010; Additional $250 M Homestead Credit in 2008
Circuit Breaker Credits Applicable ONLY to Homesteads in 2008 and 2009; Credits Applicable to ALL Real and Personal Property Beginning in 2010
Credit Not Applicable to School General Fund Portion of Net Levy; Credit is Reduced by This Amount; School GF Property Tax Dollars Are Not Reduced
Credit Threshold: Homesteads at 2% of Gross AV, All Other Property at 3% of Gross AV

2007 Actual AV	2007 Actual Rate	County	Unit Name	Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.) 2008 (& 2009) Estimated Residential Credit $	2010 Estimated Real Prop Credit $	+	2010 Estimated Pers Prop Credit $	=	2010 Estimated Total Credit $	Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478 2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	2010 Estimated Real Prop Credit $	+	2010 Estimated Pers Prop Credit $	=	2010 Estimated Total Credit $	CHANGE 2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
			Summary By County																
Y	Y	Adams		323,159	849,140		351,564		1,200,704	2,049	2,648	4,736		0		4,736	-321,110	-320,511	-1,195,968
N	N	Allen		3,415,892	11,773,258		2,732,816		14,506,074	3,254	4,666	5,246		0		5,246	-3,412,638	-3,411,226	-14,500,828
N	N	Bartholomew		19,431	104,887		71,989		176,876	0	0	0		1,011		1,011	-19,431	-19,431	-175,865
Y	N	Benton		170,189	364,594		98,687		463,281	831	2,005	2,539		7,783		10,322	-169,358	-168,184	-452,959
N	N	Blackford		367,781	823,074		492,099		1,315,173	4,899	13,688	19,665		0		19,665	-362,882	-354,093	-1,295,508
N	N	Boone		0	0		0		0	0	0	0		0		0	0	0	0
N	N	Brown		0	0		295,389		295,389	0	0	0		215,489		215,489	0	0	-79,900
N	N	Carroll		70,633	182,001		55,279		237,280	22	49	62		0		62	-70,611	-70,584	-237,218
Y	Y	Cass		2,180,683	5,758,796		2,185,502		7,944,298	71,237	192,630	2,321,043		900,671		3,221,714	-2,109,446	-1,988,053	-4,722,584
N	N	Clark		269,543	1,194,855		142,367		1,337,222	0	0	0		0		0	-269,543	-269,543	-1,337,222
N	N	Clay		132,883	285,934		62,072		348,006	0	0	0		446,288		446,288	-132,883	-132,883	98,282
N	N	Clinton		93,723	252,743		15,776		268,519	182	437	522		2,781		3,303	-93,541	-93,286	-265,216
N	N	Crawford		281,386	908,802		366,073		1,274,875	3,119	5,491	12,471		9,541		22,012	-278,267	-275,895	-1,252,863
Y	Y	Daviess		650,187	1,407,698		430,170		1,837,868	3,233	43,089	190,703		69,683		260,386	-646,954	-607,098	-1,577,482
N	N	Dearborn		0	0		364,968		364,968	0	0	0		0		0	0	0	-364,968
Y	N	Decatur		0	105,941		6,200		112,141	0	33	57		0		57	0	33	-112,084
Y	N	DeKalb		124,359	392,407		214,397		606,804	91	155	185		0		185	-124,268	-124,204	-606,619
N	N	Delaware		4,416,586	12,459,576		3,428,942		15,888,518	12,068	65,258	131,790		138,124		269,914	-4,404,518	-4,351,328	-15,618,604
Y	Y	Dubois		218,671	777,773		233,419		1,011,192	50	1,259	3,159		0		3,159	-218,621	-217,412	-1,008,033
N	N	Elkhart		888,131	4,225,604		1,059,930		5,285,534	143	1,227	1,634		1,019		2,653	-887,988	-886,904	-5,282,881
Y	N	Fayette		350,486	916,427		303,626		1,220,253	213,416	324,939	379,019		0		379,019	-137,070	-25,547	-841,234
N	N	Floyd		0	0		0		0	0	0	0		0		0	0	0	0
N	N	Fountain		0	0		0		0	0	0	0		0		0	0	0	0
N	N	Franklin		0	0		0		0	0	0	0		0		0	0	0	0
N	N	Fulton		0	0		542		542	0	0	0		0		0	0	0	-542
N	N	Gibson		396,633	1,028,133		263,316		1,291,449	986	2,600	5,815		0		5,815	-395,647	-394,033	-1,285,634
Y	N	Grant		2,754,953	8,833,228		2,802,036		11,635,264	18,336	111,976	1,473,598		364,254		1,837,852	-2,736,617	-2,642,977	-9,797,412
Y	N	Greene		553,767	1,257,467		394,678		1,652,145	6,972	16,018	66,994		42,647		109,641	-546,795	-537,749	-1,542,504
N	N	Hamilton		0	109,908		12,479		122,387	0	0	0		20,148		20,148	0	0	-102,239
Y	N	Hancock		0	0		360		360	0	0	0		0		0	0	0	-360
N	N	Harrison		387,647	629,575		305,032		934,607	68,731	135,607	339,591		210,331		549,922	-318,916	-252,040	-384,685
N	N	Hendricks		36,570	120,128		57,259		177,387	0	0	0		0		0	-36,570	-36,570	-177,387
N	N	Henry		583,061	1,289,861		341,936		1,631,797	3,273	4,271	8,116		407		8,523	-579,788	-578,790	-1,623,274
Y	Y	Howard		2,976,793	9,105,535		1,969,691		11,075,226	32,557	136,258	315,997		19,053		335,050	-2,944,236	-2,840,535	-10,740,176
Y	Y	Huntington		1,055,085	3,169,182		1,072,834		4,242,016	4,353	25,390	328,054		6,504		334,558	-1,050,732	-1,029,695	-3,907,458
N	N	Jackson		0	0		1,623		1,623	0	0	0		0		0	0	0	-1,623
N	N	Jasper		0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Jay		421,648	1,168,838		430,757		1,599,595	3,723	5,675	40,197		2,076		42,273	-417,925	-415,973	-1,557,322
Y	N	Jefferson		0	89,376		315,079		404,455	10	195	369		0		369	10	195	-404,086
Y	Y	Jennings		263,214	951,541		373,864		1,325,405	3,763	8,140	11,783		0		11,783	-259,451	-255,074	-1,313,622
N	N	Johnson		801,204	2,159,388		489,136		2,648,524	0	0	0		0		0	-801,204	-801,204	-2,648,524
N	N	Knox		728,270	1,938,975		291,248		2,230,223	2,197	17,971	41,866		8,371		50,237	-726,073	-710,299	-2,179,986
N	N	Kosciusko		2,364	16,293		11,314		27,607	0	0	0		0		0	-2,364	-2,364	-27,607
Y	N	LaGrange		6,383	59,052		46,231		105,283	75	698	1,451		0		1,451	-6,308	-5,685	-103,832
Y	N	Lake		56,216,521	152,269,184		40,952,737		193,221,921	3,461,448	6,662,013	58,399,390		20,202,973		78,602,363	-52,755,073	-49,554,508	-114,619,558
N	N	LaPorte		1,374,929	3,571,528		1,067,275		4,638,803	2,229	2,580	2,760		0		2,760	-1,372,700	-1,372,349	-4,636,043
Y	Y	Lawrence		989,012	2,697,418		1,062,630		3,760,048	1,218	20,460	49,661		0		49,661	-987,794	-968,552	-3,710,387
N	N	Madison		5,314,118	11,997,410		2,682,715		14,680,125	35,879	159,665	775,137		38,049		813,186	-5,278,239	-5,154,453	-13,866,939
Y	N	Marion		38,440,588	109,275,733		35,763,266		145,038,999	35,480	58,611	85,291		73,193		158,484	-38,405,108	-38,381,977	-144,880,515
Y	N	Marshall		250,485	1,186,149		422,241		1,608,390	0	0	0		0		0	-250,485	-250,485	-1,608,390

Note: All credit estimates are based on statewide trending estimates (actual AV, if available), statutory and changing deductions, and nominal AV and levy growth. Actual credits will vary with individual experience. LSA, 04/29/2007.

Potential Circuit Breaker Tax Credits
Under Conference Committee Reports For HB 1001 and HB 1478
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Credit Threshold: Homesteads at 2% of Gross AV, All Other Property at 3% of Gross AV

				Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.)				Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478					CHANGE		
2007 Actual AV	2007 Actual Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Y	Y	Martin		58,944	*177,859*	*99,046*	276,905	206	572	*5,963*	*4,769*	10,732	-58,738	-58,372	-266,173
N	N	Miami		523,132	*1,280,012*	*330,703*	1,610,715	261	1,159	*2,174*	*0*	2,174	-522,871	-521,973	-1,608,541
N	N	Monroe		0	*0*	*3,011*	3,011	0	0	*0*	*0*	0	0	0	-3,011
Y	N	Montgomery		1,903,979	*5,331,558*	*1,765,718*	7,097,276	90,860	229,907	*1,278,739*	*178,137*	1,456,876	-1,813,119	-1,674,072	-5,640,400
Y	Y	Morgan		0	*0*	*0*	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Newton		124,728	*293,627*	*231,894*	525,521	380	592	*766*	*2,818*	3,584	-124,348	-124,136	-521,937
N	N	Noble		51,204	*229,515*	*10,303*	239,818	0	0	*0*	*0*	0	-51,204	-51,204	-239,818
N	N	Ohio		0	*0*	*0*	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Orange		69,834	*196,993*	*31,163*	228,156	0	0	*0*	*0*	0	-69,834	-69,834	-228,156
Y	Y	Owen		30,185	*115,299*	*62,081*	177,380	0	0	*53*	*0*	53	-30,185	-30,185	-177,327
N	N	Parke		0	*932*	*2,187*	3,119	0	0	*0*	*0*	0	0	0	-3,119
N	N	Perry		159,550	*451,583*	*93,210*	544,793	25	50	*58*	*0*	58	-159,525	-159,500	-544,735
N	N	Pike		268,942	*749,552*	*1,049,942*	1,799,494	1,355	3,752	*16,683*	*20,955*	37,638	-267,587	-265,190	-1,761,856
N	N	Porter		208,553	*829,027*	*87,935*	916,962	0	115	*325*	*0*	325	-208,553	-208,438	-916,637
N	N	Posey		125,477	*358,107*	*103,853*	461,960	31	344	*477*	*0*	477	-125,446	-125,133	-461,483
N	N	Pulaski		21,011	*47,353*	*23,156*	70,509	0	0	*0*	*0*	0	-21,011	-21,011	-70,509
N	N	Putnam		0	*0*	*301*	301	0	0	*0*	*0*	0	0	0	-301
Y	N	Randolph		706,452	*1,680,777*	*505,806*	2,186,583	12,288	25,198	*349,840*	*94,982*	444,822	-694,164	-681,254	-1,741,761
N	N	Ripley		0	*0*	*0*	0	0	0	*0*	*0*	0	0	0	0
Y	N	Rush		383,554	*1,047,976*	*23,638*	1,071,614	178	2,330	*71,189*	*353*	71,542	-383,376	-381,224	-1,000,072
N	N	St. Joseph		19,285,601	*47,774,195*	*10,737,843*	58,512,038	242,096	1,075,652	*8,651,921*	*1,585,725*	10,237,646	-19,043,505	-18,209,949	-48,274,392
Y	Y	Scott		179,604	*457,642*	*33,832*	491,474	3,829	9,856	*36,732*	*409*	37,141	-175,775	-169,748	-454,333
N	N	Shelby		120,290	*506,596*	*86,766*	593,362	0	0	*0*	*0*	0	-120,290	-120,290	-593,362
N	N	Spencer		0	*0*	*229,299*	229,299	0	0	*0*	*107,583*	107,583	0	0	-121,716
Y	Y	Starke		228,950	*538,753*	*248,103*	786,856	1,540	3,296	*4,674*	*23,326*	28,000	-227,410	-225,654	-758,856
N	N	Steuben		0	*0*	*0*	0	0	0	*0*	*0*	0	0	0	0
N	N	Sullivan		348,542	*786,266*	*902,322*	1,688,588	1,557	10,331	*77,109*	*64,294*	141,403	-346,985	-338,211	-1,547,185
Y	Y	Switzerland		0	*0*	*0*	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Tippecanoe		4,011,331	*9,667,523*	*2,430,060*	12,097,583	1,128	1,312	*1,405*	*0*	1,405	-4,010,203	-4,010,019	-12,096,178
Y	Y	Tipton		52,358	*166,772*	*123,759*	292,531	336	1,611	*2,913*	*0*	2,913	-52,022	-50,747	-289,618
Y	N	Union		29,084	*63,285*	*26,417*	89,702	0	0	*0*	*0*	0	-29,084	-29,084	-89,702
Y	Y	Vanderburgh		1,298,448	*5,411,778*	*1,012,329*	6,424,107	8,745	12,350	*14,742*	*0*	14,742	-1,289,703	-1,286,098	-6,409,365
N	N	Vermillion		86,554	*222,392*	*30,127*	252,519	0	0	*0*	*0*	0	-86,554	-86,554	-252,519
N	N	Vigo		2,468,475	*8,049,665*	*786,008*	8,835,673	4,089	19,236	*58,687*	*529*	59,216	-2,464,386	-2,449,239	-8,776,457
Y	Y	Wabash		635,950	*1,760,984*	*968,663*	2,729,647	12,283	14,784	*18,281*	*13,994*	32,275	-623,667	-621,166	-2,697,372
N	N	Warren		0	*0*	*1,304*	1,304	0	0	*0*	*0*	0	0	0	-1,304
Y	N	Warrick		132,616	*325,755*	*36,366*	362,121	3,633	4,691	*5,134*	*0*	5,134	-128,983	-127,925	-356,987
N	N	Washington		150,144	*376,538*	*8,337*	384,875	25	466	*644*	*0*	644	-150,119	-149,678	-384,231
N	N	Wayne		1,155,962	*3,633,996*	*257,633*	3,891,629	8,379	11,983	*16,740*	*10*	16,750	-1,147,583	-1,143,979	-3,874,879
Y	Y	Wells		43,399	*160,719*	*15,720*	176,439	50	149	*213*	*0*	213	-43,349	-43,250	-176,226
Y	N	White		43,852	*87,669*	*158,540*	246,209	10	34	*52*	*0*	52	-43,842	-43,818	-246,157
Y	N	Whitley		0	*0*	*0*	0	0	0	*0*	*0*	0	0	0	0
		State Unit		89,276	*246,967*	*70,175*	317,142	1,922	4,413	*30,768*	*10,685*	41,453	-87,354	-84,863	-275,689
41	21			**162,522,949**	***448,737,077***	***126,629,294***	**575,366,371**	**4,391,030**	**9,459,885**	***75,665,183***	***24,888,965***	**100,554,148**	**-158,131,919**	**-153,063,064**	**-474,812,223**

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Under Conference Committee Reports For HB 1001 and HB 1478
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2007 Actual AV	Rate	County	Unit Name	Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.) 2008 (& 2009) Estimated Residential Credit $	2010 Estimated Real Prop Credit $	+	2010 Estimated Pers Prop Credit $	=	2010 Estimated Total Credit $	Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478 2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	2010 Estimated Real Prop Credit $	+	2010 Estimated Pers Prop Credit $	=	2010 Estimated Total Credit $	CHANGE 2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Summary By Unit Type																			
			Counties	27,339,441	74,250,192		20,343,300		94,593,492	775,804	1,744,781	12,936,227		4,236,679		17,172,906	-26,563,637	-25,594,660	-77,420,586
			Townships	4,628,408	12,639,303		4,682,347		17,321,650	191,065	401,350	3,532,911		1,352,194		4,885,105	-4,437,343	-4,227,058	-12,436,545
			Cities and Towns	43,689,943	120,571,347		31,143,170		151,714,517	1,880,544	4,019,993	33,591,626		10,598,031		44,189,657	-41,809,399	-39,669,950	-107,524,860
			School Corporations	65,828,715	180,483,698		52,188,454		232,672,152	868,628	1,979,526	14,827,501		4,916,703		19,744,204	-64,960,087	-63,849,189	-212,927,948
			Libraries	5,631,657	15,864,744		4,505,540		20,370,284	209,559	440,434	3,539,964		1,220,972		4,760,936	-5,422,098	-5,191,223	-15,609,348
			Special Units	15,020,103	43,827,689		13,460,809		57,288,498	461,149	863,079	7,165,693		2,536,947		9,702,640	-14,558,954	-14,157,024	-47,585,858
			Redevelopment Commissions	295,406	853,137		235,499		1,088,636	2,359	6,309	40,493		16,754		57,247	-293,047	-289,097	-1,031,389
			State Unit	89,276	246,967		70,175		317,142	1,922	4,413	30,766		10,685		41,453	-87,354	-84,863	-275,689
				162,522,949	448,737,077		126,629,294		575,366,371	4,391,030	9,459,885	75,665,183		24,888,965		100,554,148	-158,131,919	-153,063,064	-474,812,223
Count of Affected Taxing Units																			
			Counties	68					81	54	56					62	Total Units 92		
			Townships	287					414	109	141					174	1,001		
			Cities and Towns	238					327	109	125					141	576		
			School Corporations	179					224	104	114					133	340		
			Libraries	154					187	85	98					111	245		
			Special Units	88					106	59	66					73	147		
			Redevelopment Commissions	34					45	16	23					28	65		
				1,048					1,384	536	623					722	2,466		

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				Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.)				Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478					CHANGE		
2007 Actual AV	2007 Actual Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Y	Y	Adams	State Unit	228	602	249	851	2	2	*4*	*0*	4	-226	-226	-847
Y	Y	Adams	Adams County	64,903	170,844	70,781	241,625	522	675	*1,213*	*0*	1,213	-64,381	-64,228	-240,412
Y	Y	Adams	Blue Creek Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	French Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	Hartford Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	Jefferson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	Kirkland Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	Monroe Township	4	31	0	31	0	0	*0*	*0*	0	-4	-4	-31
Y	Y	Adams	Preble Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	Root Township	256	832	704	1,536	0	1	*10*	*0*	10	-256	-255	-1,526
Y	Y	Adams	St. Marys Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	Union Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	Wabash Township	121	243	25	268	0	0	*0*	*0*	0	-121	-121	-268
Y	Y	Adams	Washington Township	3,500	8,710	2,661	11,371	38	45	*53*	*0*	53	-3,462	-3,455	-11,318
Y	Y	Adams	Decatur Civil City	69,366	183,176	80,233	263,409	599	775	*1,391*	*0*	1,391	-68,767	-68,591	-262,018
Y	Y	Adams	Berne Civil City	687	4,001	748	4,749	0	0	*0*	*0*	0	-687	-687	-4,749
Y	Y	Adams	Geneva Civil Town	5,755	10,778	63	10,841	0	0	*0*	*0*	0	-5,755	-5,755	-10,841
Y	Y	Adams	Monroe Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	Adams Central Community School Corp	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Adams	North Adams Community School Corpor	155,072	408,503	179,366	588,869	779	1,008	*1,810*	*0*	1,810	-154,293	-154,064	-587,059
Y	Y	Adams	South Adams School Corporation	9,425	23,725	1,759	25,484	0	0	*0*	*0*	0	-9,425	-9,425	-25,484
Y	Y	Adams	Berne Public Library	222	1,293	242	1,535	0	0	*0*	*0*	0	-222	-222	-1,535
Y	Y	Adams	Decatur Public Library	9,524	25,150	11,016	36,166	82	106	*191*	*0*	191	-9,442	-9,418	-35,975
Y	Y	Adams	Geneva Public Library	695	1,302	8	1,310	0	0	*0*	*0*	0	-695	-695	-1,310
Y	Y	Adams	Adams County Solid Waste Managemer	3,629	9,552	3,958	13,510	29	38	*68*	*0*	68	-3,600	-3,591	-13,442
N	N	Allen	State Unit	2,387	8,256	1,925	10,181	3	4	*5*	*0*	5	-2,384	-2,383	-10,176
N	N	Allen	Allen County	585,887	2,026,313	472,488	2,498,801	708	1,012	*1,137*	*0*	1,137	-585,179	-584,875	-2,497,664
N	N	Allen	Aboite Township	0	503	521	1,024	0	0	*0*	*0*	0	0	0	-1,024
N	N	Allen	Adams Township	3,815	12,519	4,377	16,896	0	0	*0*	*0*	0	-3,815	-3,815	-16,896
N	N	Allen	Cedar Creek Township	0	0	8	8	0	0	*0*	*0*	0	0	0	-8
N	N	Allen	Eel River Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Jackson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Jefferson Township	34	262	179	441	0	0	*0*	*0*	0	-34	-34	-441
N	N	Allen	Lafayette Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Lake Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Madison Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Marion Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Maumee Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Milan Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Monroe Township	0	0	92	92	0	0	*0*	*0*	0	0	0	-92
N	N	Allen	Perry Township	95	321	1	322	0	0	*0*	*0*	0	-95	-95	-322
N	N	Allen	Pleasant Township	1	112	454	566	0	0	*0*	*0*	0	-1	-1	-566
N	N	Allen	Scipio Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Springfield Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	St. Joseph Township	3,982	10,665	1,689	12,354	0	0	*0*	*0*	0	-3,982	-3,982	-12,354
N	N	Allen	Washington Township	586	4,914	1,720	6,634	6	7	*8*	*0*	8	-580	-579	-6,626
N	N	Allen	Wayne Township	46,234	126,313	15,528	141,841	9	24	*31*	*0*	31	-46,225	-46,210	-141,810
N	N	Allen	Fort Wayne Civil City	1,017,908	3,478,950	799,408	4,278,358	1,297	1,855	*2,085*	*0*	2,085	-1,016,611	-1,016,053	-4,276,273
N	N	Allen	New Haven Civil City	48,574	199,421	51,594	251,015	0	0	*0*	*0*	0	-48,574	-48,574	-251,015
N	N	Allen	Woodburn Civil City	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Zanesville Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Grabill Civil Town	0	0	1,016	1,016	0	0	*0*	*0*	0	0	0	-1,016
N	N	Allen	Huntertown Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	Monroeville Civil Town	0	0	1,455	1,455	0	0	*0*	*0*	0	0	0	-1,455
N	N	Allen	Leo-Cedarville	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Allen	M.S.D. Southwest Allen County School	5	34,054	35,269	69,323	0	0	*0*	*0*	0	-5	-5	-69,323

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N	N	Allen	Northwest Allen County School Corpora	35,737	120,503		399	120,902	39	65	73	0	73	-35,698	-35,672	-120,829
N	N	Allen	Fort Wayne Community School Corpora	1,255,403	4,335,288		952,037	5,287,325	917	1,304	1,465	0	1,465	-1,254,486	-1,254,099	-5,285,860
N	N	Allen	East Allen County School Corporation	187,391	625,247		208,015	833,262	0	0	0	0	0	-187,391	-187,391	-833,262
N	N	Allen	Allen County Public Library	159,851	552,850		128,912	681,762	193	276	310	0	310	-159,658	-159,575	-681,452
N	N	Allen	Fort Wayne Public Transportation	39,093	135,201		31,375	166,576	47	68	76	0	76	-39,046	-39,025	-166,500
N	N	Allen	Fort Wayne-Allen County Airport Author	24,171	83,599		19,493	103,092	29	42	47	0	47	-24,142	-24,129	-103,045
N	N	Allen	Southwest Allen County Fire	24	1,816		1,003	2,819	0	0	0	0	0	-24	-24	-2,819
N	N	Allen	Allen County Redevelopment Commissi	117	474		117	591	0	0	0	0	0	-117	-117	-591
N	N	Allen	Fort Wayne Redevelopment Commissio	6,984	23,933		5,543	29,476	9	13	14	0	14	-6,975	-6,971	-29,462
N	N	Allen	Monroeville Redevelopment Commissio	0	0		123	123	0	0	0	0	0	0	0	-123
N	N	Bartholomew	State Unit	12	66		46	112	0	0	0	1	1	-12	-12	-111
N	N	Bartholomew	Bartholomew County	2,044	11,554		8,023	19,577	0	0	0	133	133	-2,044	-2,044	-19,444
N	N	Bartholomew	Clay Township	0	0		1	1	0	0	0	0	0	0	0	-1
N	N	Bartholomew	Clifty Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Columbus Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Flatrock Township	0	0		13	13	0	0	0	0	0	0	0	-13
N	N	Bartholomew	German Township	104	588		395	983	0	0	0	7	7	-104	-104	-976
N	N	Bartholomew	Harrison Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Hawcreek Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Ohio Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Rockcreek Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Sandcreek Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Wayne Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Columbus Civil City	0	0		558	558	0	0	0	0	0	0	0	-558
N	N	Bartholomew	Clifford Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Elizabethtown Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Hartsville Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Hope Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Jonesville Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Bartholomew	Edinburgh Civil Town	8,636	48,825		32,814	81,639	0	0	0	563	563	-8,636	-8,636	-81,076
N	N	Bartholomew	Bartholomew Consolidated School Corp	11	27,883		21,242	49,125	0	0	0	0	0	-11	-11	-49,125
N	N	Bartholomew	Flatrock-Hawcreek School Corporation	0	0		1,001	1,001	0	0	0	0	0	0	0	-1,001
N	N	Bartholomew	Edinburgh Community School Corporati	7,875	11,737		5,016	16,753	0	0	0	258	258	-7,875	-7,875	-16,495
N	N	Bartholomew	Bartholomew County Public Library	0	0		29	29	0	0	0	0	0	0	0	-29
N	N	Bartholomew	Edinburgh-Wright-Hageman Public Libr	702	3,967		2,666	6,633	0	0	0	46	46	-702	-702	-6,587
N	N	Bartholomew	Bartholomew County Solid Waste Mana	59	333		231	564	0	0	0	4	4	-59	-59	-560
Y	N	Benton	State Unit	133	282		82	364	1	2	2	8	10	-132	-131	-354
Y	N	Benton	Benton County	26,028	55,385		16,048	71,433	160	385	487	1,482	1,969	-25,868	-25,643	-69,464
Y	N	Benton	Bolivar Township	114	183		138	321	0	0	0	0	0	-114	-114	-321
Y	N	Benton	Center Township	329	770		281	1,051	3	8	10	42	52	-326	-321	-999
Y	N	Benton	Gilboa Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Benton	Grant Township	85	209		114	323	1	2	2	0	2	-84	-83	-321
Y	N	Benton	Hickory Grove Township	78	164		285	449	0	0	0	0	0	-78	-78	-449
Y	N	Benton	Oak Grove Township	216	380		56	436	1	1	1	0	1	-215	-215	-435
Y	N	Benton	Parish Grove Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Benton	Pine Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Benton	Richland Township	37	84		57	141	0	0	0	0	0	-37	-37	-141
Y	N	Benton	Union Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Benton	York Township	0	0		47	47	0	0	0	0	0	0	0	-47
Y	N	Benton	Ambia Civil Town	1,045	2,190		318	2,508	0	0	0	0	0	-1,045	-1,045	-2,508
Y	N	Benton	Boswell Civil Town	7,700	18,894		2,794	21,688	101	139	165	0	165	-7,599	-7,561	-21,523
Y	N	Benton	Earl Park Civil Town	1,067	2,388		616	3,004	0	0	0	0	0	-1,067	-1,067	-3,004
Y	N	Benton	Fowler Civil Town	27,097	63,535		17,563	81,098	208	660	853	3,426	4,279	-26,889	-26,437	-76,819
Y	N	Benton	Otterbein Civil Town	3,972	6,378		965	7,343	0	0	0	0	0	-3,972	-3,972	-7,343
Y	N	Benton	Oxford Civil Town	9,616	16,969		2,480	19,449	32	50	59	0	59	-9,584	-9,566	-19,390

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Y	N	Benton	Benton Community School Corporation	87,266	185,691	52,186	237,877	290	698	*884*	*2,691*	3,575	-86,976	-86,568	-234,302
Y	N	Benton	South Newton School Corporation	0	0	1,670	1,670	0	0	*0*	*0*	0	0	0	-1,670
Y	N	Benton	Tri County School Corporation	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Benton	Boswell Public Library	1,575	3,863	975	4,838	21	28	*34*	*0*	34	-1,554	-1,547	-4,804
Y	N	Benton	Earl Park Public Library	106	237	95	332	0	0	*0*	*0*	0	-106	-106	-332
Y	N	Benton	Otterbein Public Library	1,277	2,051	743	2,794	0	0	*0*	*0*	0	-1,277	-1,277	-2,794
Y	N	Benton	Oxford Public Library	1,406	2,481	363	2,844	5	7	*9*	*0*	9	-1,401	-1,399	-2,835
Y	N	Benton	Benton County Public Library	1,175	2,742	860	3,602	9	27	*35*	*142*	177	-1,166	-1,148	-3,425
Y	N	Benton	York Township Public Library	0	0	33	33	0	0	*0*	*0*	0	0	0	-33
N	N	Blackford	State Unit	225	503	306	809	4	10	*15*	*0*	15	-221	-215	-794
N	N	Blackford	Blackford County	83,673	187,128	113,790	300,918	1,378	3,831	*5,497*	*0*	5,497	-82,295	-79,842	-295,421
N	N	Blackford	Harrison Township	658	1,475	1,247	2,722	6	9	*10*	*0*	10	-652	-649	-2,712
N	N	Blackford	Jackson Township	18	21	52	73	0	0	*0*	*0*	0	-18	-18	-73
N	N	Blackford	Licking Township	4,683	10,504	5,907	16,411	86	251	*365*	*0*	365	-4,597	-4,432	-16,046
N	N	Blackford	Washington Township	0	0	54	54	0	0	*0*	*0*	0	0	0	-54
N	N	Blackford	Hartford City Civil City	77,220	173,937	94,387	268,324	1,415	4,162	*6,050*	*0*	6,050	-75,805	-73,058	-262,274
N	N	Blackford	Dunkirk Civil City	797	951	361	1,312	0	0	*0*	*0*	0	-797	-797	-1,312
N	N	Blackford	Montpelier Civil City	14,480	32,448	24,223	56,671	132	192	*217*	*0*	217	-14,348	-14,288	-56,454
N	N	Blackford	Shamrock Lakes Civil Town	296	386	24	410	4	7	*7*	*0*	7	-292	-289	-403
N	N	Blackford	Blackford County School Corporation	172,470	386,821	235,506	622,327	1,660	4,613	*6,619*	*0*	6,619	-170,810	-167,857	-615,708
N	N	Blackford	Jay County School Corporation	805	959	364	1,323	0	0	*0*	*0*	0	-805	-805	-1,323
N	N	Blackford	Hartford City Public Library	11,231	25,297	13,727	39,024	206	605	*880*	*0*	880	-11,025	-10,626	-38,144
N	N	Blackford	Montpelier Public Library	1,353	3,032	2,413	5,445	12	18	*20*	*0*	20	-1,341	-1,335	-5,425
N	N	Blackford	Dunkirk Public Library	97	115	44	159	0	0	*0*	*0*	0	-97	-97	-159
N	N	Boone	State Unit	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Boone County	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Center Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Clinton Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Eagle Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Harrison Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Jackson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Jefferson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Marion Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Perry Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Sugar Creek Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Union Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Washington Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Worth Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Lebanon Civil City	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Advance Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Jamestown Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Thorntown Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Ulen Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Whitestown Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Zionsville Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Western Boone County School Corporat	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Zionsville Community School Corporatio	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Lebanon Community School Corporatior	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Marion-Adams School Corporation	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Lebanon Public Library	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Thorntown Public Library	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Hussey - Mayfield Memorial Library	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Boone	Zionsville Redevelopment Commission	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Brown	State Unit	0	0	410	410	0	0	*0*	*426*	426	0	0	16
N	N	Brown	Brown County	0	0	58,685	58,685	0	0	*0*	*61,018*	61,018	0	0	2,333
N	N	Brown	Hamblen Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0

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N	N	Brown	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Brown	Van Buren Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Brown	Washington Township	0	0	1,400	1,400	0	0	0	1,456	1,456	0	0	56
N	N	Brown	Nashville Civil Town	0	0	50,421	50,421	0	0	0	52,425	52,425	0	0	2,004
N	N	Brown	Brown County School Corportation	0	0	176,585	176,585	0	0	0	91,962	91,962	0	0	-84,623
N	N	Brown	Brown County Public Library	0	0	6,283	6,283	0	0	0	6,533	6,533	0	0	250
N	N	Brown	Hamblen Township Fire Protection Distr	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Brown	Brown County Solid Waste Managemen	0	0	2,015	2,015	0	0	0	2,095	2,095	0	0	80
N	N	Carroll	State Unit	44	114	35	149	0	0	0	0	0	-44	-44	-149
N	N	Carroll	Carroll County	7,588	19,552	5,972	25,524	3	6	8	0	8	-7,585	-7,582	-25,516
N	N	Carroll	Adams Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Burlington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Carrollton Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Clay Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Deer Creek Township	629	1,621	480	2,101	0	1	1	0	1	-629	-628	-2,100
N	N	Carroll	Democrat Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Jackson Township	0	0	13	13	0	0	0	0	0	0	0	-13
N	N	Carroll	Jefferson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Liberty Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Madison Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Monroe Township	0	0	6	6	0	0	0	0	0	0	0	-6
N	N	Carroll	Rock Creek Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Tippecanoe Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Delphi Civil City	28,967	74,640	22,112	96,752	11	24	31	0	31	-28,956	-28,943	-96,721
N	N	Carroll	Burlington Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Camden Civil Town	0	0	205	205	0	0	0	0	0	0	0	-205
N	N	Carroll	Flora Civil Town	0	0	257	257	0	0	0	0	0	0	0	-257
N	N	Carroll	Yeoman Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Carroll Consolidated School Corporatior	0	0	325	325	0	0	0	0	0	0	0	-325
N	N	Carroll	Delphi Community School Corporation	31,382	80,861	24,280	105,141	7	16	20	0	20	-31,375	-31,366	-105,121
N	N	Carroll	Rossville Consolidated School Corporat	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Twin Lakes Community School Corpora	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Carroll	Camden Public Library	0	0	9	9	0	0	0	0	0	0	0	-9
N	N	Carroll	Delphi Public Library	2,067	5,327	1,578	6,905	1	2	2	0	2	-2,066	-2,065	-6,903
N	N	Carroll	Flora Public Library	0	0	42	42	0	0	0	0	0	0	0	-42
Y	Y	Cass	State Unit	1,165	3,112	1,225	4,337	44	120	1,402	547	1,949	-1,121	-1,045	-2,388
Y	Y	Cass	Cass County	445,226	1,188,607	467,806	1,656,413	16,623	45,895	535,571	209,108	744,679	-428,603	-399,331	-911,734
Y	Y	Cass	Adams Township	0	0	32	32	0	0	0	0	0	0	0	-32
Y	Y	Cass	Bethlehem Township	0	0	46	46	0	0	0	0	0	0	0	-46
Y	Y	Cass	Boone Township	329	1,160	1,208	2,368	3	6	7	49	56	-326	-323	-2,312
Y	Y	Cass	Clay Township	1,070	2,452	391	2,843	12	151	480	24	504	-1,058	-919	-2,339
Y	Y	Cass	Clinton Township	126	4,033	3,505	7,538	14	30	458	713	1,171	-112	-96	-6,367
Y	Y	Cass	Deer Creek Township	0	0	116	116	0	0	0	0	0	0	0	-116
Y	Y	Cass	Eel Township	18,880	47,272	14,145	61,417	772	2,157	21,922	5,531	27,453	-18,108	-16,723	-33,964
Y	Y	Cass	Harrison Township	192	2,045	840	2,885	0	0	0	0	0	-192	-192	-2,885
Y	Y	Cass	Jackson Township	162	245	126	371	0	2	3	0	3	-162	-160	-368
Y	Y	Cass	Jefferson Township	38	290	195	485	0	0	0	0	0	-38	-38	-485
Y	Y	Cass	Miami Township	427	636	219	855	0	55	133	0	133	-427	-372	-722
Y	Y	Cass	Noble Township	469	1,105	874	1,979	27	56	150	161	311	-442	-413	-1,668
Y	Y	Cass	Tipton Township	81	133	182	315	0	1	1	0	1	-81	-80	-314
Y	Y	Cass	Washington Township	139	2,673	4,252	6,925	0	0	847	1,828	2,675	-139	-139	-4,250
Y	Y	Cass	Logansport Civil City	674,491	1,767,312	634,307	2,401,619	27,293	71,157	914,176	360,051	1,274,227	-647,198	-603,334	-1,127,392
Y	Y	Cass	Galveston Civil Town	6,080	9,189	2,147	11,336	11	70	97	0	97	-6,069	-6,010	-11,239
Y	Y	Cass	Onward Civil Town	369	565	89	654	0	3	3	0	3	-369	-366	-651
Y	Y	Cass	Royal Center Civil Town	9,353	17,016	5,829	22,845	81	165	189	1,514	1,703	-9,272	-9,188	-21,142

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Y	Y	Cass	Walton Civil Town	4,390	7,225	2,690	9,915	9	35	*49*	*0*	49	-4,381	-4,355	-9,866
Y	Y	Cass	Pioneer Regional School Corporation	21,189	79,328	53,385	132,713	89	181	*210*	*1,532*	1,742	-21,100	-21,008	-130,971
Y	Y	Cass	Southeastern School Corporation	26,520	102,953	99,088	202,041	26	137	*7,933*	*17,477*	25,410	-26,494	-26,383	-176,631
Y	Y	Cass	Logansport Community School Corporat	915,831	2,377,792	833,842	3,211,634	24,251	66,939	*773,714*	*277,216*	1,050,930	-891,580	-848,892	-2,160,704
Y	Y	Cass	Caston School Corporation	0	0	1,766	1,766	0	0	*0*	*0*	0	0	0	-1,766
Y	Y	Cass	Logansport-Cass Public Library	34,370	92,396	35,470	127,866	1,324	3,658	*42,863*	*16,627*	59,490	-33,046	-30,712	-68,376
Y	Y	Cass	Royal Center Public Library	1,109	2,829	2,146	4,975	10	19	*22*	*172*	194	-1,099	-1,090	-4,781
Y	Y	Cass	Walton Public Library	1,386	2,268	1,414	3,682	3	11	*15*	*0*	15	-1,383	-1,375	-3,667
Y	Y	Cass	Logansport/Cass Co. Airport Authority	18,456	49,272	19,392	68,664	689	1,902	*22,200*	*8,668*	30,868	-17,767	-16,554	-37,796
N	N	Clark	State Unit	173	771	95	866	0	0	*0*	*0*	0	-173	-173	-866
N	N	Clark	Clark County	28,303	126,072	15,468	141,540	0	0	*0*	*0*	0	-28,303	-28,303	-141,540
N	N	Clark	Bethlehem Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Carr Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Charlestown Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Jeffersonville Township	1,306	5,817	714	6,531	0	0	*0*	*0*	0	-1,306	-1,306	-6,531
N	N	Clark	Monroe Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Oregon Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Owen Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Silver Creek Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Union Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Utica Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Washington Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Wood Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Jeffersonville Civil City	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Charlestown Civil City	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Clarksville Civil Town	93,325	415,720	51,004	466,724	0	0	*0*	*0*	0	-93,325	-93,325	-466,724
N	N	Clark	Town Of Borden	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Sellersburg Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Utica Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	West Clark Community School Corporat	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Clarksville Community School Corporati	133,690	595,524	63,808	659,332	0	0	*0*	*0*	0	-133,690	-133,690	-659,332
N	N	Clark	Greater Clark County School Corporatio	0	0	6,557	6,557	0	0	*0*	*0*	0	0	0	-6,557
N	N	Clark	Jeffersonville Township Public Library	5,988	26,674	3,273	29,947	0	0	*0*	*0*	0	-5,988	-5,988	-29,947
N	N	Clark	Charlestown-Clark County Contractual L	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Jeffersonville Flood Control	4,139	12,611	17	12,628	0	0	*0*	*0*	0	-4,139	-4,139	-12,628
N	N	Clark	Charlestown Fire	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Tri-Township Fire Protection District	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Monroe Township Fire Protection	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Utica Township Fire District	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	New Washington Fire Protection District	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clark	Clarksville Redevelopment Commission	2,792	12,437	1,526	13,963	0	0	*0*	*0*	0	-2,792	-2,792	-13,963
N	N	Clark	Jeffersonville Redevelopment Commissi	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clay	State Unit	105	225	65	290	0	0	*0*	*659*	659	-105	-105	369
N	N	Clay	Clay County	15,116	32,523	9,431	41,954	0	0	*0*	*95,411*	95,411	-15,116	-15,116	53,457
N	N	Clay	Brazil Township	1,923	4,173	1,954	6,127	0	0	*0*	*20,989*	20,989	-1,923	-1,923	14,862
N	N	Clay	Cass Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clay	Dick Johnson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clay	Harrison Township	0	0	28	28	0	0	*0*	*0*	0	0	0	-28
N	N	Clay	Jackson Township	7	9	0	9	0	0	*0*	*0*	0	-7	-7	-9
N	N	Clay	Lewis Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clay	Perry Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clay	Posey Township	0	3	1	4	0	0	*0*	*0*	0	0	0	-4
N	N	Clay	Sugar Ridge Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clay	Van Buren Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clay	Washington Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Clay	Brazil Civil City	36,230	77,950	462	78,412	0	0	*0*	*0*	0	-36,230	-36,230	-78,412

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N	N	Clay	Carbon Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clay	Center Point Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clay	Clay City Civil Town	0	0		727	727	0	0	0	0	0	0	0	-727
N	N	Clay	Knightsville Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clay	Staunton Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clay	Harmony Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clay	Clay Community School Corporation	72,438	155,853		45,195	201,048	0	0	0	284,641	284,641	-72,438	-72,438	83,593
N	N	Clay	M.S.D. Shakamak School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clay	Brazil Public Library	7,112	15,301		4,239	19,540	0	0	0	44,890	44,890	-7,112	-7,112	25,350
N	N	Clay	Clay County Redevelopment Commissic	57	122		35	157	0	0	0	357	357	-57	-57	200
N	N	Clinton	State Unit	65	176		18	194	0	0	0	5	5	-65	-65	-189
N	N	Clinton	Clinton County	13,245	35,732		3,628	39,360	31	75	90	1,099	1,189	-13,214	-13,170	-38,171
N	N	Clinton	Center Township	910	2,506		9	2,515	2	5	7	0	7	-908	-905	-2,508
N	N	Clinton	Forest Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Johnson Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Kirklin Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Madison Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Michigan Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Owen Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Perry Township	54	96		31	127	0	0	0	0	0	-54	-54	-127
N	N	Clinton	Ross Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Sugar Creek Township	0	0		428	428	0	0	0	153	153	0	0	-275
N	N	Clinton	Union Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Warren Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Washington Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Frankfort Civil City	37,198	102,390		372	102,762	93	224	267	0	267	-37,105	-36,974	-102,495
N	N	Clinton	Colfax Civil Town	1,936	3,423		1,108	4,531	0	0	0	0	0	-1,936	-1,936	-4,531
N	N	Clinton	Kirklin Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Michigantown Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Mulberry Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Rossville Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Clinton Central School Corporation	0	0		7,866	7,866	0	0	0	1,361	1,361	0	0	-6,505
N	N	Clinton	Clinton Prairie School Corporation	2,259	3,994		1,293	5,287	0	0	0	0	0	-2,259	-2,259	-5,287
N	N	Clinton	Frankfort Community School Corporatio	34,224	94,204		342	94,546	47	112	133	0	133	-34,177	-34,112	-94,413
N	N	Clinton	Rossville Consolidated School Corporat	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Colfax Public Library	332	587		190	777	0	0	0	0	0	-332	-332	-777
N	N	Clinton	Frankfort Community Public Library	2,776	7,644		28	7,672	7	17	20	0	20	-2,769	-2,759	-7,652
N	N	Clinton	Kirklin Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Clinton	Clinton County Contractual Public Librar	0	0		455	455	0	0	0	162	162	0	0	-293
N	N	Clinton	Frankfort Airport	721	1,985		7	1,992	2	4	5	0	5	-719	-717	-1,987
N	N	Clinton	Wildcat Creek Solid Waste Managemen	68	182		19	201	0	0	0	6	6	-68	-68	-195
N	N	Crawford	State Unit	166	547		225	772	2	4	8	6	14	-164	-162	-758
N	N	Crawford	Crawford County	113,882	374,399		153,839	528,238	1,486	2,667	5,571	4,129	9,700	-112,396	-111,215	-518,538
N	N	Crawford	Boone Township	252	634		94	728	0	0	0	0	0	-252	-252	-728
N	N	Crawford	Jennings Township	301	2,801		1,011	3,812	6	8	10	0	10	-295	-293	-3,802
N	N	Crawford	Johnson Township	0	0		120	120	0	1	1	0	1	0	1	-119
N	N	Crawford	Liberty Township	226	621		237	858	0	1	3	15	18	-226	-225	-840
N	N	Crawford	Ohio Township	119	577		619	1,196	3	5	6	0	6	-116	-114	-1,190
N	N	Crawford	Patoka Township	699	1,527		323	1,850	10	17	21	0	21	-689	-682	-1,829
N	N	Crawford	Sterling Township	335	1,337		661	1,998	0	3	4	39	43	-335	-332	-1,955
N	N	Crawford	Union Township	106	432		221	653	1	3	4	0	4	-105	-103	-649
N	N	Crawford	Whiskey Run Township	333	907		242	1,149	12	19	65	18	83	-321	-314	-1,066
N	N	Crawford	English Civil Town	3,813	11,693		2,422	14,115	3	8	15	608	623	-3,810	-3,805	-13,492
N	N	Crawford	Leavenworth Civil Town	1,222	2,769		486	3,255	0	0	0	0	0	-1,222	-1,222	-3,255
N	N	Crawford	Marengo Civil Town	2,721	6,620		1,888	8,508	4	20	26	301	327	-2,717	-2,701	-8,181

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N	N	Crawford	Milltown Civil Town	5,136	8,470	1,299	9,769	183	204	*1,336*	*489*	1,825	-4,953	-4,932	-7,944
N	N	Crawford	Crawford County Community School Co	135,314	444,857	182,790	627,647	1,167	2,095	*4,375*	*3,243*	7,618	-134,147	-133,219	-620,029
N	N	Crawford	Crawford County Public Library	3,330	10,951	4,499	15,450	43	78	*163*	*121*	284	-3,287	-3,252	-15,166
N	N	Crawford	Marengo-Liberty Township Fire	1,543	4,241	1,619	5,860	1	7	*20*	*104*	124	-1,542	-1,536	-5,736
N	N	Crawford	English Fire	5,233	15,015	6,134	21,149	53	107	*135*	*182*	317	-5,180	-5,126	-20,832
N	N	Crawford	Whiskey Run Fire Protection District	2,646	7,223	1,928	9,151	93	150	*512*	*141*	653	-2,553	-2,496	-8,498
N	N	Crawford	Crawford County Solid Waste Managem	4,175	13,728	5,641	19,369	54	98	*204*	*151*	355	-4,121	-4,077	-19,014
Y	Y	Daviess	State Unit	381	825	275	1,100	2	29	*129*	*47*	176	-379	-352	-924
Y	Y	Daviess	Daviess County	145,273	314,489	104,724	419,213	835	11,135	*49,277*	*18,004*	67,281	-144,438	-134,138	-351,932
Y	Y	Daviess	Barr Township	1	13	15	28	0	0	*0*	*0*	0	-1	-1	-28
Y	Y	Daviess	Bogard Township	0	0	145	145	0	0	*0*	*0*	0	0	0	-145
Y	Y	Daviess	Elmore Township	79	142	334	476	0	0	*0*	*0*	0	-79	-79	-476
Y	Y	Daviess	Harrison Township	0	0	18	18	0	0	*0*	*0*	0	0	0	-18
Y	Y	Daviess	Madison Township	83	171	324	495	0	0	*0*	*0*	0	-83	-83	-495
Y	Y	Daviess	Reeve Township	3	9	48	57	0	0	*0*	*0*	0	-3	-3	-57
Y	Y	Daviess	Steele Township	94	233	275	508	0	0	*0*	*0*	0	-94	-94	-508
Y	Y	Daviess	Van Buren Township	0	0	135	135	0	0	*0*	*0*	0	0	0	-135
Y	Y	Daviess	Veale Township	0	0	119	119	0	0	*0*	*0*	0	0	0	-119
Y	Y	Daviess	Washington Township	5,347	11,597	2,901	14,498	34	446	*1,977*	*722*	2,699	-5,313	-4,901	-11,799
Y	Y	Daviess	Washington Civil City	201,049	436,112	109,082	545,194	1,260	16,788	*74,312*	*27,161*	101,473	-199,789	-184,261	-443,721
Y	Y	Daviess	Alfordsville Civil Town	27	87	21	108	0	0	*0*	*0*	0	-27	-27	-108
Y	Y	Daviess	Cannelburg Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Daviess	Elnora Civil Town	3,059	5,455	2,218	7,673	0	0	*0*	*0*	0	-3,059	-3,059	-7,673
Y	Y	Daviess	Montgomery Civil Town	35	488	601	1,089	0	0	*0*	*0*	0	-35	-35	-1,089
Y	Y	Daviess	Odon Civil Town	3,625	7,540	2,921	10,461	0	4	*11*	*0*	11	-3,625	-3,621	-10,450
Y	Y	Daviess	Plainville Civil Town	1,418	3,511	1,467	4,978	0	0	*0*	*0*	0	-1,418	-1,418	-4,978
Y	Y	Daviess	Barr-Reeve Community School Corpora	186	1,635	3,186	4,821	0	0	*0*	*0*	0	-186	-186	-4,821
Y	Y	Daviess	North Daviess County School Corporati	21,380	43,766	48,655	92,421	0	8	*19*	*0*	19	-21,380	-21,372	-92,402
Y	Y	Daviess	Washington Community School Corpora	235,428	510,688	133,496	644,184	901	12,001	*53,124*	*19,417*	72,541	-234,527	-223,427	-571,643
Y	Y	Daviess	Odon-Winkelpleck Public Library	233	484	328	812	0	0	*1*	*0*	1	-233	-233	-811
Y	Y	Daviess	Washington Carnegie Public Library	27,460	59,565	14,899	74,464	172	2,293	*10,150*	*3,710*	13,860	-27,288	-25,167	-60,604
Y	Y	Daviess	Veale Fire District	0	0	61	61	0	0	*0*	*0*	0	0	0	-61
Y	Y	Daviess	Southeast Daviess Fire Protection Distri	8	25	305	330	0	0	*0*	*0*	0	-8	-8	-330
Y	Y	Daviess	Daviess County Solid Waste District	5,399	11,688	3,892	15,580	31	414	*1,832*	*669*	2,501	-5,368	-4,985	-13,079
N	N	Dearborn	State Unit	0	0	330	330	0	0	*0*	*0*	0	0	0	-330
N	N	Dearborn	Dearborn County	0	0	54,478	54,478	0	0	*0*	*0*	0	0	0	-54,478
N	N	Dearborn	Caesar Creek Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Center Township	0	0	18	18	0	0	*0*	*0*	0	0	0	-18
N	N	Dearborn	Clay Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Harrison Township	0	0	8	8	0	0	*0*	*0*	0	0	0	-8
N	N	Dearborn	Hogan Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Jackson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Kelso Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Lawrenceburg Township	0	0	473	473	0	0	*0*	*0*	0	0	0	-473
N	N	Dearborn	Logan Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Manchester Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Miller Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Sparta Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Washington Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	York Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Lawrenceburg Civil City	0	0	100,890	100,890	0	0	*0*	*0*	0	0	0	-100,890
N	N	Dearborn	Aurora Civil City	0	0	1,294	1,294	0	0	*0*	*0*	0	0	0	-1,294
N	N	Dearborn	Dillsboro Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	Greendale Civil Town	0	0	5,480	5,480	0	0	*0*	*0*	0	0	0	-5,480
N	N	Dearborn	Moores Hill Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Dearborn	St. Leon Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0

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N	N	Dearborn	West Harrison Civil Town	0	0		390	390	0	0	0	0	0	0	0	-390
N	N	Dearborn	Sunman-Dearborn Community School C	0	0		1,030	1,030	0	0	0	0	0	0	0	-1,030
N	N	Dearborn	South Dearborn Community School Cor	0	0		2,640	2,640	0	0	0	0	0	0	0	-2,640
N	N	Dearborn	Lawrenceburg Community School Corp	0	0		184,818	184,818	0	0	0	0	0	0	0	-184,818
N	N	Dearborn	Aurora Public Library	0	0		182	182	0	0	0	0	0	0	0	-182
N	N	Dearborn	Lawrenceburg Public Library	0	0		10,226	10,226	0	0	0	0	0	0	0	-10,226
N	N	Dearborn	Dearborn County Solid Waste	0	0		2,985	2,985	0	0	0	0	0	0	0	-2,985
N	N	Dearborn	Greendale Redevelopment Commission	0	0		56	56	0	0	0	0	0	0	0	-56
Y	N	Decatur	State Unit	0	84		5	89	0	0	0	0	0	0	0	-89
Y	N	Decatur	Decatur County	0	17,444		1,021	18,465	0	7	12	0	12	0	7	-18,453
Y	N	Decatur	Adams Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Clay Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Clinton Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Fugit Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Marion Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Saltcreek Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Sandcreek Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Washington Township	0	28		2	30	0	0	0	0	0	0	0	-30
Y	N	Decatur	Greensburg Civil City	0	30,627		1,792	32,419	0	12	21	0	21	0	12	-32,398
Y	N	Decatur	Milford Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Millhousen Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	New Point Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	St. Paul Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Westport Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Decatur County Community School Cor	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Greensburg Community School Corpora	0	51,223		2,997	54,220	0	11	20	0	20	0	11	-54,200
Y	N	Decatur	Greensburg Public Library	0	4,390		257	4,647	0	2	3	0	3	0	2	-4,644
Y	N	Decatur	Decatur County Contractual Library	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	Decatur	Decatur County Solid Waste Manageme	0	692		41	733	0	0	0	0	0	0	0	-733
Y	N	Decatur	Greensburg Redevelopment Commissio	0	1,537		90	1,627	0	1	1	0	1	0	1	-1,626
Y	N	DeKalb	State Unit	95	303		179	482	0	0	0	0	0	-95	-95	-482
Y	N	DeKalb	Dekalb County	17,185	54,616		32,430	87,046	16	27	32	0	32	-17,169	-17,158	-87,014
Y	N	DeKalb	Butler Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Concord Township	21	54		135	189	0	0	0	0	0	-21	-21	-189
Y	N	DeKalb	Fairfield Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Franklin Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Grant Township	169	647		451	1,098	0	0	0	0	0	-169	-169	-1,098
Y	N	DeKalb	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Keyser Township	0	0		100	100	0	0	0	0	0	0	0	-100
Y	N	DeKalb	Newville Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Richland Township	61	97		35	132	0	0	0	0	0	-61	-61	-132
Y	N	DeKalb	Smithfield Township	38	263		505	768	0	0	0	0	0	-38	-38	-768
Y	N	DeKalb	Spencer Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Stafford Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Troy Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Union Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Wilmington Township	504	1,504		210	1,714	1	1	1	0	1	-503	-503	-1,713
Y	N	DeKalb	Auburn Civil City	0	0		4,997	4,997	0	0	0	0	0	0	0	-4,997
Y	N	DeKalb	Garrett Civil City	0	0		9,485	9,485	0	0	0	0	0	0	0	-9,485
Y	N	DeKalb	Butler Civil City	23,465	70,171		9,820	79,991	29	50	60	0	60	-23,436	-23,415	-79,931
Y	N	DeKalb	Altona Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Ashley Civil Town	1,180	8,238		15,808	24,046	0	0	0	0	0	-1,180	-1,180	-24,046
Y	N	DeKalb	Corunna Civil Town	2,698	4,273		1,572	5,845	0	0	0	0	0	-2,698	-2,698	-5,845
Y	N	DeKalb	St. Joe Civil Town	434	1,068		1,961	3,029	0	0	0	0	0	-434	-434	-3,029
Y	N	DeKalb	Waterloo Civil Town	5,674	21,661		15,305	36,966	0	0	0	0	0	-5,674	-5,674	-36,966

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Potential Circuit Breaker Tax Credits
Under Conference Committee Reports For HB 1001 and HB 1478
PTRC/HSC Funding = $2,028.5 M per year, Beginning 2008; Only PTRC Rates Reduced in 2008 and 2009; PTRC and Homestead Rates Reduced in 2010+
Homestead Standard Deduction = $45,000 in 2008, $44,000 in 2009, and $43,000 in 2010; Additional $250 M Homestead Credit in 2008
Circuit Breaker Credits Applicable ONLY to Homesteads in 2008 and 2009; Credits Applicable to ALL Real and Personal Property Beginning in 2010
Credit Not Applicable to School General Fund Portion of Net Levy; Credit is Reduced by This Amount; School GF Property Tax Dollars Are Not Reduced
Credit Threshold: Homesteads at 2% of Gross AV, All Other Property at 3% of Gross AV

				Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.)				Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478					CHANGE		
2007 Actual AV	Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	2010 *Estimated Real Prop Credit $*	+	2010 *Estimated Pers Prop Credit $*	= 2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	2010 *Estimated Real Prop Credit $*	+ 2010 *Estimated Pers Prop Credit $*	= 2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Y	N	DeKalb	Hamilton Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Dekalb County Eastern Community Sch	53,616	159,556		29,048	188,604	40	68	81	0	81	-53,576	-53,548	-188,523
Y	N	DeKalb	Garrett-Keyser-Butler Community Schoc	0	0		31,557	31,557	0	0	0	0	0	0	0	-31,557
Y	N	DeKalb	Dekalb County Central United School C	14,228	54,276		53,961	108,237	0	0	0	0	0	-14,228	-14,228	-108,237
Y	N	DeKalb	Hamilton Community School Corporatio	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	DeKalb	Auburn-Eckhart Public Library	0	0		692	692	0	0	0	0	0	0	0	-692
Y	N	DeKalb	Butler Carnegie Public Library	3,833	11,460		1,604	13,064	5	8	10	0	10	-3,828	-3,825	-13,054
Y	N	DeKalb	Garrett Public Library	0	0		1,507	1,507	0	0	0	0	0	0	0	-1,507
Y	N	DeKalb	Waterloo Public Library	849	3,240		2,289	5,529	0	0	0	0	0	-849	-849	-5,529
Y	N	DeKalb	Northeast Indiana Solid Waste Manager	404	1,283		762	2,045	0	1	1	0	1	-404	-403	-2,044
Y	N	DeKalb	Garrett City Redevelopment Commissio	0	0		163	163	0	0	0	0	0	0	0	-163
N	N	Delaware	State Unit	2,490	7,027		1,965	8,992	8	46	92	95	187	-2,482	-2,444	-8,805
N	N	Delaware	Delaware County	821,049	2,317,036		648,094	2,965,130	2,775	15,005	30,303	31,484	61,787	-818,274	-806,044	-2,903,343
N	N	Delaware	Center Township	90,432	253,202		57,978	311,180	315	1,703	3,438	257	3,695	-90,117	-88,729	-307,485
N	N	Delaware	Delaware Township	0	0		71	71	0	0	0	0	0	0	0	-71
N	N	Delaware	Hamilton Township	1	94		145	239	0	0	0	21	21	-1	-1	-218
N	N	Delaware	Harrison Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Delaware	Liberty Township	1	44		10	54	0	0	0	2	2	-1	-1	-52
N	N	Delaware	Monroe Township	29	76		217	293	0	0	0	0	0	-29	-29	-293
N	N	Delaware	Mt. Pleasant Township	508	1,607		3,576	5,183	0	0	0	678	678	-508	-508	-4,505
N	N	Delaware	Niles Township	0	0		6	6	0	0	0	0	0	0	0	-6
N	N	Delaware	Perry Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Delaware	Salem Township	0	96		26	122	0	0	0	0	0	0	0	-122
N	N	Delaware	Union Township	125	271		247	518	0	0	0	0	0	-125	-125	-518
N	N	Delaware	Washington Township	7	21		23	44	0	0	0	0	0	-7	-7	-44
N	N	Delaware	Muncie Civil City	1,233,660	3,477,821		932,992	4,410,813	4,192	22,666	45,776	47,560	93,336	-1,229,468	-1,210,994	-4,317,477
N	N	Delaware	Albany Civil Town	0	0		2,278	2,278	0	0	0	0	0	0	0	-2,278
N	N	Delaware	Eaton Civil Town	4,128	8,971		8,163	17,134	0	0	0	0	0	-4,128	-4,128	-17,134
N	N	Delaware	Gaston Civil Town	329	1,050		1,123	2,173	0	0	0	0	0	-329	-329	-2,173
N	N	Delaware	Selma Civil Town	0	0		98	98	0	0	0	0	0	0	0	-98
N	N	Delaware	Yorktown Civil Town	0	0		1,274	1,274	0	0	0	0	0	0	0	-1,274
N	N	Delaware	Chesterfield Civil Town	8	3,238		879	4,117	0	0	0	0	0	-8	-8	-4,117
N	N	Delaware	Daleville Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Delaware	Delaware Community School Corporatic	8,582	47,351		58,129	105,480	0	0	0	3,883	3,883	-8,582	-8,582	-101,597
N	N	Delaware	Wes-Del Community School Corp	486	1,553		1,660	3,213	0	0	0	0	0	-486	-486	-3,213
N	N	Delaware	Liberty-Perry Community School Corpor	47	4,021		891	4,912	0	0	0	82	82	-47	-47	-4,830
N	N	Delaware	Cowan Community School Corporation	583	1,532		4,357	5,889	0	0	0	0	0	-583	-583	-5,889
N	N	Delaware	Mt. Pleasant Township Community Schc	36,123	114,185		254,189	368,374	0	0	0	25,838	25,838	-36,123	-36,123	-342,536
N	N	Delaware	Daleville Community Schools	14	5,853		1,588	7,441	0	0	0	0	0	-14	-14	-7,441
N	N	Delaware	Muncie Community School Corporation	1,538,066	4,297,474		925,632	5,223,106	2,472	13,368	26,998	2,019	29,017	-1,535,594	-1,524,698	-5,194,089
N	N	Delaware	Muncie Public Library	182,753	515,647		141,237	656,884	621	3,358	6,781	7,045	13,826	-182,132	-179,395	-643,058
N	N	Delaware	Yorktown - Mt Pleasant Library	0	0		158	158	0	0	0	0	0	0	0	-158
N	N	Delaware	Muncie Sanitary	310,797	876,914		240,378	1,117,292	1,056	5,709	11,529	11,978	23,507	-309,741	-305,088	-1,093,785
N	N	Delaware	Muncie Public Transportation	161,083	454,109		121,824	575,933	547	2,960	5,977	6,210	12,187	-160,536	-158,123	-563,746
N	N	Delaware	Delaware Airport	13,902	39,232		10,974	50,206	47	254	513	533	1,046	-13,855	-13,648	-49,160
N	N	Delaware	East Central Indiana Solid Waste	6,018	16,980		4,750	21,730	20	110	222	231	453	-5,998	-5,908	-21,277
N	N	Delaware	Delaware County Redevelopment	1,606	2,989		921	3,910	0	0	0	65	65	-1,606	-1,606	-3,845
N	N	Delaware	Town Of Yorktown Redevelopment	0	0		8	8	0	0	0	0	0	0	0	-8
N	N	Delaware	Muncie Redevelopment Commission	6,249	18,209		5,046	23,255	23	125	253	238	491	-6,226	-6,124	-22,764
Y	Y	Dubois	State Unit	179	654		190	844	0	1	3	0	3	-179	-178	-841
Y	Y	Dubois	Dubois County	24,281	88,434		25,693	114,127	7	174	436	0	436	-24,274	-24,107	-113,691
Y	Y	Dubois	Bainbridge Township	59	359		13	372	0	0	0	0	0	-59	-59	-372
Y	Y	Dubois	Boone Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Dubois	Cass Township	49	95		46	141	0	0	0	0	0	-49	-49	-141
Y	Y	Dubois	Columbia Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Dubois	Ferdinand Township	0	0		97	97	0	0	0	0	0	0	0	-97

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2007 Actual AV	2007 Actual Rate	County	Unit Name	Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.) 2008 (& 2009) Estimated Residential Credit $	2010 Estimated Real Prop Credit $	+	2010 Estimated Pers Prop Credit $	=	2010 Estimated Total Credit $	Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478 2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	2010 Estimated Real Prop Credit $	+	2010 Estimated Pers Prop Credit $	=	2010 Estimated Total Credit $	CHANGE 2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Y	Y	Dubois	Hall Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Dubois	Harbison Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Dubois	Jackson Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Dubois	Jefferson Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Dubois	Madison Township	2	4		0		4	0	0	0		0		0	-2	-2	-4
Y	Y	Dubois	Marion Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Dubois	Patoka Township	1,226	3,908		1,355		5,263	0	11	29		0		29	-1,226	-1,215	-5,234
Y	Y	Dubois	Jasper Civil City	8,271	49,511		1,848		51,359	0	0	0		0		0	-8,271	-8,271	-51,359
Y	Y	Dubois	Huntingburg Civil City	42,862	136,743		47,419		184,162	16	401	1,006		0		1,006	-42,846	-42,461	-183,156
Y	Y	Dubois	Birdseye Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Dubois	Ferdinand Civil Town	0	0		4,587		4,587	0	0	0		0		0	0	0	-4,587
Y	Y	Dubois	Holland Civil Town	3,281	6,456		3,096		9,552	0	0	0		0		0	-3,281	-3,281	-9,552
Y	Y	Dubois	Northeast Dubois County School Corpor	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Dubois	Southeast Dubois County School Corpo	0	0		15,355		15,355	0	0	0		0		0	0	0	-15,355
Y	Y	Dubois	Southwest Dubois County School Corpc	114,196	355,667		125,184		480,851	26	641	1,610		0		1,610	-114,170	-113,555	-479,241
Y	Y	Dubois	Greater Jasper Consolidated School Co	20,444	122,371		4,568		126,939	0	0	0		0		0	-20,444	-20,444	-126,939
Y	Y	Dubois	Huntingburg Public Library	2,942	9,386		3,255		12,641	1	28	69		0		69	-2,941	-2,914	-12,572
Y	Y	Dubois	Jasper Public Library	473	2,836		106		2,942	0	0	0		0		0	-473	-473	-2,942
Y	Y	Dubois	Dubois County Contractual Library	77	151		259		410	0	0	0		0		0	-77	-77	-410
Y	Y	Dubois	Dubois County Airport	508	1,852		538		2,390	0	4	9		0		9	-508	-504	-2,381
Y	Y	Dubois	Northeast Dubois County Fire Protectior	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	State Unit	645	3,076		771		3,847	0	1	1		1		2	-645	-644	-3,845
N	N	Elkhart	Elkhart County	112,926	539,221		135,124		674,345	23	194	258		140		398	-112,903	-112,732	-673,947
N	N	Elkhart	Baugo Township	0	41		66		107	0	0	0		4		4	0	0	-103
N	N	Elkhart	Benton Township	0	0		8		8	0	0	0		0		0	0	0	-8
N	N	Elkhart	Cleveland Township	169	1,852		1,252		3,104	0	0	0		0		0	-169	-169	-3,104
N	N	Elkhart	Clinton Township	0	0		15		15	0	0	0		0		0	0	0	-15
N	N	Elkhart	Concord Township	3,176	13,585		2,833		16,418	1	6	8		0		8	-3,175	-3,170	-16,410
N	N	Elkhart	Elkhart Township	185	1,492		101		1,593	0	0	0		0		0	-185	-185	-1,593
N	N	Elkhart	Harrison Township	0	0		17		17	0	0	0		0		0	0	0	-17
N	N	Elkhart	Jackson Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	Jefferson Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	Locke Township	247	1,205		246		1,451	0	0	0		0		0	-247	-247	-1,451
N	N	Elkhart	Middlebury Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	Olive Township	0	0		50		50	0	0	0		0		0	0	0	-50
N	N	Elkhart	Osolo Township	397	1,723		467		2,190	0	0	0		0		0	-397	-397	-2,190
N	N	Elkhart	Union Township	129	689		222		911	0	2	3		0		3	-129	-127	-908
N	N	Elkhart	Washington Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	York Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	Elkhart Civil City	296,991	1,335,089		337,499		1,672,588	36	368	492		426		918	-296,955	-296,623	-1,671,670
N	N	Elkhart	Goshen Civil City	14,924	120,596		17,525		138,121	0	0	0		0		0	-14,924	-14,924	-138,121
N	N	Elkhart	Nappanee Civil City	17,684	91,275		25,096		116,371	25	167	222		0		222	-17,659	-17,517	-116,149
N	N	Elkhart	Bristol Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	Middlebury Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	Millersburg Civil Town	0	0		885		885	0	0	0		0		0	0	0	-885
N	N	Elkhart	Wakarusa Civil Town	0	0		6,183		6,183	0	0	0		0		0	0	0	-6,183
N	N	Elkhart	Fairfield Community School Corporation	0	0		1,955		1,955	0	0	0		0		0	0	0	-1,955
N	N	Elkhart	Baugo Community School Corporation	0	7,086		11,387		18,473	0	0	0		415		415	0	0	-18,058
N	N	Elkhart	Concord Community School Corporatior	57,083	468,092		217,657		685,749	0	0	0		0		0	-57,083	-57,083	-685,749
N	N	Elkhart	Middlebury Community School Corporat	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	Wa-Nee Community School Corporatior	29,152	150,467		55,397		205,864	25	167	221		0		221	-29,127	-28,985	-205,643
N	N	Elkhart	Elkhart Community School Corporation	297,824	1,126,035		195,774		1,321,809	25	259	346		0		346	-297,799	-297,565	-1,321,463
N	N	Elkhart	Goshen Community School Corporation	28,422	229,670		15,501		245,171	0	0	0		0		0	-28,422	-28,422	-245,171
N	N	Elkhart	Bristol Public Library	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Elkhart	Elkhart Public Library	23,130	103,977		26,284		130,261	3	29	38		33		71	-23,127	-23,101	-130,190
N	N	Elkhart	Goshen Public Library	1,538	12,430		1,806		14,236	0	0	0		0		0	-1,538	-1,538	-14,236

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2007 Actual AV	Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	2010 *Estimated Real Prop Credit $* +	2010 *Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	2010 *Estimated Real Prop Credit $* +	2010 *Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
N	N	Elkhart	Nappanee Public Library	3,616	18,662	5,131	23,793	5	34	*45*	*0*	45	-3,611	-3,582	-23,748
N	N	Elkhart	Wakarusa-Olive Township-Harrison Tow	0	0	838	838	0	0	*0*	*0*	0	0	0	-838
N	N	Elkhart	Middlebury Public Library	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Elkhart	Elkhart City Redevelopment Commissio	538	2,417	611	3,028	0	1	*1*	*1*	2	-538	-537	-3,026
Y	N	Fayette	State Unit	212	553	184	737	160	244	*284*	*0*	284	-52	32	-453
Y	N	Fayette	Fayette County	70,559	184,556	61,296	245,852	53,366	81,254	*94,779*	*0*	94,779	-17,193	10,695	-151,073
Y	N	Fayette	Columbia Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Fayette	Connersville Township	1,669	3,603	8	3,611	1,321	1,991	*2,316*	*0*	2,316	-348	322	-1,295
Y	N	Fayette	Fairview Township	0	0	2	2	0	0	*0*	*0*	0	0	0	-2
Y	N	Fayette	Harrison Township	521	1,805	1,288	3,093	359	560	*656*	*0*	656	-162	39	-2,437
Y	N	Fayette	Jackson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Fayette	Jennings Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Fayette	Orange Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Fayette	Posey Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Fayette	Waterloo Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Fayette	Connersville Civil City	140,950	368,674	122,323	490,997	106,605	162,316	*189,332*	*0*	189,332	-34,345	21,366	-301,665
Y	N	Fayette	Glenwood Civil Town	0	0	77	77	0	0	*0*	*0*	0	0	0	-77
Y	N	Fayette	Fayette County School Corporation	130,096	340,285	113,019	453,304	46,704	71,112	*82,947*	*0*	82,947	-83,392	-58,984	-370,357
Y	N	Fayette	Fayette County Public Library	6,691	17,504	5,813	23,317	5,061	7,706	*8,989*	*0*	8,989	-1,630	1,015	-14,328
N	N	Floyd	State Unit	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	Floyd County	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	Franklin Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	Georgetown Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	Greenville Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	Lafayette Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	New Albany Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	New Albany Civil City	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	Georgetown Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	Greenville Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	New Albany-Floyd County Consolidated	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	New Albany-Floyd County Public Library	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	New Albany Flood Control	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Floyd	City Of New Albany Redevelopment	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	State Unit	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Fountain County	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Cain Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Davis Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Fulton Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Jackson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Logan Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Millcreek Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Richland Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Shawnee Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Troy Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Van Buren Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Wabash Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Attica Civil City	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Covington Civil City	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Hillsboro Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Kingman Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Mellott Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Newtown Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Veedersburg Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Wallace Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Attica Consolidated School Corporation	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Fountain	Covington Community School Corporati	0	0	0	0	0	0	*0*	*0*	0	0	0	0

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N	N	Fountain	Southeast Fountain School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fountain	Covington Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fountain	Kingman-Millcreek Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fountain	Attica Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fountain	Fountain County Solid Waste Managem	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	State Unit	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Franklin County	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Bath Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Blooming Grove Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Brookville Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Butler Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Fairfield Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Highland Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Laurel Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Metamora Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Posey Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Ray Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Salt Creek Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Springfield Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Whitewater Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Batesville Civil City	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Cedar Grove Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Laurel Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Oldenburg Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Brookville Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Franklin County Community School Cor	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Batesville Community School Corporatic	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Union County School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Whitewater Valley Community Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Batesville Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Franklin	Southeastern Indiana Solid Waste Mana	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	State Unit	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Fulton County	0	0		86	86	0	0	0	0	0	0	0	-86
N	N	Fulton	Aubbeenaubbee Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Henry Township	0	0		3	3	0	0	0	0	0	0	0	-3
N	N	Fulton	Liberty Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Newcastle Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Richland Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Rochester Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Union Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Wayne Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Rochester Civil City	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Akron Civil Town	0	0		120	120	0	0	0	0	0	0	0	-120
N	N	Fulton	Fulton Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Kewanna Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Rochester Community School Corporati	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Caston School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Tippecanoe Valley School Corporation	0	0		297	297	0	0	0	0	0	0	0	-297
N	N	Fulton	Culver Community School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Eastern Pulaski Community School Cor	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Akron Carnegie Public Library	0	0		36	36	0	0	0	0	0	0	0	-36
N	N	Fulton	Kewanna Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Fulton	Fulton County Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Gibson	State Unit	248	640		164	804	1	2	4	0	4	-247	-246	-800
N	N	Gibson	Gibson County	66,686	172,164		44,011	216,175	200	528	1,187	0	1,187	-66,486	-66,158	-214,988
N	N	Gibson	Barton Township	0	0		1	1	0	0	0	0	0	0	0	-1

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N	N	Gibson	Center Township	0	0	16	16	0	0	0	0	0	0	0	-16
N	N	Gibson	Columbia Township	705	1,195	6	1,201	0	0	4	0	4	-705	-705	-1,197
N	N	Gibson	Johnson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	Montgomery Township	87	160	53	213	0	0	0	0	0	-87	-87	-213
N	N	Gibson	Patoka Township	3,004	8,296	2,283	10,579	11	29	62	0	62	-2,993	-2,975	-10,517
N	N	Gibson	Union Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	Wabash Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	White River Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	Princeton Civil City	130,581	360,540	99,188	459,728	475	1,252	2,706	0	2,706	-130,106	-129,329	-457,022
N	N	Gibson	Oakland City Civil City	14,363	24,347	113	24,460	0	0	73	0	73	-14,363	-14,363	-24,387
N	N	Gibson	Fort Branch Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	Francisco Civil Town	0	0	361	361	0	0	0	0	0	0	0	-361
N	N	Gibson	Haubstadt Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	Hazelton Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	Mackey Civil Town	0	0	20	20	0	0	0	0	0	0	0	-20
N	N	Gibson	Owensville Civil Town	4,822	8,900	2,958	11,858	0	0	0	0	0	-4,822	-4,822	-11,858
N	N	Gibson	Patoka Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	Somerville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	East Gibson School Corporation	24,293	41,181	1,422	42,603	0	0	62	0	62	-24,293	-24,293	-42,541
N	N	Gibson	North Gibson School Corporation	132,383	365,514	100,556	466,070	261	688	1,488	0	1,488	-132,122	-131,695	-464,582
N	N	Gibson	South Gibson School Corporation	6,023	11,115	3,695	14,810	0	0	0	0	0	-6,023	-6,023	-14,810
N	N	Gibson	Oakland City-Columbia Township Public	1,742	2,954	14	2,968	0	0	9	0	9	-1,742	-1,742	-2,959
N	N	Gibson	Owensville Carnegie Library	251	462	154	616	0	0	0	0	0	-251	-251	-616
N	N	Gibson	Fort Branch-Johnson Township Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Gibson	Princeton-Patoka Township Public Libra	7,675	21,190	5,830	27,020	28	74	159	0	159	-7,647	-7,601	-26,861
N	N	Gibson	Owensville-Montgomery Township Fire	349	644	214	858	0	0	0	0	0	-349	-349	-858
N	N	Gibson	Gibson Co Solid Waste Management	3,669	9,471	2,421	11,892	11	29	65	0	65	-3,658	-3,640	-11,827
Y	N	Grant	State Unit	1,651	5,221	1,649	6,870	14	88	1,153	285	1,438	-1,637	-1,563	-5,432
Y	N	Grant	Grant County	491,869	1,555,678	491,315	2,046,993	4,293	26,223	343,555	84,955	428,510	-487,576	-465,646	-1,618,483
Y	N	Grant	Center Township	9,758	29,021	6,079	35,100	92	429	7,185	2,846	10,031	-9,666	-9,329	-25,069
Y	N	Grant	Fairmount Township	407	663	171	834	0	0	0	0	0	-407	-407	-834
Y	N	Grant	Franklin Township	2,634	11,683	8,322	20,005	9	18	2,646	0	2,646	-2,625	-2,616	-17,359
Y	N	Grant	Green Township	0	0	25	25	0	0	0	0	0	0	0	-25
Y	N	Grant	Jefferson Township	161	420	122	542	0	0	0	0	0	-161	-161	-542
Y	N	Grant	Liberty Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Grant	Mill Township	3,844	6,718	1,085	7,803	1	1	224	1	225	-3,843	-3,843	-7,578
Y	N	Grant	Monroe Township	20	407	37	444	0	0	52	16	68	-20	-20	-376
Y	N	Grant	Pleasant Township	682	2,928	405	3,333	21	188	877	168	1,045	-661	-494	-2,288
Y	N	Grant	Richland Township	67	141	44	185	0	0	0	2	2	-67	-67	-183
Y	N	Grant	Sims Township	274	579	154	733	0	0	0	0	0	-274	-274	-733
Y	N	Grant	Van Buren Township	266	729	324	1,053	1	2	2	0	2	-265	-264	-1,051
Y	N	Grant	Washington Township	410	989	241	1,230	0	2	219	37	256	-410	-408	-974
Y	N	Grant	Marion Civil City	885,734	3,038,282	994,929	4,033,211	9,410	57,868	760,056	187,928	947,984	-876,324	-827,866	-3,085,227
Y	N	Grant	Gas City Civil City	42,150	91,365	11,992	103,357	16	21	22	0	22	-42,134	-42,129	-103,335
Y	N	Grant	Fairmount Civil Town	23,809	38,877	8,683	47,560	0	0	0	0	0	-23,809	-23,809	-47,560
Y	N	Grant	Fowlerton Civil Town	947	1,423	87	1,510	0	0	0	0	0	-947	-947	-1,510
Y	N	Grant	Jonesboro Civil City	11,660	16,735	3,024	19,759	0	0	0	0	0	-11,660	-11,660	-19,759
Y	N	Grant	Matthews Civil Town	3,415	5,476	1,123	6,599	7	11	13	0	13	-3,408	-3,404	-6,586
Y	N	Grant	Swayzee Civil Town	2,600	5,499	961	6,460	0	0	0	0	0	-2,600	-2,600	-6,460
Y	N	Grant	Sweetser Civil Town	0	51	263	314	0	0	0	0	0	0	0	-314
Y	N	Grant	Upland Civil Town	2,326	5,626	1,664	7,290	0	0	0	0	0	-2,326	-2,326	-7,290
Y	N	Grant	Van Buren Civil Town	9,572	26,270	11,406	37,676	25	55	67	0	67	-9,547	-9,517	-37,609
Y	N	Grant	Converse Civil Town	1,578	3,321	215	3,536	0	0	0	36	36	-1,578	-1,578	-3,500
Y	N	Grant	Eastbrook Community School Corporati	31,125	122,550	32,727	155,277	30	61	3,261	1,007	4,268	-31,095	-31,064	-151,009
Y	N	Grant	Madison-Grant United School Corporati	45,519	74,016	16,972	90,988	0	0	0	0	0	-45,519	-45,519	-90,988

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Y	N	Grant	Mississinewa Community School Corpoi	141,855	247,939	32,850	280,789	22	28	4,775	20	4,795	-141,833	-141,827	-275,994
Y	N	Grant	Marion Community School Corporation	898,368	3,094,312	1,032,194	4,126,506	3,211	19,747	254,694	63,473	318,167	-895,157	-878,621	-3,808,339
Y	N	Grant	Oak Hill United School Corporation	12,444	26,655	10,754	37,409	0	0	0	40	40	-12,444	-12,444	-37,369
Y	N	Grant	Fairmount Public Library	1,321	2,148	481	2,629	0	0	0	0	0	-1,321	-1,321	-2,629
Y	N	Grant	Gas City-Mill Township Public Library	10,176	22,058	3,631	25,689	4	5	5	0	5	-10,172	-10,171	-25,684
Y	N	Grant	Jonesboro Public Library	1,770	2,540	459	2,999	0	0	0	0	0	-1,770	-1,770	-2,999
Y	N	Grant	Marion Public Library	107,036	367,159	120,232	487,391	1,137	6,993	91,848	22,710	114,558	-105,899	-100,043	-372,833
Y	N	Grant	Matthews Public Library	239	384	79	463	0	1	1	0	1	-239	-238	-462
Y	N	Grant	Swayzee Public Library	368	779	191	970	0	0	0	0	0	-368	-368	-970
Y	N	Grant	Barton-Rees-Pogue Memorial Library	249	602	178	780	0	0	0	0	0	-249	-249	-780
Y	N	Grant	Van Buren Public Library	1,059	2,907	1,273	4,180	3	6	7	0	7	-1,056	-1,053	-4,173
Y	N	Grant	Converse-Jackson Township Public Libr	148	312	20	332	0	0	0	3	3	-148	-148	-329
Y	N	Grant	East Central Indiana Solid Waste	3,990	12,619	3,985	16,604	35	213	2,787	689	3,476	-3,955	-3,777	-13,128
Y	N	Grant	Gas City Redevelopment Comission	2,831	6,137	805	6,942	1	1	1	0	1	-2,830	-2,830	-6,941
Y	N	Grant	Van Buren Town Redevelopment Comn	694	1,906	827	2,733	2	4	5	0	5	-692	-690	-2,728
Y	N	Grant	Converse Redevelopment Commission	66	139	9	148	0	0	0	2	2	-66	-66	-146
Y	N	Grant	Marion City Redevelopment Commissio	1,512	5,185	1,698	6,883	16	99	1,296	321	1,617	-1,496	-1,413	-5,266
Y	N	Greene	State Unit	370	861	299	1,160	6	13	48	33	81	-364	-357	-1,079
Y	N	Greene	Greene County	112,269	261,379	90,639	352,018	1,706	3,994	15,050	10,015	25,065	-110,563	-108,275	-326,953
Y	N	Greene	Beech Creek Township	0	0	126	126	0	0	0	0	0	0	0	-126
Y	N	Greene	Cass Township	62	109	349	458	0	1	2	0	2	-62	-61	-456
Y	N	Greene	Center Township	0	0	239	239	0	0	0	0	0	0	0	-239
Y	N	Greene	Fairplay Township	8	22	1,141	1,163	0	0	0	0	0	-8	-8	-1,163
Y	N	Greene	Grant Township	2	12	14	26	0	0	0	0	0	-2	-2	-26
Y	N	Greene	Highland Township	93	469	132	601	0	0	1	0	1	-93	-93	-600
Y	N	Greene	Jackson Township	0	0	163	163	0	0	0	0	0	0	0	-163
Y	N	Greene	Jefferson Township	586	1,606	2,260	3,866	7	12	15	0	15	-579	-574	-3,851
Y	N	Greene	Richland Township	515	1,505	571	2,076	4	16	22	0	22	-511	-499	-2,054
Y	N	Greene	Smith Township	0	0	42	42	0	0	0	0	0	0	0	-42
Y	N	Greene	Stafford Township	0	0	17	17	0	0	0	0	0	0	0	-17
Y	N	Greene	Stockton Township	3,774	9,317	2,119	11,436	55	139	188	331	519	-3,719	-3,635	-10,917
Y	N	Greene	Taylor Township	49	441	265	706	0	0	1	0	1	-49	-49	-705
Y	N	Greene	Washington Township	187	391	173	564	0	2	3	0	3	-187	-185	-561
Y	N	Greene	Wright Township	10,417	19,506	5,911	25,417	166	323	4,367	1,353	5,720	-10,251	-10,094	-19,697
Y	N	Greene	Linton Civil City	64,236	149,092	27,348	176,440	1,311	3,252	4,307	7,859	12,166	-62,925	-60,984	-164,274
Y	N	Greene	Jasonville Civil City	32,811	50,739	9,849	60,588	563	938	16,169	5,153	21,322	-32,248	-31,873	-39,266
Y	N	Greene	Bloomfield Civil Town	7,784	19,966	4,640	24,606	69	104	131	0	131	-7,715	-7,680	-24,475
Y	N	Greene	Lyons Civil Town	3,581	7,513	1,484	8,997	1	47	65	0	65	-3,580	-3,534	-8,932
Y	N	Greene	Newberry Civil Town	648	1,142	339	1,481	0	10	18	0	18	-648	-638	-1,463
Y	N	Greene	Switz City Civil Town	70	272	129	401	0	0	0	0	0	-70	-70	-401
Y	N	Greene	Worthington Civil Town	5,980	11,645	3,304	14,949	67	119	153	0	153	-5,913	-5,861	-14,796
Y	N	Greene	Bloomfield School District	41,004	123,977	39,665	163,642	197	466	661	0	661	-40,807	-40,538	-162,981
Y	N	Greene	Eastern Consolidated School Corporatic	0	0	7,661	7,661	0	0	0	0	0	0	0	-7,661
Y	N	Greene	Linton-Stockton School Corporation	165,266	392,773	78,812	471,585	1,909	4,758	6,341	11,446	17,787	-163,357	-160,508	-453,798
Y	N	Greene	M.S.D. Shakamak School Corporation	65,541	118,128	33,422	151,550	637	1,201	17,148	5,351	22,499	-64,904	-64,340	-129,051
Y	N	Greene	White River Valley Consolidated School	26,702	59,958	75,376	135,334	91	225	300	0	300	-26,611	-26,477	-135,034
Y	N	Greene	Jasonville Public Library	3,303	5,106	991	6,097	57	94	1,627	519	2,146	-3,246	-3,209	-3,951
Y	N	Greene	Margaret Cooper Public Library	5,669	13,473	2,703	16,176	103	258	343	620	963	-5,566	-5,411	-15,213
Y	N	Greene	Worthington Public Library	1,119	2,601	2,378	4,979	13	22	29	0	29	-1,106	-1,097	-4,950
Y	N	Greene	Bloomfield-Eastern Greene County Publ	2,091	6,325	2,416	8,741	16	37	53	0	53	-2,075	-2,054	-8,688
N	N	Hamilton	State Unit	0	94	11	105	0	0	0	21	21	0	0	-84
N	N	Hamilton	Hamilton County	0	8,784	997	9,781	0	0	0	2,029	2,029	0	0	-7,752
N	N	Hamilton	Adams Township	0	0	0	0	0	0	0	279	279	0	0	279
N	N	Hamilton	Clay Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Delaware Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Fall Creek Township	0	0	0	0	0	0	0	1	1	0	0	1

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N	N	Hamilton	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Noblesville Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Washington Township	0	356	40	396	0	0	0	0	0	0	0	-396
N	N	Hamilton	Wayne Township	0	0	0	0	0	0	0	3	3	0	0	3
N	N	Hamilton	White River Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Carmel Civil City	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Noblesville Civil City	0	0	0	0	0	0	0	268	268	0	0	268
N	N	Hamilton	Arcadia Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Atlanta Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Cicero Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Fishers Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Sheridan Civil Town	0	0	0	0	0	0	0	10,702	10,702	0	0	10,702
N	N	Hamilton	Westfield Civil Town	0	16,297	1,850	18,147	0	0	0	0	0	0	0	-18,147
N	N	Hamilton	Hamilton Southeastern School Corporat	0	0	1	1	0	0	0	282	282	0	0	281
N	N	Hamilton	Hamilton Heights School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Westfield-Washington School Corporati	0	82,141	9,326	91,467	0	0	0	0	0	0	0	-91,467
N	N	Hamilton	Marion-Adams School Corporation	0	0	0	0	0	0	0	6,229	6,229	0	0	6,229
N	N	Hamilton	Carmel-Clay School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Noblesville School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Hamilton North Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Carmel-Clay Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hamilton	Hamilton East Public Library	0	0	0	0	0	0	0	21	21	0	0	21
N	N	Hamilton	Sheridan Public Library	0	0	0	0	0	0	0	303	303	0	0	303
N	N	Hamilton	Westfield Public Library	0	1,946	221	2,167	0	0	0	0	0	0	0	-2,167
N	N	Hamilton	Hamilton County Solid Waste Managem	0	105	12	117	0	0	0	24	24	0	0	-93
N	N	Hamilton	City Of Noblesville Redevelopment	0	0	0	0	0	0	0	7	7	0	0	7
N	N	Hamilton	Hamilton County Redevelopment Comm	0	279	32	311	0	0	0	0	0	0	0	-311
Y	N	Hancock	State Unit	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Hancock County	0	0	38	38	0	0	0	0	0	0	0	-38
Y	N	Hancock	Blue River Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Brandywine Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Brown Township	0	0	1	1	0	0	0	0	0	0	0	-1
Y	N	Hancock	Buck Creek Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Center Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Green Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Sugar Creek Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Vernon Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Greenfield Civil City	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Fortville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	New Palestine Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Shirley Civil Town	0	0	156	156	0	0	0	0	0	0	0	-156
Y	N	Hancock	Spring Lake Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Wilkinson Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Cumberland Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Mccordsville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Southern Hancock County Community S	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Greenfield Central Community School C	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Mt. Vernon Community School Corporat	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Hancock	Eastern Hancock County Community Sc	0	0	165	165	0	0	0	0	0	0	0	-165
N	N	Harrison	State Unit	446	723	371	1,094	116	230	575	388	963	-330	-216	-131
N	N	Harrison	Harrison County	91,893	149,242	76,526	225,768	24,001	47,354	118,585	80,041	198,626	-67,892	-44,539	-27,142
N	N	Harrison	Blue River Township	0	0	2	2	0	0	0	0	0	0	0	-2
N	N	Harrison	Boone Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Franklin Township	501	814	4,890	5,704	131	258	646	5,149	5,795	-370	-243	91
N	N	Harrison	Harrison Township	0	0	0	0	0	0	0	0	0	0	0	0

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N	N	Harrison	Heth Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Morgan Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Posey Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Spencer Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Taylor Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Webster Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Milltown Civil Town	0	0	69	69	0	0	0	0	0	0	0	-69
N	N	Harrison	Corydon Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Crandall Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Elizabeth Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Laconia Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Lanesville Civil Town	31,212	50,691	3,589	54,280	8,152	16,084	40,279	3,593	43,872	-23,060	-15,128	-10,408
N	N	Harrison	Mauckport Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Palmyra Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Crawford County Community School Co	0	0	155	155	0	0	0	0	0	0	0	-155
N	N	Harrison	Lanesville School Corporation	247,916	402,639	206,352	608,991	32,235	63,601	159,271	107,502	266,773	-215,681	-184,315	-342,218
N	N	Harrison	North Harrison Community School Corp	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	South Harrison School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Corydon Public Library	13,286	21,578	11,065	32,643	3,470	6,847	17,146	11,573	28,719	-9,816	-6,439	-3,924
N	N	Harrison	Whiskey Run Fire Protection District	0	0	20	20	0	0	0	0	0	0	0	-20
N	N	Harrison	Palmyra Fire	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Heth-Washington Twp. Fire Protection D	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Boone Township Fire District	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Harrison	Harrison County Solid Waste	2,839	4,611	2,364	6,975	742	1,463	3,664	2,473	6,137	-2,097	-1,376	-838
N	N	Harrison	Webster Twp Fire Protection	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	State Unit	28	90	43	133	0	0	0	0	0	-28	-28	-133
N	N	Hendricks	Hendricks County	2,879	9,457	4,507	13,964	0	0	0	0	0	-2,879	-2,879	-13,964
N	N	Hendricks	Brown Township	3	11	0	11	0	0	0	0	0	-3	-3	-11
N	N	Hendricks	Center Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Clay Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Eel River Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Franklin Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Guilford Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Liberty Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Lincoln Township	58	186	98	284	0	0	0	0	0	-58	-58	-284
N	N	Hendricks	Marion Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Middle Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Union Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Brownsburg Civil Town	8,611	28,286	13,482	41,768	0	0	0	0	0	-8,611	-8,611	-41,768
N	N	Hendricks	Plainfield Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Jamestown Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Amo Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Clayton Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Coatsville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Danville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Lizton Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	North Salem Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Pittsboro Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Stilesville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Avon Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Northwest Hendricks School Corporatio	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Hendricks	Brownsburg Community School Corpora	24,181	79,432	37,859	117,291	0	0	0	0	0	-24,181	-24,181	-117,291
N	N	Hendricks	Avon Community School Corporation	0	0	0	0	0	0	0	0	0	0	0	0

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N	N	Hendricks	Danville Community School Corporation	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Plainfield Community School Corporatio	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Mill Creek Community School Corporati	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Washington Township Public Library	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Brownsburg Public Library	676	2,222		1,059	3,281	0	0	0		0	0	-676	-676	-3,281
N	N	Hendricks	Clayton Public Library	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Coatsville Public Library	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Danville Public Library	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Plainfield - Guilford Twp Public Library	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Hendricks County Redevelopment	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Brownsburg Redevelopment Commissic	162	534		254	788	0	0	0		0	0	-162	-162	-788
N	N	Hendricks	Plainfield Redevelopment Commission	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Hendricks	Danville Redevelopment Commission	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	State Unit	404	894		238	1,132	3	4	7		0	7	-401	-400	-1,125
N	N	Henry	Henry County	111,296	246,080		65,435	311,515	796	1,037	1,962		81	2,043	-110,500	-110,259	-309,472
N	N	Henry	Blue River Township	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Dudley Township	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Fall Creek Township	0	0		32	32	0	0	0		0	0	0	0	-32
N	N	Henry	Franklin Township	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Greensboro Township	131	215		29	244	0	0	0		3	3	-131	-131	-241
N	N	Henry	Harrison Township	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Henry Township	3,444	7,816		2,161	9,977	24	32	65		0	65	-3,420	-3,412	-9,912
N	N	Henry	Jefferson Township	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Liberty Township	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Prairie Township	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Spiceland Township	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Stoney Creek Township	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Wayne Township	354	672		107	779	4	4	5		0	5	-350	-350	-774
N	N	Henry	New Castle Civil City	162,319	368,234		101,819	470,053	1,151	1,527	3,061		0	3,061	-161,168	-160,792	-466,992
N	N	Henry	Shirley Civil Town	5,612	9,260		885	10,145	0	0	0		172	172	-5,612	-5,612	-9,973
N	N	Henry	Blountsville Civil Town	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Cadiz Civil Town	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Dunreith Civil Town	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Greensboro Civil Town	88	164		11	175	0	0	0		0	0	-88	-88	-175
N	N	Henry	Kennard Civil Town	542	858		99	957	0	0	0		0	0	-542	-542	-957
N	N	Henry	Knightstown Civil Town	11,192	21,258		2,671	23,929	113	131	143		0	143	-11,079	-11,061	-23,786
N	N	Henry	Lewisville Civil Town	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Middletown Civil Town	0	0		1,180	1,180	0	0	0		0	0	0	0	-1,180
N	N	Henry	Mooreland Civil Town	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Mount Summit Civil Town	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Spiceland Civil Town	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Springport Civil Town	0	0		14	14	0	0	0		0	0	0	0	-14
N	N	Henry	Straughn Civil Town	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Sulphur Springs Civil Town	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Blue River Valley School Corporation	0	0		66	66	0	0	0		0	0	0	0	-66
N	N	Henry	South Henry School Corporation	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Shenandoah School Corporation	0	0		2,344	2,344	0	0	0		0	0	0	0	-2,344
N	N	Henry	New Castle Community School Corpora	223,963	508,076		140,487	648,563	832	1,104	2,213		0	2,213	-223,131	-222,859	-646,350
N	N	Henry	Charles A. Beard Memorial School Corp	39,700	72,895		10,004	82,899	182	211	231		132	363	-39,518	-39,489	-82,536
N	N	Henry	Union School Corporation	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Nettle Creek School Corporation	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	Knightstown Public Library	1,405	2,670		336	3,006	14	16	18		0	18	-1,391	-1,389	-2,988
N	N	Henry	Middletown-Fall Creek Township Public	0	0		117	117	0	0	0		0	0	0	0	-117
N	N	Henry	Spiceland Public Library	0	0		0	0	0	0	0		0	0	0	0	0
N	N	Henry	New Castle-Henry County Public Library	22,957	51,557		14,124	65,681	157	208	417		19	436	-22,800	-22,749	-65,245
N	N	Henry	Middletown Redevelopment Commissio	0	0		0	0	0	0	0		0	0	0	0	0

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N	N	Henry	Henry County Redevelopment Commiss	58	106	15	121	0	1	*1*	*0*	1	-58	-57	-120
Y	Y	Howard	State Unit	2,206	6,772	1,478	8,250	29	123	*286*	*17*	303	-2,177	-2,083	-7,947
Y	Y	Howard	Howard County	427,195	1,311,216	286,102	1,597,318	5,674	23,867	*55,599*	*3,286*	58,885	-421,521	-403,328	-1,538,433
Y	Y	Howard	Center Township	33,893	112,259	26,258	138,517	55	315	*966*	*0*	966	-33,838	-33,578	-137,551
Y	Y	Howard	Clay Township	16	26	2	28	0	0	*0*	*0*	0	-16	-16	-28
Y	Y	Howard	Ervin Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Howard	Harrison Township	1,354	3,612	594	4,206	1	20	*45*	*0*	45	-1,353	-1,334	-4,161
Y	Y	Howard	Honey Creek Township	0	0	28	28	0	0	*0*	*0*	0	0	0	-28
Y	Y	Howard	Howard Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Howard	Jackson Township	0	0	52	52	0	0	*0*	*0*	0	0	0	-52
Y	Y	Howard	Liberty Township	287	508	135	643	0	0	*0*	*0*	0	-287	-287	-643
Y	Y	Howard	Monroe Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Howard	Taylor Township	1,613	3,369	470	3,839	147	586	*1,300*	*94*	1,394	-1,466	-1,027	-2,445
Y	Y	Howard	Union Township	0	0	154	154	0	0	*0*	*0*	0	0	0	-154
Y	Y	Howard	Kokomo Civil City	1,084,436	3,354,145	721,159	4,075,304	14,667	61,688	*143,700*	*8,493*	152,193	-1,069,769	-1,022,748	-3,923,111
Y	Y	Howard	Greentown Civil Town	7,966	14,103	2,215	16,318	0	1	*2*	*0*	2	-7,966	-7,965	-16,316
Y	Y	Howard	Russiaville Civil Town	0	0	813	813	0	0	*0*	*0*	0	0	0	-813
Y	Y	Howard	Taylor Community School Corporation	206,755	432,024	39,445	471,469	10,044	39,915	*88,601*	*6,412*	95,013	-196,711	-166,840	-376,456
Y	Y	Howard	Northwestern School Corporation	5,534	9,166	779	9,947	0	0	*38*	*41*	79	-5,534	-5,534	-9,868
Y	Y	Howard	Eastern Howard Community School Cor	32,622	57,754	21,633	79,387	0	1	*4*	*0*	4	-32,622	-32,621	-79,383
Y	Y	Howard	Western School Corporation	96,181	256,420	43,876	300,296	48	735	*1,653*	*0*	1,653	-96,133	-95,446	-298,643
Y	Y	Howard	Kokomo-Center Township Consolidated	984,526	3,260,901	762,742	4,023,643	665	3,845	*11,778*	*0*	11,778	-983,861	-980,681	-4,011,865
Y	Y	Howard	Greentown Public Library	1,271	2,251	843	3,094	0	0	*0*	*0*	0	-1,271	-1,271	-3,094
Y	Y	Howard	Kokomo-Howard County Public Library	79,723	246,583	53,402	299,985	1,078	4,535	*10,565*	*624*	11,189	-78,645	-75,188	-288,796
Y	Y	Howard	Howard County Solid Waste Manageme	13,421	41,196	8,989	50,185	178	750	*1,746*	*103*	1,849	-13,243	-12,671	-48,336
Y	Y	Huntington	State Unit	660	1,980	670	2,650	3	19	*248*	*5*	253	-657	-641	-2,397
Y	Y	Huntington	Huntington County	140,372	421,263	142,576	563,839	738	4,130	*52,821*	*1,039*	53,860	-139,634	-136,242	-509,979
Y	Y	Huntington	Clear Creek Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Huntington	Dallas Township	190	318	112	430	0	1	*20*	*30*	50	-190	-189	-380
Y	Y	Huntington	Huntington Township	6,534	20,019	6,800	26,819	22	189	*2,612*	*10*	2,622	-6,512	-6,345	-24,197
Y	Y	Huntington	Jackson Township	38	75	6	81	0	0	*0*	*0*	0	-38	-38	-81
Y	Y	Huntington	Jefferson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Huntington	Lancaster Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Huntington	Polk Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Huntington	Rock Creek Township	49	172	37	209	8	9	*10*	*0*	10	-41	-40	-199
Y	Y	Huntington	Salamonie Township	31	84	45	129	0	0	*0*	*0*	0	-31	-31	-129
Y	Y	Huntington	Union Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Huntington	Warren Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Huntington	Wayne Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Huntington	Huntington Civil City	396,957	1,216,123	413,071	1,629,194	1,364	11,482	*158,659*	*611*	159,270	-395,593	-385,475	-1,469,924
Y	Y	Huntington	Andrews Civil Town	18,073	30,320	10,661	40,981	15	111	*1,974*	*2,890*	4,864	-18,058	-17,962	-36,117
Y	Y	Huntington	Markle Civil Town	4,183	14,524	3,138	17,662	651	776	*834*	*0*	834	-3,532	-3,407	-16,828
Y	Y	Huntington	Mount Etna Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	Y	Huntington	Roanoke Civil Town	2,345	4,696	364	5,060	0	0	*0*	*0*	0	-2,345	-2,345	-5,060
Y	Y	Huntington	Warren Civil Town	2,649	7,299	3,905	11,204	0	0	*0*	*0*	0	-2,649	-2,649	-11,204
Y	Y	Huntington	Huntington County Community School C	419,277	1,258,261	425,856	1,684,117	1,203	6,729	*86,068*	*1,693*	87,761	-418,074	-412,548	-1,596,356
Y	Y	Huntington	Andrews Public Library	741	1,241	437	1,678	1	5	*81*	*118*	199	-740	-736	-1,479
Y	Y	Huntington	Roanoke Public Library	249	499	39	538	0	0	*0*	*0*	0	-249	-249	-538
Y	Y	Huntington	Warren Public Library	313	861	461	1,322	0	0	*0*	*0*	0	-313	-313	-1,322
Y	Y	Huntington	Huntington Library	60,087	184,432	62,282	246,714	335	1,870	*23,848*	*91*	23,939	-59,752	-58,217	-222,775
Y	Y	Huntington	Huntington County Solid Waste Manage	2,997	8,995	3,044	12,039	16	88	*1,127*	*22*	1,149	-2,981	-2,909	-10,890
N	N	Jackson	State Unit	0	0	1	1	0	0	*0*	*0*	0	0	0	-1
N	N	Jackson	Jackson County	0	0	146	146	0	0	*0*	*0*	0	0	0	-146
N	N	Jackson	Brownstown Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Jackson	Carr Township	0	0	71	71	0	0	*0*	*0*	0	0	0	-71
N	N	Jackson	Driftwood Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0

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N	N	Jackson	Grassy Fork Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Hamilton Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Owen Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Pershing Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Redding Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Salt Creek Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Vernon Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Seymour Civil City	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Brownstown Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Crothersville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Medora Civil Town	0	0	271	271	0	0	0	0	0	0	0	-271
N	N	Jackson	Medora Community School Corporation	0	0	1,093	1,093	0	0	0	0	0	0	0	-1,093
N	N	Jackson	Seymour Community School Corporatio	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Brownstown Central Community School	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Crothersville Community School Corpor	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Brownstown Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jackson	Jackson County Public Library	0	0	42	42	0	0	0	0	0	0	0	-42
N	N	Jackson	Pershing Fire District	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	State Unit	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Jasper County	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Barkley Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Carpenter Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Gillam Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Hanging Grove Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Jordan Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Kankakee Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Keener Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Marion Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Newton Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Union Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Walker Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Wheatfield Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Rensselaer Civil City	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Demotte Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Remington Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Wheatfield Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Kankakee Valley School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Rensselaer Central School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	West Central School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Tri County School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Remington Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Jasper County Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Jasper	Remington Redevelopment Commissior	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jay	State Unit	292	808	303	1,111	3	5	31	2	33	-289	-287	-1,078
Y	N	Jay	Jay County	82,825	229,478	86,118	315,596	910	1,387	9,089	533	9,622	-81,915	-81,438	-305,974
Y	N	Jay	Bearcreek Township	0	19	33	52	0	0	0	0	0	0	0	-52
Y	N	Jay	Greene Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jay	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jay	Jefferson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jay	Knox Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jay	Madison Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jay	Noble Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jay	Penn Township	193	394	61	455	0	2	2	0	2	-193	-191	-453
Y	N	Jay	Pike Township	0	0	0	0	0	0	0	0	0	0	0	0

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Y	N	Jay	Richland Township	1,972	4,562	331	4,893	0	3	551	41	592	-1,972	-1,969	-4,301
Y	N	Jay	Wabash Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jay	Wayne Township	1,649	4,949	2,411	7,360	27	40	56	0	56	-1,622	-1,609	-7,304
Y	N	Jay	Portland Civil City	99,366	298,222	145,314	443,536	1,627	2,402	3,373	0	3,373	-97,739	-96,964	-440,163
Y	N	Jay	Dunkirk Civil City	39,679	100,023	724	100,747	0	55	14,756	131	14,889	-39,679	-39,624	-85,858
Y	N	Jay	Bryant Civil Town	0	178	238	416	0	0	0	0	0	0	0	-416
Y	N	Jay	Pennville Civil Town	1,789	3,642	566	4,208	0	16	23	0	23	-1,789	-1,773	-4,185
Y	N	Jay	Redkey Civil Town	9,418	15,917	5,004	20,921	6	10	11	688	699	-9,412	-9,408	-20,222
Y	N	Jay	Salamonia Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jay	Jay County School Corporation	171,439	474,996	178,255	653,251	1,029	1,569	10,281	603	10,884	-170,410	-169,870	-642,367
Y	N	Jay	Dunkirk Public Library	4,831	12,176	88	12,264	0	7	1,796	16	1,812	-4,831	-4,824	-10,452
Y	N	Jay	Penn Township Public Library	93	189	29	218	0	1	1	0	1	-93	-92	-217
Y	N	Jay	Jay County Public Library	8,394	24,093	11,585	35,678	124	183	256	64	320	-8,270	-8,211	-35,358
Y	N	Jefferson	State Unit	0	67	233	300	0	0	0	0	0	0	0	-300
Y	N	Jefferson	Jefferson County	0	22,067	77,795	99,862	3	60	113	0	113	3	60	-99,749
Y	N	Jefferson	Graham Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Hanover Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Lancaster Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Madison Township	0	364	1,284	1,648	0	1	2	0	2	0	1	-1,646
Y	N	Jefferson	Milton Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Monroe Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Republican Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Saluda Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Shelby Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Smyrna Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Madison Civil City	0	22,757	80,226	102,983	3	62	117	0	117	3	62	-102,866
Y	N	Jefferson	Brooksburg Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Hanover Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Madison Consolidated School Corporati	0	41,238	145,376	186,614	4	64	121	0	121	4	64	-186,493
Y	N	Jefferson	Southwestern Jefferson Consolidated S	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Jefferson	Jefferson County Public Library	0	2,135	7,529	9,664	0	6	11	0	11	0	6	-9,653
Y	N	Jefferson	Southeastern Indiana Solid Waste Mana	0	323	1,138	1,461	0	1	2	0	2	0	1	-1,459
Y	N	Jefferson	Madison City Redevelopment Commissi	0	492	1,731	2,223	0	1	3	0	3	0	1	-2,220
Y	Y	Jennings	State Unit	207	749	299	1,048	4	8	12	0	12	-203	-199	-1,036
Y	Y	Jennings	Jennings County	51,758	187,115	74,730	261,845	923	1,996	2,889	0	2,889	-50,835	-49,762	-258,956
Y	Y	Jennings	Bigger Township	0	0	34	34	0	0	0	0	0	0	0	-34
Y	Y	Jennings	Campbell Township	0	0	57	57	0	0	0	0	0	0	0	-57
Y	Y	Jennings	Center Township	1,311	4,739	1,819	6,558	23	51	73	0	73	-1,288	-1,260	-6,485
Y	Y	Jennings	Columbia Township	0	0	16	16	0	0	0	0	0	0	0	-16
Y	Y	Jennings	Geneva Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Jennings	Lovett Township	0	0	10	10	0	0	0	0	0	0	0	-10
Y	Y	Jennings	Marion Township	0	0	12	12	0	0	0	0	0	0	0	-12
Y	Y	Jennings	Montgomery Township	0	0	33	33	0	0	0	0	0	0	0	-33
Y	Y	Jennings	Sand Creek Township	0	0	28	28	0	0	0	0	0	0	0	-28
Y	Y	Jennings	Spencer Township	0	0	31	31	0	0	0	0	0	0	0	-31
Y	Y	Jennings	North Vernon Civil City	75,499	272,896	102,754	375,650	1,347	2,912	4,216	0	4,216	-74,152	-72,587	-371,434
Y	Y	Jennings	Vernon Civil Town	10	54	137	191	0	0	0	0	0	-10	-10	-191
Y	Y	Jennings	Jennings County School Corporation	125,617	454,138	181,374	635,512	1,310	2,834	4,102	0	4,102	-124,307	-122,783	-631,410
Y	Y	Jennings	Jennings County Public Library	5,740	20,749	8,287	29,036	102	221	320	0	320	-5,638	-5,519	-28,716
Y	Y	Jennings	Southeastern Indiana Solid Waste Mana	967	3,494	1,396	4,890	17	37	54	0	54	-950	-930	-4,836
Y	Y	Jennings	North Vernon Redevelopment Commiss	2,312	8,356	3,146	11,502	41	89	129	0	129	-2,271	-2,223	-11,373
N	N	Johnson	State Unit	580	1,577	352	1,929	0	0	0	0	0	-580	-580	-1,929
N	N	Johnson	Johnson County	57,630	156,461	34,934	191,395	0	0	0	0	0	-57,630	-57,630	-191,395
N	N	Johnson	Blue River Township	936	1,959	738	2,697	0	0	0	0	0	-936	-936	-2,697
N	N	Johnson	Clark Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Franklin Township	2,023	6,045	1,581	7,626	0	0	0	0	0	-2,023	-2,023	-7,626

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N	N	Johnson	Hensley Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Needham Township	198	471	1	472	0	0	0	0	0	-198	-198	-472
N	N	Johnson	Nineveh Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Pleasant Township	131	337	43	380	0	0	0	0	0	-131	-131	-380
N	N	Johnson	Union Township	0	0	2	2	0	0	0	0	0	0	0	-2
N	N	Johnson	White River Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Franklin Civil City	192,265	535,825	115,615	651,440	0	0	0	0	0	-192,265	-192,265	-651,440
N	N	Johnson	Greenwood Civil City	15,543	46,412	5,331	51,743	0	0	0	0	0	-15,543	-15,543	-51,743
N	N	Johnson	Bargersville Civil Town	0	0	77	77	0	0	0	0	0	0	0	-77
N	N	Johnson	Edinburgh Civil Town	58,730	122,985	46,306	169,291	0	0	0	0	0	-58,730	-58,730	-169,291
N	N	Johnson	New Whiteland Civil Town	0	0	856	856	0	0	0	0	0	0	0	-856
N	N	Johnson	Princes Lakes Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Trafalgar Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Whiteland Civil Town	0	0	146	146	0	0	0	0	0	0	0	-146
N	N	Johnson	Clark-Pleasant Community School Corp	81,698	210,117	27,117	237,234	0	0	0	0	0	-81,698	-81,698	-237,234
N	N	Johnson	Center Grove Community School Corpo	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Edinburgh Community School Corporati	53,730	112,514	42,363	154,877	0	0	0	0	0	-53,730	-53,730	-154,877
N	N	Johnson	Franklin Community School Corporation	307,306	882,582	194,987	1,077,569	0	0	0	0	0	-307,306	-307,306	-1,077,569
N	N	Johnson	Greenwood Community School Corpora	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Nineveh-Hensley-Jackson United Schoc	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Edinburgh-Wright-Hageman Public Libr	4,743	9,952	3,729	13,681	0	0	0	0	0	-4,743	-4,743	-13,681
N	N	Johnson	Greenwood Public Library	2,249	6,410	850	7,260	0	0	0	0	0	-2,249	-2,249	-7,260
N	N	Johnson	Johnson County Public Library	18,716	52,571	11,265	63,836	0	0	0	0	0	-18,716	-18,716	-63,836
N	N	Johnson	White River Township Fire	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Amity Fire Protection	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Nineveh Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Needham Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Bargersville Fire Protection	0	0	22	22	0	0	0	0	0	0	0	-22
N	N	Johnson	Whiteland Fire Protection	0	0	53	53	0	0	0	0	0	0	0	-53
N	N	Johnson	Hensley Fire Protection	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Johnson	Johnson County Solid Waste	1,355	3,679	821	4,500	0	0	0	0	0	-1,355	-1,355	-4,500
N	N	Johnson	Franklin City Redevelopment Commissi	3,656	10,187	2,198	12,385	0	0	0	0	0	-3,656	-3,656	-12,385
N	N	Johnson	Greenwood Redevelopment Commissio	295	881	101	982	0	0	0	0	0	-295	-295	-982
N	N	Knox	State Unit	470	1,262	188	1,450	2	14	33	6	39	-468	-456	-1,411
N	N	Knox	Knox County	117,486	315,592	47,140	362,732	439	3,531	8,362	1,474	9,836	-117,047	-113,955	-352,896
N	N	Knox	Busseron Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Knox	Decker Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Knox	Harrison Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Knox	Johnson Township	2	5	9	14	0	0	0	0	0	-2	-2	-14
N	N	Knox	Palmyra Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Knox	Steen Township	0	0	2	2	0	0	0	0	0	0	0	-2
N	N	Knox	Vigo Township	1,052	1,978	133	2,111	4	65	82	0	82	-1,048	-987	-2,029
N	N	Knox	Vincennes Township	4,772	13,381	1,837	15,218	18	127	344	0	344	-4,754	-4,645	-14,874
N	N	Knox	Washington Township	315	714	657	1,371	1	3	3	153	156	-314	-312	-1,215
N	N	Knox	Widner Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Knox	Vincennes Civil City	242,024	659,478	89,608	749,086	920	6,498	17,641	0	17,641	-241,104	-235,526	-731,445
N	N	Knox	Bicknell Civil City	44,397	87,557	21,706	109,263	166	2,459	3,102	4,317	7,419	-44,231	-41,938	-101,844
N	N	Knox	Bruceville Civil Town	923	1,417	455	1,872	2	4	4	0	4	-921	-919	-1,868
N	N	Knox	Decker Civil Town	37	127	205	332	0	0	0	0	0	-37	-37	-332
N	N	Knox	Edwardsport Civil Town	281	480	16	496	0	0	0	0	0	-281	-281	-496
N	N	Knox	Monroe City Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Knox	Oaktown Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Knox	Sandborn Civil Town	257	506	23	529	0	0	1	0	1	-257	-257	-528
N	N	Knox	Wheatland Civil Town	0	0	46	46	0	0	0	0	0	0	0	-46
N	N	Knox	North Knox School Corporation	44,872	87,564	22,058	109,622	87	1,269	1,600	2,220	3,820	-44,785	-43,603	-105,802
N	N	Knox	South Knox School Corporation	65	224	470	694	0	0	0	0	0	-65	-65	-694

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N	N	Knox	Vincennes Community School Corporati	254,270	712,890		97,855	810,745	500	3,530	9,583	0	9,583	-253,770	-250,740	-801,162
N	N	Knox	Bicknell Public Library	2,188	4,306		1,076	5,382	8	118	149	207	356	-2,180	-2,070	-5,026
N	N	Knox	Knox County Public Library	13,884	38,821		5,379	44,200	52	367	995	0	995	-13,832	-13,517	-43,205
N	N	Knox	Vincennes Township Fire	1,365	13,784		2,370	16,154	0	0	0	0	0	-1,365	-1,365	-16,154
N	N	Knox	South Vigo Township Fire	0	0		152	152	0	0	0	0	0	0	0	-152
N	N	Knox	Vigo Central Community Fire	72	123		4	127	0	0	0	0	0	-72	-72	-127
N	N	Knox	Johnson Township Community Fire	8	28		47	75	0	0	0	0	0	-8	-8	-75
N	N	Kosciusko	State Unit	2	13		9	22	0	0	0	0	0	-2	-2	-22
N	N	Kosciusko	Kosciusko County	166	1,142		817	1,959	0	0	0	0	0	-166	-166	-1,959
N	N	Kosciusko	Clay Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Etna Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Franklin Township	0	0		32	32	0	0	0	0	0	0	0	-32
N	N	Kosciusko	Harrison Township	0	0		66	66	0	0	0	0	0	0	0	-66
N	N	Kosciusko	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Jefferson Township	18	119		23	142	0	0	0	0	0	-18	-18	-142
N	N	Kosciusko	Lake Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Monroe Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Plain Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Prairie Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Scott Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Seward Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Tippecanoe Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Turkey Creek Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Van Buren Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Washington Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Wayne Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Warsaw Civil City	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Nappanee Civil City	764	5,265		1,006	6,271	0	0	0	0	0	-764	-764	-6,271
N	N	Kosciusko	Burket Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Claypool Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Etna Green Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Leesburg Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Mentone Civil Town	0	0		1,930	1,930	0	0	0	0	0	0	0	-1,930
N	N	Kosciusko	Milford Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	North Webster Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Pierceton Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Sidney Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Silver Lake Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Syracuse Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Winona Lake Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Wa-Nee Community School Corporatior	1,258	8,671		1,658	10,329	0	0	0	0	0	-1,258	-1,258	-10,329
N	N	Kosciusko	Wawasee Community School Corporati	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Warsaw Community School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Tippecanoe Valley School Corporation	0	0		5,188	5,188	0	0	0	0	0	0	0	-5,188
N	N	Kosciusko	Whitko Community School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Triton School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Nappanee Public Library	156	1,076		206	1,282	0	0	0	0	0	-156	-156	-1,282
N	N	Kosciusko	Milford Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Pierceton Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Syracuse Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Warsaw Community Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Bell Memorial Public Library	0	0		374	374	0	0	0	0	0	0	0	-374
N	N	Kosciusko	North Webster Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Kosciusko County Solid Waste Manage	2	19		13	32	0	0	0	0	0	-2	-2	-32
N	N	Kosciusko	Winona Lake Redevelopment Commissi	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Kosciusko	Warsaw City Redevelopment Commissi	0	0		0	0	0	0	0	0	0	0	0	0

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N	N	Kosciusko	Kosciusko County Redevelopment Com	0	1	1	2	0	0	0	0	0	0	0	-2
Y	N	LaGrange	State Unit	5	44	35	79	0	1	1	0	1	-5	-4	-78
Y	N	LaGrange	Lagrange County	745	6,895	5,513	12,408	11	105	219	0	219	-734	-640	-12,189
Y	N	LaGrange	Bloomfield Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Clay Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Clearspring Township	11	42	19	61	0	2	4	0	4	-11	-9	-57
Y	N	LaGrange	Eden Township	6	94	41	135	0	1	1	0	1	-6	-5	-134
Y	N	LaGrange	Greenfield Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Johnson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Lima Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Milford Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Newbury Township	0	0	24	24	0	0	0	0	0	0	0	-24
Y	N	LaGrange	Springfield Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Van Buren Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Lagrange Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Shipshewana Civil Town	0	0	6,984	6,984	0	0	0	0	0	0	0	-6,984
Y	N	LaGrange	Topeka Civil Town	2,556	23,658	10,424	34,082	39	361	751	0	751	-2,517	-2,195	-33,331
Y	N	LaGrange	Wolcottville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Prairie Heights Community School Corp	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Westview School Corporation	2,989	27,662	22,113	49,775	24	218	454	0	454	-2,965	-2,771	-49,321
Y	N	LaGrange	Lakeland School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	LaGrange	Lagrange County Public Library	56	516	412	928	1	8	16	0	16	-55	-48	-912
Y	N	LaGrange	Northeast Indiana Solid Waste Manager	20	185	148	333	0	3	6	0	6	-20	-17	-327
Y	N	LaGrange	Shipshewana Redevelopment Commiss	0	0	553	553	0	0	0	0	0	0	0	-553
Y	N	LaGrange	Lagrange County Redevelopment Comr	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Lake	State Unit	20,757	53,723	12,794	66,517	1,207	2,398	19,701	6,731	26,432	-19,550	-18,359	-40,085
Y	N	Lake	Lake County	9,717,058	25,150,079	5,987,390	31,137,469	565,089	1,123,024	9,211,658	3,148,393	12,360,051	-9,151,969	-8,594,034	-18,777,418
Y	N	Lake	Calumet Township	1,833,170	4,468,334	1,665,259	6,133,593	168,764	352,685	3,248,282	1,260,509	4,508,791	-1,664,406	-1,480,485	-1,624,802
Y	N	Lake	Cedar Creek Township	5,463	13,328	3,439	16,767	36	46	89	0	89	-5,427	-5,417	-16,678
Y	N	Lake	Center Township	4,221	8,709	519	9,228	38	89	139	0	139	-4,183	-4,132	-9,089
Y	N	Lake	Eagle Creek Township	0	0	447	447	0	0	0	0	0	0	0	-447
Y	N	Lake	Hanover Township	4,350	7,101	1,115	8,216	11	13	15	0	15	-4,339	-4,337	-8,201
Y	N	Lake	Hobart Township	29,241	56,635	6,514	63,149	148	749	7,686	1,614	9,300	-29,093	-28,492	-53,849
Y	N	Lake	North Township	293,517	749,547	137,852	887,399	13,433	23,271	150,079	32,650	182,729	-280,084	-270,246	-704,670
Y	N	Lake	Ross Township	20,730	98,039	9,185	107,224	96	571	1,073	0	1,073	-20,634	-20,159	-106,151
Y	N	Lake	St. John Township	0	0	48	48	0	0	0	0	0	0	0	-48
Y	N	Lake	West Creek Township	2,872	4,796	1,036	5,832	0	0	0	0	0	-2,872	-2,872	-5,832
Y	N	Lake	Winfield Township	21	129	484	613	0	0	0	0	0	-21	-21	-613
Y	N	Lake	Gary Civil City	9,480,355	24,570,655	9,864,602	34,435,257	1,043,161	1,989,029	19,718,279	7,782,914	27,501,193	-8,437,194	-7,491,326	-6,934,064
Y	N	Lake	Hammond Civil City	6,878,994	10,859,434	1,358,777	12,218,211	56,786	122,493	699,711	0	699,711	-6,822,208	-6,756,501	-11,518,500
Y	N	Lake	East Chicago Civil City	890,626	13,266,403	1,920,687	15,187,090	70,619	108,993	3,297,900	958	3,298,858	-820,007	-781,633	-11,888,232
Y	N	Lake	Hobart Civil City	418,029	1,707,450	187,942	1,895,392	2,450	11,764	24,487	7,377	31,864	-415,579	-406,265	-1,863,528
Y	N	Lake	Crown Point Civil City	223,177	460,661	9,016	469,677	1,608	7,710	13,557	0	13,557	-221,569	-215,467	-456,120
Y	N	Lake	Whiting Civil City	875,184	1,986,482	1,464,076	3,450,558	322,484	540,118	1,793,462	1,058,296	2,851,758	-552,700	-335,066	-598,800
Y	N	Lake	Lake Station Civil City	474,575	851,263	83,832	935,095	3,548	17,058	224,557	32,673	257,230	-471,027	-457,517	-677,865
Y	N	Lake	Cedar Lake Civil Town	62,894	105,324	7,584	112,908	192	280	372	0	372	-62,702	-62,614	-112,536
Y	N	Lake	Griffith Civil Town	345,094	776,031	134,853	910,884	8,734	65,469	201,180	45,486	246,666	-336,360	-279,625	-664,218
Y	N	Lake	Highland Civil Town	14,494	54,723	39,320	94,043	41	81	90	0	90	-14,453	-14,413	-93,953
Y	N	Lake	Munster Civil Town	63,052	182,647	192	182,839	91	329	506	0	506	-62,961	-62,723	-182,333
Y	N	Lake	Merrillville Civil Town	120,274	533,438	46,525	579,963	211	478	686	0	686	-120,063	-119,796	-579,277
Y	N	Lake	Dyer Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Lake	Lowell Civil Town	84,384	174,236	41,228	215,464	354	451	868	0	868	-84,030	-83,933	-214,596
Y	N	Lake	New Chicago Civil Town	9,172	14,395	888	15,283	0	0	0	0	0	-9,172	-9,172	-15,283
Y	N	Lake	St. John Civil Town	20,507	29,988	3,622	33,610	0	0	0	0	0	-20,507	-20,507	-33,610
Y	N	Lake	Schererville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Lake	Schneider Civil Town	6,298	20,564	121	20,685	0	0	0	0	0	-6,298	-6,298	-20,685

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Y	N	Lake	Winfield Civil Town	184	1,122	725	1,847	0	0	*0*	*0*	0	-184	-184	-1,847
Y	N	Lake	Hanover Community School Corporatior	146,050	238,428	29,048	267,476	239	278	*324*	*0*	324	-145,811	-145,772	-267,152
Y	N	Lake	River Forest Community School Corpor	144,314	286,723	37,779	324,502	423	969	*6,399*	*8,607*	15,006	-143,891	-143,345	-309,496
Y	N	Lake	Merrillville School Corporation	777,058	3,675,022	342,505	4,017,527	2,112	12,591	*23,676*	*0*	23,676	-774,946	-764,467	-3,993,851
Y	N	Lake	Lake Central School Corporation	0	0	3,967	3,967	0	0	*0*	*0*	0	0	0	-3,967
Y	N	Lake	Tri Creek School Corporation	164,153	349,422	86,522	435,944	395	504	*969*	*0*	969	-163,758	-163,649	-434,975
Y	N	Lake	Lake Ridge School Corporation	827,130	1,765,980	339,357	2,105,337	18,764	39,353	*730,682*	*136,208*	866,890	-808,366	-787,777	-1,238,447
Y	N	Lake	Crown Point Community School Corpor	434,600	902,022	26,480	928,502	2,354	5,520	*8,638*	*0*	8,638	-432,246	-429,080	-919,864
Y	N	Lake	East Chicago City School Corporation	544,439	8,109,724	1,174,112	9,283,836	25,688	39,648	*1,199,649*	*349*	1,199,998	-518,751	-504,791	-8,083,838
Y	N	Lake	Lake Station School Corporation	449,705	844,603	73,809	918,412	2,932	14,387	*195,880*	*22,989*	218,869	-446,773	-435,318	-699,543
Y	N	Lake	Gary Community School Corporation	6,697,717	17,243,781	7,233,787	24,477,548	364,464	697,440	*6,631,097*	*2,733,169*	9,364,266	-6,333,253	-6,000,277	-15,113,282
Y	N	Lake	Griffith Public School Corporation	595,918	1,340,074	225,787	1,565,861	8,823	66,134	*203,226*	*45,948*	249,174	-587,095	-529,784	-1,316,687
Y	N	Lake	Hammond City School Corporation	6,179,354	9,754,957	1,220,580	10,975,537	34,312	74,015	*422,794*	*0*	422,794	-6,145,042	-6,105,339	-10,552,743
Y	N	Lake	Highland Town School Corporation	28,751	108,548	77,996	186,544	35	70	*78*	*0*	78	-28,716	-28,681	-186,466
Y	N	Lake	School City Of Hobart School Corporatic	399,165	807,368	108,643	916,011	319	3,256	*8,088*	*6,787*	14,875	-398,846	-395,909	-901,136
Y	N	Lake	Munster Community School Corporation	138,017	399,799	419	400,218	104	379	*582*	*0*	582	-137,913	-137,638	-399,636
Y	N	Lake	Whiting City School Corporation	819,839	1,860,859	1,371,491	3,232,350	129,723	217,269	*721,442*	*425,713*	1,147,155	-690,116	-602,570	-2,085,195
Y	N	Lake	East Chicago Public Library	101,978	1,519,025	219,922	1,738,947	8,086	12,480	*377,615*	*110*	377,725	-93,892	-89,498	-1,361,222
Y	N	Lake	Gary Public Library	978,074	2,518,123	1,056,357	3,574,480	111,190	212,773	*2,022,992*	*833,826*	2,856,818	-866,884	-765,301	-717,662
Y	N	Lake	Hammond Public Library	706,998	1,116,093	139,650	1,255,743	5,836	12,589	*71,913*	*0*	71,913	-701,162	-694,409	-1,183,830
Y	N	Lake	Lowell Public Library	11,004	23,423	5,800	29,223	44	56	*107*	*0*	107	-10,960	-10,948	-29,116
Y	N	Lake	Whiting Public Library	130,710	296,685	218,662	515,347	48,163	80,667	*267,856*	*158,058*	425,914	-82,547	-50,043	-89,433
Y	N	Lake	Lake County Public Library	193,971	543,643	69,796	613,439	2,679	12,200	*86,008*	*16,708*	102,716	-191,292	-181,771	-510,723
Y	N	Lake	Crown Point Community Public Library	15,525	32,223	946	33,169	139	326	*511*	*0*	511	-15,386	-15,199	-32,658
Y	N	Lake	East Chicago Sanitary	261,944	3,901,815	564,898	4,466,713	20,770	32,056	*969,954*	*282*	970,236	-241,174	-229,888	-3,496,477
Y	N	Lake	Gary Sanitary	1,341,078	3,437,714	1,400,602	4,838,316	144,090	274,749	*2,737,141*	*1,087,875*	3,825,016	-1,196,988	-1,066,329	-1,013,300
Y	N	Lake	Hammond Sanitary	563,936	913,782	107,920	1,021,702	4,534	9,817	*55,689*	*0*	55,689	-559,402	-554,119	-966,013
Y	N	Lake	Highland Sanitary	430	1,623	1,166	2,789	1	2	*3*	*0*	3	-429	-428	-2,786
Y	N	Lake	Whiting Sanitary	400,037	907,997	669,212	1,577,209	147,403	246,882	*819,770*	*483,735*	1,303,505	-252,634	-153,155	-273,704
Y	N	Lake	Gary Airport	224,526	581,914	233,626	815,540	24,705	47,107	*466,995*	*184,325*	651,320	-199,821	-177,419	-164,220
Y	N	Lake	Gary Redevelopment	37,421	96,985	38,938	135,923	4,118	7,851	*77,833*	*30,721*	108,554	-33,303	-29,570	-27,369
Y	N	Lake	Hammond Redevelopment	61,102	96,459	12,069	108,528	504	1,088	*6,216*	*0*	6,216	-60,598	-60,014	-102,312
Y	N	Lake	Gary Public Transportation	540,556	1,400,983	562,465	1,963,448	59,480	113,412	*1,124,308*	*443,771*	1,568,079	-481,076	-427,144	-395,369
Y	N	Lake	Highland Water District	572	2,158	1,551	3,709	2	3	*4*	*0*	4	-570	-569	-3,705
Y	N	Lake	Winfield Waterworks	63	87	0	87	0	0	*0*	*0*	0	-63	-63	-87
Y	N	Lake	St. John Sanitary	1,763	2,579	311	2,890	0	0	*0*	*0*	0	-1,763	-1,763	-2,890
Y	N	Lake	Lake Ridge Fire Protection	50,450	76,591	23,983	100,574	1,428	3,846	*35,478*	*13,642*	49,120	-49,022	-46,604	-51,454
Y	N	Lake	St. John Water District	946	1,383	167	1,550	0	0	*0*	*0*	0	-946	-946	-1,550
Y	N	Lake	Town Of Dyer Sanitary District	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Lake	Lake County Solid Waste Management	202,379	523,789	124,746	648,535	11,767	23,378	*192,086*	*65,623*	257,709	-190,612	-179,001	-390,826
Y	N	Lake	Gary Storm Water Management	149,411	387,234	155,467	542,701	16,440	31,347	*310,762*	*122,659*	433,421	-132,971	-118,064	-109,280
Y	N	Lake	Dyer Water Works	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Lake	Cedar Lake Town Redevelopment Comi	260	434	31	465	1	1	*2*	*0*	2	-259	-259	-463
Y	N	Lake	Hobart Redevelopment Commission	389	854	104	958	0	5	*13*	*10*	23	-389	-384	-935
Y	N	Lake	Dyer Redevelopment Commission	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Lake	Merrillville Redevelopment Commission	2,082	9,234	805	10,039	4	8	*12*	*0*	12	-2,078	-2,074	-10,027
Y	N	Lake	Schererville Redevelopment Commissio	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Lake	Crown Point Redevelopment Commissic	1,386	2,863	56	2,919	10	48	*84*	*0*	84	-1,376	-1,338	-2,835
Y	N	Lake	Gary Redevelopment Commission	13,384	34,688	13,927	48,615	1,473	2,808	*27,838*	*10,988*	38,826	-11,911	-10,576	-9,789
N	N	LaPorte	State Unit	959	2,491	742	3,233	2	2	*2*	*0*	2	-957	-957	-3,231
N	N	LaPorte	Laporte County	279,288	725,638	216,248	941,886	566	655	*700*	*0*	700	-278,722	-278,633	-941,186
N	N	LaPorte	Cass Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	LaPorte	Center Township	1,503	4,176	0	4,176	2	3	*3*	*0*	3	-1,501	-1,500	-4,173
N	N	LaPorte	Clinton Township	0	0	3	3	0	0	*0*	*0*	0	0	0	-3
N	N	LaPorte	Coolspring Township	557	1,961	910	2,871	2	2	*2*	*0*	2	-555	-555	-2,869
N	N	LaPorte	Dewey Township	155	322	145	467	0	0	*0*	*0*	0	-155	-155	-467

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Under Conference Committee Reports For HB 1001 and HB 1478
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Credit Not Applicable to School General Fund Portion of Net Levy; Credit is Reduced by This Amount; School GF Property Tax Dollars Are Not Reduced
Credit Threshold: Homesteads at 2% of Gross AV, All Other Property at 3% of Gross AV

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2007 Actual AV	Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	2010 *Estimated Real Prop Credit $* +	2010 *Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	2010 *Estimated Real Prop Credit $* +	2010 *Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
N	N	LaPorte	Galena Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Hanna Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Hudson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Johnson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Kankakee Township	32	170	224	394	0	0	0	0	0	-32	-32	-394
N	N	LaPorte	Lincoln Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Michigan Township	1,934	4,128	1,151	5,279	1	1	1	0	1	-1,933	-1,933	-5,278
N	N	LaPorte	New Durham Township	0	0	69	69	0	0	0	0	0	0	0	-69
N	N	LaPorte	Noble Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Pleasant Township	102	268	39	307	5	6	7	0	7	-97	-96	-300
N	N	LaPorte	Prairie Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Scipio Township	2	132	45	177	0	0	0	0	0	-2	-2	-177
N	N	LaPorte	Springfield Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Union Township	0	0	20	20	0	0	0	0	0	0	0	-20
N	N	LaPorte	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Wills Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Michigan City Civil City	328,089	790,826	262,619	1,053,445	285	314	335	0	335	-327,804	-327,775	-1,053,110
N	N	LaPorte	Laporte Civil City	127,544	390,150	85,466	475,616	618	730	782	0	782	-126,926	-126,814	-474,834
N	N	LaPorte	Kingsbury Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Kingsford Heights Civil Town	0	0	267	267	0	0	0	0	0	0	0	-267
N	N	LaPorte	Lacrosse Civil Town	2,140	4,434	2,007	6,441	0	0	0	0	0	-2,140	-2,140	-6,441
N	N	LaPorte	Long Beach Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Michiana Shores Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Pottawattamie Park Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Trail Creek Civil Town	0	0	110	110	0	0	0	0	0	0	0	-110
N	N	LaPorte	Wanatah Civil Town	0	0	170	170	0	0	0	0	0	0	0	-170
N	N	LaPorte	Westville Civil Town	0	0	2,496	2,496	0	0	0	0	0	0	0	-2,496
N	N	LaPorte	Cass Township School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Dewey Township School Corporation	3,141	6,506	2,945	9,451	0	0	0	0	0	-3,141	-3,141	-9,451
N	N	LaPorte	New Prairie United School Corporation	4,440	58,535	107,747	166,282	0	0	0	0	0	-4,440	-4,440	-166,282
N	N	LaPorte	New Durham Township School Corpora	0	0	6,252	6,252	0	0	0	0	0	0	0	-6,252
N	N	LaPorte	Prairie Township School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Michigan City Area School Corporation	368,686	888,681	295,377	1,184,058	149	164	175	0	175	-368,537	-368,522	-1,183,883
N	N	LaPorte	South Central Community School Corpo	0	0	507	507	0	0	0	0	0	0	0	-507
N	N	LaPorte	Laporte Community School Corporation	162,743	454,629	8,967	463,596	439	518	555	0	555	-162,304	-162,225	-463,041
N	N	LaPorte	John Glenn School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Michigan City Public Library	35,069	84,534	28,097	112,631	30	34	36	0	36	-35,039	-35,035	-112,595
N	N	LaPorte	Wanatah Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	LaPorte	Westville Public Library	0	0	248	248	0	0	0	0	0	0	0	-248
N	N	LaPorte	Laporte County Public Library	13,715	41,954	9,276	51,230	67	79	84	0	84	-13,648	-13,636	-51,146
N	N	LaPorte	Lacrosse Public Library	241	499	226	725	0	0	0	0	0	-241	-241	-725
N	N	LaPorte	Michigan City Sanitary	39,082	94,204	31,311	125,515	34	37	40	0	40	-39,048	-39,045	-125,475
N	N	LaPorte	Laporte Municipal Airport Authority	6,466	19,781	4,333	24,114	31	37	40	0	40	-6,435	-6,429	-24,074
Y	Y	Lawrence	State Unit	639	1,743	711	2,454	1	16	38	0	38	-638	-623	-2,416
Y	Y	Lawrence	Lawrence County	175,065	478,386	195,194	673,580	257	4,311	10,464	0	10,464	-174,808	-170,754	-663,116
Y	Y	Lawrence	Bono Township	5	74	126	200	0	0	0	0	0	-5	-5	-200
Y	Y	Lawrence	Guthrie Township	0	0	33	33	0	0	0	0	0	0	0	-33
Y	Y	Lawrence	Indian Creek Township	0	0	15	15	0	0	0	0	0	0	0	-15
Y	Y	Lawrence	Marion Township	1,108	3,299	2,245	5,544	0	1	2	0	2	-1,108	-1,107	-5,542
Y	Y	Lawrence	Marshall Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Lawrence	Perry Township	0	0	29	29	0	0	0	0	0	0	0	-29
Y	Y	Lawrence	Pleasant Run Township	0	0	24	24	0	0	0	0	0	0	0	-24
Y	Y	Lawrence	Shawswick Township	4,579	12,399	5,050	17,449	8	138	335	0	335	-4,571	-4,441	-17,114
Y	Y	Lawrence	Spice Valley Township	1	52	228	280	0	0	0	0	0	-1	-1	-280
Y	Y	Lawrence	Bedford Civil City	281,716	766,929	301,000	1,067,929	507	8,584	20,850	0	20,850	-281,209	-273,132	-1,047,079
Y	Y	Lawrence	Mitchell Civil City	43,076	114,714	17,740	132,454	5	39	86	0	86	-43,071	-43,037	-132,368

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Y	Y	Lawrence	Oolitic Civil Town	1,305	1,972		805	2,777	0	0	*0*	*0*	0	-1,305	-1,305	-2,777
Y	Y	Lawrence	North Lawrence Community School Cor	338,913	917,613		367,287	1,284,900	365	6,189	*15,032*	*0*	15,032	-338,548	-332,724	-1,269,868
Y	Y	Lawrence	Mitchell Community School Corporation	96,330	273,718		120,467	394,185	8	56	*122*	*0*	122	-96,322	-96,274	-394,063
Y	Y	Lawrence	Bedford Public Library	19,658	53,223		21,304	74,527	35	592	*1,437*	*0*	1,437	-19,623	-19,066	-73,090
Y	Y	Lawrence	Mitchell Community Public Library	5,114	14,531		6,395	20,926	1	5	*10*	*0*	10	-5,113	-5,109	-20,916
Y	Y	Lawrence	Lawrence County Solid Waste Manager	22,142	60,508		24,688	85,196	32	545	*1,323*	*0*	1,323	-22,110	-21,597	-83,873
N	N	Madison	State Unit	3,017	6,841		1,547	8,388	21	104	*461*	*26*	487	-2,996	-2,913	-7,901
N	N	Madison	Madison County	804,158	1,823,168		412,367	2,235,535	5,713	27,677	*122,876*	*7,023*	129,899	-798,445	-776,481	-2,105,636
N	N	Madison	Adams Township	1	562		206	768	0	0	*0*	*44*	44	-1	-1	-724
N	N	Madison	Anderson Township	20,217	45,907		10,491	56,398	54	611	*1,113*	*0*	1,113	-20,163	-19,606	-55,285
N	N	Madison	Boone Township	0	0		0	0	0	0	*0*	*0*	0	0	0	0
N	N	Madison	Duck Creek Township	153	446		49	495	3	26	*75*	*7*	82	-150	-127	-413
N	N	Madison	Fall Creek Township	68	272		316	588	0	0	*0*	*4*	4	-68	-68	-584
N	N	Madison	Green Township	305	360		3	363	0	0	*1*	*0*	1	-305	-305	-362
N	N	Madison	Jackson Township	0	0		0	0	0	0	*0*	*0*	0	0	0	0
N	N	Madison	Lafayette Township	1,085	4,289		887	5,176	5	7	*8*	*260*	268	-1,080	-1,078	-4,908
N	N	Madison	Monroe Township	861	1,709		376	2,085	1	4	*5*	*0*	5	-860	-857	-2,080
N	N	Madison	Pipe Creek Township	8,663	18,337		2,365	18,702	252	542	*5,480*	*35*	5,515	-8,411	-8,121	-13,187
N	N	Madison	Richland Township	51	164		13	177	0	12	*28*	*2*	30	-51	-39	-147
N	N	Madison	Stony Creek Township	1	19		26	45	0	0	*0*	*0*	0	-1	-1	-45
N	N	Madison	Union Township	81	180		44	224	0	0	*0*	*3*	3	-81	-81	-221
N	N	Madison	Van Buren Township	288	460		480	940	0	1	*1*	*0*	1	-288	-287	-939
N	N	Madison	Anderson Civil City	1,458,456	3,502,504		840,520	4,343,024	3,940	45,130	*83,240*	*15,552*	98,792	-1,454,516	-1,413,326	-4,244,232
N	N	Madison	Elwood Civil City	376,132	675,296		87,828	763,124	11,418	25,529	*250,718*	*1,872*	252,590	-364,714	-350,603	-510,534
N	N	Madison	Alexandria Civil City	89,610	178,002		39,176	217,178	108	392	*495*	*0*	495	-89,502	-89,218	-216,683
N	N	Madison	Chesterfield Civil Town	11,535	23,285		4,622	27,907	0	0	*0*	*0*	0	-11,535	-11,535	-27,907
N	N	Madison	Country Club Heights Civil Town	0	0		61	61	0	0	*0*	*0*	0	0	0	-61
N	N	Madison	Edgewood Civil Town	0	0		118	118	0	0	*0*	*0*	0	0	0	-118
N	N	Madison	Frankton Civil Town	0	0		183	183	0	0	*0*	*0*	0	0	0	-183
N	N	Madison	Ingalls Civil Town	12,958	15,280		136	15,416	10	21	*22*	*0*	22	-12,948	-12,937	-15,394
N	N	Madison	Lapel Civil Town	34	483		657	1,140	0	0	*0*	*0*	0	-34	-34	-1,140
N	N	Madison	Markleville Civil Town	0	0		99	99	0	0	*0*	*0*	0	0	0	-99
N	N	Madison	Orestes Civil Town	0	0		0	0	0	0	*0*	*0*	0	0	0	0
N	N	Madison	Pendleton Civil Town	18,838	43,983		11,247	55,230	2	6	*6*	*0*	6	-18,836	-18,832	-55,224
N	N	Madison	River Forest Civil Town	0	0		3	3	0	0	*0*	*0*	0	0	0	-3
N	N	Madison	Summitville Civil Town	2,440	3,892		4,057	7,949	1	8	*11*	*0*	11	-2,439	-2,432	-7,938
N	N	Madison	Woodlawn Heights Civil Town	0	0		1	1	0	0	*0*	*0*	0	0	0	-1
N	N	Madison	Madison-Grant United School Corporati	4,973	7,930		8,267	16,197	1	9	*13*	*0*	13	-4,972	-4,964	-16,184
N	N	Madison	Frankton-Lapel Community School Corp	135	20,875		4,619	25,494	0	0	*0*	*229*	229	-135	-135	-25,265
N	N	Madison	South Madison Community School Corp	69,482	266,418		108,964	375,382	14	29	*45*	*4,034*	4,079	-69,468	-69,453	-371,303
N	N	Madison	Alexandria Community School Corporati	70,176	139,400		30,680	170,080	39	140	*177*	*0*	177	-70,137	-70,036	-169,903
N	N	Madison	Anderson Community School Corporatic	1,719,893	3,955,063		899,202	4,854,265	2,572	29,458	*54,320*	*5,485*	59,805	-1,717,321	-1,690,435	-4,794,460
N	N	Madison	Elwood Community School Corporation	442,532	812,366		109,648	922,014	10,457	23,345	*228,830*	*1,708*	230,538	-432,075	-419,187	-691,476
N	N	Madison	Alexandria-Monroe Public Library	7,496	14,891		3,277	18,168	9	33	*41*	*0*	41	-7,487	-7,463	-18,127
N	N	Madison	Anderson-Anderson, Stoney Creek Unic	150,279	351,369		80,778	432,147	400	4,586	*8,459*	*1,300*	9,759	-149,879	-145,693	-422,388
N	N	Madison	Pendleton Community Public Library	7,198	21,516		9,087	30,603	3	5	*6*	*263*	269	-7,195	-7,193	-30,334
N	N	Madison	North Madison County Library System	28,061	52,895		7,732	60,627	825	1,843	*18,053*	*164*	18,217	-27,236	-26,218	-42,410
N	N	Madison	Independence Fire	0	0		2	2	0	0	*0*	*0*	0	0	0	-2
N	N	Madison	East Central Indiana Solid Waste	7,292	16,533		3,739	20,272	52	251	*1,114*	*64*	1,178	-7,240	-7,041	-19,094
N	N	Madison	Pendleton Town Redevelopment Comm	666	1,556		389	1,945	0	0	*0*	*0*	0	-666	-666	-1,945
Y	N	Marion	State Unit	26,816	76,377		24,676	101,053	31	50	*71*	*53*	124	-26,785	-26,766	-100,929
Y	N	Marion	Marion County	5,528,507	15,746,309		5,087,315	20,833,624	6,311	10,206	*14,708*	*10,990*	25,698	-5,522,196	-5,518,301	-20,807,926
Y	N	Marion	Center Township	143,244	480,635		129,988	610,623	434	512	*570*	*0*	570	-142,810	-142,732	-610,053
Y	N	Marion	Decatur Township	182,544	480,086		379,157	859,243	364	753	*1,144*	*3,806*	4,950	-182,180	-181,791	-854,293
Y	N	Marion	Franklin Township	236,998	409,633		34,920	444,553	42	227	*442*	*311*	753	-236,956	-236,771	-443,800
Y	N	Marion	Lawrence Township	60,108	199,394		38,393	237,787	0	0	*1*	*0*	1	-60,108	-60,108	-237,786

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2007 Actual AV	Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Y	N	Marion	Perry Township	165,202	406,642	94,499	501,141	6	26	50	6	56	-165,196	-165,176	-501,085
Y	N	Marion	Pike Township	161,531	698,022	265,067	963,089	0	0	0	0	0	-161,531	-161,531	-963,089
Y	N	Marion	Warren Township	298,903	1,160,827	662,145	1,822,972	145	318	431	4	435	-298,758	-298,585	-1,822,537
Y	N	Marion	Washington Township	11,038	18,688	30	18,718	6	12	34	0	34	-11,032	-11,026	-18,684
Y	N	Marion	Wayne Township	625,722	1,847,815	835,561	2,683,376	705	1,089	1,467	0	1,467	-625,017	-624,633	-2,681,909
Y	N	Marion	Lawrence Civil City	219,860	466,960	51,003	517,963	0	31	46	0	46	-219,860	-219,829	-517,917
Y	N	Marion	Beech Grove Civil City	320,758	960,761	224,253	1,185,014	669	3,090	5,954	13,844	19,798	-320,089	-317,668	-1,165,216
Y	N	Marion	Southport Civil City	1,943	4,375	647	5,022	0	0	0	0	0	-1,943	-1,943	-5,022
Y	N	Marion	Speedway City Civil Town	95,121	328,327	1,598	329,925	0	0	1	0	1	-95,121	-95,121	-329,924
Y	N	Marion	Clermont Civil Town	4,313	10,032	6,876	16,908	4	14	17	0	17	-4,309	-4,299	-16,891
Y	N	Marion	Cumberland Civil Town	49,222	127,267	42,178	169,445	11	248	336	309	645	-49,211	-48,974	-168,800
Y	N	Marion	Homecroft Civil Town	781	1,013	168	1,181	0	0	0	0	0	-781	-781	-1,181
Y	N	Marion	Meridian Hills Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Marion	Rocky Ripple Civil Town	0	0	31	31	0	0	0	0	0	0	0	-31
Y	N	Marion	Warren Park Civil Town	315	591	122	713	0	0	0	0	0	-315	-315	-713
Y	N	Marion	Williams Creek Civil Town	0	0	2	2	0	0	0	0	0	0	0	-2
Y	N	Marion	Wynnedale Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Marion	M.S.D. Decatur Township School Corpo	764,895	2,012,168	1,589,318	3,601,486	971	2,008	3,049	10,147	13,196	-763,924	-762,887	-3,588,290
Y	N	Marion	Franklin Township Community School C	1,281,376	2,201,012	196,315	2,397,327	142	767	1,493	0	1,493	-1,281,234	-1,280,609	-2,395,834
Y	N	Marion	M.S.D. Lawrence Township School Cor	836,922	2,189,335	334,424	2,523,759	0	39	58	0	58	-836,922	-836,883	-2,523,701
Y	N	Marion	M.S.D. Perry Township School Corporat	1,118,132	2,705,517	593,053	3,298,570	54	191	239	0	239	-1,118,078	-1,117,941	-3,298,331
Y	N	Marion	M.S.D. Pike Township School Corporati	993,899	4,573,085	1,714,534	6,287,619	0	0	0	0	0	-993,899	-993,899	-6,287,619
Y	N	Marion	M.S.D. Warren Township School Corpor	1,885,441	7,210,693	4,061,245	11,271,938	529	1,436	1,949	383	2,332	-1,884,912	-1,884,005	-11,269,606
Y	N	Marion	M.S.D. Washington Township School C	388	1,484	577	2,061	0	0	0	0	0	-388	-388	-2,061
Y	N	Marion	M.S.D. Wayne Township School Corpor	2,726,760	8,088,953	3,683,438	11,772,391	1,991	3,101	4,174	0	4,174	-2,724,769	-2,723,659	-11,768,217
Y	N	Marion	Beech Grove City School Corporation	549,669	1,683,202	378,561	2,061,763	782	3,610	6,957	16,175	23,132	-548,887	-546,059	-2,038,631
Y	N	Marion	Indianapolis Public School Corporation	9,181,879	24,141,044	5,618,476	29,759,520	7,908	9,849	12,870	0	12,870	-9,173,971	-9,172,030	-29,746,650
Y	N	Marion	Speedway City School Corporation	125,862	434,434	2,114	436,548	0	0	0	0	0	-125,862	-125,862	-436,548
Y	N	Marion	Beech Grove Public Library	66,227	202,801	45,611	248,412	147	679	1,309	3,043	4,352	-66,080	-65,548	-244,060
Y	N	Marion	Speedway City Public Library	11,726	40,472	197	40,669	0	0	0	0	0	-11,726	-11,726	-40,669
Y	N	Marion	Indianapolis-Marion County Public Libra	1,055,244	2,993,295	986,851	3,980,146	1,186	1,728	2,349	871	3,220	-1,054,058	-1,053,516	-3,976,926
Y	N	Marion	Indianapolis Sanitation (Solid)	697,193	1,994,131	667,276	2,661,407	809	1,176	1,598	594	2,192	-696,384	-696,017	-2,659,215
Y	N	Marion	Indianapolis Police Special Service	1,991,051	5,684,908	2,041,846	7,726,754	3,279	4,167	5,438	3,096	8,534	-1,987,772	-1,986,684	-7,718,220
Y	N	Marion	Indianapolis Fire Special Service	1,779,331	4,750,624	1,111,130	5,861,754	2,943	3,713	4,849	0	4,849	-1,776,388	-1,775,618	-5,856,905
Y	N	Marion	Indianapolis Public Transportation	561,678	1,608,895	533,609	2,142,504	667	1,076	1,551	1,162	2,713	-561,011	-560,602	-2,139,791
Y	N	Marion	Marion County Health And Hospital	2,512,856	7,157,124	2,312,322	9,469,446	2,869	4,639	6,685	4,995	11,680	-2,509,987	-2,508,217	-9,457,766
Y	N	Marion	Speedway Public Transportation	4,236	14,622	71	14,693	0	0	0	0	0	-4,236	-4,236	-14,693
Y	N	Marion	Indianapolis Consolidated City	640,464	1,832,098	613,212	2,445,310	744	1,081	1,469	546	2,015	-639,720	-639,383	-2,443,295
Y	N	Marion	Indianapolis Consolidated County	1,406,708	4,006,589	1,294,448	5,301,037	1,606	2,597	3,742	2,796	6,538	-1,405,102	-1,404,111	-5,294,499
Y	N	Marion	Lawrence City Redevelopment Commis	7,981	16,950	1,851	18,801	0	1	2	0	2	-7,981	-7,980	-18,799
Y	N	Marion	Redevelopment Commission Of Indiana	134,560	384,920	128,834	513,754	156	227	309	115	424	-134,404	-134,333	-513,330
Y	N	Marshall	State Unit	201	951	338	1,289	0	0	0	0	0	-201	-201	-1,289
Y	N	Marshall	Marshall County	33,335	157,923	56,152	214,075	0	0	0	0	0	-33,335	-33,335	-214,075
Y	N	Marshall	Bourbon Township	69	244	2	246	0	0	0	0	0	-69	-69	-246
Y	N	Marshall	Center Township	416	2,021	724	2,745	0	0	0	0	0	-416	-416	-2,745
Y	N	Marshall	German Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Marshall	Green Township	1	108	75	183	0	0	0	0	0	-1	-1	-183
Y	N	Marshall	North Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Marshall	Polk Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Marshall	Tippecanoe Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Marshall	Union Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Marshall	Walnut Township	222	516	149	665	0	0	0	0	0	-222	-222	-665
Y	N	Marshall	West Township	0	41	16	57	0	0	0	0	0	0	0	-57
Y	N	Marshall	Plymouth Civil City	72,440	360,230	129,244	489,474	0	0	0	0	0	-72,440	-72,440	-489,474
Y	N	Marshall	Argos Civil Town	10,470	36,013	15,253	51,266	0	0	0	0	0	-10,470	-10,470	-51,266
Y	N	Marshall	Bourbon Civil Town	2,788	9,927	79	10,006	0	0	0	0	0	-2,788	-2,788	-10,006

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Y	N	Marshall	Bremen Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Marshall	Culver Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Marshall	Lapaz Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Marshall	Culver Community School Corporation	0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Marshall	Argos Community School Corporation	15,543	53,459		22,643		76,102	0	0	0		0		0	-15,543	-15,543	-76,102
Y	N	Marshall	Bremen Public School Corporation	0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Marshall	Plymouth Community School	102,799	511,199		183,410		694,609	0	0	0		0		0	-102,799	-102,799	-694,609
Y	N	Marshall	Triton School Corporation	3,961	14,102		112		14,214	0	0	0		0		0	-3,961	-3,961	-14,214
Y	N	Marshall	John Glenn School Corporation	0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Marshall	Union-North United School Corporation	0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Marshall	Argos Public Library	741	2,552		1,081		3,633	0	0	0		0		0	-741	-741	-3,633
Y	N	Marshall	Bourbon Public Library	204	726		6		732	0	0	0		0		0	-204	-204	-732
Y	N	Marshall	Bremen Public Library	0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Marshall	Culver Public Library	0	0		0		0	0	0	0		0		0	0	0	0
Y	N	Marshall	Plymouth Public Library	6,726	33,444		11,999		45,443	0	0	0		0		0	-6,726	-6,726	-45,443
Y	N	Marshall	Marshall County Solid Waste Managem	770	3,644		1,296		4,940	0	0	0		0		0	-770	-770	-4,940
Y	Y	Martin	State Unit	45	144		90		234	0	1	5		4		9	-45	-44	-225
Y	Y	Martin	Martin County	10,045	31,984		19,868		51,852	39	113	1,137		904		2,041	-10,006	-9,932	-49,811
Y	Y	Martin	Center Township	147	449		189		638	0	3	22		16		38	-147	-144	-600
Y	Y	Martin	Halbert Township	256	912		1,211		2,123	3	4	57		48		105	-253	-252	-2,018
Y	Y	Martin	Lost River Township	13	216		72		288	0	0	0		0		0	-13	-13	-288
Y	Y	Martin	Mitcheltree Township	160	1,009		508		1,517	0	4	7		0		7	-160	-156	-1,510
Y	Y	Martin	Perry Township	194	516		149		665	0	0	0		0		0	-194	-194	-665
Y	Y	Martin	Rutherford Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Martin	Loogootee Civil City	3,916	10,401		3,012		13,413	0	0	0		0		0	-3,916	-3,916	-13,413
Y	Y	Martin	Shoals Civil Town	9,523	22,338		5,702		28,040	70	180	2,008		1,627		3,635	-9,453	-9,343	-24,405
Y	Y	Martin	Shoals Community School Corporation	21,125	74,032		57,287		131,319	82	237	2,393		1,902		4,295	-21,043	-20,888	-127,024
Y	Y	Martin	Loogootee Community School Corporati	11,203	29,753		8,616		38,369	0	0	0		0		0	-11,203	-11,203	-38,369
Y	Y	Martin	Loogootee Public Library	446	1,185		343		1,528	0	0	0		0		0	-446	-446	-1,528
Y	Y	Martin	Shoals Public Library	1,232	2,888		737		3,625	9	23	261		210		471	-1,223	-1,209	-3,154
Y	Y	Martin	Martin County Solid Waste Managemen	684	2,176		1,352		3,528	3	8	78		62		140	-681	-676	-3,388
N	N	Miami	State Unit	273	667		172		839	0	1	1		0		1	-273	-272	-838
N	N	Miami	Miami County	78,331	191,521		49,454		240,975	46	204	383		0		383	-78,285	-78,127	-240,592
N	N	Miami	Allen Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Butler Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Clay Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Deer Creek Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Erie Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Harrison Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Jackson Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Jefferson Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Perry Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Peru Township	3,042	8,204		2,300		10,504	2	10	18		0		18	-3,040	-3,032	-10,486
N	N	Miami	Pipe Creek Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Richland Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Union Townshp	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Washington Township	259	354		25		379	0	0	0		0		0	-259	-259	-379
N	N	Miami	Peru Civil City	213,745	522,614		134,947		657,561	125	557	1,045		0		1,045	-213,620	-213,188	-656,516
N	N	Miami	Amboy Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Bunker Hill Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Converse Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Denver Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Macy Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Maconoquah School Corporation	1,556	2,035		256		2,291	0	0	0		0		0	-1,556	-1,556	-2,291
N	N	Miami	North Miami Consolidated School Corpc	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Miami	Oak Hill United School Corporation	0	0		0		0	0	0	0		0		0	0	0	0

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N	N	Miami	Peru Community School Corporation	211,655	519,725	134,539	654,264	79	350	*657*	*0*	657	-211,576	-211,305	-653,607
N	N	Miami	Converse Public Library	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Miami	Peru Public Library	14,544	35,559	9,182	44,741	9	38	*71*	*0*	71	-14,535	-14,506	-44,670
N	N	Miami	Converse Town Redevelopment Commi	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	State Unit	0	0	2	2	0	0	*0*	*0*	0	0	0	-2
N	N	Monroe	Monroe County	0	0	393	393	0	0	*0*	*0*	0	0	0	-393
N	N	Monroe	Bean Blossom Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Benton Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Bloomington Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Clear Creek Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Indian Creek Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Perry Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Polk Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Richland Township	0	0	19	19	0	0	*0*	*0*	0	0	0	-19
N	N	Monroe	Salt Creek Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Van Buren Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Washington Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Bloomington Civil City	0	0	863	863	0	0	*0*	*0*	0	0	0	-863
N	N	Monroe	Ellettsville Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Stinesville Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Richland-Bean Blossom Community Scl	0	0	1,556	1,556	0	0	*0*	*0*	0	0	0	-1,556
N	N	Monroe	Monroe County Community School Corp	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Monroe County Public Library	0	0	107	107	0	0	*0*	*0*	0	0	0	-107
N	N	Monroe	Bloomington Transportation	0	0	32	32	0	0	*0*	*0*	0	0	0	-32
N	N	Monroe	Perry-Clear Creek Fire Protection	0	0	0	0	0	0	*0*	*0*	0	0	0	0
N	N	Monroe	Monroe County Solid Waste Manageme	0	0	26	26	0	0	*0*	*0*	0	0	0	-26
N	N	Monroe	Bloomington City Redevelopment	0	0	15	15	0	0	*0*	*0*	0	0	0	-15
N	N	Monroe	Monroe County Redevelopment Commi	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Montgomery	State Unit	1,191	3,402	1,161	4,563	72	182	*997*	*138*	1,135	-1,119	-1,009	-3,428
Y	N	Montgomery	Montgomery County	209,703	599,125	204,467	803,592	12,634	32,006	*175,640*	*24,315*	199,955	-197,069	-177,697	-603,637
Y	N	Montgomery	Brown Township	0	0	1	1	0	0	*0*	*0*	0	0	0	-1
Y	N	Montgomery	Clark Township	0	0	21	21	0	0	*0*	*0*	0	0	0	-21
Y	N	Montgomery	Coal Creek Township	105	201	143	344	0	0	*0*	*0*	0	-105	-105	-344
Y	N	Montgomery	Franklin Township	63	106	65	171	0	0	*1*	*0*	1	-63	-63	-170
Y	N	Montgomery	Madison Township	1,097	3,907	1,744	5,651	1	8	*11*	*0*	11	-1,096	-1,089	-5,640
Y	N	Montgomery	Ripley Township	0	0	5	5	0	0	*0*	*0*	0	0	0	-5
Y	N	Montgomery	Scott Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Montgomery	Sugar Creek Township	0	0	5	5	0	0	*0*	*0*	0	0	0	-5
Y	N	Montgomery	Union Township	8,058	22,635	7,897	30,532	483	1,290	*6,699*	*897*	7,596	-7,575	-6,768	-22,936
Y	N	Montgomery	Walnut Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Montgomery	Wayne Township	609	1,020	322	1,342	0	0	*0*	*0*	0	-609	-609	-1,342
Y	N	Montgomery	Crawfordsville Civil City	471,090	1,367,880	455,692	1,823,572	29,866	74,005	*415,628*	*58,277*	473,905	-441,224	-397,085	-1,349,667
Y	N	Montgomery	Alamo Civil Town	0	0	6	6	0	0	*0*	*0*	0	0	0	-6
Y	N	Montgomery	Darlington Civil Town	1,635	2,767	383	3,150	0	7	*15*	*0*	15	-1,635	-1,628	-3,135
Y	N	Montgomery	Ladoga Civil Town	0	0	422	422	0	0	*0*	*0*	0	0	0	-422
Y	N	Montgomery	Linden Civil Town	2,288	5,468	1,029	6,497	2	17	*24*	*0*	24	-2,286	-2,271	-6,473
Y	N	Montgomery	New Market Civil Town	0	0	95	95	0	0	*0*	*0*	0	0	0	-95
Y	N	Montgomery	Waveland Civil Town	0	0	1	1	0	0	*0*	*0*	0	0	0	-1
Y	N	Montgomery	Waynetown Civil Town	1,801	3,021	411	3,432	0	0	*0*	*0*	0	-1,801	-1,801	-3,432
Y	N	Montgomery	Wingate Civil Town	609	1,223	369	1,592	0	0	*0*	*0*	0	-609	-609	-1,592
Y	N	Montgomery	New Richmond Civil Town	1,634	3,046	2,672	5,718	0	0	*0*	*0*	0	-1,634	-1,634	-5,718
Y	N	Montgomery	New Ross Civil Town	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Montgomery	North Montgomery Community School C	74,140	485,272	380,824	866,096	4,208	6,493	*9,577*	*0*	9,577	-69,932	-67,647	-856,519
Y	N	Montgomery	South Montgomery Community School C	748	101,925	15,585	117,510	0	0	*0*	*0*	0	-748	-748	-117,510
Y	N	Montgomery	Crawfordsville Community School Corp	1,058,351	2,526,672	623,305	3,149,977	39,219	104,817	*609,321*	*86,089*	695,410	-1,019,132	-953,534	-2,454,567
Y	N	Montgomery	Crawfordsville Public Library	71,265	204,966	69,224	274,190	4,447	11,259	*61,815*	*8,559*	70,374	-66,818	-60,006	-203,816

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				Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.)				Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478					CHANGE		
2007 Actual AV	2007 Actual Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	2010 *Estimated Real Prop Credit $* +	2010 *Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	2010 *Estimated Real Prop Credit $* +	2010 *Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Y	N	Montgomery	Darlington Public Library	249	422	132	554	0	1	2	0	2	-249	-248	-552
Y	N	Montgomery	Ladoga Public Library	0	0	45	45	0	0	0	0	0	0	0	-45
Y	N	Montgomery	Linden Public Library	534	1,902	848	2,750	0	4	6	0	6	-534	-530	-2,744
Y	N	Montgomery	Waveland Public Library	0	0	5	5	0	0	0	0	0	0	0	-5
Y	Y	Morgan	State Unit	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Morgan County	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Adams Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Ashland Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Baker Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Brown Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Clay Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Green Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Gregg Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Harrison Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Jefferson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Madison Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Monroe Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Martinsville Civil City	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Mooresville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Bethany Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Brooklyn Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Morgantown Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Paragon Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Monrovia Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Nineveh-Hensley-Jackson United Schoc	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Monroe-Gregg School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Eminence Consolidated School Corpora	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	M.S.D. Martinsville School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Mooresville Consolidated School Corpoi	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Morgan County Public Library	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Mooresville Public Library	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Harrison Township Fire #7	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Morgan	Monroe Township Fire District	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Newton	State Unit	91	218	191	409	0	1	1	2	3	-91	-90	-406
Y	Y	Newton	Newton County	29,956	71,718	62,356	134,074	108	175	228	801	1,029	-29,848	-29,781	-133,045
Y	Y	Newton	Beaver Township	616	1,078	1,067	2,145	0	0	0	0	0	-616	-616	-2,145
Y	Y	Newton	Colfax Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Newton	Grant Township	317	733	355	1,088	0	0	0	0	0	-317	-317	-1,088
Y	Y	Newton	Iroquois Township	420	830	599	1,429	5	7	8	38	46	-415	-413	-1,383
Y	Y	Newton	Jackson Township	8	13	32	45	0	1	1	0	1	-8	-7	-44
Y	Y	Newton	Jefferson Township	280	912	1,446	2,358	0	1	1	0	1	-280	-279	-2,357
Y	Y	Newton	Lake Township	0	0	404	404	0	0	0	0	0	0	0	-404
Y	Y	Newton	Lincoln Township	0	0	181	181	0	0	0	0	0	0	0	-181
Y	Y	Newton	Mcclellan Township	0	0	55	55	0	0	0	0	0	0	0	-55
Y	Y	Newton	Washington Township	0	32	263	295	0	0	0	0	0	0	0	-295
Y	Y	Newton	Brook Civil Town	10,349	19,252	4,335	23,587	126	164	201	935	1,136	-10,223	-10,185	-22,451
Y	Y	Newton	Goodland Civil Town	7,023	16,268	850	17,118	0	0	0	0	0	-7,023	-7,023	-17,118
Y	Y	Newton	Kentland Civil Town	4,974	16,232	19,038	35,270	0	13	23	0	23	-4,974	-4,961	-35,247
Y	Y	Newton	Morocco Civil Town	3,327	5,821	1,848	7,669	0	0	0	0	0	-3,327	-3,327	-7,669
Y	Y	Newton	Mt. Ayr Civil Town	81	138	67	205	0	5	8	0	8	-81	-76	-197
Y	Y	Newton	North Newton School Corporation	9,330	16,311	17,288	33,599	0	11	17	0	17	-9,330	-9,319	-33,582
Y	Y	Newton	South Newton School Corporation	52,168	131,356	110,876	242,232	116	176	228	859	1,087	-52,052	-51,992	-241,145
Y	Y	Newton	Brook Public Library	2,048	4,025	2,656	6,681	25	32	40	185	225	-2,023	-2,016	-6,456
Y	Y	Newton	Goodland Public Library	1,165	2,698	752	3,450	0	0	0	0	0	-1,165	-1,165	-3,450

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Y	Y	Newton	Kentland Public Library	1,024	3,340		4,384		7,724	0	3	5		0		5	-1,024	-1,021	-7,719
Y	Y	Newton	Newton County Public Library	1,642	2,870		3,042		5,912	0	4	6		0		6	-1,642	-1,638	-5,906
N	N	Noble	State Unit	39	175		8		183	0	0	0		0		0	-39	-39	-183
N	N	Noble	Noble County	5,918	26,562		1,201		27,763	0	0	0		0		0	-5,918	-5,918	-27,763
N	N	Noble	Albion Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Allen Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Elkhart Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Green Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Jefferson Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Noble Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Orange Township	0	0		16		16	0	0	0		0		0	0	0	-16
N	N	Noble	Perry Township	517	2,444		54		2,498	0	0	0		0		0	-517	-517	-2,498
N	N	Noble	Sparta Township	91	265		64		329	0	0	0		0		0	-91	-91	-329
N	N	Noble	Swan Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Washington Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Wayne Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	York Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Kendallville Civil City	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Ligonier Civil City	10,728	50,646		1,119		51,765	0	0	0		0		0	-10,728	-10,728	-51,765
N	N	Noble	Albion Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Avilla Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Cromwell Civil Town	1,911	5,562		1,336		6,898	0	0	0		0		0	-1,911	-1,911	-6,898
N	N	Noble	Rome City Civil Town	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Wolcottville Civil Town	0	0		282		282	0	0	0		0		0	0	0	-282
N	N	Noble	Lakeland School Corporation	0	0		480		480	0	0	0		0		0	0	0	-480
N	N	Noble	Central Noble Community-School Corpo	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	East Noble School Corporation	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	West Noble School Corporation	29,217	131,147		5,274		136,421	0	0	0		0		0	-29,217	-29,217	-136,421
N	N	Noble	Smith-Green Community School Corpor	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Kendallville Public Library	0	0		35		35	0	0	0		0		0	0	0	-35
N	N	Noble	Ligonier Public Library	1,661	7,844		173		8,017	0	0	0		0		0	-1,661	-1,661	-8,017
N	N	Noble	Noble County Public Library	220	640		154		794	0	0	0		0		0	-220	-220	-794
N	N	Noble	Northeast Indiana Solid Waste Manager	167	749		34		783	0	0	0		0		0	-167	-167	-783
N	N	Noble	Ligonier City Redevelopment Commissi	774	3,656		81		3,737	0	0	0		0		0	-774	-774	-3,737
N	N	Noble	Albion Town Redevelopment Commissi	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Noble	Avilla Town Redevelopment Commissio	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	State Unit	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	Ohio County	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	Cass Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	Pike Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	Randolph Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	Union Township	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	Rising Sun Civil City	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	Rising Sun-Ohio County Community Scl	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	Ohio County Public Library	0	0		0		0	0	0	0		0		0	0	0	0
N	N	Ohio	Southeastern Indiana Solid Waste Mana	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Orange	State Unit	57	160		25		185	0	0	0		0		0	-57	-57	-185
Y	Y	Orange	Orange County	8,924	25,012		3,988		29,000	0	0	0		0		0	-8,924	-8,924	-29,000
Y	Y	Orange	French Lick Township	429	1,203		192		1,395	0	0	0		0		0	-429	-429	-1,395
Y	Y	Orange	Greenfield Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Orange	Jackson Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Orange	Northeast Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Orange	Northwest Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Orange	Orangeville Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Orange	Orleans Township	0	0		0		0	0	0	0		0		0	0	0	0
Y	Y	Orange	Paoli Township	0	0		0		0	0	0	0		0		0	0	0	0

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2007 Actual AV	Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	2010 *Estimated Real Prop Credit $*	+	2010 *Estimated Pers Prop Credit $*	= 2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	2010 *Estimated Real Prop Credit $*	+ 2010 *Estimated Pers Prop Credit $*	= 2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Y	Y	Orange	Southeast Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Orange	Stamperscreek Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Orange	French Lick Civil Town	12,815	33,299		5,818	39,117	0	0	0	0	0	-12,815	-12,815	-39,117
Y	Y	Orange	Orleans Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Orange	Paoli Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Orange	West Baden Civil Town	6,234	21,357		2,650	24,007	0	0	0	0	0	-6,234	-6,234	-24,007
Y	Y	Orange	Orleans Community School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Orange	Paoli Community School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Orange	Springs Valley Community School Corp	37,651	105,523		16,825	122,348	0	0	0	0	0	-37,651	-37,651	-122,348
Y	Y	Orange	Orleans Public Library	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Orange	Paoli Public Library	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Orange	French Lick-Melton Public Library	2,937	8,234		1,313	9,547	0	0	0	0	0	-2,937	-2,937	-9,547
Y	Y	Orange	Orange County Fire Protection District	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Orange	Orange County Solid Waste Manageme	844	2,365		377	2,742	0	0	0	0	0	-844	-844	-2,742
Y	Y	Owen	State Unit	26	99		53	152	0	0	0	0	0	-26	-26	-152
Y	Y	Owen	Owen County	4,872	18,609		10,026	28,635	0	0	11	0	11	-4,872	-4,872	-28,624
Y	Y	Owen	Clay Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Franklin Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Harrison Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Jefferson Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Jennings Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Lafayette Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Marion Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Montgomery Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Morgan Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Taylor Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Washington Township	96	363		194	557	0	0	0	0	0	-96	-96	-557
Y	Y	Owen	Wayne Township	0	0		6	6	0	0	0	0	0	0	0	-6
Y	Y	Owen	Gosport Civil Town	0	0		65	65	0	0	0	0	0	0	0	-65
Y	Y	Owen	Spencer Civil Town	5,476	20,916		11,160	32,076	0	0	13	0	13	-5,476	-5,476	-32,063
Y	Y	Owen	Spencer-Owen Community School Corp	18,884	72,137		38,867	111,004	0	0	27	0	27	-18,884	-18,884	-110,977
Y	Y	Owen	Cloverdale Community School Corporat	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Owen	Spencer-Owen County Public Library	857	3,274		1,763	5,037	0	0	2	0	2	-857	-857	-5,035
N	N	Parke	State Unit	0	0		2	2	0	0	0	0	0	0	0	-2
N	N	Parke	Parke County	0	148		356	504	0	0	0	0	0	0	0	-504
N	N	Parke	Adams Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Florida Township	0	0		9	9	0	0	0	0	0	0	0	-9
N	N	Parke	Greene Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Howard Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Liberty Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Penn Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Raccoon Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Reserve Township	0	8		10	18	0	0	0	0	0	0	0	-18
N	N	Parke	Union Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Washington Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Bloomingdale Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Marshall Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Montezuma Civil Town	0	218		326	544	0	0	0	0	0	0	0	-544
N	N	Parke	Rockville Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Rosedale Civil Town	0	0		167	167	0	0	0	0	0	0	0	-167
N	N	Parke	Mecca Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Clay Community School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Parke	Southwest Parke Community School Co	0	533		1,282	1,815	0	0	0	0	0	0	0	-1,815
N	N	Parke	Rockville Community School Corporatio	0	0		0	0	0	0	0	0	0	0	0	0

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2007 Actual AV	Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
N	N	Parke	Turkey Run Community School Corpora	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Parke	Montezuma Public Library	0	25	37	62	0	0	0	0	0	0	0	-62
N	N	Parke	Rockville Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Perry	State Unit	114	322	67	389	0	0	0	0	0	-114	-114	-389
N	N	Perry	Perry County	30,420	86,092	17,871	103,963	6	12	14	0	14	-30,414	-30,408	-103,949
N	N	Perry	Anderson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Perry	Clark Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Perry	Leopold Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Perry	Oil Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Perry	Tobin Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Perry	Troy Township	803	2,271	471	2,742	0	0	0	0	0	-803	-803	-2,742
N	N	Perry	Union Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Perry	Tell City Civil City	32,070	90,575	21,534	112,109	8	15	17	0	17	-32,062	-32,055	-112,092
N	N	Perry	Cannelton Civil City	7,314	20,986	141	21,127	0	0	0	0	0	-7,314	-7,314	-21,127
N	N	Perry	Troy Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Perry	Perry Central Community School Corpo	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Perry	Cannelton City School Corporation	9,387	26,934	181	27,115	0	0	0	0	0	-9,387	-9,387	-27,115
N	N	Perry	Tell City-Troy Township School Corpora	71,966	203,259	48,325	251,584	10	20	23	0	23	-71,956	-71,946	-251,561
N	N	Perry	Cannelton Public Library	367	1,054	7	1,061	0	0	0	0	0	-367	-367	-1,061
N	N	Perry	Tell City Public Library	5,200	14,687	3,492	18,179	1	2	3	0	3	-5,199	-5,198	-18,176
N	N	Perry	Perry County Airport Authority	333	941	195	1,136	0	0	0	0	0	-333	-333	-1,136
N	N	Perry	Perry County Redevelopment Commissi	1,690	4,784	993	5,777	0	1	1	0	1	-1,690	-1,689	-5,776
N	N	Pike	State Unit	196	595	952	1,547	1	3	13	18	31	-195	-193	-1,516
N	N	Pike	Pike County	72,936	221,346	354,194	575,540	442	1,233	5,175	6,673	11,848	-72,494	-71,703	-563,692
N	N	Pike	Clay Township	13	309	725	1,034	0	0	0	0	0	-13	-13	-1,034
N	N	Pike	Jefferson Township	149	1,027	627	1,654	0	3	8	0	8	-149	-146	-1,646
N	N	Pike	Lockhart Township	311	1,163	438	1,601	5	8	10	0	10	-306	-303	-1,591
N	N	Pike	Logan Township	32	458	276	734	0	0	0	0	0	-32	-32	-734
N	N	Pike	Madison Township	43	595	169	764	0	0	0	0	0	-43	-43	-764
N	N	Pike	Marion Township	85	396	372	768	0	0	0	0	0	-85	-85	-768
N	N	Pike	Monroe Township	232	1,203	1,116	2,319	0	0	0	0	0	-232	-232	-2,319
N	N	Pike	Patoka Township	844	1,755	818	2,573	7	17	162	73	235	-837	-827	-2,338
N	N	Pike	Washington Township	958	2,838	9,598	12,436	5	16	35	110	145	-953	-942	-12,291
N	N	Pike	Petersburg Civil City	40,699	79,255	20,566	99,821	251	701	1,441	5,106	6,547	-40,448	-39,998	-93,274
N	N	Pike	Spurgeon Civil Town	1,093	1,399	107	1,506	0	0	0	0	0	-1,093	-1,093	-1,506
N	N	Pike	Winslow Civil Town	15,848	24,432	5,217	29,649	182	477	4,425	2,011	6,436	-15,666	-15,371	-23,213
N	N	Pike	Pike County School Corporation	128,640	390,398	624,711	1,015,109	430	1,199	5,028	6,485	11,513	-128,210	-127,441	-1,003,596
N	N	Pike	Pike County Public Library	5,433	16,490	26,385	42,875	33	92	385	497	882	-5,400	-5,341	-41,993
N	N	Pike	Patoka Township Fire	1,211	3,926	2,854	6,780	0	0	0	0	0	-1,211	-1,211	-6,780
N	N	Pike	Jefferson-Marion Township Fire	415	2,562	1,769	4,331	0	6	14	0	14	-415	-409	-4,317
N	N	Porter	State Unit	160	633	68	701	0	0	0	0	0	-160	-160	-701
N	N	Porter	Porter County	30,514	120,556	12,896	133,452	0	23	63	0	63	-30,514	-30,491	-133,389
N	N	Porter	Boone Township	643	1,233	652	1,885	0	0	0	0	0	-643	-643	-1,885
N	N	Porter	Center Township	848	2,676	2	2,678	0	0	0	0	0	-848	-848	-2,678
N	N	Porter	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Liberty Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Morgan Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Pine Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Pleasant Township	0	0	122	122	0	0	0	0	0	0	0	-122
N	N	Porter	Portage Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Porter Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Union Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Washington Township	21	1,193	0	1,193	0	0	1	0	1	-21	-21	-1,192
N	N	Porter	Westchester Township	0	13	48	61	0	0	0	0	0	0	0	-61
N	N	Porter	Valparaiso Civil City	46,505	208,775	114	208,889	0	0	33	0	33	-46,505	-46,505	-208,856
N	N	Porter	Portage Civil City	16	3,469	104	3,573	0	47	96	0	96	-16	31	-3,477

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N	N	Porter	Chesterton Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Beverly Shores Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Burns Harbor Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Dune Acres Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Hebron Civil Town	7,931	15,220	5,307	20,527	0	0	0	0	0	-7,931	-7,931	-20,527
N	N	Porter	Kouts Civil Town	0	0	770	770	0	0	0	0	0	0	0	-770
N	N	Porter	Ogden Dunes Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Porter Civil Town	0	0	10,717	10,717	0	0	0	0	0	0	0	-10,717
N	N	Porter	Pines Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Michigan City Area School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Boone Township School Corporation	36,334	69,722	30,494	100,216	0	0	0	0	0	-36,334	-36,334	-100,216
N	N	Porter	Duneland School Corporation	25	5,653	20,111	25,764	0	39	80	0	80	-25	14	-25,684
N	N	Porter	East Porter County School Corporation	2,261	131,075	3,486	134,561	0	0	34	0	34	-2,261	-2,261	-134,527
N	N	Porter	Porter Township School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Union Township School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Portage Township School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Valparaiso Community School Corporati	77,107	243,582	193	243,775	0	0	0	0	0	-77,107	-77,107	-243,775
N	N	Porter	Westchester Public Library	2	463	1,646	2,109	0	6	13	0	13	-2	4	-2,096
N	N	Porter	Porter County Public Library	4,803	18,712	1,078	19,790	0	0	3	0	3	-4,803	-4,803	-19,787
N	N	Porter	West Porter Township Fire Protection	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Porter	Porter Co Airport Authority	454	1,795	192	1,987	0	0	1	0	1	-454	-454	-1,986
N	N	Porter	Valparaiso Redevelopment Commission	1,089	4,890	3	4,893	0	0	1	0	1	-1,089	-1,089	-4,892
N	N	Porter	Chesterton Redevelopment Commissior	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	State Unit	89	256	75	331	0	0	0	0	0	-89	-89	-331
N	N	Posey	Posey County	16,530	47,175	13,792	60,967	6	63	87	0	87	-16,524	-16,467	-60,880
N	N	Posey	Bethel Township	0	0	19	19	0	0	0	0	0	0	0	-19
N	N	Posey	Black Township	514	1,469	408	1,877	0	2	3	0	3	-514	-512	-1,874
N	N	Posey	Center Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	Harmony Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	Lynn Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	Marrs Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	Point Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	Robb Township	0	0	27	27	0	0	0	0	0	0	0	-27
N	N	Posey	Robinson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	Smith Township	0	0	4	4	0	0	0	0	0	0	0	-4
N	N	Posey	Mount Vernon Civil City	43,523	124,213	34,502	158,715	15	165	229	0	229	-43,508	-43,358	-158,486
N	N	Posey	Cynthiana Civil Town	0	0	72	72	0	0	0	0	0	0	0	-72
N	N	Posey	Griffin Civil Town	0	0	174	174	0	0	0	0	0	0	0	-174
N	N	Posey	New Harmony Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	Poseyville Civil Town	0	0	752	752	0	0	0	0	0	0	0	-752
N	N	Posey	M.S.D. Mount Vernon School Corporatic	61,097	174,368	48,433	222,801	9	100	138	0	138	-61,088	-60,997	-222,663
N	N	Posey	M.S.D. North Posey County School Cor	0	0	2,467	2,467	0	0	0	0	0	0	0	-2,467
N	N	Posey	New Harmony Town And Township Sch	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	New Harmony Workingmens Institute	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	Poseyville Carnegie Library	0	0	74	74	0	0	0	0	0	0	0	-74
N	N	Posey	Alexandrian Free Public Library	2,914	8,316	2,310	10,626	1	11	15	0	15	-2,913	-2,903	-10,611
N	N	Posey	Griffin-Bethel Township Fire Protection	0	0	69	69	0	0	0	0	0	0	0	-69
N	N	Posey	Wadesville-Center Township Fire	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Posey	Posey County Solid Waste Managemen	899	2,566	750	3,316	0	3	5	0	5	-899	-896	-3,311
N	N	Pulaski	State Unit	14	33	17	50	0	0	0	0	0	-14	-14	-50
N	N	Pulaski	Pulaski County	4,643	10,913	5,709	16,622	0	0	0	0	0	-4,643	-4,643	-16,622
N	N	Pulaski	Beaver Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Pulaski	Cass Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Pulaski	Franklin Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Pulaski	Harrison Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Pulaski	Indian Creek Township	0	0	0	0	0	0	0	0	0	0	0	0

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N	N	Pulaski	Jefferson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Pulaski	Monroe Township	0	32	32	64	0	0	0	0	0	0	0	-64
N	N	Pulaski	Rich Grove Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Pulaski	Salem Township	0	0	51	51	0	0	0	0	0	0	0	-51
N	N	Pulaski	Tippecanoe Township	14	40	16	56	0	0	0	0	0	-14	-14	-56
N	N	Pulaski	Van Buren Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Pulaski	White Post Township	311	545	151	696	0	0	0	0	0	-311	-311	-696
N	N	Pulaski	Francesville Civil Town	0	0	618	618	0	0	0	0	0	0	0	-618
N	N	Pulaski	Medaryville Civil Town	7,927	13,922	3,841	17,763	0	0	0	0	0	-7,927	-7,927	-17,763
N	N	Pulaski	Monterey Civil Town	320	907	357	1,264	0	0	0	0	0	-320	-320	-1,264
N	N	Pulaski	Winamac Civil Town	0	2,240	2,262	4,502	0	0	0	0	0	0	0	-4,502
N	N	Pulaski	Culver Community School Corporation	396	1,122	442	1,564	0	0	0	0	0	-396	-396	-1,564
N	N	Pulaski	Eastern Pulaski Community School Cor	0	4,308	4,351	8,659	0	0	0	0	0	0	0	-8,659
N	N	Pulaski	West Central School Corporation	6,877	12,078	4,599	16,677	0	0	0	0	0	-6,877	-6,877	-16,677
N	N	Pulaski	North Judson-San Pierre School Corpor	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Pulaski	Francesville Public Library	0	0	173	173	0	0	0	0	0	0	0	-173
N	N	Pulaski	Monterey Public Library	63	179	70	249	0	0	0	0	0	-63	-63	-249
N	N	Pulaski	Pulaski County Public Library	460	1,067	484	1,551	0	0	0	0	0	-460	-460	-1,551
N	N	Putnam	State Unit	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Putnam County	0	0	38	38	0	0	0	0	0	0	0	-38
N	N	Putnam	Clinton Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Cloverdale Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Floyd Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Franklin Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Greencastle Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Jefferson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Madison Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Marion Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Monroe Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Russell Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Warren Township	0	0	2	2	0	0	0	0	0	0	0	-2
N	N	Putnam	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Greencastle Civil City	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Bainbridge Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Cloverdale Civil Town	0	0	32	32	0	0	0	0	0	0	0	-32
N	N	Putnam	Roachdale Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Russellville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Fillmore Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	South Putnam Community School Corp	0	0	225	225	0	0	0	0	0	0	0	-225
N	N	Putnam	North Putnam Community School Corpo	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Cloverdale Community School Corporat	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Greencastle Community School Corpora	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Roachdale Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Putnam County Public Library	0	0	4	4	0	0	0	0	0	0	0	-4
N	N	Putnam	Roachdale Fire Protection	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Walnut Creek Fire Protection	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Putnam	Floyd Twp Fire District	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Randolph	State Unit	425	1,022	315	1,337	8	18	214	57	271	-417	-407	-1,066
Y	N	Randolph	Randolph County	135,227	325,073	100,144	425,217	2,635	5,586	67,664	18,056	85,720	-132,592	-129,641	-339,497
Y	N	Randolph	Franklin Township	299	582	143	725	4	7	8	0	8	-295	-292	-717
Y	N	Randolph	Green Township	2	3	1	4	0	0	0	0	0	-2	-2	-4
Y	N	Randolph	Greensfork Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Randolph	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Randolph	Monroe Township	686	1,101	270	1,371	0	0	0	0	0	-686	-686	-1,371
Y	N	Randolph	Stoney Creek Township	0	0	0	0	0	0	0	0	0	0	0	0

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Y	N	Randolph	Union Township	29	47	8	55	0	0	0	0	0	-29	-29	-55
Y	N	Randolph	Ward Township	84	198	48	246	0	0	0	4	4	-84	-84	-242
Y	N	Randolph	Washington Township	230	506	143	649	2	4	5	0	5	-228	-226	-644
Y	N	Randolph	Wayne Township	1,415	3,018	712	3,730	40	69	1,608	459	2,067	-1,375	-1,346	-1,663
Y	N	Randolph	White River Township	2,138	6,465	2,483	8,948	39	113	191	0	191	-2,099	-2,025	-8,757
Y	N	Randolph	Winchester Civil City	86,242	260,785	100,164	360,949	1,588	4,551	7,700	0	7,700	-84,654	-81,691	-353,249
Y	N	Randolph	Union City Civil City	165,942	353,920	83,564	437,484	4,720	8,143	188,676	53,780	242,456	-161,222	-157,799	-195,028
Y	N	Randolph	Albany Civil Town	48	82	24	106	0	0	0	0	0	-48	-48	-106
Y	N	Randolph	Farmland Civil Town	12,577	18,563	2,939	21,502	0	0	0	0	0	-12,577	-12,577	-21,502
Y	N	Randolph	Losantville Civil Town	1,988	2,824	187	3,011	0	0	0	0	0	-1,988	-1,988	-3,011
Y	N	Randolph	Lynn Civil Town	6,673	14,709	4,165	18,874	69	109	136	0	136	-6,604	-6,564	-18,738
Y	N	Randolph	Modoc Civil Town	316	780	349	1,129	0	0	0	0	0	-316	-316	-1,129
Y	N	Randolph	Parker Civil Town	3,720	7,020	2,783	9,803	0	0	7	0	7	-3,720	-3,720	-9,796
Y	N	Randolph	Ridgeville Civil Town	6,497	12,617	3,113	15,730	90	147	184	0	184	-6,407	-6,350	-15,546
Y	N	Randolph	Saratoga Civil Town	3,020	7,145	1,744	8,889	0	0	0	159	159	-3,020	-3,020	-8,730
Y	N	Randolph	Union School Corporation	2,952	4,735	800	5,535	0	0	0	0	0	-2,952	-2,952	-5,535
Y	N	Randolph	Randolph Southern School Corporation	12,107	26,687	7,556	34,243	64	101	125	0	125	-12,043	-12,006	-34,118
Y	N	Randolph	Monroe Central School Corporation	30,430	48,831	12,003	60,834	0	0	10	0	10	-30,430	-30,430	-60,824
Y	N	Randolph	Randolph Central School Corporation	106,656	310,103	115,280	425,383	961	2,678	4,484	124	4,608	-105,695	-103,978	-420,775
Y	N	Randolph	Randolph Eastern School Corporation	107,462	229,195	54,115	283,310	1,630	2,812	65,155	18,572	83,727	-105,832	-104,650	-199,583
Y	N	Randolph	Farmland Public Library	1,334	1,969	312	2,281	0	0	0	0	0	-1,334	-1,334	-2,281
Y	N	Randolph	Ridgeville Public Library	703	1,364	337	1,701	10	16	20	0	20	-693	-687	-1,681
Y	N	Randolph	Union City Public Library	11,776	25,115	5,930	31,045	335	578	13,389	3,816	17,205	-11,441	-11,198	-13,840
Y	N	Randolph	Winchester Public Library	4,891	14,643	5,549	20,192	86	246	417	12	429	-4,805	-4,645	-19,763
Y	N	Randolph	Washington Township Public Library	427	941	266	1,207	4	7	9	0	9	-423	-420	-1,198
Y	N	Randolph	Winchester City Redevelopment Commi	581	1,756	674	2,430	11	31	52	0	52	-570	-550	-2,378
N	N	Ripley	State Unit	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Ripley County	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Adams Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Brown Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Center Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Delaware Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Franklin Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Johnson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Laughery Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Otter Creek Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Shelby Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Batesville Civil City	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Milan Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Napoleon Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Osgood Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Sunman Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Versailles Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Holton Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Sunman-Dearborn Community School C	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	South Ripley Community School Corpor	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Batesville Community School Corporatic	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Jac-Cen-Del Community School Corpor	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Milan Community School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Batesville Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Osgood Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Ripley	Southeastern Indiana Solid Waste Mana	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Rush	State Unit	244	658	19	677	0	2	54	0	54	-244	-242	-623
Y	N	Rush	Rush County	57,298	155,189	4,515	159,704	32	416	12,704	63	12,767	-57,266	-56,882	-146,937

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Y	N	Rush	Anderson Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Rush	Center Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Rush	Jackson Township	0	562	0	562	0	0	*2*	*0*	2	0	0	-560
Y	N	Rush	Noble Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Rush	Orange Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Rush	Posey Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Rush	Richland Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Rush	Ripley Township	351	547	356	903	0	0	*0*	*0*	0	-351	-351	-903
Y	N	Rush	Rushville Township	1,171	3,003	12	3,015	1	9	*283*	*1*	284	-1,170	-1,162	-2,731
Y	N	Rush	Union Township	26	47	14	61	0	0	*0*	*0*	0	-26	-26	-61
Y	N	Rush	Walker Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Rush	Washington Township	0	0	0	0	0	0	*0*	*0*	0	0	0	0
Y	N	Rush	Rushville Civil City	163,500	460,755	1,722	462,477	99	1,303	*39,811*	*198*	40,009	-163,401	-162,197	-422,468
Y	N	Rush	Carthage Civil Town	5,267	8,231	3,132	11,363	0	0	*0*	*0*	0	-5,267	-5,267	-11,363
Y	N	Rush	Glenwood Civil Town	1,038	1,878	538	2,416	0	0	*0*	*0*	0	-1,038	-1,038	-2,416
Y	N	Rush	Charles A. Beard Memorial School Corp	13,674	21,369	11,061	32,430	0	0	*0*	*0*	0	-13,674	-13,674	-32,430
Y	N	Rush	Rush County School Corporatio	131,024	367,718	2,143	369,861	40	521	*15,919*	*79*	15,998	-130,984	-130,503	-353,863
Y	N	Rush	Carthage-Henry Hensley Public Library	64	100	38	138	0	0	*0*	*0*	0	-64	-64	-138
Y	N	Rush	Rushville Public Library	10,141	28,577	107	28,684	6	81	*2,470*	*12*	2,482	-10,135	-10,060	-26,202
N	N	St. Joseph	State Unit	9,427	23,669	5,380	29,049	132	588	*4,670*	*877*	5,547	-9,295	-8,839	-23,502
N	N	St. Joseph	St. Joseph County	3,888,437	9,762,538	2,219,001	11,981,539	54,355	242,652	*1,926,494*	*361,876*	2,288,370	-3,834,082	-3,645,785	-9,693,169
N	N	St. Joseph	Centre Township	1,227	4,063	975	5,038	6	153	*1,198*	*322*	1,520	-1,221	-1,074	-3,518
N	N	St. Joseph	Clay Township	5,401	35,192	5,676	40,868	15	40	*1,062*	*755*	1,817	-5,386	-5,361	-39,051
N	N	St. Joseph	German Township	2,323	11,537	6,069	17,606	4	23	*2,581*	*2,145*	4,726	-2,319	-2,300	-12,880
N	N	St. Joseph	Greene Township	0	0	89	89	0	0	*0*	*0*	0	0	0	-89
N	N	St. Joseph	Harris Township	4,088	10,391	124	10,515	30	63	*229*	*4*	233	-4,058	-4,025	-10,282
N	N	St. Joseph	Liberty Township	1,595	3,830	2,592	6,422	0	0	*0*	*0*	0	-1,595	-1,595	-6,422
N	N	St. Joseph	Lincoln Township	808	3,272	1,715	4,987	24	29	*31*	*0*	31	-784	-779	-4,956
N	N	St. Joseph	Madison Township	0	0	236	236	0	0	*0*	*0*	0	0	0	-236
N	N	St. Joseph	Olive Township	312	2,615	4,283	6,898	2	3	*4*	*0*	4	-310	-309	-6,894
N	N	St. Joseph	Penn Township	37,299	84,334	14,806	99,140	815	2,732	*8,462*	*2,079*	10,541	-36,484	-34,567	-88,599
N	N	St. Joseph	Portage Township	53,185	109,486	21,038	130,524	719	3,651	*33,434*	*916*	34,350	-52,466	-49,534	-96,174
N	N	St. Joseph	Union Township	440	993	1	994	0	0	*0*	*0*	0	-440	-440	-994
N	N	St. Joseph	Warren Township	0	265	941	1,206	0	0	*62*	*310*	372	0	0	-834
N	N	St. Joseph	South Bend Civil City	5,612,622	12,821,856	3,032,988	15,854,844	95,145	418,062	*3,810,486*	*601,683*	4,412,369	-5,517,477	-5,194,560	-11,442,475
N	N	St. Joseph	Mishawaka Civil City	1,751,780	5,072,515	901,634	5,974,149	14,541	72,460	*273,050*	*124,273*	397,323	-1,737,239	-1,679,320	-5,576,826
N	N	St. Joseph	Indian Village Civil Town	0	0	2	2	0	0	*0*	*0*	0	0	0	-2
N	N	St. Joseph	Lakeville Civil Town	1,472	3,320	4	3,324	0	0	*0*	*0*	0	-1,472	-1,472	-3,324
N	N	St. Joseph	New Carlisle Civil Town	4,309	10,087	48,253	58,340	24	41	*51*	*0*	51	-4,285	-4,268	-58,289
N	N	St. Joseph	North Liberty Civil Town	13,148	31,566	13,871	45,437	0	0	*0*	*0*	0	-13,148	-13,148	-45,437
N	N	St. Joseph	Osceola Civil Town	3,248	9,178	1,706	10,884	0	0	*0*	*0*	0	-3,248	-3,248	-10,884
N	N	St. Joseph	Roseland Civil Town	3,755	27,239	4,140	31,379	0	0	*0*	*0*	0	-3,755	-3,755	-31,379
N	N	St. Joseph	Walkerton Civil Town	17,878	72,414	25,134	97,548	529	633	*685*	*0*	685	-17,349	-17,245	-96,863
N	N	St. Joseph	New Prairie United School Corporation	16,834	61,360	197,721	259,081	52	90	*112*	*0*	112	-16,782	-16,744	-258,969
N	N	St. Joseph	John Glenn School Corporation	48,761	163,264	75,271	238,535	490	585	*634*	*0*	634	-48,271	-48,176	-237,901
N	N	St. Joseph	Penn-Harris-Madison-School Corporatio	1,663,437	3,421,781	500,027	3,921,808	26,149	90,770	*327,831*	*80,031*	407,862	-1,637,288	-1,572,667	-3,513,946
N	N	St. Joseph	Mishawaka City School Corporation	813,847	1,871,663	364,123	2,235,786	4,528	12,152	*20,841*	*0*	20,841	-809,319	-801,695	-2,214,945
N	N	St. Joseph	South Bend Community School Corpora	4,047,410	10,901,793	2,542,167	13,443,960	27,190	150,856	*1,579,946*	*285,901*	1,865,847	-4,020,220	-3,896,554	-11,578,113
N	N	St. Joseph	Union-North United School Corporation	2,654	5,986	7	5,993	0	0	*0*	*0*	0	-2,654	-2,654	-5,993
N	N	St. Joseph	Mishawaka Public Library	175,169	376,843	62,928	439,771	3,420	11,435	*37,934*	*8,739*	46,673	-171,749	-163,734	-393,098
N	N	St. Joseph	New Carlisle Public Library	3,617	13,183	42,481	55,664	20	34	*43*	*0*	43	-3,597	-3,583	-55,621
N	N	St. Joseph	Walkerton Public Library	1,293	5,239	1,985	7,224	38	46	*50*	*0*	50	-1,255	-1,247	-7,174
N	N	St. Joseph	St. Joseph County Public Library	514,747	1,385,528	325,468	1,710,996	5,774	32,033	*335,487*	*60,708*	396,195	-508,973	-482,714	-1,314,801
N	N	St. Joseph	St. Joseph Airport	118,236	296,850	67,473	364,323	1,653	7,378	*58,579*	*11,004*	69,583	-116,583	-110,858	-294,740
N	N	St. Joseph	South Bend Public Transportation	328,324	815,981	174,650	990,631	4,632	20,882	*166,473*	*31,293*	197,766	-323,692	-307,442	-792,865
N	N	St. Joseph	South Bend Redevelopment Commissio	82,406	188,255	44,531	232,786	1,397	6,138	*55,947*	*8,837*	64,784	-81,009	-76,268	-168,002

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N	N	St. Joseph	Mishawaka Redevelopment Commissior	65,539	189,778		33,733	223,511	544	2,711	10,215	4,649	14,864	-64,995	-62,828	-208,647
Y	Y	Scott	State Unit	135	359		27	386	4	10	35	0	35	-131	-125	-351
Y	Y	Scott	Scott County	31,790	84,342		6,362	90,704	911	2,377	8,227	87	8,314	-30,879	-29,413	-82,390
Y	Y	Scott	Finley Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Scott	Jennings Township	2,199	4,713		178	4,891	69	184	710	8	718	-2,130	-2,015	-4,173
Y	Y	Scott	Johnson Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Scott	Lexington Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Scott	Vienna Township	270	1,197		130	1,327	10	28	43	0	43	-260	-242	-1,284
Y	Y	Scott	Scottsburg Civil City	11,048	48,970		5,296	54,266	420	1,156	1,754	0	1,754	-10,628	-9,892	-52,512
Y	Y	Scott	Austin Civil Town	22,034	35,805		1,776	37,581	386	854	6,153	92	6,245	-21,648	-21,180	-31,336
Y	Y	Scott	Scott County District No. 1 School Corp	81,667	154,531		6,592	161,123	1,339	3,363	16,360	211	16,571	-80,328	-78,304	-144,552
Y	Y	Scott	Scott County District No. 2 School Corp	25,901	114,814		12,418	127,232	558	1,535	2,329	0	2,329	-25,343	-24,366	-124,903
Y	Y	Scott	Scott County Public Library	3,084	8,183		617	8,800	88	231	798	8	806	-2,996	-2,853	-7,994
Y	Y	Scott	Southeastern Indiana Solid Waste Mana	660	1,750		132	1,882	19	49	170	2	172	-641	-611	-1,710
Y	Y	Scott	Scottsburg Redevelopment Commissior	639	2,830		306	3,136	24	67	101	0	101	-615	-572	-3,035
Y	Y	Scott	Austin Redevelopment Commission	312	507		25	532	5	12	87	1	88	-307	-300	-444
N	N	Shelby	State Unit	92	388		67	455	0	0	0	0	0	-92	-92	-455
N	N	Shelby	Shelby County	18,897	79,755		13,764	93,519	0	0	0	0	0	-18,897	-18,897	-93,519
N	N	Shelby	Addison Township	173	743		114	857	0	0	0	0	0	-173	-173	-857
N	N	Shelby	Brandywine Township	0	0		24	24	0	0	0	0	0	0	0	-24
N	N	Shelby	Hanover Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Hendricks Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Jackson Township	9	19		4	23	0	0	0	0	0	-9	-9	-23
N	N	Shelby	Liberty Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Marion Township	9	21		10	31	0	0	0	0	0	-9	-9	-31
N	N	Shelby	Moral Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Noble Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Shelby Township	2	4		3	7	0	0	0	0	0	-2	-2	-7
N	N	Shelby	Sugar Creek Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Union Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Van Buren Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Washington Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Shelbyville Civil City	34,421	146,786		25,242	172,028	0	0	0	0	0	-34,421	-34,421	-172,028
N	N	Shelby	St. Paul Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Edinburgh Civil Town	1,410	3,051		699	3,750	0	0	0	0	0	-1,410	-1,410	-3,750
N	N	Shelby	Morristown Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Decatur County Community School Cor	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Shelby Eastern School Corporation	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Shelby	Northwestern Consolidated School Corp	0	0		3,006	3,006	0	0	0	0	0	0	0	-3,006
N	N	Shelby	Southwestern Consolidated Shelby Cou	1,176	2,544		583	3,127	0	0	0	0	0	-1,176	-1,176	-3,127
N	N	Shelby	Shelbyville Central School Corporation	62,388	266,048		42,002	308,050	0	0	0	0	0	-62,388	-62,388	-308,050
N	N	Shelby	Shelbyville-Shelby County Public Librar	1,338	5,644		974	6,618	0	0	0	0	0	-1,338	-1,338	-6,618
N	N	Shelby	Shelby County Solid Waste	268	1,133		195	1,328	0	0	0	0	0	-268	-268	-1,328
N	N	Shelby	Shelbyville Redevelopment Commissior	199	848		146	994	0	0	0	0	0	-199	-199	-994
N	N	Spencer	State Unit	0	0		225	225	0	0	0	146	146	0	0	-79
N	N	Spencer	Spencer County	0	0		46,202	46,202	0	0	0	30,074	30,074	0	0	-16,128
N	N	Spencer	Carter Township	0	0		1,253	1,253	0	0	0	842	842	0	0	-411
N	N	Spencer	Clay Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Grass Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Hammond Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Harrison Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Huff Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Luce Township	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Ohio Township	0	0		30	30	0	0	0	0	0	0	0	-30
N	N	Spencer	Rockport Civil City	0	0		3,072	3,072	0	0	0	0	0	0	0	-3,072

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N	N	Spencer	Chrisney Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Dale Civil Town	0	0	32,321	32,321	0	0	0	21,719	21,719	0	0	-10,602
N	N	Spencer	Gentryville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Grandview Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Spencer	Santa Claus Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Spencer	North Spencer County School Corporati	0	0	128,313	128,313	0	0	0	45,923	45,923	0	0	-82,390
N	N	Spencer	South Spencer County School Corporati	0	0	4,284	4,284	0	0	0	0	0	0	0	-4,284
N	N	Spencer	Spencer County Public Library	0	0	326	326	0	0	0	0	0	0	0	-326
N	N	Spencer	Lincoln Heritage Public Library	0	0	5,503	5,503	0	0	0	3,698	3,698	0	0	-1,805
N	N	Spencer	Carter Fire Protection District	0	0	5,876	5,876	0	0	0	3,948	3,948	0	0	-1,928
N	N	Spencer	Spencer County Solid Waste Managem	0	0	2,119	2,119	0	0	0	1,379	1,379	0	0	-740
Y	Y	Starke	State Unit	150	352	161	513	1	3	4	18	22	-149	-147	-491
Y	Y	Starke	Starke County	43,415	101,595	46,256	147,851	344	735	1,040	5,141	6,181	-43,071	-42,680	-141,670
Y	Y	Starke	California Township	0	0	40	40	0	0	0	0	0	0	0	-40
Y	Y	Starke	Center Township	248	622	344	966	3	6	8	45	53	-245	-242	-913
Y	Y	Starke	Davis Township	117	323	105	428	0	0	0	0	0	-117	-117	-428
Y	Y	Starke	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Starke	North Bend Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Starke	Oregon Township	18	49	11	60	0	0	0	0	0	-18	-18	-60
Y	Y	Starke	Railroad Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Starke	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Starke	Wayne Township	363	645	111	756	1	2	3	0	3	-362	-361	-753
Y	Y	Starke	Knox Civil City	49,520	124,400	68,699	193,099	514	1,128	1,633	8,922	10,555	-49,006	-48,392	-182,544
Y	Y	Starke	Hamlet Civil Town	6,541	18,039	5,605	23,644	12	16	18	0	18	-6,529	-6,525	-23,626
Y	Y	Starke	North Judson Civil Town	15,214	26,975	4,656	31,631	56	102	119	0	119	-15,158	-15,112	-31,512
Y	Y	Starke	Culver Community School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Starke	Oregon-Davis School Corporation	7,898	21,780	6,767	28,547	8	12	13	0	13	-7,890	-7,886	-28,534
Y	Y	Starke	North Judson-San Pierre School Corpor	25,313	44,881	7,747	52,628	58	105	123	0	123	-25,255	-25,208	-52,505
Y	Y	Starke	Knox Community School Corporation	70,155	176,238	97,677	273,915	468	1,028	1,489	8,130	9,619	-69,687	-69,127	-264,296
Y	Y	Starke	North Judson Public Library	2,909	5,156	890	6,046	11	19	23	0	23	-2,898	-2,890	-6,023
Y	Y	Starke	Starke County Public Library	5,544	14,081	7,388	21,469	52	114	164	887	1,051	-5,492	-5,430	-20,418
Y	Y	Starke	Starke County Airport Authority	1,695	3,969	1,807	5,776	13	29	41	201	242	-1,682	-1,666	-5,534
N	N	Steuben	State Unit	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Steuben County	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Clear Lake Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Fremont Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Jamestown Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Millgrove Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Otsego Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Pleasant Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Richland Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Salem Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Scott Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Steuben Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	York Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Angola Civil City	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Ashley Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Clearlake Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Fremont Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Hamilton Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Hudson Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Orland Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Dekalb County Central United School C	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Prairie Heights Community School Corp	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Fremont Community School Corporatior	0	0	0	0	0	0	0	0	0	0	0	0

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N	N	Steuben	Hamilton Community School Corporatio	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	M.S.D. Steuben County School Corpora	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Carnegie Public Library Of Steuben Cou	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Fremont Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Northeast Indiana Solid Waste Manager	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Steuben	Hudson Redevelopment Commission	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Sullivan	State Unit	251	605	820	1,425	1	8	61	51	112	-250	-243	-1,313
N	N	Sullivan	Sullivan County	69,521	167,539	227,368	394,907	343	2,275	16,979	14,232	31,211	-69,178	-67,246	-363,696
N	N	Sullivan	Cass Township	223	367	379	746	0	0	0	0	0	-223	-223	-746
N	N	Sullivan	Curry Township	2,529	6,466	4,578	11,044	0	0	0	0	0	-2,529	-2,529	-11,044
N	N	Sullivan	Fairbanks Township	0	0	1,369	1,369	0	0	0	0	0	0	0	-1,369
N	N	Sullivan	Gill Township	28	680	7,085	7,765	0	0	0	0	0	-28	-28	-7,765
N	N	Sullivan	Haddon Township	415	2,304	2,500	4,804	0	0	0	40	40	-415	-415	-4,764
N	N	Sullivan	Hamilton Township	1,786	4,350	3,171	7,521	13	85	637	515	1,152	-1,773	-1,701	-6,369
N	N	Sullivan	Jackson Township	374	500	726	1,226	0	0	0	0	0	-374	-374	-1,226
N	N	Sullivan	Jefferson Township	52	498	183	681	0	0	0	0	0	-52	-52	-681
N	N	Sullivan	Turman Township	102	1,547	1,021	2,568	0	0	0	0	0	-102	-102	-2,568
N	N	Sullivan	Sullivan Civil City	78,230	143,718	59,376	203,094	620	4,115	30,710	24,787	55,497	-77,610	-74,115	-147,597
N	N	Sullivan	Carlisle Civil Town	4,735	9,537	3,019	12,556	0	0	0	594	594	-4,735	-4,735	-11,962
N	N	Sullivan	Dugger Civil Town	3,687	6,074	2,358	8,432	0	0	0	0	0	-3,687	-3,687	-8,432
N	N	Sullivan	Farmersburg Civil Town	1,501	2,753	1,668	4,421	0	0	0	0	0	-1,501	-1,501	-4,421
N	N	Sullivan	Hymera Civil Town	2,935	3,924	763	4,687	0	0	0	0	0	-2,935	-2,935	-4,687
N	N	Sullivan	Merom Civil Town	1,045	1,371	176	1,547	0	0	0	0	0	-1,045	-1,045	-1,547
N	N	Sullivan	Shelburn Civil Town	3,762	5,255	1,531	6,786	0	0	0	0	0	-3,762	-3,762	-6,786
N	N	Sullivan	Northeast School Corporation	41,514	81,508	78,387	159,895	0	0	0	0	0	-41,514	-41,514	-159,895
N	N	Sullivan	Southwest School Corporation	125,894	323,272	473,275	796,547	531	3,522	26,290	22,036	48,326	-125,363	-122,372	-748,221
N	N	Sullivan	Sullivan County Public Library	10,209	24,603	33,389	57,992	50	334	2,493	2,090	4,583	-10,159	-9,875	-53,409
Y	Y	Switzerland	State Unit	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Switzerland County	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Cotton Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Craig Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Jefferson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Pleasant Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Posey Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	York Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Patriot Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Vevay Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Switzerland County School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Switzerland County Public Library	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Switzerland	Southeastern Indiana Solid Waste Mana	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tippecanoe	State Unit	3,527	8,574	2,187	10,761	1	2	2	0	2	-3,526	-3,525	-10,759
Y	Y	Tippecanoe	Tippecanoe County	602,118	1,464,041	373,457	1,837,498	232	269	288	0	288	-601,886	-601,849	-1,837,210
Y	Y	Tippecanoe	Fairfield Township	3,781	11,756	3,158	14,914	0	0	0	0	0	-3,781	-3,781	-14,914
Y	Y	Tippecanoe	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tippecanoe	Lauramie Township	66	79	13	92	0	0	0	0	0	-66	-66	-92
Y	Y	Tippecanoe	Perry Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tippecanoe	Randolph Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tippecanoe	Sheffield Township	0	0	4	4	0	0	0	0	0	0	0	-4
Y	Y	Tippecanoe	Shelby Township	1	5	4	9	0	0	0	0	0	-1	-1	-9
Y	Y	Tippecanoe	Tippecanoe Township	0	0	53	53	0	0	0	0	0	0	0	-53
Y	Y	Tippecanoe	Union Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tippecanoe	Wabash Township	1,120	1,954	96	2,050	1	2	2	0	2	-1,119	-1,118	-2,048
Y	Y	Tippecanoe	Wayne Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tippecanoe	Wea Township	3,240	5,886	3,342	9,228	0	0	0	0	0	-3,240	-3,240	-9,228
Y	Y	Tippecanoe	Lafayette Civil City	703,196	1,952,964	622,752	2,575,716	0	0	0	0	0	-703,196	-703,196	-2,575,716
Y	Y	Tippecanoe	West Lafayette Civil City	359,809	628,033	30,721	658,754	417	485	519	0	519	-359,392	-359,324	-658,235

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Potential Circuit Breaker Tax Credits
Under Conference Committee Reports For HB 1001 and HB 1478
PTRC/HSC Funding = $2,028.5 M per year, Beginning 2008; Only PTRC Rates Reduced In 2008 and 2009; PTRC and Homestead Rates Reduced in 2010+
Homestead Standard Deduction = $45,000 in 2008, $44,000 in 2009, and $43,000 in 2010; Additional $250 M Homestead Credit in 2008
Circuit Breaker Credits Applicable ONLY to Homesteads in 2008 and 2009; Credits Applicable to ALL Real and Personal Property Beginning in 2010
Credit Not Applicable to School General Fund Portion of Net Levy; Credit is Reduced by This Amount; School GF Property Tax Dollars Are Not Reduced
Credit Threshold: Homesteads at 2% of Gross AV, All Other Property at 3% of Gross AV

				Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.)				Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478					CHANGE		
2007 Actual AV	Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	2010 *Estimated Real Prop Credit $* +	2010 *Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	2010 *Estimated Real Prop Credit $* +	2010 *Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Y	Y	Tippecanoe	Otterbein Civil Town	142	542	358	900	0	0	0	0	0	-142	-142	-900
Y	Y	Tippecanoe	Battle Ground Civil Town	0	0	489	489	0	0	0	0	0	0	0	-489
Y	Y	Tippecanoe	Clarks Hill Civil Town	1,580	1,906	303	2,209	0	0	0	0	0	-1,580	-1,580	-2,209
Y	Y	Tippecanoe	Dayton Civil Town	0	0	228	228	0	0	0	0	0	0	0	-228
Y	Y	Tippecanoe	Shadeland Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tippecanoe	Benton Community School Corporation	423	1,610	1,065	2,675	0	0	0	0	0	-423	-423	-2,675
Y	Y	Tippecanoe	Lafayette School Corporation	1,139,562	2,832,868	674,088	3,506,956	0	0	0	0	0	-1,139,562	-1,139,562	-3,506,956
Y	Y	Tippecanoe	Tippecanoe School Corporation	307,074	1,102,608	545,797	1,648,405	0	0	0	0	0	-307,074	-307,074	-1,648,405
Y	Y	Tippecanoe	West Lafayette Community School Corp	681,803	1,181,173	61,443	1,242,616	365	424	454	0	454	-681,438	-681,379	-1,242,162
Y	Y	Tippecanoe	Otterbein Public Library	47	176	116	292	0	0	0	0	0	-47	-47	-292
Y	Y	Tippecanoe	West Lafayette Public Library	67,547	114,978	6,037	121,015	94	109	117	0	117	-67,453	-67,438	-120,898
Y	Y	Tippecanoe	Tippecanoe County Public Library	58,684	159,009	48,266	207,275	0	0	0	0	0	-58,684	-58,684	-207,275
Y	Y	Tippecanoe	Greater Lafayette Public Transportation	47,039	114,505	29,146	143,651	18	21	23	0	23	-47,021	-47,018	-143,628
Y	Y	Tippecanoe	Wildcat Creek Solid Waste Managemen	3,674	8,931	2,278	11,209	1	2	2	0	2	-3,673	-3,672	-11,207
Y	Y	Tippecanoe	Lafayette Redevelopment Commission	30,425	84,499	26,846	111,345	0	0	0	0	0	-30,425	-30,425	-111,345
Y	Y	Tipton	State Unit	35	112	82	194	0	1	2	0	2	-35	-34	-192
Y	Y	Tipton	Tipton County	5,506	17,745	13,013	30,758	43	209	377	0	377	-5,463	-5,297	-30,381
Y	Y	Tipton	Cicero Township	162	518	382	900	1	6	11	0	11	-161	-156	-889
Y	Y	Tipton	Jefferson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tipton	Liberty Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tipton	Madison Township	0	9	3	12	0	0	0	0	0	0	0	-12
Y	Y	Tipton	Prairie Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tipton	Wildcat Township	0	0	0	0	0	1	1	0	1	0	1	1
Y	Y	Tipton	Elwood Civil City	2	488	163	651	0	0	0	0	0	-2	-2	-651
Y	Y	Tipton	Tipton Civil City	24,456	78,356	57,651	136,007	193	913	1,655	0	1,655	-24,263	-23,543	-134,352
Y	Y	Tipton	Kempton Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tipton	Sharpsville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Tipton	Windfall Civil Town	0	0	0	0	0	7	11	0	11	0	7	11
Y	Y	Tipton	Northern Community Schools Tipton Co	0	0	0	0	0	7	10	0	10	0	7	10
Y	Y	Tipton	Tipton Community School Corporation	20,856	67,219	49,295	116,514	88	416	754	0	754	-20,768	-20,440	-115,760
Y	Y	Tipton	Tipton County Public Library	1,185	3,821	2,801	6,622	9	45	81	0	81	-1,176	-1,140	-6,541
Y	Y	Tipton	Tipton County Solid Waste	191	616	451	1,067	2	7	13	0	13	-189	-184	-1,054
Y	N	Union	State Unit	20	42	18	60	0	0	0	0	0	-20	-20	-60
Y	N	Union	Union County	5,443	11,844	4,972	16,816	0	0	0	0	0	-5,443	-5,443	-16,816
Y	N	Union	Brownsville Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Union	Center Township	41	89	36	125	0	0	0	0	0	-41	-41	-125
Y	N	Union	Harmony Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Union	Harrison Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Union	Liberty Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Union	Union Township	0	0	3	3	0	0	0	0	0	0	0	-3
Y	N	Union	Liberty Civil Town	9,481	20,629	8,365	28,994	0	0	0	0	0	-9,481	-9,481	-28,994
Y	N	Union	West College Corner Civil Town	0	0	144	144	0	0	0	0	0	0	0	-144
Y	N	Union	Union County School Corporation	13,145	28,602	12,007	40,609	0	0	0	0	0	-13,145	-13,145	-40,609
Y	N	Union	Union County Public Library	974	2,121	890	3,011	0	0	0	0	0	-974	-974	-3,011
Y	Y	Vanderburgh	State Unit	914	3,798	711	4,509	8	11	13	0	13	-906	-903	-4,496
Y	Y	Vanderburgh	Vanderburgh County	276,961	1,151,941	215,582	1,367,523	2,409	3,398	4,054	0	4,054	-274,552	-273,563	-1,363,469
Y	Y	Vanderburgh	Armstrong Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Vanderburgh	Center Township	741	3,603	580	4,183	16	22	24	0	24	-725	-719	-4,159
Y	Y	Vanderburgh	German Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Vanderburgh	Perry Township	672	1,912	533	2,445	3	4	5	0	5	-669	-668	-2,440
Y	Y	Vanderburgh	Knight Township	2,035	6,941	1,338	8,279	20	27	32	0	32	-2,015	-2,008	-8,247
Y	Y	Vanderburgh	Pigeon Township	9,976	54,617	9,633	64,250	36	69	94	0	94	-9,940	-9,907	-64,156
Y	Y	Vanderburgh	Scott Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Vanderburgh	Union Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Vanderburgh	Evansville Civil City	448,662	1,866,088	349,233	2,215,321	3,903	5,505	6,567	0	6,567	-444,759	-443,157	-2,208,754
Y	Y	Vanderburgh	Darmstadt Civil Town	0	0	0	0	0	0	0	0	0	0	0	0

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				Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.)				Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478					CHANGE		
2007 Actual				2008 (& 2009) Estimated Residential	*2010 Estimated Real Prop*	+	*2010 Estimated Pers Prop*	= 2010 Estimated Total	2008 Estimated Credit $	2009 Estimated Credit $	*2010 Estimated Real Prop*	+	*2010 Estimated Pers Prop*	= 2010 Estimated Total	2008 Estimated	2009 Estimated	2010 Estimated
AV	Rate	County	Unit Name	Credit $	*Credit $*		*Credit $*	Credit $	For Hmstds	For Hmstds	*Credit $*		*Credit $*	Credit $	Credit $	Credit $	Credit $
Y	Y	Vanderburgh	Evansville-Vanderburgh School Corpora	497,753	2,070,266		387,444	2,457,710	1,821	2,569	*3,064*		*0*	3,064	-495,932	-495,184	-2,454,646
Y	Y	Vanderburgh	Evansville-Vanderburgh County Public L	55,026	228,869		42,832	271,701	479	675	*805*		*0*	805	-54,547	-54,351	-270,896
Y	Y	Vanderburgh	Special Unit	6,622	27,541		5,154	32,695	58	81	*97*		*0*	97	-6,564	-6,541	-32,598
N	N	Vermillion	State Unit	61	156		22	178	0	0	*0*		*0*	0	-61	-61	-178
N	N	Vermillion	Vermillion County	20,227	52,148		7,255	59,403	0	0	*0*		*0*	0	-20,227	-20,227	-59,403
N	N	Vermillion	Clinton Township	1,338	3,312		373	3,685	0	0	*0*		*0*	0	-1,338	-1,338	-3,685
N	N	Vermillion	Eugene Township	61	234		62	296	0	0	*0*		*0*	0	-61	-61	-296
N	N	Vermillion	Helt Township	0	10		29	39	0	0	*0*		*0*	0	0	0	-39
N	N	Vermillion	Highland Township	0	0		1	1	0	0	*0*		*0*	0	0	0	-1
N	N	Vermillion	Vermillion Township	0	0		3	3	0	0	*0*		*0*	0	0	0	-3
N	N	Vermillion	Clinton Civil City	20,426	50,582		5,329	55,911	0	0	*0*		*0*	0	-20,426	-20,426	-55,911
N	N	Vermillion	Cayuga Civil Town	1,430	5,510		1,459	6,969	0	0	*0*		*0*	0	-1,430	-1,430	-6,969
N	N	Vermillion	Dana Civil Town	0	158		453	611	0	0	*0*		*0*	0	0	0	-611
N	N	Vermillion	Fairview Park Civil Town	0	0		110	110	0	0	*0*		*0*	0	0	0	-110
N	N	Vermillion	Newport Civil Town	0	0		15	15	0	0	*0*		*0*	0	0	0	-15
N	N	Vermillion	Perrysville Civil Town	0	0		15	15	0	0	*0*		*0*	0	0	0	-15
N	N	Vermillion	Universal Civil Town	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vermillion	North Vermillion Community School Cor	2,352	9,064		2,499	11,563	0	0	*0*		*0*	0	-2,352	-2,352	-11,563
N	N	Vermillion	South Vermillion Community School Cor	35,340	87,881		10,892	98,773	0	0	*0*		*0*	0	-35,340	-35,340	-98,773
N	N	Vermillion	Clinton Public Library	5,269	13,048		1,468	14,516	0	0	*0*		*0*	0	-5,269	-5,269	-14,516
N	N	Vermillion	Vermillion County Public Library	111	445		164	609	0	0	*0*		*0*	0	-111	-111	-609
N	N	Vigo	State Unit	1,533	5,002		492	5,494	3	14	*43*		*0*	43	-1,530	-1,519	-5,451
N	N	Vigo	Vigo County	465,707	1,520,179		149,463	1,669,642	916	4,311	*13,170*		*119*	13,289	-464,791	-461,396	-1,656,353
N	N	Vigo	Fayette Township	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Harrison Township	20,661	60,143		3,080	63,223	46	184	*364*		*0*	364	-20,615	-20,477	-62,859
N	N	Vigo	Honey Creek Township	39	1,263		295	1,558	0	0	*0*		*0*	0	-39	-39	-1,558
N	N	Vigo	Linton Township	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Lost Creek Township	1,826	2,792		263	3,055	0	23	*189*		*0*	189	-1,826	-1,803	-2,866
N	N	Vigo	Nevins Township	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Otter Creek Township	0	1		45	46	0	0	*0*		*1*	1	0	0	-45
N	N	Vigo	Pierson Township	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Prairie Creek Township	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Prairieton Township	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Riley Township	2	74		116	190	0	0	*0*		*2*	2	-2	-2	-188
N	N	Vigo	Sugar Creek Township	825	2,109		1,585	3,694	0	0	*0*		*0*	0	-825	-825	-3,694
N	N	Vigo	Terre Haute Civil City	880,212	2,881,017		264,822	3,145,839	1,753	8,250	*25,205*		*228*	25,433	-878,459	-871,962	-3,120,406
N	N	Vigo	Riley Civil Town	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Seelyville Civil Town	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	West Terre Haute Civil Town	9,389	24,021		18,051	42,072	0	0	*0*		*0*	0	-9,389	-9,389	-42,072
N	N	Vigo	Vigo County School Corporation	818,705	2,672,454		262,754	2,935,208	839	3,950	*12,067*		*109*	12,176	-817,866	-814,755	-2,923,032
N	N	Vigo	Vigo County Public Library	74,265	242,419		23,835	266,254	146	687	*2,100*		*19*	2,119	-74,119	-73,578	-264,135
N	N	Vigo	Terre Haute Sanitary	177,279	580,249		53,336	633,585	353	1,662	*5,076*		*46*	5,122	-176,926	-175,617	-628,463
N	N	Vigo	Hulman Field Airport	18,263	59,615		5,861	65,476	36	169	*516*		*5*	521	-18,227	-18,094	-64,955
N	N	Vigo	Honey Creek Fire Protection	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	New Goshen Fire Protection District	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Lost Creek Fire Protection District	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Prairieton Fire Protection District	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Riley Fire Protection District	0	0		0	0	0	0	*0*		*0*	0	0	0	0
N	N	Vigo	Sugar Creek Township Fire District	1,302	3,329		2,502	5,831	0	0	*0*		*0*	0	-1,302	-1,302	-5,831
Y	Y	Wabash	State Unit	435	1,212		666	1,878	11	13	*16*		*12*	28	-424	-422	-1,850
Y	Y	Wabash	Wabash County	89,622	249,796		137,171	386,967	2,169	2,614	*3,245*		*2,469*	5,714	-87,453	-87,008	-381,253
Y	Y	Wabash	Chester Township	1,202	2,606		1,083	3,689	0	0	*4*		*0*	4	-1,202	-1,202	-3,685
Y	Y	Wabash	Lagro Township	25	45		56	101	0	0	*0*		*0*	0	-25	-25	-101
Y	Y	Wabash	Liberty Township	0	0		32	32	0	0	*0*		*0*	0	0	0	-32
Y	Y	Wabash	Noble Township	2,140	6,519		3,799	10,318	73	88	*107*		*83*	190	-2,067	-2,052	-10,128
Y	Y	Wabash	Paw Paw Township	22	44		18	62	0	0	*0*		*0*	0	-22	-22	-62

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Y	Y	Wabash	Pleasant Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Wabash	Waltz Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Wabash	Wabash Civil City	174,203	530,804	309,291	840,095	5,966	7,175	8,679	6,791	15,470	-168,237	-167,028	-824,625
Y	Y	Wabash	North Manchester Civil Town	53,076	115,016	47,808	162,824	0	11	186	0	186	-53,076	-53,065	-162,638
Y	Y	Wabash	Lafontaine Civil Town	0	0	1,086	1,086	0	0	0	0	0	0	0	-1,086
Y	Y	Wabash	Lagro Civil Town	571	1,052	1,304	2,356	0	0	0	0	0	-571	-571	-2,356
Y	Y	Wabash	Roann Civil Town	550	1,094	448	1,542	0	0	0	0	0	-550	-550	-1,542
Y	Y	Wabash	Manchester Community School Corpora	85,634	185,565	77,133	262,698	0	10	169	0	169	-85,634	-85,624	-262,529
Y	Y	Wabash	M.S.D. Wabash County School Corpora	26,898	184,298	110,781	295,079	66	184	495	0	495	-26,832	-26,714	-294,584
Y	Y	Wabash	Wabash City School Corporation	174,441	405,902	235,424	641,326	3,289	3,835	4,325	3,831	8,156	-171,152	-170,606	-633,170
Y	Y	Wabash	North Manchester Public Library	6,505	14,096	5,859	19,955	0	1	23	0	23	-6,505	-6,504	-19,932
Y	Y	Wabash	Roann Public Library	23	46	19	65	0	0	0	0	0	-23	-23	-65
Y	Y	Wabash	Wabash Public Library	21,038	64,101	37,351	101,452	720	866	1,048	820	1,868	-20,318	-20,172	-99,584
N	N	Warren	State Unit	0	0	1	1	0	0	0	0	0	0	0	-1
N	N	Warren	Warren County	0	0	286	286	0	0	0	0	0	0	0	-286
N	N	Warren	Adams Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Jordan Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Kent Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Liberty Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Medina Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Mound Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Pike Township	0	0	5	5	0	0	0	0	0	0	0	-5
N	N	Warren	Pine Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Prairie Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Steuben Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Warren Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Pine Village Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	State Line City Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	West Lebanon Civil Town	0	0	262	262	0	0	0	0	0	0	0	-262
N	N	Warren	Williamsport Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Benton Community School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Covington Community School Corporati	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	M.S.D. Of Warren County School Corpo	0	0	601	601	0	0	0	0	0	0	0	-601
N	N	Warren	West Lebanon Public Library	0	0	139	139	0	0	0	0	0	0	0	-139
N	N	Warren	Williamsport Public Library	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Warren	Warren County Solid Waste	0	0	11	11	0	0	0	0	0	0	0	-11
Y	N	Warrick	State Unit	95	235	26	261	3	4	5	0	5	-92	-91	-256
Y	N	Warrick	Warrick County	18,443	45,302	5,057	50,359	631	815	892	0	892	-17,812	-17,628	-49,467
Y	N	Warrick	Anderson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Boon Township	870	2,135	238	2,373	30	38	42	0	42	-840	-832	-2,331
Y	N	Warrick	Campbell Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Greer Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Hart Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Lane Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Ohio Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Owen Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Pigeon Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Skelton Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Boonville Civil City	54,882	134,811	15,050	149,861	1,878	2,425	2,654	0	2,654	-53,004	-52,457	-147,207
Y	N	Warrick	Chandler Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Elberfeld Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Lynnville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Newburgh Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Tennyson Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Warrick County School Corporation	55,679	136,789	15,269	152,038	1,000	1,292	1,414	0	1,414	-54,679	-54,387	-150,624

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Y	N	Warrick	Newburgh - Ohio Township Public Libra	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Warrick	Boonville-Warrick County Public Library	2,013	4,946	552	5,498	69	89	97	0	97	-1,944	-1,924	-5,401
Y	N	Warrick	Warrick County Solid Waste	729	1,792	200	1,992	25	32	35	0	35	-704	-697	-1,957
N	N	Washington	State Unit	97	241	7	248	0	0	1	0	1	-97	-97	-247
N	N	Washington	Washington County	24,371	61,118	1,648	62,766	5	92	127	0	127	-24,366	-24,279	-62,639
N	N	Washington	Brown Township	0	0	16	16	0	0	0	0	0	0	0	-16
N	N	Washington	Franklin Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Gibson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Howard Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Jackson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Jefferson Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Madison Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Monroe Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Pierce Township	0	0	47	47	0	0	0	0	0	0	0	-47
N	N	Washington	Polk Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Posey Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Vernon Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Washington Township	522	1,310	2	1,312	0	2	3	0	3	-522	-520	-1,309
N	N	Washington	Salem Civil City	49,107	123,153	169	123,322	10	186	256	0	256	-49,097	-48,921	-123,066
N	N	Washington	Campbellsburg Civil Town	0	0	152	152	0	0	0	0	0	0	0	-152
N	N	Washington	Hardinsburg Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Little York Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Livonia Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	New Pekin Civil Town	0	0	1,171	1,171	0	0	0	0	0	0	0	-1,171
N	N	Washington	Saltillo Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Washington	Salem Community School Corporation	69,618	174,588	240	174,828	8	162	224	0	224	-69,610	-69,456	-174,604
N	N	Washington	East Washington School Corporation	0	0	4,098	4,098	0	0	0	0	0	0	0	-4,098
N	N	Washington	West Washington School Corporation	0	0	563	563	0	0	0	0	0	0	0	-563
N	N	Washington	Salem Public Library	3,800	9,531	13	9,544	1	14	20	0	20	-3,799	-3,786	-9,524
N	N	Washington	Brown-Vernon Fire District	0	0	34	34	0	0	0	0	0	0	0	-34
N	N	Washington	Washington County Solid Waste Manag	2,726	6,838	184	7,022	1	10	14	0	14	-2,725	-2,716	-7,008
N	N	Washington	Blue River Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	State Unit	807	2,538	183	2,721	8	11	15	0	15	-799	-796	-2,706
N	N	Wayne	Wayne County	201,737	634,190	45,826	680,016	1,923	2,738	3,666	2	3,668	-199,814	-198,999	-676,348
N	N	Wayne	Abington Township	0	0	188	188	0	0	0	0	0	0	0	-188
N	N	Wayne	Boston Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Center Township	586	1,239	637	1,876	0	1	10	0	10	-586	-585	-1,866
N	N	Wayne	Clay Township	11	17	4	21	0	0	0	0	0	-11	-11	-21
N	N	Wayne	Dalton Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Franklin Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Greene Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Harrison Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Jackson Township	566	1,221	150	1,371	0	0	0	0	0	-566	-566	-1,371
N	N	Wayne	Jefferson Township	354	833	309	1,142	0	0	0	0	0	-354	-354	-1,142
N	N	Wayne	New Garden Township	0	0	9	9	0	0	0	0	0	0	0	-9
N	N	Wayne	Perry Township	0	0	3	3	0	0	0	0	0	0	0	-3
N	N	Wayne	Washington Township	0	0	3	3	0	0	0	0	0	0	0	-3
N	N	Wayne	Wayne Township	8,481	28,038	1,311	29,348	94	131	154	0	154	-8,387	-8,350	-29,195
N	N	Wayne	Webster Township	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Richmond Civil City	295,481	985,238	45,672	1,030,910	3,283	4,546	6,050	3	6,053	-292,198	-290,935	-1,024,857
N	N	Wayne	Boston Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Cambridge City Civil Town	9,131	19,708	2,424	22,132	0	0	0	0	0	-9,131	-9,131	-22,132
N	N	Wayne	Centerville Civil Town	14,641	25,283	3,315	28,598	0	90	146	0	146	-14,641	-14,551	-28,452
N	N	Wayne	Dublin Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	East Germantown Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Economy Civil Town	0	0	45	45	0	0	0	0	0	0	0	-45

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N	N	Wayne	Fountain City Civil Town	0	0		169	169	0	0	0	0	0	0	0	-169
N	N	Wayne	Greens Fork Civil Town	450	680		154	834	0	0	0	0	0	-450	-450	-834
N	N	Wayne	Hagerstown Civil Town	9,046	21,313		7,893	29,206	0	0	0	0	0	-9,046	-9,046	-29,206
N	N	Wayne	Milton Civil Town	0	0		144	144	0	0	0	0	0	0	0	-144
N	N	Wayne	Mount Auburn Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Spring Grove Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Nettle Creek School Corporation	14,324	33,161		12,234	45,395	0	0	0	0	0	-14,324	-14,324	-45,395
N	N	Wayne	Western Wayne School Corporation	15,165	32,731		4,340	37,071	0	0	0	0	0	-15,165	-15,165	-37,071
N	N	Wayne	Centerville-Abington Community School	67,234	142,893		48,298	191,191	0	196	1,353	4	1,357	-67,234	-67,038	-189,834
N	N	Wayne	Northeastern Wayne School Corporatior	0	20		370	390	0	0	0	0	0	0	0	-390
N	N	Wayne	Richmond Community School Corporati	396,386	1,310,431		61,279	1,371,710	1,814	2,511	2,969	0	2,969	-394,572	-393,875	-1,368,741
N	N	Wayne	Cambridge City Public Library	645	1,392		185	1,577	0	0	0	0	0	-645	-645	-1,577
N	N	Wayne	Centerville Public Library	4,111	8,739		2,761	11,500	0	18	121	0	121	-4,111	-4,093	-11,379
N	N	Wayne	Dublin Public Library	0	0		0	0	0	0	0	0	0	0	0	0
N	N	Wayne	Hagerstown Public Library	1,186	2,795		1,035	3,830	0	0	0	0	0	-1,186	-1,186	-3,830
N	N	Wayne	Richmond-Morrisson-Reeves Public Libi	26,366	87,165		4,074	91,239	293	406	480	0	480	-26,073	-25,960	-90,759
N	N	Wayne	Wayne County Contractual Library	11	17		47	64	0	0	0	0	0	-11	-11	-64
N	N	Wayne	Richmond Sanitary	86,529	285,152		14,210	299,362	933	1,292	1,719	1	1,720	-85,596	-85,237	-297,642
N	N	Wayne	Richmond Redevelopment Commission	3,521	11,740		544	12,284	39	54	72	0	72	-3,482	-3,467	-12,212
Y	Y	Wells	State Unit	33	130		12	142	0	0	0	0	0	-33	-33	-142
Y	Y	Wells	Wells County	5,940	22,931		2,120	25,051	10	30	43	0	43	-5,930	-5,910	-25,008
Y	Y	Wells	Chester Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Wells	Harrison Township	165	791		2	793	1	2	3	0	3	-164	-163	-790
Y	Y	Wells	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Wells	Jefferson Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Wells	Lancaster Township	58	339		47	386	0	0	0	0	0	-58	-58	-386
Y	Y	Wells	Liberty Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Wells	Nottingham Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Wells	Rockcreek Township	59	119		28	147	0	0	0	0	0	-59	-59	-147
Y	Y	Wells	Union Township	14	24		2	26	0	0	0	0	0	-14	-14	-26
Y	Y	Wells	Bluffton Civil City	5,621	29,221		1,832	31,053	16	48	69	0	69	-5,605	-5,573	-30,984
Y	Y	Wells	Zanesville Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Wells	Markle Civil Town	6,600	12,743		2,637	15,380	0	0	0	0	0	-6,600	-6,600	-15,380
Y	Y	Wells	Ossian Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Wells	Poneto Civil Town	4	19		12	31	0	0	0	0	0	-4	-4	-31
Y	Y	Wells	Uniondale Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Wells	Vera Cruz Civil Town	0	0		0	0	0	0	0	0	0	0	0	0
Y	Y	Wells	Southern Wells Community School Corp	0	0		2	2	0	0	0	0	0	0	0	-2
Y	Y	Wells	Northern Wells Community School Corp	14,667	48,614		8,081	56,695	0	0	0	0	0	-14,667	-14,667	-56,695
Y	Y	Wells	M.S.D. Bluffton-Harrison School Corpor	7,966	38,462		102	38,564	21	61	87	0	87	-7,945	-7,905	-38,477
Y	Y	Wells	Wells County Public Library	836	4,348		274	4,622	2	7	10	0	10	-834	-829	-4,612
Y	Y	Wells	Huntington Library	1,329	2,568		531	3,099	0	0	0	0	0	-1,329	-1,329	-3,099
Y	Y	Wells	Wells County Solid Waste District	140	540		50	590	0	1	1	0	1	-140	-139	-589
Y	N	White	State Unit	37	73		140	213	0	0	0	0	0	-37	-37	-213
Y	N	White	White County	6,341	12,744		24,319	37,063	2	8	11	0	11	-6,339	-6,333	-37,052
Y	N	White	Big Creek Township	0	0		3	3	0	0	0	0	0	0	0	-3
Y	N	White	Cass Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	White	Honey Creek Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	White	Jackson Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	White	Lincoln Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	White	Monon Township	129	243		87	330	0	0	0	0	0	-129	-129	-330
Y	N	White	Prairie Township	0	0		5	5	0	0	0	0	0	0	0	-5
Y	N	White	Princeton Township	166	309		260	569	0	0	0	0	0	-166	-166	-569
Y	N	White	Round Grove Township	0	0		0	0	0	0	0	0	0	0	0	0
Y	N	White	Union Township	0	28		516	544	0	0	0	0	0	0	0	-544
Y	N	White	West Point Township	0	0		0	0	0	0	0	0	0	0	0	0

Note: All credit estimates are based on statewide trending estimates (actual AV, if available), statutory and changing deductions, and nominal AV and levy growth. Actual credits will vary with individual experience. LSA, 04/29/2007.

Potential Circuit Breaker Tax Credits
Under Conference Committee Reports For HB 1001 and HB 1478
PTRC/HSC Funding = $2,028.5 M per year, Beginning 2008; Only PTRC Rates Reduced in 2008 and 2009; PTRC and Homestead Rates Reduced in 2010+
Homestead Standard Deduction = $45,000 in 2008, $44,000 in 2009, and $43,000 in 2010; Additional $250 M Homestead Credit in 2008
Circuit Breaker Credits Applicable ONLY to Homesteads in 2008 and 2009; Credits Applicable to ALL Real and Personal Property Beginning in 2010
Credit Not Applicable to School General Fund Portion of Net Levy; Credit is Reduced by This Amount; School GF Property Tax Dollars Are Not Reduced
Credit Threshold: Homesteads at 2% of Gross AV, All Other Property at 3% of Gross AV

				Current Estimates (4/19/2007, PTRC/HSC at Min. Guar.)				Proposed Credits: Conference Committee Reports, HB 1001 and HB 1478					CHANGE		
2007 Actual AV	Rate	County	Unit Name	2008 (& 2009) Estimated Residential Credit $	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $ For Hmstds	2009 Estimated Credit $ For Hmstds	*2010 Estimated Real Prop Credit $* +	*2010 Estimated Pers Prop Credit $* =	2010 Estimated Total Credit $	2008 Estimated Credit $	2009 Estimated Credit $	2010 Estimated Credit $
Y	N	White	Monticello Civil City	0	1,744	31,608	33,352	0	0	2	0	2	0	0	-33,350
Y	N	White	Brookston Civil Town	0	0	293	293	0	0	0	0	0	0	0	-293
Y	N	White	Burnettsville Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	White	Chalmers Civil Town	0	0	141	141	0	0	0	0	0	0	0	-141
Y	N	White	Monon Civil Town	5,461	10,255	3,658	13,913	0	2	4	0	4	-5,461	-5,459	-13,909
Y	N	White	Reynolds Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	White	Wolcott Civil Town	6,040	11,253	9,461	20,714	4	10	13	0	13	-6,036	-6,030	-20,701
Y	N	White	Pioneer Regional School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	White	North White School Corporation	9,252	17,372	6,196	23,568	0	2	4	0	4	-9,252	-9,250	-23,564
Y	N	White	Frontier School Corporation	0	0	1,681	1,681	0	0	0	0	0	0	0	-1,681
Y	N	White	Tri County School Corporation	15,301	28,509	23,969	52,478	4	11	14	0	14	-15,297	-15,290	-52,464
Y	N	White	Twin Lakes Community School Corpora	0	2,918	52,892	55,810	0	0	2	0	2	0	0	-55,808
Y	N	White	Brookston Public Library	0	0	68	68	0	0	0	0	0	0	0	-68
Y	N	White	Monon Public Library	671	1,260	450	1,710	0	0	1	0	1	-671	-671	-1,709
Y	N	White	Monticello Public Library	0	90	1,636	1,726	0	0	0	0	0	0	0	-1,726
Y	N	White	Wolcott Public Library	491	915	770	1,685	0	1	1	0	1	-491	-490	-1,684
Y	N	White	Monticello Redevelopment Commission	0	29	527	556	0	0	0	0	0	0	0	-556
Y	N	Whitley	State Unit	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Whitley County	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Cleveland Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Columbia Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Etna Troy Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Jefferson Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Richland Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Smith Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Thorncreek Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Union Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Washington Township	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Columbia City Civil City	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Churubusco Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Larwill Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	South Whitley Civil Town	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Whitko Community School Corporation	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Smith-Green Community School Corpor	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Whitley County Consolidated School Co	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Churubusco Public Library	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	Peabody Library	0	0	0	0	0	0	0	0	0	0	0	0
Y	N	Whitley	South Whitley Public Library	0	0	0	0	0	0	0	0	0	0	0	0
				162,522,949	*448,737,077*	*126,629,294*	575,366,371	4,391,030	9,459,885	*75,665,183*	*24,888,965*	100,554,148	-158,131,919	-153,063,064	-474,812,223

Note: All credit estimates are based on statewide trending estimates (actual AV, if available), statutory and changing deductions, and nominal AV and levy growth. Actual credits will vary with individual experience. LSA, 04/29/2007.

Exhibit D
10/15/07

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
QUICK REFERENCE CHART OF
PROPERTY TAX DEDUCTIONS
2007 PAY 2008

Revised 05/07

DEDUCTION TYPE	INDIANA CODE	MAX AMOUNT	VALUE LIMIT	INCOME LIMIT	PROPERTY APPLIED TO	IND. RESIDENCE?	RESIDE ON PROPERTY	AGE REQ.?	OWN REAL ESTATE BY	SURVIVING SPOUSE FILE?	PERIOD OF MILITARY SERVICE	COMBINE WITH	**FORMS OR PROOF REQ. TO VERIFY
1. Mortgage	6-1.1-12-1	3,000	None	None	Real - Yes Mob. - Yes Pers. -No Mfg hm-Yes	YES	NO	NO	March 1, 2007	N/A	N/A	All	None, Previous Tax Bill will Facilitate Filing.
2 Homestead	6-1.1-20.9	DLGF certifies the homestead credit taxing district rate	None	None	Real - Yes Mob. - Yes Pers. -No Mfg hm-Yes	YES	YES	NO	March 1, 2007	N/A	N/A	All	None, Previous Tax Bill will Facilitate Filing.
3. Standard Deduction	6-1.1-12-37	45,000	None	None	Real - Yes Mob. - Yes Pers. - No Mfgd Hm-Yes	YES	YES	NO	March 1, 2007	N/A	N/A	All	None, Previous Tax Bill will Facilitate Filing.
4. Over 65	6-1.1-12-9	12,480	$182,430 Real or Mobile Home	$25,000 Adjusted Gross Income	Real - Yes Mob. - Yes Pers. - No Mfgd Hm-Yes	YES	***YES	Age 65 By 12/31/06	One Year Prior to March 1, 2007	YES	N/A	Items #1, #2 and #3 Only.	1040 Form For 2006 For Applicant & Spouse or Applicant & All Co-Owners
5. Blind	6-1.1-12-11 6-1.1-12-12	12,480	None	$17,000 Taxable Income	Real - Yes Mob. - Yes Pers. - No Mfgd Hm-Yes	YES	***YES	None	March 1, 2007	NO	N/A	All Except Item #4.	Proof of Blindness.
6. Disabled	6-1.1-12-11	12,480	None	$17,000 Taxable Income	Real - Yes Mob. - Yes Pers. - No Mfgd Hm-Yes	YES	***YES	None	March 1, 2007	NO	N/A	All Except Item #4.	Proof of Disability.
7. Vet Tot. Disability * Code 1	6-1.1-12-14 6-1.1-12-15	12,480	$143,160 Real & Personal Combined	None	Real - Yes Mob. - Yes Pers. - Yes Mfgd Hm-Yes	NO	NO	None	March 1, 2007	YES	Anytime 90 Days or More, Honorable Discharge	All Except Item #4.	****VA Form 20-5455 Code 1 In Item #15 or Pension Certificate or Award of Compensation or Letter of Disability.
8. Vet Part Disability (Service Connected) * Code 2	6-1.1-12-13 6-1.1-12-15	24,960	None	None	Real - Yes Mob. - Yes Pers. - Yes Mfgd Hm-Yes	NO	NO	None	March 1, 2007	YES	During Any War, Honorable Discharge.	All Except Item #4 & Item #10.	****VA Form 20-5455 Code 2 In Item #15 or Pension Certificate or Award of Compensation or Letter of Disability.
9. Veteran World War I *	6-1.1-12-16	18,720	$206,500 Real or Moblie Home	None	Real - Yes Mob. - Yes Pers. - No Mfgd Hm-Yes	YES	YES	None	One Year Prior to March 1, 2007	See Item #10	Prior to Nov 12, 1918.	All Except Item #4.	None
10. Spouse Veteran World War I *	6-1.1-12-16 6-1.1-12-17	18,720	None	None	Real - Yes Mob. - Yes Pers-Yes Mfgd Hm-Yes	NO	NO	None	March 1, 2007		Prior to Nov 12, 1918.	Items #1, #2, #3, #5, #6 or #7	Discharge Papers

* Can be applied as Excise Tax Credit for 2007 pay 2008 on either the motor vehicle excise tax (IC 6-6-5-5) or the aircraft license excise tax (IC6-6-6.5) calculated at $2 for cars and $7 for aircrafts for each $100 of unused deduction.
** Recorded mortgage, installment agreement or payment booklet for a mobile home.
*** Applicant must reside on the property or be in a nursing home or hospital.
**** Code 3= 100% wartime service connected disability or a partially disabled deduction combined with a totally disabled deduction when the individual reaches the age of 62.

FILING DEADLINES

For Deductions on Real Property: The filing deadline for all deductions listed above, except the standard deduction which requires no filing, is **twelve months before June 11** of each year for which the person desires to obtain the deduction.
For Deductions on Annually Assessed Mobile Homes: The filing deadline for all deductions listed above, except the standard deduction which requires no filing, is **twelve months before March 31** of each year for which the person desires to obtain the deduction.

Other deductions can be found in IC 6-1.1-12.

Exhibit E
10/15/07

Controls on Property Taxes

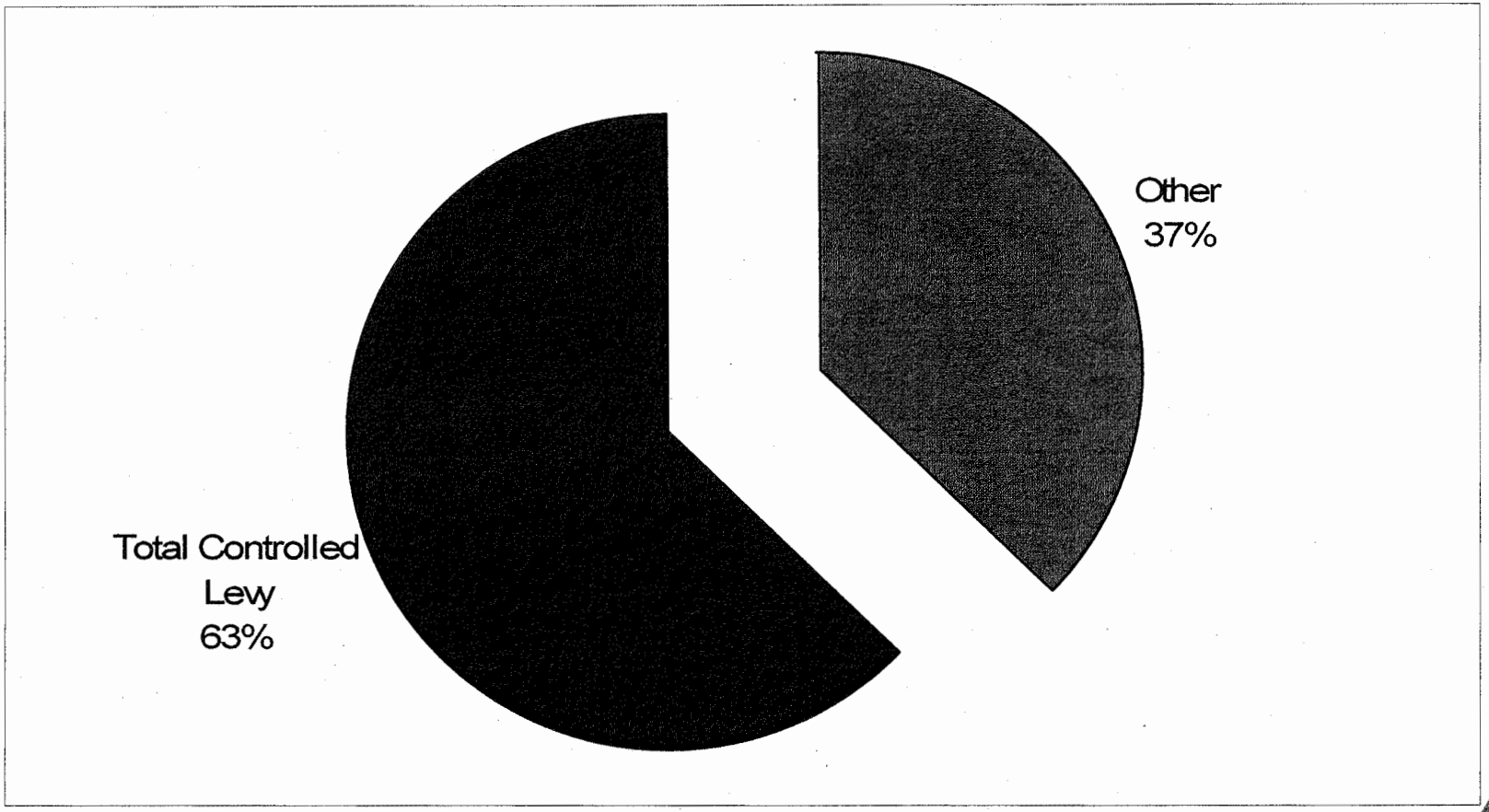
Legislative Services Agency

October 15, 2007

Types of Controls

- Levy Limit-maximum total amount that may be raised by taxes (rates vary)
- Rate Limits-maximum total rate that may be imposed to raise taxes (levy varies)
- Use Restrictions-limitation on purposes of which taxes may be imposed

Controlled Levies



Separate Controlled Levies

General Civil Tax'g Unit	$ 2,785,352,505
Health Care Indigents	54,535,068
Medical Assist' Wards	12,334,318
Children Special Needs	6,923,637
Township Fire	83,681,347
School GF (hybrid formula)	1,909,674,840
School Transportation	423,819,033

Basic Levy Control Formula

(Prior Year Levy+/-Adjustments) X Multiplier

\+ Appeals

Maximum Permissible Current Year Levy

Levy Control Adjustments

(Prior Year Levy+/-Adjustments) X Multiplier

- Banking
- CAGIT Adoption Incentive
- Boundary Changes
- Temporary Adjustments (e.g., cash spend down)
- Temporary Appeals

Levy Control Multiplier

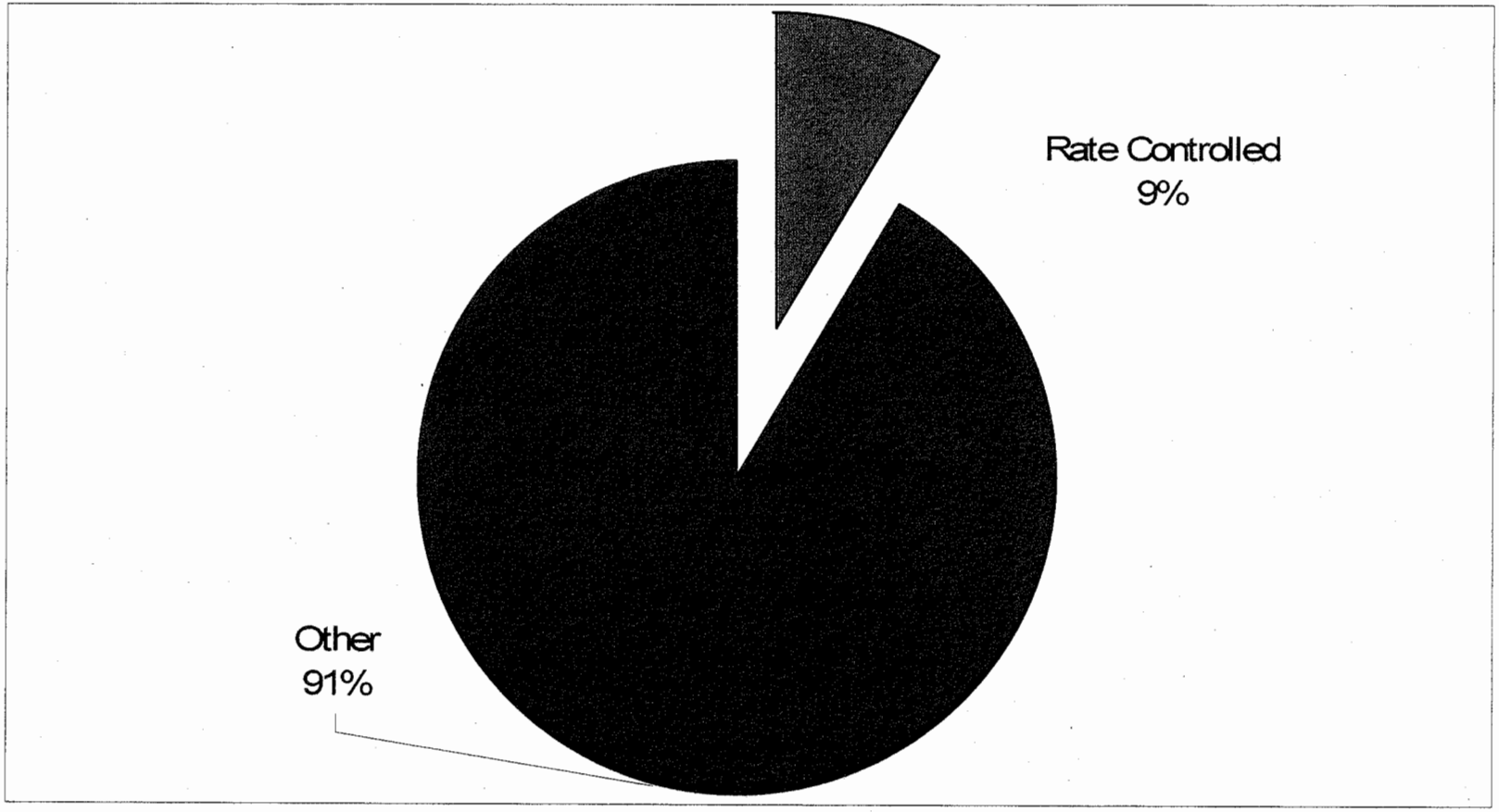
(Prior Year Levy+/-Adjustments) X Multiplier

- Assessed value growth quotient
  - Applies to most levy limit formulas
  - Based on 6 year moving average of nonfarm personal income
  - 2003-1.048 2004-1.047 2005-1.046 2006-1.039 2007-1.040
- School GF has special formula

Levy Control Appeals

- Available only as permitted by statute
- Not available for all controlled levies
- Requires public notice, petition to DLGF, & hearing
- Some DLGF discretion to deny or reduce
- May be temporary or permanent
- May add to the base or be computed separately

Controlled Rates



- Mostly maintenance & equipment purchase funds

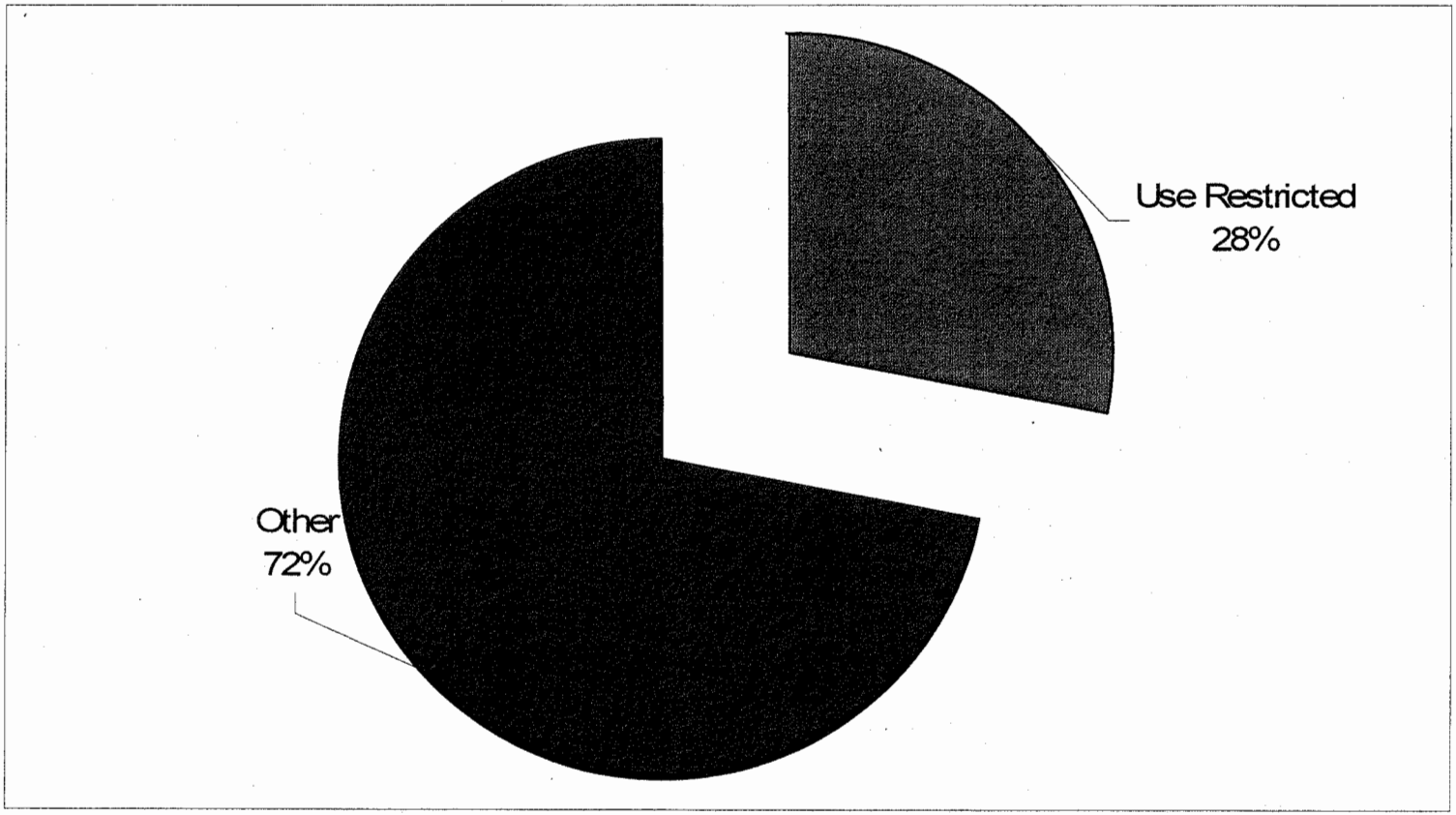
Basic Rate Control Formula

Permitted Rate X Taxable Assessed Value

Permitted Rate = Stated Rate X Reassessment Deflator

- Total raised increases as real growth in AV occurs

Use Restrictions



- Debt Service, Child Welfare & Children's Psychiatric Treatment

Use Restricted—Other Controls

- Debt limits
  - Constitutional limit
  - Statutory limits
- Required State approval
- Remonstrance

Questions

Exhibit F
10/15/07

2007 Estimated Gross Property Tax Levies By County

Cnty	County	2007 Total Gross Levy	2007 Debt Gross Levy	% of Tot	2007 Capital Gross Levy	% of Tot	2007 Debt + Cap Gross Levy	% of Tot	Rank
01	Adams	34,680,619	4,430,738	12.8%	6,046,573	17.4%	10,477,311	30.2%	49
02	Allen	455,001,830	58,138,796	12.8%	47,161,618	10.4%	105,300,414	23.1%	84
03	Bartholomew	102,588,014	16,748,451	16.3%	15,435,216	15.0%	32,183,667	31.4%	41
04	Benton	14,885,633	2,253,350	15.1%	1,991,845	13.4%	4,245,196	28.5%	61
05	Blackford	13,808,470	2,918,153	21.1%	1,707,052	12.4%	4,625,205	33.5%	24
06	Boone	84,531,311	26,933,479	31.9%	9,748,900	11.5%	36,682,379	43.4%	2
07	Brown	18,248,596	4,776,687	26.2%	1,888,810	10.4%	6,665,497	36.5%	12
08	Carroll	23,108,686	3,623,970	15.7%	3,763,313	16.3%	7,387,283	32.0%	34
09	Cass	45,760,541	8,874,578	19.4%	5,122,038	11.2%	13,996,616	30.6%	44
10	Clark	99,578,622	16,314,466	16.4%	8,735,150	8.8%	25,049,616	25.2%	73
11	Clay	20,395,319	4,093,842	20.1%	3,299,453	16.2%	7,393,295	36.2%	13
12	Clinton	36,359,413	5,843,040	16.1%	5,003,472	13.8%	10,846,512	29.8%	52
13	Crawford	10,241,907	1,928,029	18.8%	918,970	9.0%	2,846,999	27.8%	65
14	Daviess	29,446,426	4,279,541	14.5%	4,056,338	13.8%	8,335,879	28.3%	64
15	Dearborn	58,123,566	12,992,990	22.4%	5,278,292	9.1%	18,271,281	31.4%	39
16	Decatur	26,122,000	3,587,416	13.7%	4,702,933	18.0%	8,290,349	31.7%	36
17	DeKalb	48,626,487	8,108,991	16.7%	6,652,282	13.7%	14,761,273	30.4%	48
18	Delaware	144,827,878	18,989,759	13.1%	16,317,218	11.3%	35,306,977	24.4%	77
19	Dubois	51,444,598	11,139,988	21.7%	7,931,237	15.4%	19,071,225	37.1%	11
20	Elkhart	256,464,293	51,490,253	20.1%	37,102,211	14.5%	88,592,464	34.5%	19
21	Fayette	27,860,888	2,702,440	9.7%	2,643,726	9.5%	5,346,166	19.2%	89
22	Floyd	78,148,958	15,838,835	20.3%	10,748,650	13.8%	26,587,485	34.0%	23
23	Fountain	16,679,619	2,588,292	15.5%	2,497,482	15.0%	5,085,774	30.5%	45
24	Franklin	18,379,774	2,555,422	13.9%	3,211,274	17.5%	5,766,696	31.4%	40
25	Fulton	22,688,425	3,644,787	16.1%	3,177,965	14.0%	6,822,751	30.1%	51
26	Gibson	44,459,195	4,909,049	11.0%	5,704,587	12.8%	10,613,636	23.9%	79
27	Grant	77,340,018	9,385,398	12.1%	7,060,377	9.1%	16,445,775	21.3%	85
28	Greene	24,308,325	4,341,080	17.9%	2,888,572	11.9%	7,229,652	29.7%	54
29	Hamilton	417,862,984	104,801,345	25.1%	54,049,333	12.9%	158,850,678	38.0%	9
30	Hancock	74,235,743	17,837,896	24.0%	11,994,201	16.2%	29,832,097	40.2%	5
31	Harrison	31,612,931	5,850,595	18.5%	5,489,209	17.4%	11,339,804	35.9%	15
32	Hendricks	189,387,093	61,840,206	32.7%	24,349,677	12.9%	86,189,883	45.5%	1
33	Henry	49,078,841	10,118,016	20.6%	5,479,208	11.2%	15,597,224	31.8%	35
34	Howard	128,884,576	14,576,815	11.3%	16,818,078	13.0%	31,394,893	24.4%	78
35	Huntington	42,469,832	6,712,356	15.8%	5,424,693	12.8%	12,137,049	28.6%	60
36	Jackson	46,416,490	9,174,942	19.8%	7,007,987	15.1%	16,182,929	34.9%	18
37	Jasper	38,023,168	5,729,595	15.1%	6,528,737	17.2%	12,258,332	32.2%	31
38	Jay	22,317,034	3,019,406	13.5%	3,330,185	14.9%	6,349,591	28.5%	62
39	Jefferson	35,546,271	5,283,674	14.9%	4,993,095	14.0%	10,276,769	28.9%	59
40	Jennings	22,836,020	3,646,229	16.0%	3,778,877	16.5%	7,425,106	32.5%	27
41	Johnson	167,822,732	44,577,975	26.6%	24,630,699	14.7%	69,208,674	41.2%	3
42	Knox	40,705,013	4,234,113	10.4%	4,319,715	10.6%	8,553,828	21.0%	86
43	Kosciusko	86,647,510	11,893,761	13.7%	15,034,977	17.4%	26,928,738	31.1%	43
44	LaGrange	35,034,975	5,233,895	14.9%	6,084,937	17.4%	11,318,832	32.3%	30
45	Lake	965,661,328	158,351,997	16.4%	65,760,436	6.8%	224,112,433	23.2%	82

Prepared by Legislative Services Agency, October 15, 2007

2007 Estimated Gross Property Tax Levies By County

Cnty	County	2007 Total Gross Levy	2007 Debt Gross Levy	% of Tot	2007 Capital Gross Levy	% of Tot	2007 Debt + Cap Gross Levy	% of Tot	Rank
46	LaPorte	141,228,671	20,410,094	14.5%	14,436,380	10.2%	34,846,474	24.7%	74
47	Lawrence	42,567,503	9,726,404	22.8%	3,730,409	8.8%	13,456,813	31.6%	37
48	Madison	139,887,010	23,667,163	16.9%	13,510,971	9.7%	37,178,134	26.6%	67
49	Marion	1,426,359,911	278,402,620	19.5%	166,737,962	11.7%	445,140,582	31.2%	42
50	Marshall	54,217,058	8,884,827	16.4%	7,109,147	13.1%	15,993,974	29.5%	57
51	Martin	8,249,645	1,400,983	17.0%	1,089,164	13.2%	2,490,147	30.2%	50
52	Miami	32,473,425	4,811,847	14.8%	3,463,010	10.7%	8,274,857	25.5%	72
53	Monroe	130,026,421	20,191,792	15.5%	14,023,329	10.8%	34,215,121	26.3%	68
54	Montgomery	58,849,788	16,560,581	28.1%	6,889,003	11.7%	23,449,584	39.8%	7
55	Morgan	63,136,272	10,683,095	16.9%	9,518,205	15.1%	20,201,300	32.0%	33
56	Newton	19,361,541	2,666,291	13.8%	2,306,666	11.9%	4,972,957	25.7%	70
57	Noble	50,548,454	9,029,790	17.9%	7,150,423	14.1%	16,180,213	32.0%	32
58	Ohio	4,533,530	95,030	2.1%	703,348	15.5%	798,378	17.6%	91
59	Orange	13,807,554	2,828,284	20.5%	2,091,824	15.1%	4,920,108	35.6%	16
60	Owen	16,351,267	3,344,387	20.5%	2,816,392	17.2%	6,160,779	37.7%	10
61	Parke	14,733,689	3,408,070	23.1%	2,529,916	17.2%	5,937,986	40.3%	4
62	Perry	16,533,456	3,335,203	20.2%	2,326,498	14.1%	5,661,701	34.2%	20
63	Pike	18,382,287	1,954,765	10.6%	2,374,088	12.9%	4,328,853	23.5%	81
64	Porter	234,574,391	44,743,101	19.1%	29,260,726	12.5%	74,003,827	31.5%	38
65	Posey	44,145,573	6,771,132	15.3%	6,383,632	14.5%	13,154,764	29.8%	53
66	Pulaski	16,573,974	2,034,735	12.3%	1,807,257	10.9%	3,841,991	23.2%	83
67	Putnam	38,314,272	9,525,038	24.9%	5,790,660	15.1%	15,315,698	40.0%	6
68	Randolph	27,300,858	3,184,750	11.7%	3,331,996	12.2%	6,516,746	23.9%	80
69	Ripley	24,808,291	3,249,569	13.1%	4,302,106	17.3%	7,551,674	30.4%	46
70	Rush	19,235,962	1,853,624	9.6%	1,961,721	10.2%	3,815,345	19.8%	88
71	St. Joseph	376,375,102	58,669,492	15.6%	38,329,024	10.2%	96,998,516	25.8%	69
72	Scott	20,711,273	4,328,904	20.9%	2,919,309	14.1%	7,248,213	35.0%	17
73	Shelby	54,734,142	14,402,084	26.3%	6,843,024	12.5%	21,245,108	38.8%	8
74	Spencer	29,346,300	4,300,957	14.7%	4,620,229	15.7%	8,921,186	30.4%	47
75	Starke	22,566,633	5,098,369	22.6%	2,325,863	10.3%	7,424,232	32.9%	26
76	Steuben	49,093,658	9,079,205	18.5%	5,516,043	11.2%	14,595,248	29.7%	55
77	Sullivan	23,058,481	3,730,560	16.2%	3,090,932	13.4%	6,821,492	29.6%	56
78	Switzerland	6,897,574	0	0.0%	977,828	14.2%	977,828	14.2%	**92**
79	Tippecanoe	185,679,042	23,350,602	12.6%	26,809,087	14.4%	50,159,689	27.0%	66
80	Tipton	18,772,115	2,421,774	12.9%	2,911,906	15.5%	5,333,680	28.4%	63
81	Union	7,998,883	1,684,385	21.1%	911,574	11.4%	2,595,959	32.5%	28
82	Vanderburgh	227,564,074	19,777,019	8.7%	20,901,576	9.2%	40,678,595	17.9%	90
83	Vermillion	21,696,764	3,682,052	17.0%	3,513,722	16.2%	7,195,774	33.2%	25
84	Vigo	121,824,543	14,289,039	11.7%	15,735,806	12.9%	30,024,845	24.6%	75
85	Wabash	34,688,655	3,780,849	10.9%	4,730,068	13.6%	8,510,917	24.5%	76
86	Warren	10,661,403	1,102,818	10.3%	1,635,527	15.3%	2,738,345	25.7%	71
87	Warrick	65,008,679	10,829,594	16.7%	10,173,262	15.6%	21,002,856	32.3%	29
88	Washington	23,730,145	4,953,756	20.9%	3,142,073	13.2%	8,095,829	34.1%	22
89	Wayne	81,454,609	8,126,193	10.0%	8,879,679	10.9%	17,005,872	20.9%	87
90	Wells	28,375,301	4,338,518	15.3%	3,953,331	13.9%	8,291,849	29.2%	58
91	White	34,687,107	6,777,048	19.5%	5,070,253	14.6%	11,847,301	34.2%	21
92	Whitley	32,868,277	6,445,092	19.6%	5,351,317	16.3%	11,796,409	35.9%	14
		8,412,645,514	**1,490,246,119**	**17.7%**	**989,855,862**	**11.8%**	**2,480,101,981**	**29.5%**	

Note: 2007 levies are actual for counties with certified budgets. Estimates were used in other counties.

Exhibit G
10/15/07

To: Commission of State Tax and Financing Policy
From: Neil Wingate 219-696-3421
3 N. Court Street #332 nwingate51@yahoo.com
Crown Point, IN 46307
Date: October 14, 2007

Testimony on Exemptions for seniors, disabled, second homes and Circuit Breakers.

Disparity created by deductions for some classes already puts huge burdens on other classes.

Deductions for seniors, disabled, & second homes will add to the mishmash we already have and create more confusion for the taxpayer. There are other classes that also need deductions since when one class is given a deduction, the lost revenue is spread back over everyone causing extreme hardship for those classes without deductions.

The Homestead & Mortgage deductions are good examples of what happens when huge deductions are given to a specific class. This was given to 65% of the taxpayers and puts undue burden on the 35% (now paying 50% of property taxes).

This is shielding 65% of the voters from being upset with the local governments spending habits, so they are less likely to vote in those candidates that would be more responsible with the spending of the taxpayers money. Adding classes with deductions without including all classes will increase the disparity in tax burden and increase the number of voters not willing to vote for thriftier politicians.

If we continue not giving Landlords a significant deduction, affordable rental housing that is needed to attract businesses will be taxed out of existence. When there is not enough, government will start more tax dollar based spending programs to create new affordable housing in competition with the investor. This is not acceptable!

Circuit Breakers

Circuit Breakers have helped those that have received them, unfortunately only the owner occupants have received them so far and schools have been removed from them which makes them mean nothing anymore.

Some examples of school budgets just published in the Post Tribune in Lake County:

Merrillville	+29.7%
Lake Central	+29.3%
East Chicago	+22.4%
Hanover	+18.0%
Hammond	+17.2%
Hobart	+15.4%

Where are the checks and balances for fiscal responsibility? Why can government entities not live within a budget, just like John A. Citizen does. If John Q. Citizen does not have the money he does not spend it. If a Governmental entity does not have it, they just raise our taxes. How fair is that?

In closing I would like to comment on the property tax system as a whole.

I feel it is broken and not repairable. It is time to do away with it. I did not feel this way a year ago, but I have changed my mind based on my own experiences and the experiences of others. It is easily abused by those seeking to help friends or adversely affect their foes and this has no place in our government today.

I am going to give you 2 examples very quickly that support this.

In the 2002 assessment process I appealed assessments in both Allen and Lake counties that I eventually prevailed on.

In the current assessment process, Allen county decided to do their trending based on the values they established before my 2002 appeals took place and I got them reduced. I now have to appeal all of those assessments again (the Wayne Twp. Assessor's office claims this was per the DLGF, but the current county assessor says differently).

In Lake county I had a number of parcels in the 2002 Assessment that were being developed and I appealed the classification put on them by the Cedar Creek Twp Assessor and won. During the current assessment process the Twp Assessor took it upon herself to reclassify these parcels back to what they were when I appealed in the 2002 Assessment process.

The appeal process is not taxpayer friendly. There are so many differences county to county that will still be there even if the Township Assessors are eliminated. The system is heavily weighted in favor of the Assessors office at every step of the way. It is very time consuming and costly for the taxpayer to have to keep appealing every time the numbers are trended or there is a full blown assessment of all parcels.

The system is broken and is not fixable! It is too easily used for political gain or harm! Some short term band aids will help, but long term (2-4 years) there needs to be a complete phase out and shut down of property taxes as a source of income to run the various government programs. This will take lots of bipartisan input from politicians, the general public, and the various government entities to create a reasonably fair system for all.

Short term band aids must include a cap for everyone that is the same for everyone! The cap must not exclude schools or any other taxing body to be a meaningful cap. It must include deductions for landlords for each rental unit similar to what owner occupants get. It must have provisions that when one segment of tax payers get a deduction, that the tax dollars those deductions represent are paid for with sales or income taxes and not spread back to all the property tax payers thereby putting an even greater burden on those that did not get the deductions. There must be realistic limits on spending increases that are monitored and enforced.

Thank you for giving me this time with your Committee.

LAKE COUNTY

School spending tops tax increas

With new construction booming, only two districts reduce budgets.

By John Byrne
Post-Tribune staff writer

When property owners in Lake County look for someone to blame for that hefty property tax bill in their mailbox next month, they might turn to the local elementary school.

At a time when government spending is facing increasing scrutiny, recently approved school budgets show double-digit increases in many districts around the county.

The Merrillville school district's $11.9 million increase in 2007 — a jump of 29.7 percent over 2006 — is the largest change, but hardly the only one.

Eight of Lake County's 16 school corporations will get budget increases of more than 10 percent this year.

Between 2006 and 2007, the town of Merrillville's municipal budget went up by a relatively modest 9.3 percent, to $8,644,286, according to state records.

Just two Lake County school districts — River Forest and Lake Station — will see budget reductions for 2007.

Those two are far and away the county's smallest districts.

St. John Township Assessor Hank Adams was surprised tax rates didn't go down more this year in his township, until he saw the Lake Central School Corp.'s 2007 budget.

"It looks like the state gave them their wish list," Adams said of the budget, which went up by $9.3 million. "A 29 percent increase seems a little bit much."

Schools defend budgets

Adams wondered why state finance officials don't take a harder line against local school spending.

But Tom Dykiel, Lake Central's director of business services, said a mistake by the state Department of Local Government Finance two years ago is at the root of this year's increase.

In 2005, the state raised Lake Central's tax levy to cover the cost of new school construction too high.

Budgets for Lake County school districts

	2006	2007	% change
Merrillville	40,069,655	51,951,265	29.7
Lake Central	31,833,875	41,151,717	29.3
East Chicago	26,186,095	32,053,098	22.4
Hanover	7,738,418	9,128,253	18.0
Hammond	42,465,259	49,776,448	17.2
Hobart	12,081,265	13,944,600	15.4
Munster	21,081,312	23,721,111	12.5
Lake Ridge	6,402,021	7,122,164	11.2
Tri-Creek	14,658,929	16,012,626	9.2
Whiting	6,173,754	6,574,291	6.5
Gary	47,602,426	50,275,925	5.6
Highland	14,757,270	15,158,623	2.7
Crown Point	32,287,418	32,960,217	2.0
Griffith	9,841,590	9,961,479	1.2
River Forest	2,859,241	2,833,395	- 9.0
Lake Station	3,968,425	3,260,174	- 17.8

"So in 2006 came the correction. They lowered our debt service so much that it drove our total budget down to $31 million," Dykiel said.

Now, the budget is back up to $41 million.

"So it's actually $2 million less than the budget in 2005," Dykiel said.

But he also concedes Lake Central is up to its eyeballs in new school construction projects, which it is working to pay off.

"We're a growing school corporation and we have to be building to keep up," Dykiel said.

It's a given each year that school districts are among the the biggest slices of the property tax pie.

Schools are massive buildings, requiring considerable upkeep. Teachers and other school employees have to get paid.

And when it comes time to consider paying for an addition or a new school, many taxpayers are less likely to raise a stink than they would be for, say, a new car for the mayor.

But Lake County Councilman Larry Blanchard said he wants residents to be faced with the facts of a school project that might improve students' education, but also raise property taxes for years.

"I would like to see these building proposals appear on the general election ballot as a referendum, so people can say, 'Yes, I support this idea,' or 'No, I don't,'" Blanchard said.

State could get involved

Faced with a possible tax revolt, the General Assembly this spring took steps to increase accountability.

A recently passed property tax reform bill created county boards of tax and capital review, which must approve all school building projects with budgets of more than $7 million.

The property tax situation has been a me for several ye

In Merrillv intendent To $11.9 millior large part future prope shortfalls.

"Collection here over th that we have ing our debt said.

"We have the red, so w year to estal fund of sorts, are way dowr

Dykiel saic see a one-tim perhaps $1, newly built trict, the r school constr

But the m action by th bly, and wit school distric experiencing Dykiel said n long shot.

Contact Jo 3072 or jbyrn

Kiwanis forms partnership with Emerson

School for arts will be

Barnes, a 17-year-old Emerson senior said

Valpara dies in heart a

Post-Tribune

Assessment of Taxable Property

Personal Property

TOWNSHIP ASSESSORS

Township Assessors determine the value of personal property, business personal property and annually assessed mobile homes in each of the 12 different Townships.

Personal Property

Personal property and annually assessed mobile homes are submitted to and audited by the County assessor.

Real Property

CONTRACTED VENDOR

A contracted vendor conducts on site review of properties to list any new construction

Real Estate

Changes to Appraised values of property are entered and the contracted Vendor reviews the sales information per State guidelines and creates the ratios to be used for the trending process. These ratios are submitted to the Department of Local Government Finance for approval

FORM 11's

A document called a "Notice of Assessment " is created using the new assessed values , created from applying the sales ratios, are mailed to all taxpayers. Upon receiving this Form 11 the taxpayer has 45 days to appeal the new assessed value.
THE TAXPAYER SHOULD EXAMINE THESE VALUES AND QUESTION THE NEW ASSESSED VALUE OF THEIR PROPERTY IF THEY BELIEVE IT IS NOT ACCURATE!

COUNTY AUDITOR

The assessed values are sent to the County Auditor who checks to see that all exemptions, that have been applied for, are applied properly.

TAXES

BUDGETS

TAXING UNIT BUDGETS

At the same time, on a separate track, all different taxing units are determining the dollar amount they will need to meet their next years budgets.
This includes each Township, all cities and towns, All 3 schools, the libraries, the Solid Waste District, County Government and any other unit that uses taxes to fund their budgets.

ADVERTISEMENT AND BUDGET HEARINGS

Each Units must advertise its proposed budgets and then have a budget hearing (at least 10 days from the date of advertisement) that provides the taxpayers with the opportunity to have input on the budget requests. This is the first opportunity for taxpayers to have input on the budgets of taxing units.

BUDGET ADOPTION

Each Unit must hold a budget adoption hearing where once again the taxpayers are given the chance to have input on the units budget. Taxpayers are again given the opportunity to participate in the budget process through these meetings.

ADVERTISEMENT OF TAX RATES

The County Auditor compiles all of the units budgets and creates an advertisement of proposed tax rates for advertisement. Taxpayers may protest these rates by a submission in writing to the County Auditor who will forward the protest to the Department of Local Government Finance.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

The Department of Local Government Finance reviews the assessed values of the County to validate that a fair assessment has taken place. At the same time a separate division of the Department of Local Government Finance is reviewing the budgets submitted by the taxing units for approval of them. After the assessed values and the budgets are approved by the Department of Local Government Finanace they determine the final tax rates by dividing the certified assessed value of each taxing district by the budgets that the government entities have submitted and have been approved.

COUNTY AUDITOR

This information is then sent to the County Auditor for advertisement and the creation of the County's Abstract The County abstract is the calculation of the tax rates multiplied by the certified assessed values for each taxing unit on the county This is what should be raised if every personal property and real property owner in the county paid their taxes due on the assessed value of their property minus the deductions and credits for which they have qualify and applied.

COUNTY TREASURER

The Treasurer creates the tax bills and sends them to county taxpayers. Taxpayers are given at least 15 days from the date of mailing for payment of the taxes to the County Treasurer. In normal years taxes are collected on May 10th and November 10th providing that the assessment of property was submitted and approved by the Department of Local Government Finance in a timely manner.

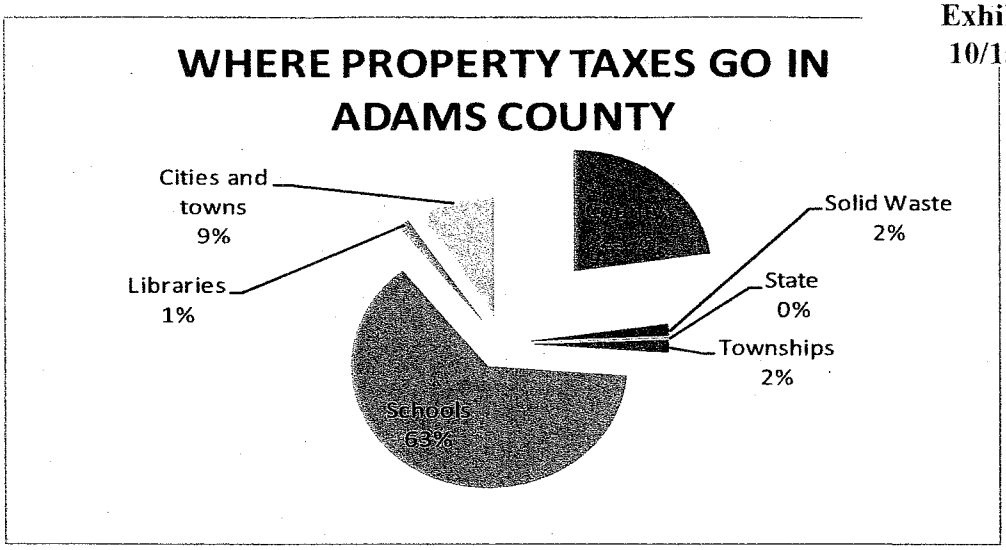
COUNTY TREASURER

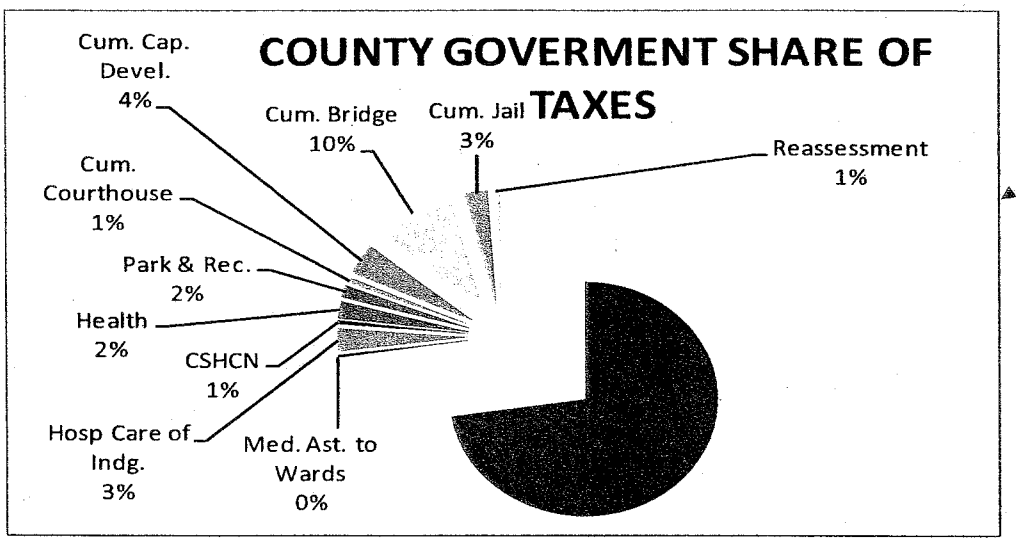
After the final due date, of the tax billing, the Treasurer posts all payments to the correct personal and real properties and balances the books of the treasurers office. The Treasurer then certifies the amount that has been collected to the County Auditor for distribution to taxing units.

COUNTY AUDITOR

After the tax collections have been certified to the County Auditor the Auditor goes through a process called settlement. This is where the Auditor takes the certified amount and distributes it to the proper taxing unit in the County. These units are the County Government, schools, townships, cities and towns, solid waste district and libraries and any other unit receiving taxes. This process is monitored and approved by the Auditor of State to verify that the amount of money stated in the abstract then collected from the taxpayers has been distributed to the correct taxing units.

Exhibit H
10/15/07





2006 pay
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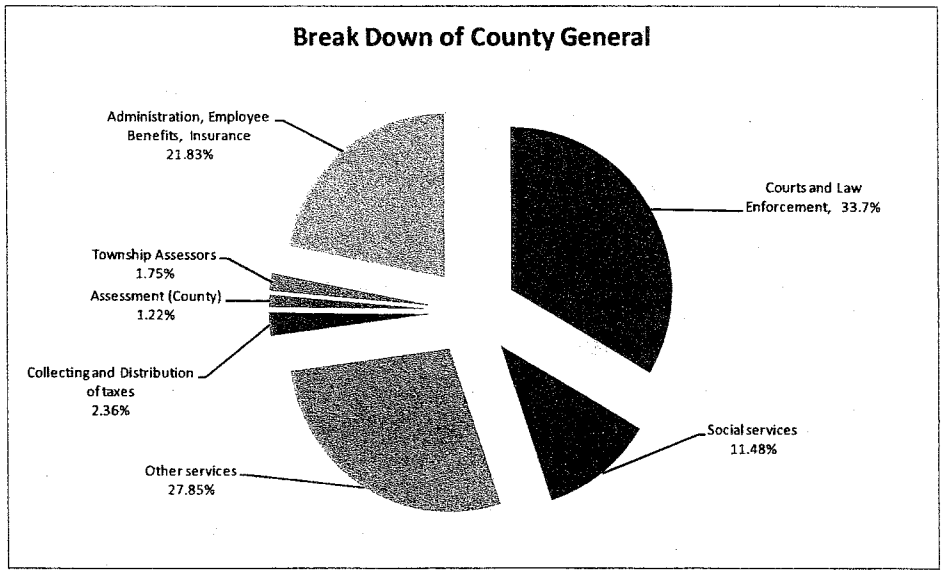
Taxes



Members

Sen. Luke Kenley, Chairperson
Sen. Brandt Hershman
Sen. John Broden
Rep. Peggy Welch
Rep. Eric Turner

Advisors

Sen. Robert Meeks
Sen. Lindel Hume
Rep. William Crawford
Rep. Jeffrey Espich
John Grew
Steven Johnson
Katrina Hall

LSA Staff:

Diane Powers, Fiscal Analyst for the Commission
George Angelone, Attorney for the Commission

Authority: IC 2-5-3-2

COMMISSION ON STATE TAX AND FINANCING POLICY

Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Tel: (317) 233-0696 Fax: (317) 232-2554

MEETING MINUTES[1]

Meeting Date:	**November 13, 2007**
Meeting Time:	**1:00 P.M.**
Meeting Place:	**State House, 200 W. Washington St., Room 404**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**8**

Members Present: **Sen. Luke Kenley, Chairperson; Sen. John Broden; Rep. Peggy Welch; Rep. Eric Turner; Sen. Robert Meeks; Sen. Lindel Hume; Rep. William Crawford; John Grew; Katrina Hall.**

Members Absent: **Sen. Brandt Hershman; Rep. Jeffrey Espich; Steven Johnson.**

I. Call to Order.

Sen. Luke Kenley, Chairperson, called the meeting to order at 1:15 P.M.

The Chair thanked the Commission members for their work. He then introduced a letter written by Peggy Reitzel, Taxpayer, and forwarded to the Commission by Sen. Connie Lawson (Exhibit A). Sen. Kenley also provided the public comments forwarded from the Indiana Commission on Local Government Reform and submitted through this Commission's website (http://www.in.gov/legislative/propertytaxreform/) (Exhibit B).

The Chair then made comments on the Commission's proposed final report (Exhibit C). Sen. Kenley spoke about problems with Indiana's current tax structure and the impact those problems were having on the lifestyle of many property owners. He presented estimates that showed the business share of property taxes decreased more than 14% from 2002 to 2007, while the residential share of property taxes increased more than 18% over the same period.

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[1] Exhibits and other materials referenced in these minutes can be inspected and copied in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for copies may be mailed to the Legislative Information Center, Legislative Services Agency, 200 West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for copies. These minutes are also available on the Internet at the General Assembly homepage. The URL address of the General Assembly homepage is http://www.in.gov/legislative/. No fee is charged for viewing, downloading, or printing minutes from the Internet.

Sen. Kenley explained that the Commission was not recommending elimination of property tax, but rather recommending making property taxes a smaller part of Indiana's tax structure. He also explained that the Commission was recommending many changes to tax system administration.

II. Presentation of the Proposed Final Report.

Sen. Kenley began discussion of the proposed final report by introducing the four major points of the Commission's recommendations (see Exhibit C, pp. 20-23).

1) Provide for major and permanent property tax relief.
2) Reduce growth in local spending and close tax loopholes.
3) Reform the property assessment system to provide clarity and transparency.
4) Offer revenue alternatives solely for the reduction of property taxes.

The Chair then asked Rep. Peggy Welch to present the details of point 1.

Rep. Welch thanked Sen. Kenley for his skillful guidance of the Commission, and read through the recommendations for point 1 (See Exhibit C, p. 20). Rep. Welch also noted that these recommendations were meant to reflect the issues presented to the Commission in more than 35 hours of testimony heard during this interim. She commented that protecting school funding was a goal shared by all of the Commission members even with a recommendation for state assumption of school general fund levies.

Rep. Eric Turner reiterated that fact that the recommended tax cuts were permanent and could be more than 50% for some homeowners, although the general recommendation was at least 50%.

John Grew commented that he felt this level of relief was appropriate, and a good solution to keep the stability of the property tax revenue as part of Indiana's tax structure.

Sen. Lindel Hume stated that, although he would prefer to take homestead property off the tax roll, the recommended property tax cuts were a more doable solution. He also commented on the importance with following through with recommended constitutional amendments to ensure the permanency of the recommended property tax cuts.

Sen. Kenley then explained the details of point 2 (see Exhibit C, p. 20) of the recommendations. He highlighted the need to strengthen debt issuance provisions to assure proper oversight. He explained this change was needed due to the fact that 30% of property taxes are currently dedicated to payment of debt service.

Sen. Kenley asked Katrina Hall to discuss the details of point 3 (see Exhibit C, p. 21) of the recommendations.

Ms. Hall explained the recommendations, and reiterated the need for greater transparency and clarity in the property tax assessment system.

Rep. Bill Crawford proposed amending the recommendation that requires each county to provide standardized reports on outstanding local debt to also provide these reports be at a central location with an elected official responsible for the reports. The amendment was adopted by voice vote.

Sen. John Broden commented that along with satisfying the public's expectations that property tax bills go down, he was pleased that the Commission was taking a serious approach to

amending the assessment system.

Sen. Hume proposed an amendment to this section of the recommendations to mention the need to appropriately compensate the one elected assessing official per county with which the Commission was recommending consolidating the assessment duties. The amendment was adopted by a voice vote.

Rep. Turner explained the details of point 4 (see Exhibit C, p. 22) of the Commission's recommendations. He reiterated that all new revenue raised under these recommendations would go toward property tax reductions.

Sen. Kenley then discussed the difference between the Commission's recommended revenue alternatives versus the revenue alternatives announced by the Governor. The Commission recommended an increase in local income tax, while the Governor proposed increasing the state sales tax by 1%.

Sen. Hume then discussed his preference that the state adopts the revenue alternatives rather than passing that decision onto local government officials.

Rep. Turner commented that allowing local officials to adopt the revenue alternatives seemed proper, since most property tax revenue went toward local spending.

Sen. Kenley then asked Dan Novreske, Senate Majority Fiscal Analyst, to present an illustration of one way the Commission's recommendations could be implemented (Exhibit D).

Rep. Welch reiterated that this was a visual example of one way the recommendations could be implemented, but that discussions are ongoing as to the exact method of implementation.

III. Public Testimony.

The Chair recognized Jim Ramsey, taxpayer, to testify. Mr. Ramsey distributed and briefly discussed a plan which he authored to amend Indiana's property tax system (Exhibit E).

Aaron Smith of Watchdog Indiana was recognized to testify. He distributed and discussed a plan to amend the property tax system (Exhibit F).

Dennis Costerison, Indiana Association of School Business Officials, testified concerning the Commission's recommendations. Mr. Costerison commented that although the school business officials had concerns about state assumption of the school general fund, they were willing to discuss these concerns with the members going forward. He also reiterated the officials' concern about the stability of future funding from income taxes versus property taxes, and the officials' recommendation of a separate school rainy day fund.

Frank Bush, Indiana School Boards Association, complimented the Commission on its work, and stated that although the association had concerns they felt they could possibly work within these recommendations.

IV. Adoption of the Recommendations and Final Report.

Sen. Kenley presented a letter from Sen. David Long, President Pro Tempore, appointing Sen. Robert Meeks as the voting member of the Commission replacing Sen. Brandt Hershman, whose absence was excused from today's meeting (Exhibit G). The Chair also excused the absence of advisory members Steve Johnson and Rep. Jeff Espich.

The Commission adopted the recommendations and final report, as amended, each by a unanimous roll call vote.

V. Other Business and Adjournment.

The Chair adjourned the meeting at 3:00 P.M.

Exhibit A
Commission on State Tax and
Financing Policy
Meeting #8 11/13/07

NSSB

NORTH SALEM STATE BANK

FAX TRANSMITTAL COVER PAGE

DATE: 10-31-07 TIME: 12:30 PM

TO: Senator Connie Lawson 232-9464

FROM: Terry Goss Reitzel

NUMBER OF PAGES INCLUDING COVER PAGE: 4

SPECIAL INSTRUCTIONS: To the attention of Senator Lawson's assistant - to be given immediately to Senator Kenley's committee. Thank You!

CONFIDENTIALITY NOTICE

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• DANVILLE KROGER •
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• GREENCASTLE KROGER •
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P.O. Box 142
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• WAVELAND OFFICE •
206 North Cross
Waveland, Indiana 47989
Phone (765) 435-2675
Fax (765) 435-7204

(WED)OCT 31 2007 10:24/ST. 10:24/No. 6800000586 P 1
FROM

October 31, 2007

Dear Senator Connie Lawson:

While some of Governor Daniels' proposed property tax plan has merit, as a small farm owner I cannot afford a 3% cap on property taxes for my 160 acres. It is not corporate-owned, nor part of a larger privately-owned farm operation. It does not qualify as either corporate or rental property.

My farm is my home and my inheritance. If homeowners can complain about "working all their lives to pay for their home, and then having to sell it because they couldn't pay their property taxes", I certainly can make the same case about my farm!

I've already paid high estate and inheritance taxes to "claim" it — my parents had paid for it with their sweat, tears, and occasionally a bit of their blood.

Now, I pay already exorbitant property taxes on my farm and my home. They cover, according to my tax statement (1) state tax, (2) county tax, (3) township tax, (4) library tax and (5) the lion's share for school tax. Like other citizens, I also pay federal and state income taxes, 6% sales tax, gas tax, and tax when I go out to eat - to build Lucas Oil Stadium.

The property tax I currently pay on my farm takes 35-40% of my gross

FROM (WED)OCT 31 2007 10:24/ST. 10:24/No. 6800000586 P 2

Again, if farm property requires me to pay property taxes, like industry at a 37% cap, as if my small farm were equivalent to a Dow Chemical Experimental farm, or a Pioneer Seed Corn Research farm, the tax will be as totally inequitable and unfair as those homeowners have been complaining about.

In all likelihood, homeowners will receive some relief from their exorbitant property tax bills, and deservedly so, but small family-owned farms will remain highly overtaxed, while their owners will also have a new higher sales tax to pay.

Does the state of Indiana so need my small farm that they will force ME to sell too? Does Indiana want only large commercial farms and housing developments in our beautiful countryside?

Please Senator Lawson, please consider working to negotiate, a lower percentage cap on farm property tax for small farms, as part of your deliberations and debates due to soon take place in the General Assembly. In so doing, you will help to craft a truly fair and equitable property tax for Hoosiers whose farm and their home are the same thing.

Thank you, in advance, for your consideration of the small farmowner's plight in upcoming legislative session.

FROM (WED)OCT 31 2007 10:24/ST. 10:24/No. 6800000586 P 3

(3)

As an experienced Senator representing Hendricks County, you know the true value of farm ground and farm families. Please help us to be heard in this matter of 3% cap on property taxes for all farms. Many of us simply don't qualify as commercial industry, and therefore, our small farms and homes should both be taxed under a 1% cap.

Respectfully,
Peggy Goss Reitzel

5436S CR 200W
Clayton, Indiana
46118

Home (317) 539-2615
Cell (317) 439-2206

FROM (WED)OCT 31 2007 10:25/ST. 10:24/No. 6800000586 P 4

Thank you again for your communication with the Indiana Commission on Local Government11 Reform. As mentioned in our previous email, your submission has been recorded so that we may share it with the Commission. Because your submission contained suggestions for reforming the system of local government finance, we have also forwarded your comments to the Commission on State Tax and Financing Policy (**http://in.gov/legislative/interim/committee/stfp.html**).

From: mary markley [mailto:maryrobinhood@earthlink.net]
Sent: Friday, October 12, 2007 6:27 PM
To: lgreform@iu.edu
Subject: property tax

Give the Seniors a break so they don't pay property taxes. On a fixed income the majority don't have increase in their income so it would give them a break to pay for meds etc.
Mary

From: Rich and Penny [mailto:pcandek@netzero.net]
Sent: Sunday, October 14, 2007 10:04 AM
To: s8@iga.in.gov
Cc: lgreform@iu.edu
Subject: property tax relief

I have received the "Update on property taxes" from Senator Jim Arnold. I am disappointed in the options presented here. I do not see any relief to the taxpayer if the taxes are simply juggled from property tax to sales tax or local tax or taxing services. How can this be presented as relief? I feel insulted by the state and its representatives even thinking I would fall for this. The way to give us taxpayers relief is to run the government like a business. If the bottom line is not what it should be, then the expenses are cut. For example, traveling first class when coach is available, take home vehicles should be eliminated. Unnecessary personnel eliminated, I am sure there are many ways to cut government spending. You (the government) need to live within your means. If you can not run the government efficiently, it should not be my responsibility to bail you out.

Richard and Penny Candek
208 S 400 W
Laporte, IN 46350

From: Andy & Karen Carter [mailto:karens.carter@verizon.net]

Sent: Monday, October 15, 2007 10:43 AM

To: lgreform@iu.edu

Cc: Luke Kenley

Subject: Indiana Commission on Local Gov't Reform Comments

I would like to thank Governor Kernan for coming to South Bend in his co-chair capacity for the Commission and having a public forum to discuss a broad and difficult topic with citizens of this area. It is rare, I'm sorry to say, that the government is available for citizens to offer their thoughts and comments in a civil and non-political setting.

Below are some comments and thoughts to the Commission:

o I believe that consolidation of governmental service providers must be weighted against the economic/financial savings and loss of local/community involvement. I think a good example that points out the "local" influence is township welfare versus individual safety communication centers within a county. The citizen calling 911 does not care where the 911 call center is but does care in the response from "local" safety police/fire. So, consolidation of communication centers within a County makes sense to me and I'm sure there is a financial benefit and improved training possible.

o Since some services are provided by cities and county citizens use those services it may make sense to allow county wide districts for services such as:

o Airports

o Police/Fire/Safety

" SWAT Teams

" Bomb squads

" Hazmat response teams

" Disaster Management

" Communication Centers

"

o Parks

o I believe that there exist significant public monies being spent without on-going elected official oversight. In the City of Elkhart's case the following are examples of this situation:

o Municipal Water Utility (Spending for 2006 - $6,001,478)

o Municipal Wastewater Treatment Utility (Spending for 2006 - $8,154,261)

o Redevelopment Commission - TIF monies which directly increase property taxes for taxpayers. The 2006 spending is not clear from the readily available public information.

o Library - Elkhart Library services a larger area than just the City of Elkhart.

I believe that to investigate reorganization of government, unfunded mandates need to be considered as they can have significant impact on local requirements. I'm not sure how that fits

into the Commission's "charter" but it is an interesting and uncontrollable influence on local costs and organization. As off the top example is the mandated storm water runoff control additions to both the County and City organizations. I believe State officials can pass laws/mandates without funding and putting the burden on local government. Other costly mandates include school bus replacements after 10 years of use (regardless of condition) or State school building code requirements maybe more expensive than accepted commercial standards.

I have prepared several schedules for my specific tax situation but which identify, in my opinion, some of the critical few dollar cost issues versus the trivial many.

o Xcel File -Comparison of '02,'03,'04,'05,'06,'07 tax rates Osolo twp - Elkhart city - This spreadsheet identifies several interesting trends and magnitudes:

" The mix of property tax rates for the various taxing entities - The most significant trend in this specific instance is the increased spending by the City of Elkhart with its share of the tax rate increasing at an average annual rate over the last five years of 5.91%. Interestingly, the schools share (mix) of the rate has been declining from 46.4% to 44.5% over the same period.

" Welfare rates are down by an average annual rate of over 1%. This rate is only 4.0% of the total property tax rate.

" Township rates are but 0.4% of the total tax rate burden. What significant or insignificant amount of money is to be saved versus "approved" increases by larger taxing bodies?

" It is not to say that all county/township/city combinations that exist in Indiana will exhibit the same characteristics, but each will be unique and therefore the recommendations for change must consider one-size does not fit all. Remember - sitting on a hot stove with your head in a freezer does not make you comfortable even when the average temperature is.

o Xcel File - Tax Payment increase Causal Analysis - Tax 2006 Pay 2007 - This spreadsheet identifies several interesting facts and magnitudes:

" My increase in property tax assessment offset by a higher homestead deduction (good for only this year) raised my tax bill by a net of 11%.

" The expected rate decrease due to increased total assessment of 12% was offset by the loss of inventory assessed values of 10.5%.

" My real tax rate increase was 6.6% and is consistent with the increased identified above file/schedule for the City of Elkhart.

" The State's reduction of the PTRC% and Homestead Credit% of greater than 15% was greater than the one year increase of homestead deduction and increased my property tax bill by 6.5%.

" From my personal perspective, these issues are not significantly related to township costs or local schools share of my property tax burden.

I would like to offer the observation that as long as Indiana law requires the trending and current assessment method, elimination of the Township Assessors will not result in ANY significant savings. The process dictates detail work that will still be required and, most if not all, of the staffing, including the assessors, currently involved. Therefore elimination might be in "name and appearance" only while moving the work responsibility one step further away from the citizen. Why not change the method of establishing the taxable value to a less labor intensive method to the model used by other states were principal value is set on transfer of title and building permit value addition with a set annual increase for all property. Also, improved technology for use by the Assessors and "links" to State income tax records should/could improve the collection of personal property taxes.

Further, I would like to comment regarding the tax levy process and the impact of the DLGF. Are they the "approvers" of the property tax levies and capital projects, then why have local governments go through the exercise and illusion of having approving a budget?

Again thank you for your efforts in this very complex area of investigation and the opportunity to voice my thoughts.

From: jenoble@verizon.net [mailto:jenoble@verizon.net]
Sent: Monday, October 15, 2007 11:02 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Justin Noble

Address:
1046 Allen Street
Scottsburg, IN 47170

County: Scott

Phone: 812-820-3935

Email: jenoble@verizon.net

Comment:
I was pretty young when the Hoosier lottery started, but was it not created with the partial intention of Property tax relief/abolishment in addition to the excise tax relief it created? I believe revenue from casino gambling was supposed to reduce costs to parents for school books, it hasn't happened in our county. Why not redistribute some of these funds for property tax relief and other items to help the people of the state.

From: bettycan@insightbb.com [mailto:bettycan@insightbb.com]
Sent: Monday, October 15, 2007 1:44 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Elizabeth Cantrell

Address:
1 Riverpointe Plaza 712
Jeffersonville, IN 47130

County: Clark

Phone: 812-280-9712

Email: bettycan@insightbb.com

Comment:
Please do something. I can no longer help a family member live in a decent house that I rent to them because the taxes are so high. We made a big mistake when we moved to Indiana, I have regretted it since we got our first property tax bills. Mergers of towns, counties, school districts among other things will cut the fat off the tax burden placed on us to keep these cronies on the payroll. This is the 21st century, you should bring the needs and the overlapping of services into focus. NOW!

From: LDHamke@AOL.com [mailto:LDHamke@AOL.com]
Sent: Monday, October 15, 2007 2:19 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Leo Hamke

Address:
2112 Elizaville Road
Lebanon, IN 46052

County:

Phone: 765-482-2406

Email: LDHamke@AOL.com

Comment:
Gentlemen, I believe I am speaking to the Fox that was left in charge of guarding the henhouse. The two chairs of this commission are largely the reason Indiana is in this mess regarding

property taxes.I feel very strongly as a lifelong Hoosier and business owner that this commission is about smoke and mirrors.Please research the number of evacuees that are escaping the property taxes in New Jersey. You may then get a clear picture of the future of Indiana.As someone once remarked, I am voting with my feet. The property taxes as they are now,has confiscated my wife's and my retirement based upon rental property we have worked hard to aquire over the last 45 years.We cannot now sell them based upon the fear, now floating through the housing market because of the uncertainty of the tax sitution. We are also, unable to rent them because of the number of subsidized apartments in our area.These renters usually have a large number of children,and whether they are illegal or not,must be supported by property taxes going to our school levies.How will you and the Governor address this problem, when all of you are in support of illegals and the crime and social costs that they create. We property owners are now paying these costs in the form of never ending and unfair property tax increases. Chances are nil and none this commision will truly address the problems. Just blow more smoke at the voters for a while and that will take care of the situation. It has stopped the protests in Indianapolis. I for one will be moving my company and relocating to a state that is not as corrupt as Indiana has become. That will solve my problem,yours will never be solved, because you do not really care about the average working taxpayer, as they are forced out of their homes and more join the assisted apartment living. My contempt,rage and disgust at our state politicans is beyond belief.
Leo Hamke

From: randapanda@netscape.com [mailto:randapanda@netscape.com]
Sent: Monday, October 15, 2007 2:21 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Miranda Herbaugh

Address:
890 S. Whiskey Run Ranch Rd.
Milltown, IN 47145

County: Crawford

Phone: 812-633-4311

Email: randapanda@netscape.com

Comment: We have to do something about these property taxes. I live in Crawford Co. and I pay an awful amount of property taxes and get nothing in return. I still have well water! The residents and myself had to fight the commissioner to get the other half of our road (the part the we live on) chipped and sealed, when the other half of the road is paved. It is just amazing that we pay this much and do not get anything in return. Something has to be done.

From: bcarolyn1011@kconline.com [mailto:bcarolyn1011@kconline.com]
Sent: Monday, October 15, 2007 8:37 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: carolyn baker

Address:
9057E. Waveland Cove Lane
Syracuse, IN 46567

County: Kosciusko

Phone: 260-856-2573

Email: **bcarolyn1011@kconline.com**

Comment:
Thank you for the chance to be heard. My parents built a two bedroom home on a 40 foot lot on Lake Wawasee in the 30's. This was my parent's home, not cottage. My sister and I were raised in this home. My Dad was drafted into WWII at 36 years old in 1943. At age 88 my Dad refused to go into a nursing home for fear we would lose our little house. I am a single school teacher hoping to retire in a few years and have lived in the house since my father passed away. My property taxes increased 85%. I had heard a state average of 24%. Obviously I was shocked, and then I had to pay taxes in September and again in November. Teachers do not make that kind of money. I did not budget for that big of an increase. I paid for a private appraisal which came in over $200,000 less than the Turkey Creek Township assessor's appraisal We appealed and took in to the tax board in Kosciusko Country. Of the four people on the tax board, the chairman's wife sells real estate around and on Lake Wawasee. Another gentleman develops land around the lakes. I definitly feel there is a major conflict of interest. I don't know how to address this concern. IF we are going 100% appraised value for property taxes, then how can we allow anyone who is connected with real estate to be on a tax board?? I am appealing this to the state tax board for the discrepancies of the land value of lake frontage. Any help or answers you could give me would be very appreciated. Sincerely, Carolyn Baker

---

From: lands realty [mailto:fl@landsrealty.net]
Sent: Tuesday, October 16, 2007 10:18 AM
To: lgreform@iu.edu
Subject: property tax

our current legislators are to blame for the current "crisis". for the past two sessions all that was discussed was "what time zone" should we be on," fireworks" twice and "leasesing of the toll road". legislators knew this day was comeing and did nothing. i will not vote for any incumbent. that said, the 'fair tax system" is the way to go.everone shares the burden, it's discriminatory to

single out real property owners to carry the majority of the load. schools are totally out of control. if those not paying now would have to kick in you'd hear alot of screaming.
eliminate property tax totally. reduceing them is temporary, the high rates will be back. replace with sales and income it's the only "fair way" fred lands, elkhart

---

From: Veronica Conlin [mailto:vcr1501@yahoo.com]
Sent: Tuesday, October 16, 2007 10:33 AM
To: lgreform@iu.edu
Subject: Forum at IUS

Thank you for the forum last night. Information that was shared was very interesting.
I have sent you a e-mail from the courier journal article in this mornings paper.

One thought that I had last night after the meeting. On reassessment issues, instead of the state ordering reassessments and having to hire outside firms at 1million + dollars. Let the local assessors and their staff who do the job daily do the reassessments. Since I can remember, reassessments have always been messed up by these outside firms.

Thanks you
Vicki Conlin
Jeffersonville Township Assessor
501 E Court Ave
Jeffersonville, In 47130
812-285-6234

From: gpp@insightbb.com [mailto:gpp@insightbb.com]
Sent: Tuesday, October 16, 2007 10:53 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Theo Palombit

Address:
8127 Gate Way drive
Evansville, IN 47715

County: Vanderburgh

Phone: 812-479-7047

Email: gpp@insightbb.com

Comment:
How about saving some money rather then shifting it to other areas. Use the Federal tax forms, which have to be attached, as the basis of the Indiana Income Tax. No adjustments. Modify the Ind. rate if needed to maintain current income. We would no longer need the Indiana Department of Revenue in it's present capacity. Only to verify that everyone files a copy of their Federal form, and deposit the checks.

From: greg.hoffman@aes.com [mailto:greg.hoffman@aes.com]
Sent: Tuesday, October 16, 2007 1:08 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Greg Hoffman

Address:
1434 3rd Ave
Jasper, IN 47546

County: Dubois

Phone: 812-482-1903

Email: greg.hoffman@aes.com

Comment:
It seems that eliminating the property tax is not possible due to the huge amount of revenue that is raised thru property taxes. But I would like to see property taxes frozen at the current tax rate and accessed values. All future increases in revenue could come from sales and/or income taxes. This would gradually shift the cost of local goverment to everyone, not just property owners. It would also eliminate the need for future reassessments and would allow for a consolidation of local goverment. You could allow a period for all property owners to appeal their current tax assessment and after that the property would carry exactly that amount of tax. All new construction would need to be assessed once and its property tax could be set in concrete as well. Thank You

---

From: tgilbert@embarqmail.com [mailto:tgilbert@embarqmail.com]
Sent: Tuesday, October 16, 2007 4:16 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: terry gilbert

Address:
6405 south 500 east
columbia city, IN 46725

County: Whitley

Phone: 260-396-2178

Email: tgilbert@embarqmail.com

Comment:
cut property tax to 25% of what it is now .increase sales tax ,and user tax to make up the loss from the property tax.all would share in the tax burden not just the home owner.

From: bankl@utlx.com [mailto:bankl@utlx.com]
Sent: Tuesday, October 16, 2007 10:34 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Lorraine Bank

Address:
2005 E. 173rd Ave.
Lowell, IN 46356

County: Lake

Phone: 219-730-4210

Email: bankl@utlx.com

Comment:
Developers are causing big problems for existing taxpayers in communities subjected to high growth rate. Since residential homes must pay a tap-in fee for sewers and water, developers should pay a tap-in fee for the extra load on schools and local services. For a 110 home subdivision, at least 100 new school children - so, multiply the 100 new children by at least 8 years of schooling, $8,000 per student X 100 X 8 = $6,400,000. Now, divide this number by 110 = $58,000/home. Seems fair to me, since I will be paying $3000/year for the rest of the time I am living in my present house. It seems alot more fair than what my school corporation has done to me. The new buyer or the developer has a choice. I don't - pay it or loose my home.

From: Dennis Sherfy [mailto:d.sherfy@sbcglobal.net]
Sent: Wednesday, October 17, 2007 8:32 AM
To: lgreform@iu.edu
Subject: Property tax reduction proposal

Local Government Reform

Property Tax Reduction.

I propose that local property taxes should be reduced by transferring all non-academic high school expenses to the state treasury, including,

Cost of all construction of new facilities.

Cost of maintenance of existing facilities.

Payment of additional salaries for school staff members such as coaches, band directors, etc.

Cost for supplies and other operating costs for these non-academic programs.

Transfer existing debt for all non-academic expenditures to the state, in some cases pro-rating the portion of school debt for the non-academic portion of the debt.

Then, immediately reduce property taxes by the amounts described above.

Make school districts apply for all future expenditures and wage increases for non-academic expenditures through state government.

I think this would control the often abused expenditures for these activities, and it would remove a major source of criticism of local school expenditires.

Thank you for your time.

Dennis Sherfy

4582 Moccosin Place

Greenwood IN 46142-7306

317-881-5918

D.Sherfy@sbcglobal.net

From: dnhoy12@msn.com [mailto:dnhoy12@msn.com]
Sent: Wednesday, October 17, 2007 12:07 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Dennis Hoy

Address:
4008 Cedar Hills North Dr.
Greenwood, IN 46143

County:

Phone: (317)535-9416

Email: dnhoy12@msn.com

Comment:
Eliminating or lowering property taxes NEEDS TO INCLUDE OWNERS OF RENTAL PROPERTIES. Landlords having huge expenses maintaining rental properties in addition to trying to keep up with property taxes such as maintenance costs (which continue to increase due to higher costs of materials and labor), as well as vacancy factor (no rents coming in between tenants), and mortgage payments. All these costs have to be be passed on in the form of higher rent amounts for tenants, who themselves can barely keep up with the cost of living. Or, landlords have to use their own personal funds to pay for some of the costs of owning a rental property. Worse case scenario is losing a property as a result of not being able to continue to cover higher expenses.

From: Fred Paris [mailto:fredparis@fredparis.com]
Sent: Wednesday, October 17, 2007 2:45 PM
To: lgreform@iu.edu
Subject: Public Forum at Franklin College

I would like to be put on the list to attend the forum tonight at Franklin College. I am sorry for the late RSVP. I am very interested in hearing what is shared at this forum. Especially any potential ways to reduce and, or control local spending and size of local government. Plus I want to say as a Realtor that I disagree with the Realtor pac on their plan as currently presented. I am very much in favor of property tax repeal and as an owner of several investment properties I would be willing to pay a 1 to 3 % transfer tax when I sell a property if there is either the complete elimination of property taxes , or at worst a very firm cap on % collected by property tax.

Fred L Paris

From: jgarrison54@mac.com [mailto:jgarrison54@mac.com]
Sent: Wednesday, October 17, 2007 5:42 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Jan Garrison

Address:
833 Oakhill Avenue
Plymouth, IN 46563

County: Marshall

Phone: 574-936-9279

Email: jgarrison54@mac.com

Comment:
Here are my suggestions: 1. Eliminate all of township government. It serves no purpose in today's world. 2. Based on county size, consolidate police, fire, EMS services under one governmental entity. Not every small town needs three police cars, two firetrucks and an ambulance. Many small towns are having trouble finding trained people and volunteers to staff them now, anyway. 3. Eliminate the assessor's offices. If Indiana is on a fair market value format, it seems logical to have the real estate agents, who set the selling price, to do the assessments. Have professional appraisors do the industrial & commercial properties. Then establish an equitable system to cover inflationary costs. 4. Remove school corporations from the local funding formula and don't allow athletic projects to be funded by taxpayers - those projects be paid for through local, voluntary fund-raising efforts. 5. Establish a free textbook program. 6. Raise Indiana income tax rates to an even 4 percent. 7. Use the lottery profits to the reduce property taxes using a formula based on the percentage of single-family homeowners over age 65 in each county. This would help counties with the highest percentage of aging homeowners keep property taxes lower. Chances are they are also the counties with least amount of commercial and industrial development. Thanks.

From: ffrolick@rtcol.com [mailto:ffrolick@rtcol.com]
Sent: Thursday, October 18, 2007 10:51 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Frank Frolick

Address:
2792 S Wabash Ave
Rochester, IN 46975

County: Fulton

Phone: 574-223-5398

Email: ffrolick@rtcol.com

Comment:
Local tax payers should have the right to vote for or against any new school buildings and libraries. I pay a $1000.00 a year for schools and I don't have any kids in school. The state should control all new construction for schools. To much money is wasted for pie in the sky wishes. I'm glad I only have two years till I retire so I can move out of state.

From: chuckpaints@sbcglobal.net [mailto:chuckpaints@sbcglobal.net]
Sent: Thursday, October 18, 2007 12:54 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Charles Babbs

Address:
8940 Windwood CI
Indianapolis, IN 46256

County: Marion

Phone: 317-842-9219

Email: chuckpaints@sbcglobal.net

Comment: Dear ? I recieved my property tax bill with an "explanation". The explanation requires more questions than answers, like... From 96Th to County Line and Raceway Road to Carrol Road we are paying $106,635,179 to welfare, 33% up from 7% in 2006. Why is that? Now I am all for helping people out but when we are doing it all for them, I have to disagree. These numbers are way off the board. Do these people have to qualify with a drug test? The original 7% to me should be a rough year let alone an incredible 33% of the property tax budget. How do we justify 714.5 million for failing schools? How much is that per student that also pay for books and activities? I mean that should be paying for full ride scholorships. What is the Tax incrment finance? 76 Million is a lot of money for not knowing what it is! And last but not least, the Health and Hospital, I guess the city is covering my health issues and I will not be needing health insurance. My point is that we are paying the wrong people a lot of money to give us shoddy work in every thing from the presentation of the tax bill that does not even show the exemptions/deductions to the way the money is spent. We have lost accountability at every level. If we were to give merit raises where they were deserved, then I think our government officials should be giving a paycheck not getting one!

From: munro-1@wico.net [mailto:munro-1@wico.net]
Sent: Thursday, October 18, 2007 4:44 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Dick Munro

Address:
1211 E Main St
Crawfordsville, IN 47933

County: Montgomery

Phone: 765-362-1191

Email: munro-1@wico.net

Comment:
Every conversation about the property tax mess includes the statement "We need to get a handle on government spending". I happen to be one of those few people who actually attend City Council, County Council and School Board meetings. I can't tell you how many times "Additional Appropriations" and "Line Item Transfer of Funds" has appeared on the ajenda. Most of the times these appropriations and transfers are approved by a routine and unanimus voice vote. WHY CAN'T SOMEONE JUST VOTE NO?! Prior to the fiscal year every department submits a budget, which after consideration is approved. Why not "just say no" to any request for additional allocations or transfers into that budget unless it's a truely justified emengency? Many times near the end of the year a department head will see they will have excess money in one account so they ask for it to be transfered so they can pay for something else in another account. (Don't tell me this doesn't happen.) Most of the time that purchase is not an emergency and the purchase could be put off until next years budget. Unless it's an emergency "just say no, you'll have to wait until next year!" This attitude would result in two benefits: better planning and an excess of funds in some accounts which could be transfered to the following year, resulting (I would hope)in lower spending. It's been said over and over "We need to get a handle on government spending." I submit we already have a handle...It's the School Board, the Council or any other governmental board that holds the purse strings. That handle should have a "no" on it. We need more that just the rubber stamp "yes". Item #2: A few years ago our county talked about building a new jail. During the public hearings the statement was made "If you owned a $100,000 assessed property your tax bill would "only" go up $35 per year for 20 years. If my math is correct that would be a total of $700 over the 20 years. The point never mentioned was 1/2 of that amount would be the cost of interest on the bonds. In other words $350 goes to the cost of the jail and $350 goes to some rich guy who buys the bonds (Tax free). WHY CAN'T I JUST PAY $350 UP FRONT AND SAVE 50%? Don't tell me it would be too complicated to figure my tax bill. Every tax bill in the county is different. Have the State order a separation of "General Funds" and "Special Bonds" on my tax statement so I can pay the bonds part off up front and

"Cut down on my property tax." Granted not everyone would want to do this...but shouldn't we be offered the opportunity?" (Or are you the rich guy who makes money off buying the bonds?) There you have two suggestions on how to address the property tax problem. What are you goint to do with them?

From: deannms3@verizon.net [mailto:deannms3@verizon.net]
Sent: Friday, October 19, 2007 9:18 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: DeAnn Schlatter

Address:
28897 County Road 38
Wakarusa, IN 46573

County: Elkhart

Phone: 574-862-2126

Email: deannms3@verizon.net

Comment:
The only way to solve the property tax crisis - or any money crisis - is to cut spending. Everything gets more expensive, we must look for ways to cut costs. Welfare is a huge one - find a way to encourage people to get off it, and become productive people. Non-profits do not need to be taxed. That's a slippery slope that will only lead to more problems. Libraries do not need to be closed or consolidated; they take so little tax money now. Schools need to spend their money on academics, not sports. Government jobs should be streamlined so no money is wasted; no cushy perks that any one else wouldn't get. Pork projects are so annoying. Let them find their own way to make money. That's not what government is for. Trade the property tax for sales tax - at least the consumer can control it that way.

From: hilge@sbcglobal.net [mailto:hilge@sbcglobal.net]
Sent: Sunday, October 21, 2007 9:03 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: George Hilgemeier Jr

Address:
4607 Melbourne Rd
Indianapolis, IN 46228

County: Marion

Phone: 317-291-7498

Email: hilge@sbcglobal.net

Comment:
Cities are always looking for more ways to get money for projects. Why does the General Assembly alow Storm Water Tax and Solid Waste to be added to your property tax bill. What accountability is there to make sure all the monies collected go to that specific project. It is my understanding that Stormwater is not going for that purpose. The marion County Treasurer sent a copy of "Where your 2007 Marion Property Tax Dopllars Go" and I don't see Solid Waste or Stormwater listed. As a business owner you can't keep raising prices or your customers will go elseware. You have to stay competitive. This also applies to Towns and Cities. Do not give them a blank check and make them more accountable to the tax payers.

From: PAT HARRISON [mailto:pat@harrisonrealty.net]
Sent: Sunday, October 21, 2007 12:07 PM
To: lgreform@iu.edu
Subject: taxes by pat harrison

non-owner occupied [homemaker] that is my name rather thn LANDLORD which should go away like the [n] word...we the people who own rental property hence "homemakers" for tennants are being taxed unfairly.....my retirement income from these property is being reduced by me having tosell a property a year to pay the taxes..... after i'll have them all sold....I'll probably be dead....sooooooooooo Indiana has taken away everything I have worked for my life.....I should have stayed at home got on welfare as I was a single parent..got food stamps and sec 8 housing and would have had less stress and the same amount of diposable income.

From: griffinmw@comcast.net [mailto:griffinmw@comcast.net]
Sent: Monday, October 22, 2007 2:23 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Michael Griffin

Address:
2911 99th Street
3333 Ridge Road
Highland, IN 46322

County: Lake

Phone: 219-924-8072

Email: griffinmw@comcast.net

Comment: I am attaching a series of editorials I have written dealing with government structural and finance reform. I am including a memo I wrote to US Rep. Peter Visclosky dealing with some of these issues too. I can send in later mailing powerpoints I have authored too. michael griffin

Griff Op Ed 8/25/96

Citizens as well as community leaders in industry, commerce, in government are watching with great interest the pending Indiana Supreme Court review of the Indiana TaxCourt decision regarding the constitutionality of Indiana's current property tax assessment methodology. Regardless of the eventual outcome on this matter, the mere reality of this case has encouraged broader discussions of the general structure and objectives of our local public finance system. Indeed, the case seems to have stimulated public policy makers and policy shapers alike to examine more closely the ways and means of government and local government in particular. Recent expressions by area steel industries regarding the increasing burden imposed by property taxes as well as invitations from local community leaders in commerce to eliminate or replace the so-called "Inventory Tax" are just two examples of the apparent desire to evaluate more than just the method of property assessment but the public finance system more generally.

This level of general public discourse invites the question: What makes up an acceptable public finance or tax system? What factors should be considered when developing a method of taxation? The following attributes should generally be considered in evaluating any tax system whether it is a property, income or other form of tax.

An acceptable tax system should possess Equity. Equity generally refers to the fundamental tenet that persons similarly situated should be treated or taxed similarly. This is further distinguished by two concepts called horizontal and vertical equity. Horizontal equity means that a uniform rate of taxation is applied consistently on all persons within the same taxable class. For example, two houses with generally the same value, located in the same neighborhood should pay roughly the same amount of tax. If they do the tax is said to have horizontal equity. This form of equity does not exist if the two houses do not pay the same. In fact, this form of equity was part of the challenge before the Indiana Tax Court. Under the current assessment system, it's possible for two homes under the scenario described to actually pay different amounts of tax, based on depreciation and other variables. Vertical equity simply refers to whether or not the tax is based upon a person's ability to pay. To the extent that a given tax or tax system is based upon the ability to pay, it is said to be progressive. If a given tax or tax system is not based upon the ability to pay, it is considered regressive. It should be noted that a tax system that violates horizontal equity cannot also possess vertical equity.

An acceptable general tax system should have minimal economic effects. The better tax systems are imposed or designed in such a way so as to reduce their interference with or influence on economic decision making. In short, this simply means a system of taxes should not unduly discourage or encourage certain economic activities. Ideally, a general purpose tax should be neutral as it relates to investment, expansion or savings by individuals as well as by businesses. The degree to which our neighbors from Illinois are seen in Indiana seeking to purchase such things as homes to cigarettes in pursuit of lower taxes illustrates how a tax system

can influence economic decisions -- in this case -- having an arguably positive effect for Indiana but a less than positive effect for Illinois.

An evaluation of an acceptable tax or tax system will also consider its yield and certainty. Yield generally refers to a consideration of whether or not a given tax will produce a sufficient amount of revenue to support or sustain a given public purpose. Certainty refers to the predicability or reliability of its receipt. Not unlike revenues in the private sector, public sector revenue sources may be influenced by general economic conditions. Generally, property and sales taxes are considered to be more reliable for their yields as well as rate of collection than either income or excise taxes. Income and excise taxes have variable yields as well as collection rates that are influenced by many factors.

An acceptable tax system should be efficient and effective in application and administration. The famous management consultant Peter Drucker once observed: "Efficiency is concerned with doing things right. Effectiveness is doing the right thing." Drucker's sentiments truly describe this particular attribute for an an acceptable tax system. In order to be efficient, administrative and collection costs should be kept as low as possible. The idea is simple. The less cost for overhead the greater the net public good that can be done with these public revenues. This tenet also speaks to our higher ideals in that it urges that a public revenue system be fair and non-arbitrary in its application. It should be designed so that the public ideal of accountability is served. Related to this is the idea that a finance system be relatively understandable in its application and operation. In short, an acceptable tax system should allow for a person with a reasonable amount of information to be able to ascertain the amount of their taxes in a given system.

Finally, an acceptable tax system should consider the appropriateness of a given tax or public revenue source for a given level of government. Each level of government is constituted to deliver certain public goods or services. Some governments like school corporations or library districts exist to perform different missions than those of the State or Federal Governments. Appropriateness considers the relationship of the revenue source to the particular level of government and its purpose. Fundamentally, this involves thinking about what revenue source is best suited to pay for such things as fire and police protection. What revenue source or sources would be most appropriate to finance public capital investment? What revenue source or sources are best to support such activities as building code enforcement, parks and recreation, interstate or regional highway construction, or even planning and zoning. The appropriateness issue recently was explored when the State of Michigan enacted legislation moving its local public education finance source from property taxes and replacing it with revenue from sales taxes. Whether or not this move will prove to be the most appropriate form of finance for local schools remains to be seen. However, it does evidence a general willingness on the part of policy makers to examine this element in the public finance structure.

To be sure, few people "enjoy" paying taxes much less the various other public revenue forms. Knowing this, governments generally and local governments in particular must continue to strive to provide the greatest level of public services at the least cost. Policy makers, in support of this public good, must work to devise public finance systems that favorably serve the foregoing criteria. Peter Drucker is right. Public service as well as its finance structure must be constructed so as to do things right as well as do the right thing.

From: mhblackburn@sbcglobal.net [mailto:mhblackburn@sbcglobal.net]
Sent: Monday, October 22, 2007 10:47 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Mary Blackburn

Address:
132 E. 44th ST
Indianapolis, IN 46205

County: Marion

Phone: 317-926-9226

Email: mhblackburn@sbcglobal.net

Comment:
Here are some suggestions that I would like the commission to consider, especially in Marion County: 1. Either abolish the property tax or limit it to 1% assessed property value. 2. Consider an alternative tax such as the Value Added Tax (VAT)- There are negative effects of the raising the sales tax to make up the difference if we abolished property tax. The VAT would avoid that. I believe Dick Lugar supported the VAT when he ran for president. 3.Eliminate township government. This is a redundant form of government that is costly and has little accountability. I'm sure this will be a difficult political fight, but a public education campaign would be essential to disclose the costs of multiple layers of government. 4. Part of the high taxes revolved around public schools. I propose that Marion County Schools be assigned to the current township limits(Perhaps this is one area of township government that may be worth saving.) IPS could be limited to Center Township or Center township could be entirely made up of charter schools to meet the unique needs of each neighborhood. Let's look at countywide transportation- Take all the money spent in the townships on buses and create a strong public transportation system that all citizens can use, both students and others. We can have bus monitors ride the bus during school travel times, have all schools on the same schedule which will make after care programs more consistent for working parents. 5. Part of the costs to citizens is to support health care systems such as Wishard and child welfare programs. Let's be progressive in Indiana and create a state insurance program for all. Let's reform our healthcare so there is affordable health care for every citizen. We can all pay into it and choose the healthcare system that provides the best care for our needs. Please give me a call if you have any questions about these ideas. Here's a little bit about me: I am a lifelong resident of Marion County, except for 4 years at Indiana University. I live in MKNA and have for 30 years. I have a Masters degree from IU. I am a nurse midwife who works for HealthNet community health center, serving the medically underserved in Indianapolis. Both of my daughters went to IPS through 8th grade, one graduated with honors from Brebeuf and the other from North Central High School with academic honors. Sincerely, Mary Blackburn

From: Edward & Phyllis Spanier [mailto:e.p.spanier@insightbb.com]
Sent: Monday, October 22, 2007 11:49 AM
To: lgreform@iu.edu
Subject: Comments, Local Government Reform

Thanks for the opportunity to comment, attachment. While a much needed study, I suspect if there are a large number of recommendations for change, those offices with self interest will band together to oppose change.

Edward J Spanier
Madison County

From: Bob Zimmerman [mailto:woodnthg@indy.net]
Sent: Monday, October 22, 2007 3:15 PM
To: lgreform@iu.edu
Subject: newsletter19Oct07

CONTROLLING COSTS THAT DRIVE TAXES

I sent you a proposal to eliminate the property tax October the 6th . It addresses controlling costs that drive taxes and a number of other issues.

When we elect officials we trust that they will be watchful of our dollars. Unfortunately, this is not always the case ,and we get saddled with some who enjoy spending the big bucks.

The public has two recourses: recall or remonstrance's. These truly are useless. They take too long, and, upset the communities in profound ways.

I believe you must seriously consider giving the citizens the right to hold referendum votes on capital projects, and operating expenditures that will exceed certain amounts.

Let the officials propose; let the citizens depose

Some examples;

· 1% Food Tax for the doughnut counties. It was voted on by the City County Council , but not supported by the citizens.

· A $6.5 Million Library was added without a majority approval of the Citizens. It was paid for out of the County Economic Development Income Tax. The library board gleefully proclaim no property tax dollars were used. Well, duh.

· A public swimming pool was not making enough money to pay for its expense. The officials decide to spend $1 Million to install a water park to boost it's income. The citizens objected to no avail.

· County and City Police are located in the same city. The "Officials" got together and decided it could be more effective to merge rather than use two dispatch centers. The initial cost of the

idea was $1million. When they issued the bond the price was $3.4Million. This is construction costs. No one seems to know about the operating and maintenance costs.

· Schools. Two came forward in the past two years wanting to build more of the usual. One was priced at $136 Million, the other $151Million. Each were adding space for about 500 students. Remonstrance's have taken place. After a year delay a consensus was reached at about half the price.

There are many more situations like these in all counties. You have the same in yours. This is why we need the Referendum Vote. To have the majority, rather than a minority, approve these expenditures before they can go into effect. I have suggestions in my proposal

People In the News

Senator Kenley was on the Greg Garrison show on 11Oct07. From the interview it seems evident that the Senator is planning few, if any, changes to his property tax laws that he authored over the past year or so.

The 2% circuit breaker, trending, the 1% County Option Tax (hark back to 1975)were in the forefront of the discussion. The question remains, if 1% will halve ones property tax bill, why he didn't make it 2% to eliminate it.

"A man to be a sound politician and in any degree useful to the country must be governed by higher and steadier considerations than those of personal sympathy and private regard."
—Martin Van Buren

From: blasterman3@msn.com [mailto:blasterman3@msn.com]
Sent: Tuesday, October 23, 2007 7:58 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Chris Dutton

Address:
20648 Antler Ct.
Goshen, IN 46528

County: Elkhart

Phone: 574-875-9198

Email: blasterman3@msn.com

Comment:
I am in favor of property tax being permanently repealed by a constitutional amendment, in which we eliminate ALL assessors offices. Replace revenues with sales and income tax, a legal cap placed on government spending at the growth/inflation rate. Consolodate school administrations on a county or bi-county level and restructure pyramid layers of government eliminating duplication of functions. Sincerly Chris Dutton

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From: hepcats@bnin.net [mailto:hepcats@bnin.net]
Sent: Tuesday, October 23, 2007 1:23 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Rob Hepler

Address:
17260 CR 40
Goshen, IN 46526

County:

Phone: 574-642-4409

Email: **hepcats@bnin.net**

Comment:
I would like to see property taxes eliminated permanently, repealed by a constitutional amendment,eliminating ALL assesor offices. Replace the revenue with sales and/or value added tax. Restructure the multiple layers of government eliminating duplication of functions

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From: snakey2@sbcglobal.net [mailto:snakey2@sbcglobal.net]
Sent: Tuesday, October 23, 2007 6:25 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Linda Gorken

Address:
945-D Easy Street
Crown Point, IN 46307

County: Lake

Phone: 219-663-2562

Email: snakey2@sbcglobal.net

Comment:
Duplication of efforts is not good withing Lake county. It is costing too much in Property Tax Money. We need at least reciprocity arrangements with all the libraries in the county!!!

-----Original Message-----
From: PAT HARRISON [mailto:pat@harrisonrealty.net]
Sent: Wednesday, October 24, 2007 4:48 PM
To: Local Government Reform
Subject: Re: Thank You for Your Submission

I read Gov. Daniels proposal..What happened to exemptions for rental property???????

From: Steve Charles [mailto:charles.steve@sbcglobal.net]
Sent: Sunday, October 28, 2007 4:04 PM
To: Local Government Reform; Governor Mitch Daniels; Brad Ellsworth
Subject: Abolish property tax

According to the blogs from the IndyStar, most hoosiers are calling for abolishing the property tax, cut government spending on all levels, and stop outrageous school spending.

Contrary to the information espoused by a popular cliché, you apparently CAN polish a turd.

When the following bit of information was first passed along to me, I didn't quite know how to react. I was shocked...disgusted...amazed... and strangely fascinated. The more I think about it, the more brilliant I find this idea. What could possibly hold such a strong grip on my attention?

The abject stupidity of another three-million dollar re-re-re-assessment for Marion County has provided me with this wonderment. Let's see. The assessors-- to a hideous extraterrestrial being-- have already assured us that; "They will re-half-ass-ess us again, but we may not like the results". That statement points; glaringly at the pompous, myopic, jack-booted condescension of the "System", as it stands. They have just informed us that they have chosen a larger calibre of gun to shoot us with, at a later date.

If you can read the Marion County Re Assessment order, without vomiting or grinding your teeth to nubs, you will notice their re-emerging theme: "We want your money, and we don't care how we get it"! This scenario is a chronic and pervasive condition for the state "government". It does not regard party; nor, does it have an ability to limit itself. Like striking a drop of mercury with a hammer; it appears to have vanished, when in fact it has just broken itself into infinitesimal

droplets of poison.

If anyone can prove to me that the governmentally enforced inability of a citizen of this state to own their property is a good thing, I will give them my house. The argument of stable funding sources for the "Government" is neither an argument; nor, a logical statement. Just as foolish as the joke about the farmer with a herd of three legged pigs, saying he couldn't eat them all at once, because he cared so much for them. State "government" has assumed that same posture. "If we cripple them, we can appear virtuous in caring for them".

The time for rebellion has come. The time we are acting is now. The immoral and degrading property tax must be removed immediately, to preserve We the People. The solvency of the "Government" be damned! The "government" does not, and cannot exist, without We the People, no matter how much the politicians believe that it can. Ironically, The friction of your furious polishing of this golden turd has generated enough heat, that the odour is intensifying, and permeating the entire system. Consider our vote, and our protests, to be an air freshener.

Please respond with other than the "Canned answer". The 13.2% sales tax rate is a bluster, and not well thought out, at that. I, and others, are fed up with the Gospel according to Luke Kenley. Where are your original ideas? And, I have seen no mention of spending reductions from you. Where are they?

"Piper"

"It is in truth not for glory, nor for riches, nor for honour that we are fighting, but only and alone for freedom, which no good man surrenders but with his life."
http://www.mmpb.on.ca/scotswahae.html

From: Eric I. Miller [mailto:eim@indyattorney.com]
Sent: Thursday, November 01, 2007 11:40 AM
To: lgreform@iu.edu
Subject: Comment to The Indiana Copmmission on Loca Government Reform

The Indiana Commission on Local Government Reform

Dear Governor Kernan and Chief Justice Shepard:

I wanted to take this opportunity to convey my thoughts to you with regard to the issue of local government reform.

One of the keys to local government reform in my opinion is to improve the system of taxation at the local level. For this reason we are leading the effort for a Constitutional Amendment to permanently repeal property taxes. This is the only way for individuals to be able to finally own

their own home, farm or business as well as to be able to vote on the issue of repealing property taxes.

Additionally, this would provide a permanent solution to the property tax crisis and would also mean that we would not be repeating history by raising a tax or creating a new tax in exchange for temporarily lowering property taxes.

Changing the manor in which local government is funded will help improve the delivery of services to Hoosiers at the local level while at the same time helping to control local government spending. All of this would benefit the citizens of Indiana around the state in all 92 counties.

More information is available on our website at **www.RepealPropertyTaxes.com**. I would be glad to answer any questions that you or any of your staff might have concerning the need to repeal property taxes in order to help facilitate the improvement of government at the local level.

Sincerely,

Eric I. Miller
Founder

Advance America
101 W. Ohio Street, Suite 660
Indianapolis, IN 46204
317-684-3300
America@AdvanceAmerica.com

EIM:vlm

From: jones8563@comcast.net [mailto:jones8563@comcast.net]
Sent: Thursday, November 01, 2007 11:43 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Howell Jones

Address:
8563 E. Belmont Dr.
New Carlisle, IN 46552

County:

Phone: 219-871-9944

Email: **jones8563@comcast.net**

Comment:
I believe the first step is for the county to market the property they acquired due to unpaid property taxes. I can not speak for other counties but LaPorte has some three hundred plus pieces of county owned property. Lets say two hundred out of the three are good and the adjacent property owner is willing to purchase them for a small amount of money add it to their property and pay the taxes every year. I can show you two pieces of property near my house that the county wants about twenty two hundred for. These properties are 20' by 100'. Useful to no one except the adjacent property owners. I understand that there is a state law that prohibits doing this. This law must be changed. If the property did not sell at ten tax sales for a couple of hundred dollars what makes anyone it is worth two thousand pulse now. Nothing has changed with the property scene it first went up for tax sale ten years ago. Let's get these properties back on the market and paying their property taxes. This is only logical. and common sense a high school kid would know. Common sense economics. The old saying a person who does the same act over and over again expecting different results is known as and idiot. You must not charge Hoosier families out of their home's due to higher property taxes. There is N.I.P.S.Co who will put you under in no time with their ridiculous charges and if you live in the city where you get a charge for sewer,water and garbage pick up. Stop the ignorance or plain stupidity let's get out of the 18th century and into today's problems. Which change as the rest of the world has or be left behind and I am sure you realize the ramifications with business, people moving to the area and people looking for their first or even second homes. I hope you take this to heart and realize I am right. Thank You Howell Jones P.S. I know many senior citizens who's houses are paid for thought they were on easy street when they retired only to find out due to the above mentioned cost must sell property they have lived in for 30, 40 some 50 years pulse. Please feel free to contact me if you believe this is part of the property tax problem that can easily be fixed.

From: bigmac4174@comcast.net [mailto:bigmac4174@comcast.net]
Sent: Friday, November 02, 2007 7:15 AM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Michael McCormack

Address:
7711 Willowood St.
Indianapolis, IN 46214

County: Marion

Phone: 317-405-8590

Email: bigmac4174@comcast.net

Comment:
The problem with the system is that we have failed leadership at the DLGF. The control the whole property tax system. The DLGF sets the budgets, approves or declines assessments, and set the rates. The last of the three is not the problem. The do very little or nothing at all with budgets, there are rubber stamped thru with no consideration about what they will cause down the road. The assessment side proves this year they have very knowledge or don't care about the system and this Commissioner has already made her feels known about township level government and now she is in control of the whole system so it makes it easy for her to destroy the system so she can achieve her objectives to eliminate it. To prove this fact just look at Marion County. The assessments where approved and because of tax rates she and the Governor had to do something real fast, so lets throw out everything a parcel audit. This is great she has no way of knowing the improvement changes or lack of changes by looking and comparing a parcel change. Also property taxes where put into place to pay for local schools, local poor relief and local police and fire. Well, I am sorry to say but if you look at what is now property tax bill is the biggest problem! Let's look at the township which I live, Wayne Township. In 2006, my township only received 53.9% of property taxes collected, which means 46.9% where collected and went elsewhere. Here is the problem, this is the only way for the township to collect revenues to fund itself, where the county and state have many different ways to fund themselves, such as sales, income, wheel, and so on. It's time that the counties and state budgets come off the property taxes and allow the townships to operate inwhich its citizen will have control once again! Thank You for your time!

From: muttfarm@sbcglobal.net [mailto:muttfarm@sbcglobal.net]
Sent: Friday, November 02, 2007 3:23 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website
Name: Donovan Robinson

Address:
2079 E State Road 42
Mooresville, , IN 46158

County: Morgan

Phone: 317-831-3534

Email: muttfarm@sbcglobal.net

Comment:
When an interstate gas line crosses my property, The utility is granted the power of eminent domain. They desire a permanent easement whereby I pay the property tax forever, but cannot plant a tree within the easement right of way. If private property rights have been lost via government granted eminent domain, it should be immune from further taxation OR provide the

owner the privalege of negotiating a long term lease instead of selling a permanent easement. Further, the proceeds of a forced sale via government granted eminent domain should not be subject to income tax.

From: Grabman, Wayne [mailto:WGRABMAN@indygov.org]
Sent: Friday, November 02, 2007 4:07 PM
To: lgreform@iu.edu
Subject: Assessment System solution?

The Assessment System in place in the state of Indiana is a big part of the problem, not the Assessor's in place who use it.
The System calls for an assessor to collect field data by the cost approach or materials per Marshall & Swift cost.
That data is than loaded into the computers property system. That data is than subject to Sales data. The Sales data used is normally incomplete and inaccurate, but put into use anyway because there simply isn't enough sales data to go around. Example: my home on my street (a side street from the main neighborhood street) would sell between $85,000-$95,000 on average, all the side streets are like that, however the main street in the neighborhood sales are on average, above $100,000-$125,000. My house currently is assessed at $117,000. It is not possible to sell my home for over $100,000, and the entire town I live in is an average $89,000 in home sales. The town has some small areas that sell higher, with streets directly behind those areas that sell at $10, $15, & $20 thousand less.
The System needs to be done on the cost approach, and this works for Commercial/Industrial properties, rental properties such as Apartments as well.
Take the Sales Approach out of the system all together.
Put in place a computer system that can be updated with national recognized cost manuals, such as Marshall & Swift, (which flexes with the cost of materials nation wide and keep it at that. It's a simple system and easy to understand. The Market Sales of property go up & down so often, most of the time, within 4 & 5 months apart, those Sales are not an accurate measure from year to year on what property should be worth.
A cap on how long someone plays on there property should be in place as well, if someone buys a home, and pays for it for 30 years, after which they pay it off, they should also be free of the property tax, let people own their property 100% if they earn the right to over years and years.
I know the above system is fair, because I am a tax assessor, and I see it everyday, I use the system everyday, the cost approach at a nearly one on one level, almost always is in the ballpark of what the developer or builder has spent to construct the building and/or home. Homes can vary because the materials are purchased in bulk most of the time, however, on a one on one, the cost approach is accurate and fair. It's fair because its nationally recognized.
I can't understand for the life of me, WHY it's insisted on using Market Sales, use the cost of materials, so it's fair for everybody State wide!!!!!!
THAN, get a handle on spending by schools and governments and make them use what money is available and not continue to raise tax rates to fund unnecessary projects, groups, and

commissions to oversee everything. We already have in place organizations to oversee everything, so there is no need to continue to create more.
STOP blaming local assessors for the tax problem! We local assessors are only doing what we are told by the DLGF per their guidelines! They made the rules, not us. If any assessors are not following those guidelines, go after them, straighten the problem out, and move on. BUT FIX THE SYSTEM FIRST!
The local assessors are needed, we are the front line for tax payers. On any given day the taxpayer can come to our local Township offices and speak with the Elected Assessor and/or the supervisor whichever department that relates to the taxpayers needs. The taxpayer does not have it this easy if they have to mess with downtowns, paying to park, and security checks, to possibly find that the elected County official or State official, or Mayor is some cases, is not even available. The taxpayer should not have to make an appointment to see their local elected official if they want answers.
ALSO: help the taxpayer with one simple appeal form if they don't approve of their assessment. One form for Residential, one form for Commercial/Industrial, and one form for Business Personal Property.
There is more and more that can be fixed and made more credible, and if anyone is truly reading these and paying attention to the real problem with property taxes in this state, I'd be glad to sit and help iron out the rest.

From: mbppbm@yahoo.com [mailto:mbppbm@yahoo.com]
Sent: Saturday, November 03, 2007 2:41 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Brent Pittman

Address:
6593 Donnelly Drive
Brownsburg, IN 46112

County: Hendricks

Phone: 317-852-4470

Email: mbppbm@yahoo.com

Comment:
There are twenty ways to CUT residential property taxes (RPT): 1. Mandatory IN 36-7-4-1300 IMPACT FEES on NEW CONSTRUCTION. Pay the fee in the mortgage over 15 to 30 years. Growth states such as California, Florida and Georgia collect impact fees to pay for new schools and infrastructure. New construction does not pay additional property taxes in Indiana for approximately two years. 2. Mandatory SALES TAX on NEW CONSTRUCTION. Central

Indiana is the #1 most affordable housing market in the USA with five years of record-breaking sales up to 2006. 3. Increase BUILDING PERMIT FEES, WATER & SEWER TAP-ON FEES, DEVELOPMENT LICENSE FEES, etc. 4. Use ECONOMIC DEVELOPMENT INCOME TAXES (EDIT) to offset residential property taxes. Tax revenue raised by EDIT that is given to businesses increased local income taxes by 250% in Hendricks County while growth and corporate welfare have caused residential property taxes to increase 350%. 5. Increase DIESEL FUEL TAXES, LICENSES, TOLLS and WHEEL TAXES on large, heavy trucks that destroy our roads and bridges; therefore NO property tax revenue necessary to be used for transportation infrastructure. NO privatization of toll roads needed that would be a financial burden on your children and grandchildren. 6. Elimination of TAX ABATEMENTS for retail and warehouses paying low wages whose employees (some who are illegal aliens) do not provide sufficient taxes for government services such as education, police & fire and infrastructure but do require taxpayer paid Medicaid, rent subsidies, energy assistance, food stamps, education and illegal alien law enforcement. Illegals receive these tax paid benefits. 7. Elimination of TAX INCREMENT FINANCING (TIF) and SALES TAX INCREMENT FINANCING (STIF) that deprive schools, police & fire, road & bridge repair, water & sewer upgrades, libraries and other essential government services from needed tax revenue. 8. Elimination of TIF RECOVERY on the residential property tax bills that pay for business tax cuts. This is a double tax on homeowners. 9. Elimination of ALL CORPORATE WELFARE such as SINGLE FACTOR SALES APPORTIONMENT, TAX CREDITS, TAX GRANTS, TRAINING GRANTS and ECONOMIC DEVELOPMENT INCOME TAXES (EDIT) on family income. The best corporate welfare has only moved lower (40% less) paying Honda/Toyota jobs into Indiana to replace higher paid GM/Ford/Chrysler jobs that include better benefits. Since 1997, auto sales in the USA have averaged approximately 17 million each year. Therefore, more auto sales or jobs are not being created; and Indiana citizens' standard of living is decreasing. 10. Eliminate NON-PROFIT STATUS for institutions that do not pay property taxes such as medical care that is bankrupting American families and foreclosing on their homes because it is 16% of GDP and rising fast. 11. Use the Innkeeper tax (hotel/motel taxes), food/beverage tax and car rental tax to pay for parks, water, sewer and road repairs that tourists and guests use when they visit our state or your county instead of multi-million dollar sport facilities and private business marketing/sales expenses. 12. STOP development costs and business taxes from being SHIFTED to residential property taxpayers, to low & middle class income taxpayers and to sales taxpayers. Home Town Matters will only accelerate this shift of taxes. 13. Say NO to NEW, high density, cheap, small ground floor, vinyl housing that reduces present property values. A $250000 home is required to pay property taxes for essential government services. 14. Read the "Great American Jobs Scam, Corporate Tax Dodging and the Myth of Job Creation" book by Greg LeRoy available at **http://www.greatamericanjobsscam.com**, the Indiana government library in Indianapolis or your local library. (see attachment for summary) 15. NO NFL tax breaks or using taxpayers' money to pay for the Super Bowl. Use these tax savings to cut RPT. 16. Indiana has a "brain drain" problem. NO full-day kindergarten, taxpayer paid textbooks or selling/leasing the lottery are needed. Use surplus taxes to cut RPT. 17. NO $27 million tax subsidy to horse racing or the film industry. Use subsidies to cut RPT. 18. Increase taxes on tobacco, alcohol, gas guzzling vehicles and luxury goods and services. Use these taxes to cut RPT and fund medical/health

insurance for the uninsured. 19. Use the 20% increase in sales taxes and gasoline taxes enacted a few years ago to cut RPT instead of cutting business property taxes. My RPT increased 19% the following year. 20. Repeal the $9000 pay increase that is automatically adjusted for inflation that the Indiana State General Assembly recently voted for themselves. Use the tax savings to cut RPT. Contact the Governor, General Assembly state politicians and county & town politicians TODAY! Brent Pittman 6593 Donnelly Dr. Brownsburg 46112 317-852-4470

-----Original Message-----
From: Cleveland, Drew [mailto:dcleveland@infarmbureau.org]
Sent: Monday, November 05, 2007 8:48 AM
To: lgreform@iu.edu
Subject: Lasting Reform

In order to fix permanently the property tax problem in Indiana we need the following:

1. Shift to a taxation system based on services required - i.e. bare ground requires very little services as opposed to a person living in a home.

2. Shift to a taxation system based on the ability to pay - if you make money you pay. With property taxes it doesn't matter if you are elderly and living on a fixed income, if your property taxes go up you must find a way to pay them. Likewise, if a business has a bad year and loses money, they must come up with their property taxes.

3. A shift from property taxes to income and/or sales tax would greatly streamline the very inefficient, unfair, and costly system of property taxes.

4. Changing our state's taxation system can be done in stages, eliminating complete levies.

5. Shifting from property taxes to a state tax system would allow for much greater equity in our schools. Currently a rural school spends much less per student than an urban school. With the state collecting taxes, the amount distributed per student could be equalized.

6. Prioritize services - citizens should help with this process. The highest priority services would be mandated to be funded. (schools, police, fire protection, etc.) Lower priority services would only be funded if funds were available (parks, libraries, poor relief). Government has become too inclusive, making citizens think we need every service available. Government should not be responsible for everything. Where government ends, then the private sector would kick in, donations could help fund a library, churches could help with poor relief.

Just as an example - several years ago property owners took care of the roads close to where they lived, they mowed the ditches, they cleared the road when it snowed. And still to this day in the country many still do this, although probably much less than in our past history. Citizens expect

the city, the county, the state, the Feds to take care of everything. Where has personal responsibility gone? Let us get back some degree of personal responsibility for our lives, our property, and our communities. With more personal responsibility would come more efficient stewardship of our resources, and cut out some of the abuse and inefficiency to the system we currently have.

Drew Cleveland
Regional Manager, Indiana Farm Bureau
765-730-0137

From: PAT HARRISON [mailto:pat@harrisonrealty.net]
Sent: Tuesday, November 06, 2007 5:14 PM
To: Wyeth, Deborah H.
Subject: Re: Update on Indiana Commission on Local Government Reform

What about exemptions on rental property!!!

Hoosiers Chime In on Local Government Effectiveness
Thousands visit Web, send e-mails and participate in forums to connect with Indiana Commission on Local Government Reform

INDIANAPOLIS — Invited by the Indiana Commission on Local Government Reform to play a role in improving local government, Indiana residents responded by the thousands, logging onto the Commission's Web site, e-mailing comments and participating in public conversations.

Launched in August 2007, the Indiana Commission on Local Government Reform Web site (**http://indianalocalgovreform.iu.edu/**) has logged nearly 10,000 visits over the last few months, and more than 1,000 Hoosiers have provided input to the Commission through mail, e-mail and voice mail. Comments have ranged from one-sentence suggestions to multi-page, data-supported proposals. All comments provided to the Commission through October 15 are available for public review on the Commission's Web site. New comments are posted twice a month.

In addition, nearly 700 Hoosiers participated in public forums in locations across the state. Information received through those forums also is summarized on the Web site.

"We're gratified by the number of Hoosiers who have taken the time to participate in this process," said former Gov. Joe Kernan, who, along with Supreme Court Chief Justice Randall Shepard, co-chairs the Commission. "The citizens of Indiana clearly are interested in better, more efficient local government."

"I'm impressed by the real substance in the comments we've received," added Shepard. "The

people have taken this effort seriously and offered us some real, meaningful suggestions. They've given us a lot to think about."

Created in July by Gov. Mitch Daniels, the Commission is charged with finding ways to increase the efficiency and effectiveness of local government operations and, as a result, reduce the cost of local government to Hoosier taxpayers.

To form its recommendations, the Commission is working with IUPUI's Center for Urban Policy and the Environment to conduct research into current local government structure, previous reform efforts, research studies, and best practices from other states.

The Commission is in the process of reviewing the research and public input that will shape its recommendations. The Commission will deliver a set of proposals to the people of Indiana—including the governor and members of the legislature—in December so that its recommendations will be available for a first look by the 2008 General Assembly during its short session.

Complete information on the Commission and its work is available at **http://indianalocalgovreform.iu.edu/**.

From: jamesb123@verizon.net [mailto:jamesb123@verizon.net]
Sent: Wednesday, November 07, 2007 9:39 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: James Bowyer

Address:
7034 W 200 N
Delphi, IN 46923

County: Carroll

Phone: 765-564-1027

Email: **jamesb123@verizon.net**

Comment:
I agree with the proposal of raising sales tax and income tax. I think we should go farther with 2% increase in sales tax and raise income tax to 4.5% and do away with the unfair property tax totally. Jim Bowyer

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From: John Shippee [mailto:shippee@insightbb.com]
Sent: Thursday, November 08, 2007 3:20 PM
To: lgreform@iu.edu
Subject: test website available for LVT property tax

Here is the website for actual testing of **property tax changes** using Land Value Tax System (LVT) in Indiana, per phone today with Mr. John Krauss:

www.indianalandvaluetax.org

Indiana's 2006 **actual assessed valuations** are used and cover most of Indiana's residential tax base.

A 20% value shift from structures to land, staying revenue neutral, was used. Over time, of course the shift would reach 100% or nearby. Harrisburg, PA was using 90% land / 10% structures last I knew. Thus tax savings to homeowners will become higher.

As you experiment with the site, be sure to click on mapping, and then various ballons which are individual addresses. Also be sure to try your own address.

The website was created at no cost to Indiana taxpayers.

Best regards,

John Shippee 765.474.4350

ps: the president of the Borough of Manhatten has awarded a commission to The Henry George Foundation to prepare an LVT study for all of New York City. This proven system works.

From: reppron@gmail.com [mailto:reppron@gmail.com]
Sent: Friday, November 09, 2007 2:14 PM
To: lgreform@iu.edu
Subject: Comment Submission from Commission on Local Government Reform Website

Name: Ronald Repp

Address:
11309 Nabb Road
Nabb, IN 47147

County: Clark

Phone: 812-256-9360

Email: reppron@gmail.com

Comment:
I find it interesting to read the comments posted on the web site bi-monthly and I can see the process is being gamed. I attended the meeting in New Albany at IUS. We were all given "colored dots" via our name tags and asked to sit at a table with the appropriate color on the tabletop. I did notice that the person applying the dots was a local government employee and asked her how she got that job. She replied that she volunteered when she arrived that night. I thought that the colors would be given out sequentially - blue, red, yellow, blue, red, yellow. etc. but then I saw a bunch of county employees arriving in a group...and they all got red dots. Looking around the room, I realized that ALL local government employees had red dots. And at least two tables were made up COMPLETELY of local government employees, and another table had a majority of them (the leftovers?). So no matter how the discussion went, at least two tables would have favorable comments recorded. I have also received some communications from libraries and librarians spreading horror stories about the potential impact on libraries. I see from the comments that they are having the desired effect. I offer these observations: If local government employees want to discourage makling services available on-line, they say that people benefit from face to face transactions. We might, if the transactions were timely or friendly. Or even available at hours when we are not required to be elsewhere ("Open daily from 9AM to 3PM for your convenience!") I use the library, I support the library, and I don't care if you consolidate library management. Perhaps combine the WorkOne centers and libraries and make other services available as well. One building, one utility payment. Better efficiency. And why do the counties think they need to have physical control of their servers? Place a server or two in a secure facility like Interland, which hosts some government servers, and let them take care of backups, management, updates, and security. For less than the cost of an IT administrator. And where are State servers located? I support the Governor's plan to allow a vote on major bond issues. That is the ONE way to hold down costs for schools and other things. Our latest proposed school bond issue was proposed at over $160M. Attending meetings to discuss the prics, the architech said that he was told to include "everything that anyone asked for." We got it cut to $100M but i would cost $60M or less for what we really need. They think we are too stupid to vote for needed facilities so they offer something to everyone in order to help it pass unnoticed. Greed is still a good thing to bet on. And let's eliminate property taxes. The Governor's plan is a good start but it leaves the door open for gaming assessments. And the locals love to give away the property taxes to attract commercial and industrial development. The fact that you have to give away the revenue to gain the business is very telling, but a larger issue is fairness: If you have money in the bank you pay state taxes on the interest earned, but not the principal. If you own stocks, bonds, or money market funds, you pay taxes on the interest earned as it is earned (if not deferred) and also on the increase in value when sold - but not while held. You can buy diamonds and stick them under your bed (or in your naval) and not pay a tax for the right of ownership. Why should real estate be taxed differently? Fix up your house and you pay not just the cost of improvements but also for the increased assessed value. You may pay for it many times. Why? It seems to me the state should ENCOURAGE people to fix up their real estate and the property tax is a real disincentive. It seems to me that the most fair, and easiest method to administer, is the income tax. Tax income as earned. Sell your property? Pay a tax on the increase. Treat it the same as everything else. Sales taxes come and go, and they are very

competitive in border areas. Income tax is applied equally. Live in another state and work in Indiana? Pay income tax (somewhere). Live in Indiana and work over the Internet? Pay income tax. Our relatively flat tax is a very good approacj. A roughly comparable amount would be raised by increasing the income tax from 3.4% to 6.4% and reducing spending 10%. Or increase it to 6% and cut spending a little more. Consolidate government to reduce the cost. Our present system of property tax was created a long time ago and was, at the time, the ONLY tax paid. And early in our country's history it was only the landholders that had the right to vote, so there was also a reward for carrying this burden. Those days are over and the property tax should disappear as well.

Brad Walker
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Greentown, In 46936
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With the majority of property taxes going to the school district, I would like to see the property tax system eliminated. My state Senator, Jeff Drozda, would like to see them eliminated also. And since I personally don't have children, I get no benefit from property taxes. Maybe a user financed system would work. Thanks, Brad Walker

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William Lesch
8121 Brent Avenue
Indianapolis, Indiana 46240
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My wife, Joan and I have lived in our house for 43 years and have raised a large family. I will be 81 years old in December of this year and my wife will turn 80 in less than two years. One of our sons is Joe and he still lives with us. Joe has Down's Syndrome and has been diagnosed with severe and profound mental retardation. He attends the Noble Day program on the East side of Indianapolis. Our hope and goal is to take care of Joe in our home as long as we are alive. A critical part of being able to do this is to remain in our present home. Joe functions well here and would have a difficult time if he is moved. We believe at least one, if not both of us will live for another 8 to 10 years or more as we are both in very good health and take care of ourselves. Joe is aging and persons with his condition do not tend to have long life spans. Our hope is to outlive him. We do not think it makes sense for persons in their 80's to be forced out of their home because of the extreme and huge increases in property taxes that were assessed on us in the Spring of 2007. Before the Governor called for a reassessment, our taxes were increased more than double the previous year! We are on a fixed income but have been able to still pay our bills. However, we cannot afford this unbelievable increase and we know there are others in similar conditions. We do not see how our elected representatives could expect good citizens to pay this size of an increase. You must find a way to control the cost of local government and school construction and not pass these unreasonable costs down to the citizens of Indiana. Thank you.
William and Joan Lesch

Don Heckman III

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Camby, IN 46113
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No story here. What are we doing I mean soon we will not be aloud to SMOKE anywhere. I know this is not the place to complain about this but here you go. This is to all of the people who think they can tell others how to live. Oh know do not stop reading this. If we keep this up we will not have very many smokers around at all and weather you like it or not that is a lot of TAX dollars ALOT!!!! I do not smoke and never have! But I do believe you or I or anybody else has the right to tell anybody what to do. By telling everybody u can not smoke here or here or here. I believe they pay taxes as well and eat and shop and eat and shop and eat and shop. You get the point Health reasons are all BULLSHIT I have never had a friend that did not smoke or known anybody that did not that ended up with any health related issues. What I am saying is all of the money that smokers spend on everything is going to slow down which in tern will HA HA HA oh man me as well have to pay more TAXES MORE TAXES. Why are trying to stop this great form of tax I guess next they will go after Alcohol because some people do not like to see beer be around, once again a lot of tax dollars that is it I tired of you telling me what to do and because of it making the TAX on everything else including MY PROPERTY skyrocket. God bless people that do what they want. In term I believe that using tobacco and alcohol TAX will help all of us. TY Don

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Burton DeRusha
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Hudson , In. 46747
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WHERE DOES AN INDIVIDUAL GO TO GET JUSTICE? We received our tax reassessment the first of the year. It had been increased 100% on our home and 50% on our lot , which turned out to be a 50% overall tax increase. I understand the appraisal was done by an Ohio firm using the method of trending since they had no comparables to go by. Some portion of our house is a blacksmith shop moved here almost 60 years ago. The description of the house and property is incorrect but the assessor said this didn't matter. We immediately went to see our County (Lagrange) assessor. We were told we could appeal but the only thing they would accept was a list of comparables or a private appraisal. They would not accept a realtor's appraisal even though they are more qualified to determine the market value than anyone else. We along with 7 or 8 of our neighbors engaged a private appraiser at the cost of $250.00 which came in a lot lower than the County appraisal. We presented this appraisal along with our request for a hearing of the tax review board. This was last March (2007), seven months ago. As of yet, we have not had a hearing and the reason they gave was that they had 900 appeals. In the meantime, Senator Meeks told us a private appraisal was not necessary. Who pays me back my $250.00? To us this is

unlawful and depriving us of Due Process of Law. In the meantime, we had to pay the higher tax bill. We would like to know when they plan to process our reduction in taxes, pay the interest on my overpayment, and reimburse my cost for the private appraisal. Solution: Reassess all property fairly. There's always the possibility of abolishing County government for the lack of ability to do their job. We are retired and living on a limited income and when we have to pay 1/5 of our income for County taxes, it threatens the possibility of us being able to stay in our home.. It seems a lot of properties received a reduction in their assessment. This was verifyable on the internet until they removed the previous assessments a few months ago. How come? Isn't this supposed to be public information? J. Burton and Bobbie DeRusha 11460 E 650 S Hudson, In. 46747 260-351-4470

James Benham
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Versailles, IN 47042
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dbenham@seidata.com

My consideration on what should be done with property tax is that you use the definition of the word property. Property consists of any possesion that can be converted to a dollar value. I farm for a living you tax my farm ground that is an ivestment to make a living, that is my investment for retirement, that is my ivestment to sell. But yet you do not tax any stock certificates that I may own and the ownership of these cetificates are used for the same purposes. To make a living and for retirement. Any retirement plan that is owned by an individual has a cash value. If we tax by the definition of the word property are assess valuation will be increased by billions of dollars and our tax rate will decrease to a minamal amount for everyone not just the owners of land. Thank you, James D. Benham

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Joe Landers
12105 e21st
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Senator Kenley,As I told my Senator I support elimating Property taxes.I think it could be done fairly with an increase in sales taxes & state tax.Schools are not equal,since money is now given at the local level some school districts have a higher tax base so they receive more .Which is unfair.All schools receive the same amount of funds Thanks

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Philip Braun
6804 Division Rd
West Lafayette, In. 47906
765-743-2373

I feel that property taxes go against all that America was meant to be. One of the ideas was that there would be no more land lords, that a person could own there property free and clear. With property taxes the State becomes the land lord with no chance of owning your own property. At the very least at some age you should be able to be exempt from property tax. Thank You

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Carolyn Shirley
1900 Greytwig Drive
Kokomo, IN 46902

My husband and I believe property taxes should be eliminated as soon as possible. We believe sales tax and income tax should replace property taxes. We realize this will take some time to accomplish but it could start out as a gradual process with no allowances for reinstating property taxes at a later date. They are unfair to so many whereas a tax that is based on revenue-generating methods would make more sense. We are not personally affected as with huge increases as so many are, but it is just a matter of time. Our elderly mother has been affected as have many of our friends and neighbors. Spending also needs to be controlled at all levels of government. Thank you.

CHARLIE BOURNE
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317-933-9338
TEMP398@AOL.COM

Ideas to help the property tax problem. 1. The only take home vehicle would be by the police.This would save wear & tear, repairs,gasoline and the number of required vehicles. 2. Schools, they do not need to look like a collage campus, buildings do not teach our future leaders nothing. teachers do. 3.Increase the alcohol tax by 300 percent.The last increase was in 1981.Alcohol kills just like cigarettes. 4.increase the sales tax to 8 percent. 5. set up a flat tax. 0 to 20,000 no tax.20,000 to 2oo,ooo 2 percent and over 200,000 2.5 percent.THIS FLAT TAX WOULD BE WITHOUT DEDUCTIONS.This would eliminate 75 percent of the IRS personnel, saving wages,insurance and trees. 6.Property tax. Lower in all counties to .10 cents per hundred of the assessed value. Thank you Charlie Bourne

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Karla Scheller
806 Berkley Road
Indianapolis, IN 46208
925.8368

I would like to know why there is a deduction/exemption for World War 1 vets, but not World War 2. Don't they deserve the same assistance? This doesn't make any sense to me. I'm not going to go on and on about my situation because it's nothing compared to what this does to seniors. It's a shame that people have to sell their homes because taxes keep rising. I don't mind supporting school systems that I'm not using, but why are they allowed to spend millions on sports related things when a small percentage of the students are in sports. What a shame that we are putting so much emphasis on sports and not education. I believe in well rounded education that includes sports and arts, but not to the extreme that seems to have taken over. I also think we need to reign in spending overall. Not related to taxes, but in the same arena with the spending issue, why did I just receive a new license plate to replace my perfectly good environmental plate that's only a few years old? Kinda crazy, don't ya think?

Michael Moredock
2130 Meharry St.
Lafayette, IN 47904
mikdock@hotmail.com

My house is assessed at $65,000. Therefore I, and many others like me, did not benefit one iota from the homestead credit being raised to $45,000. I think that is totally unfair!! So do not make raising the homestead credit part of property tax reform!

Michael Moredock
2130 Meharry
Lafayette, IN 47904
mikdock@hotmail.com

I meant homeowners exemption (not the homestead credit) in the survey I just filled out. The homeowners exemption was increased from $35,000 to $45,000 this year and that did not help people with houses assessed at less than $70,000.

Mitch Baumann
266 w 900 n
Decatur, IN 46733
mbaumann@onlyinternet.net

I have a problem with Property tax for a couple of reasons I know some eldlery people who do not owe on their property, but if they don't pay thier property tax (RENT)they will loose thier homestead. Some of those people can't afford the RENT (property tax). Do we have laws that say we have the right to own property, not rent it from the government? As one of states young parents. I would like to move my childern to the country, to teach them the values that I laerned as a child. I could afford a small farm, but I am not sure what is going to happen with the property tax. Alot of the people I know are paying over $200 a mounth in property tax. That makes it hard to have a nice piece of realestate to raise childern. I am a career Fireman in a small town. We joke about getting food stamps with our pay checks, becouse working for local Government only pays about 75% of a factory job. Property taxs keep us from having nicer housing. I don't have the answer for this, it is a hard issue. Thanks for reading this, Mitch Baumann

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Donna Meyer
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As people retire and have their homes paid for, they lose a valuable deduction (mortgage). It would help somewhat if the over 65 years deduction could be increased (from $25,000.00 adjusted gross income to perhaps $50,000.00). We would qualify for the current lessor amount with our Social Security incomes and one pension except that we are "forced" to withdraw a minimum amount annually from our investments, which puts us over the $25,000.00 maximum. We're in favor of some type of income tax increase and/or sales tax increase which will gather in a lot of people who do not pay property tax. This should only be considered if there is a sizeable reduction in property tax or, once again, the "middle class" will get the largest impact on the increases. We need to get people off welfare and into the working environment! Perhaps more emphasis needs to be put on having only as many children as YOU can afford. Also, "ridiculous" pork barrel spending should be STOPPED.

Thomas Zmyslo Sr.
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I would like to see the property tax system in Indiana scrapped. The system is to complicated and not even understandable for some people. I would suggest the system be made simple and understandable to all. Assessed value should be set at the selling price. Some other states do it this way. If you buy a home for 100,000 dollars, that would be your assessed value till its sold again. If 5 years later its sold for 125,000 dollars that would be the new assessed value, for the new owner. This way there would be no surprises for the person buying the property. This would eliminate all these appraisels over and over again. Alot of money could be saved by this approach. Forget all the credits and deductions also. Cap residential real estate at 1.5% of appraised value and bussiness at 2%of its value.The only time a property would be re-assessed would be if a building permit was obtained and the property added on to. Please stop taxing people more for taking care of their property with other improvements.This system would make Indiana a more affordable place for people to live and business to grow. PS; Also please tax the company that leased the toll road for the police and fire services they receive. They are a for profit business and should be paying taxes like any other business for these services. THANKS

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penny york
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I am not in favor of the elimination of property tax. I think there should be a marginal increase in income as well as sales tax to alleviate the situation proportionately. If we were solely dependent on on sales or income tax the increases would be so high that it would create an unfavorable situation in Indiana as far as retail purchases. I feel a reduction in property tax would be beneficial, but it should not totally done away with in its entirety. Also, I don't think that doing away with the Township Assessors would be a big cost-savings measure. There would still be the same amount of work to be done only it would be facilitated by the County Assessor, therefore there wouldn't be a big dollar for dollar savings. The big dollars that need to be looked at are controling of budgets at all levels. The budget for the Township Assessor in my township is around 100,000. Most of it is for the 3 positions that serve the taxpayers in Henry Township, so look somewhere else to save taxpayer dollars. Actually, the position of Assessor could be an appointed one rather than an elected one. It should be bi-partisian position as oppose to a political one. Taxpayers should be served regardless of the politics they are. Thank you for your time and consideration. Penny York

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Tim Zumbaugh
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1. Personal state income tax rates should be raised on a graduated basis. Indiana has the lowest rates in the US. 2. Indiana is one of only a few states that don't tax S-Corps separately in some manner. If the personal tax rates were raised as stated in no. 1, then this would raise a lot of taxes from Indiana's large S-Corps which are currently paying only 3.4%. 3. Need to find a way to collect sales tax on internet sales transactions. Indiana and other states are losing hundreds of millions of dollars in sales taxes. 4. Increase sales taxes on non-essentials, such as luxury autos and boats, alcohol, cigarettes, and fast food.

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My wife and i cannot believe we are 60 years old. We did a good job of raising our kids, educating them and supported them into employed adults and parents that are trying to buy a home, pay taxes and do the same for their kids...my grandkids. The American Way...right? Why? That's what they are asking me now, and what do I say? Is this what you and I want to encourage. Hard working kids asking why should I buy property? Especially when they see all of the government subsidized programs for minorities and unemployed or unemployable...hell, it almost doesnt pay to spend and work just to make it nice for those that wont. We cant find good employees because we have to compete with government housing, welfare and food stamps. They make more sitting, having babies than we can pay...and they'd hve to work. They dont want to work. So, okay. Now we have a double whammy; A whole bunch of em that dont work and wont, continue to be a burden on our taxes, they dont generate income tax and they wont/cant buy property. And that segment will continue to grow. Us boomers are beginning to draw SS and/or die. So there goes the tax base; both contributions and now we are drawing out of the bin. Another double whammy. So what are we to do since we dont want to cut government spending...oh my God..dont cut spending. We need all of these pet projects or feasibility study committees. The ONLY RECOURSE WE HAVE IS TO TAX THE BOOMERS PROPERTY THEY WORKED SO HARD TO GET...SHIT, THEY'LL BE DEAD SOON AND NEVER MISS IT. We always have and continue to treat our Seniors with such disrepect. The very folks that gave us all what we have/had. CUT SPENDING AND CUT PROPERTY TAXES. Income tax is the only fair evil.

Steven McGann
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It is difficult to express how frustrated and outraged I am about these property taxes. I choose Indianapolis because of the lower tax rate and I have watched my taxes steadily increase year after year for the past 11 years now until this past year they jumped 48 percent in one year alone. This is a crime. I am so mad I feel like voting every incumbent out of office. I am a retired 56 year old male and no â œspecial deductionsâ to save me. My wife and I together grossed about 30K last year. If I could sell my house for what the state says it is worth, I would take the money and move into an apartment or out of state. To say I am pissed would be a gross understatement. I served my country for 20 years in the Armed Forces and when I turn 60 I will be given a pitiful 2K exempting from state income taxation (this deduction amount hasnâ ™t changed since it inception, I believe) while surrounding states exempt all this income from taxation once earned. Now. (The way Indiana treats its veterans is another sore spot.) I canâ ™t believe I always vote straight Republican for all these years and then, they do away with the inventory tax and place the financial burden on the property holders, just when they had the power to do us some good too. (Governor Daniels, Rep Hinkle and Senator Delph beware!) It is hard to speak for Republicans when they do crap like that. I know for a fact, my wife and her sister (who always vote Republican) are bad mouthing the Governor. It is a real shame too because I detest what the Democratic Party stands for, but the Republicans are cutting their own throats. Now who will listen and save the little guy? Saying all of that, let me make some recommendations which might stop the government from raping the home owner and those with limited incomes, which includes the elderly and disabled. Recommendations: Get rid of all the exemptions. Simplify! Recommend: a 1 percent Circuit Breaker for married couples with incomes of 60K or less and 30K for singles - regardless of age. Decrease circuit breaker protection gradually to 2 percent as income rises until there is no protection for those with incomes over 200K married and 100 singles. Circuit Breakers should be based on income not on age or value of home. Recommend a 50K tax exemption for all houses, 100K if jointly owned. Recommend a freeze on Property Taxes increase to COLA increases. Recommend State oversee school projects spending.

BECKY OUSLEY
6008 SOUTH 400 EAST
PERU, IN 46970

I AM A CERTIFIED PUBLIC ACCOUNTANT AND MY HUSBAND AND I OWN SOME RENTAL HOMES. OBVIOUSLY THE PROPERTY TAX STRUCTURE AFFECTS US GREATLY BECAUSE OF OUR RENTALS. THE PROPERTY TAX IS PUTTING A HUGE BURDEN ON OUR RENTAL BUSINESS, TO THE POINT WHERE WE ARE TRYING TO SELL MOST OF THEM. SINCE THE HOUSING MARKET IS NOT GOOD, WE ARE UNABLE TO SELL THEM AT ANY REASONABLE PRICE. IT WOULD MAKE SENSE TO PASS THIS INCREASED PROPERTY TAX COST TO OUR RENTERS, BUT THAT WOULD CAUSE US TO BE UNCOMPETITIVE AND THEREFORE, WE WOULDN'T BE ABLE TO RENT OUR HOMES. I WOULD LIKE TO SEE THE "HOMESTEAD EXEMPTION" BE USED TOWARDS RENTAL HOMES, ALSO (WOULD OBVIOUSLY NEED A NAME CHANGE). THIS TAX IS PROBABLY RUNNING THE SMALL-TIME LANDLORDS (LIKE US) OUT OF BUSINESS, ONLY LEAVING THE LARGER ORGANIZATIONS TO CONTROL THE RENTAL MARKET. I WOULDN'T MIND SEEING THE SALES TAX RAISED (ESPECIALLY ON LUXURY ITEMS). THANKS!!

Margaret Liput
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I live on Sheridan Beach in Michigan City. I have a beautiful view most of the time. The beach I live on is a public beach. There is no "riparian right" associated with my property. When I bought the property 20 years ago, the tax was $600/year. It is now about $10,000/year. When it was $600 it took into account that the air stinks and my building and outdoor furniture is damaged from the power company burning tires at night a couple days a week. -That drunks pee in the front yard daily during the summer months. -That I would be a fool to let my children play unsupervised in the yard because the "street/path to the beach" allows full access to anyone to the yard because of fensing limitations/restrictions. -That the police are rude and insulting from dealing with other rude and insulting people during the summer. -That the drain from my sewer goes through the back yard of my neighbor an extra 100 feet to the street from my outside pipe junction instead of to the street 20 feet away due to whatever deals the developer made with the city employee when it was built in 1980. -That there is a covanent on the property restricting me from restricting the neighbor's view even though his view includes my bedroom. The assessor claims that the value of my 1/2 lot a year ago was $950,000 even though no greater building footprint is allowed on the lot becuase of the funny frontage to the street, and the very restrictive covanent on the property. I doubt the assessor even knew there was such a restriction. I find it ridicules that I am being taxed comparable taxes to homeowners in Long Beach with their completely private beaches and community. You may even say I do have greater value, I get to watch people in their most private moments for free, peeing, having intercourse, fighting, ... unfortunately it is not my choice of entertainment. This system is unconsconable and I hope for the revolution - it is only a matter of time when the government is this mismanged.

kay bitner
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my home's property tax increased 65% from 05/06 to 06/07; local government blamed it on market value and trending, the later being the 'States' fault, and gave us state senate and house names and email addresses to complain. when we got into the details, we found our home over valued by the classification/category changed on it. our home was the only home in the neighborhood that the classification was increased...not sure here, but something like from class B to class A...why just our house, why didnt someone tell us about this change, and why at all? classifying a house is not readily available or known to the average home owner. we only found out from extensive probing. the local guy pretty much said that was a mistake, but we still dont know if that was corrected? so on top of overvalue, we get the trending impact. Bottom line on us, our property tax on our home went from $3,440 to $5,657! we checked all the other 20 homes in our neighborhood and found some didnt go up at all, and of the ones that increased, they went up between 10% to 35%. our house was the only one that went up 65%??? we've done nothing to our home that would have increased it's value or method of construction. the square footage has been the same for the last 10 years. im a hairstylist making less than $30,000 a year and my husband is retired on a fixed income of $30,000; $6,000 in property tax is 10% of our gross income! and we know its wrong. house values have not increased in the last few years and it's impossible to sell your house these days,especially in kokomo. why did we work all our lives to get a home just to be forced out of it by greedy politicians not willing to seriously cut spending? property taxes are not a fair or just approach to social costs.

Kevin Jaberg
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My wife and I provide housing to three families. We strive to provide decent housing at reasonable rents. We have seen our property taxes increase dramatically over the past several years. If property taxes continue to rise we will be forced to increase our rents to our tenants who already struggle to make ends meet. We believe that the homestead and mortgage deduction needs to be extended to all residential property regardless if it is owner occupied or it is rented. The State is forcing higher property taxes to those who cannot or choose to not purchase a home. (The Tenants do pay the taxes indirectly). Thus, forcing some of the people whom can lease afford the additional Burdon to pay more than their fair share. (Same as an owner occupied property). Second, the 2% circuit breaker needs to be extended to all residential properties. Not just owner occupied for the same reasons as stated above. The tax system is broken and needs to be fixed. Not just tinkered with. I have heard various ideas that have been floating around. I would support the elimination of property taxes geminately to be replaced by a moderate increase in sales and income tax. I believe this would stimulate economic growth in our state that has never been seen before. Kevin Jaberg

Rhonda Mendenhall
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Seven years ago my husband and I built a new home, our dream. It is very discaouraging to us to know that we will never completely own our home due to property taxes. I do not pretend to know all that goes on in government but it seems to me that the more we try to get ahead the more that is taken from us. I think we would better off not owning property and rent something. It seems to me that there is a more fair way to collect money. How about raising the sales tax so that everyone pays when they purchase goods? The people who have more buy more and thertefore would pay more. Seems fair to me !

Richard Cline
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Fort Wayne, Indiana 46808
260-312-7841

If you want to be successful in business, there's an old phrase that I think really rings true, that is "See it big; Keep it simple. (KISS: Keep it simple, stupid.) I say this because the government needs to eliminate property tax all together and replace it with a user tax that would be fair to all people. Instead of just the sales tax it needs to be expanded to a user tax. That is 6% on all goods and services not just goods. And let the local governments raise their own funds by taxing 6% on anything rented or leased. This plan would include businesses also. Corporations are regarded for tax purposes as individuals so they should pay 6% on anything they lease or buy. With a user tax, if one is sick, disabled or not making or spending money they are taxed (or not taxed) accordingly. This person would not lose his house because of nonpayment of property tax. People who rent homes won't be excluded from having their say in government and in the school systems because they don't pay property tax. Businesses that want to move to Indiana would receive an incentive of not having to pay property tax. By changing from property tax to a user tax, over $200,000,000.00 per year would be saved in administrative costs in Indiana. Over $3 million would be saved in Allen County. I could go on with more reasons to switch to a user tax. I won't now, but I would be willing to speak with someone on this subject. For those who say property tax is the only secure way of funding government I say you are telling me that the people are here to support the government. I say this is wrong, the government is here to serve the people. Thanks for your time, Richard Cline 260-312-7841 330 Greenwood Ave. Fort Wayne, Indiana 46808

Carol Roop
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The State of Indiana has balanced their budget on the backs of local government,so I would like to see the State support their own services.I also do not want to see anything else outsourced. Including Township Assesors. It will be VERY costly to hire people to work at the county level when you already have people in the field that are being trained to assess.Hiring folks at the county level will require higher pay and more oversight.And that does not include the benefits they will require.So leave that alone. Raise the sales tax and tax the non-profits.Work Indiana folks instead of illegal immigrants.Iv'e seen them. Mowing the median and doing work that Hoosiers should be doing. Spread the jobs down to Southern Indiana while your at it.We pay taxes doen here too. Also, have every Legislator attend and pass the level one and level two assesor training BEFORE they make any laws. NO MORE OUTSOURCING! We need all our resourses.

Steve Turner
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DATE: OCT. 25, 2007 TO: STATE COMMISSION on TAX and FINANCING POLICY As a landlord I feel property taxes are very unfair to renters and landlords. We pay much more than a property owner does next to our property because we are not allowed any deductions. I believe, like Jeff Drozda, that the best answer is to totally eliminate property taxes because they are unfair. If there must be a property tax, the tax paid should never be more than 1% of the value of the property for anybody, homeowners or landlords. I paid 2.6% of assessed value. My taxes paid were approaching 30% of gross income of many of my properties. Property taxes are an unfair burden on me. These high property taxes could not have come at a worse time. With the rental market as soft as it is, it is hard for rental property owners to get higher rents to help pay for it. Sincerely, STEVE TURNER TURNER RENTAL PROPERTIES 415 W. PARK AVE. KOKOMO, IN 46901

Mark Dolfini
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I am 34 years old and in the business of renting affordable housing to mostly blue collar type individuals. For the past 10 years, I had always prided myself in being able to provide decent, quality homes to those types of individuals in the Lafayette area. Since the property taxes have increased, I now have been forced to raise my prices on those that can least afford it. It's easy to pass on criticism without offering a solution. My education is centered in finance and accounting and my professional background is in banking and accounting so I know better than to try to offer a solution without seeing the whole picture. That said, I'll do my best to at least offer some ideas. Property taxes are currently administered at the local level, a process which I agree with. Therefore at the local level, real estate developers should be held to account for the new homes that they build and the vacuum of infrastructure that is created by the homes that are constructed (i.e. schools, police demand, fire protection). It's not completely fair that the pool of existing inventory should fund that need for infrastructure. If tax relief comes from higher up in order to keep those local budgets solvent then there must be some sort of subsidy coming from the State based on a city's status (some cities need more help than others). Such subsidies can be paid for by a small but offsetting increase in the bed tax (hospitality and gaming industry) perhaps. Indianapolis has received a ton of publicity from the Colts and NASCAR events, let's USE that! I have more ideas, but brevity forces me to leave at these two.

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As you consider any property tax reform proposal, please consider all points of view, which Governor Daniel's Plan does not do. Financing any property tax cuts partially through increases in business and rental property taxes is shortsighted and will result in a significant hardship for some segments of the population. I am particularly concerned that renters and small businesses, segments of the population who can least afford it, will be asked to pay property taxes (which get passed down to them)at a rate which is 2-3 times greater than homeowners. In many cases ,this is asking people who happen to be self-employed, for example, to pay significantly more than people who happen to work for a company. Let's not forget that small businesses (leasing or owning business space) already pay property taxes twice, through their business leases or business location and also through their residential property taxes. (Many of these businesses are service-oriented sole proprietorships with no or few employees.)State expenses should be equally shared by the entire population. I agree that there needs to be a state wide uniform property tax rate, but it should be applied uniformly to all categories of property and that may mean that there should be a state wide cap that is at 1.5% instead of 1% for all categories of property. I also believe that a constitutional amendment is not needed to do this.

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In have never understood why citizens are taxed upon property they own. The recent chaos in Marion county serves to point out that the gov't, and not the individual property owner is the real owner....the founding fathers would be apoplectic! I feel there should be a total elimination of property taxes. The schools would have to be funded by bonds through a referendum; this would result in far more conscientious spending by the school authorities, who would then have to be more responsive to the tax paying electorate. If sales taxes or state income taxes need to be raised to cover the loss of property taxes, this would be more transparent to the citizens, and they could make their voices heard as to whether they are getting what they feel they deserve for the moneies taken away from them. Ideally, a consumption tax would be the fairest and most transparent, but I feel that there's no chance of such a drastic change from the past being enacted.

Neil Ledet
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260/495-2839
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October 27, 2007 Neil D. Ledet PO Box 469 Fremont, In. 46737 Dear Senator Kenely I was glad to see Governor Daniels present a property tax proposal to try to push this controversial issue forward. I not opposed to paying my fair share but fair is the key. I realize the Governor's proposal is the starting point but I would like to share my situation that certainly questions the fairness. I have a duplex with an assessed value of $127,000. If the two percent property tax rate is implemented, the annual tax would be $2,540. That represents 21% of the annual rent if they are actually occupied for the entire year. Asking this type of business to pay 21% of the rent in property tax is not fair. This extra expense can't be passed on to the renter. The demand will not support it. Since rental property does not qualify for the Homestead credit, they already have a higher property tax bill compared to a home with a similar assessment. The property tax on this rental has doubled in the last five years. I don't think I can survive another increase. Example: Assessed value, $127,000 Annual property tax at 2%, $2,540 or 21% of the rent Breakdown by Month: Rent $1,000 Less Property tax $212 Mortgage $376 Insurance $50 Total $638 This only leaves $362 a month for maintenance, improvements and profit. When you debate the tax issue, please ask yourself and the other legislators if the 2% property tax rate on rental property passes the fairness test. Thank you for your time and consideration. Sincerely Neil D. Ledet

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Michael Brown
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I was greatly disturbed to see that after the 2% circuit breaker was put in place, that amended language was added in PL 244-2007, Section 38 which effectively gutted what little protection those of us in Marion County face. A single sentence was added and obliterated the value of any cap on tax bills. The sentence exempted the school general fund from any circuit breaker credits. And an additional section created the "circuit breaker board" that allows a committee to decide that the 2% cap is limiting a governmental subdivision too much and therefore allowed to opt-out of a cap. I now understand exactly why Governor Daniels feels a constitutional amendment is necessary. In less than two legislative sessions a relatively good homeowner protection is wiped out. My 49% Indianapolis Public School property tax for 2007 alone is almost 1.25% of my assessed value. So if the 2% circuit breaker only applies to city and county taxes, my bill would drop from $8700 to $8070-still almost double the 2006 bill. If the proposed reform, as I see it, will take 2-3 years to become law, then another year to affect bills, I would hope that somehow your committee could have a say in undoing the damage to the circuit breaker. Senator Kenley was an important participant in getting the 2% cap in when the market-value tax debacle was passed with such little thought to what was to come. Now it appears that somehow on May 11, 2007 the school lobby had it's way and therefore I feel even stronger that Governor Daniels is spot on in giving homeowners what they need-predictable and consistent taxes-what should have been done when this mess started in 1999.

Gary Woodward
2112 Mohr Drive
Kokomo, 46902

My increase in property tax was less severe than some of the stories that I have heard. However, it has gone up substantially over the last several years. In a few years I will be retiring. At that time, any significant increase could impose a burden that would be difficult to handle. No one should feel like they have to sell their house because the property taxes are too high, or be forced to eat poorly or do without medicine so they can pay their property tax. And they certainly shouldn't loose their house because they can't pay their ever increasing property tax, especially when they are retired or living on other fixed income. For these reasons, I agree with State Senator Jeff Drozda that property tax should be eliminated completely. And that should be done with an amendment to the Indiana State Constitution, so that it can never be undone. That process should start immediately. But elimination would not take place until about 2012, so Governor Daniels' proposal of a cap on property tax should be implemented as soon as possible, except the cap should be at 0.5% not 1%, for homeowners. If that represents a decrease in actual dollars for some property owners, a ramp down over 3 or 4 years could be used. Replacement income would come from increases in sales tax, about 2%, and income tax, about 1%, but only after property tax is eliminated by amendment. State & local spending caps should be put in place, with spending increases limited to inflation and population increase, to eliminate the need for tax increases in the mean time. Any state revenue above the state cap should go into a special fund, to be used as needed after property tax is repealed.

COMMISSION ON STATE TAX AND FINANCING POLICY

Example of Property Tax Reduction for Homeowners

Taxing District with Average Tax Rate*

2010

Exhibit D
Commission on State Tax and Financing Policy
Meeting #8 11/13/07

	Home Valued at $100,000				Home Valued at $200,000				Home valued at $300,000			
	Current	Proposed	Inc./ (Dec.)	Change	Current	Proposed	Inc./ (Dec.)	Change	Current	Proposed	Inc./ (Dec.)	Change
Gross Assessed Value	100,000	100,000	-	-	200,000	200,000	-	-	300,000	300,000	-	-
Existing Deductions: [5]												
Standard Deduction	43,000	45,000	2,000	4.7%	43,000	45,000	2,000	4.7%	43,000	45,000	2,000	4.7%
Mortgage Deduction	3,000	3,000	-		3,000	3,000	-		3,000	3,000	-	-
New Deduction:												
Increased Homeowners' Deduction		15,600	15,600			45,600	45,600			75,600	75,600	
			-				-					
Net Assessed Value	54,000	36,400	(17,600)	-32.6%	154,000	106,400	(47,600)	-30.9%	254,000	176,400	(77,600)	-30.6%
Gross Tax Bill [1,2]	1,568	936	(632)	-40.3%	4,471	2,735	(1,736)	-38.8%	7,374	4,535	(2,839)	-38.5%
(reduction due to state levy pick up)												
Credits:												
State PTRC [3,4]	233	-	(233)		664	-	(664)		1,095	-	(1,095)	
State Homestead [3,4]	105	122	17		299	358	59		494	593	99	
County Homestead	-	-	-		-	-	-		-	-	-	
New Credit:												
LOIT dedicated to Residential Prop.[6,7]		216	216		-	632	632		-	1,048	1,048	
Net Tax Bill	1,230	598	(632)	-51.4%	3,508	1,745	(1,763)	-50.3%	5,785	2,894	(2,891)	-50.0%

*Estimated 2010 gross tax rate of 2.9030 - Current law
Estimated 2010 gross tax rate of 2.5708 - With changes

November 13, 2007

COMMISSION ON STATE TAX AND FINANCING POLICY
Example of Property Tax Reduction for Homeowners
Taxing District with High Tax Rate*
2010

	Home Valued at $100,000				Home Valued at $200,000				Home valued at $300,000			
	Current	Proposed	Inc./ (Dec.)	Change	Current	Proposed	Inc./ (Dec.)	Change	Current	Proposed	Inc./ (Dec.)	Change
Gross Assessed Value	100,000	100,000	-	-	200,000	200,000	-	-	300,000	300,000	-	-
Existing Deductions: [5]												
Standard Deduction	43,000	45,000	2,000	4.7%	43,000	45,000	2,000	4.7%	43,000	45,000	2,000	4.7%
Mortgage Deduction	3,000	3,000	-		3,000	3,000	-		3,000	3,000	-	-
New Deduction:												
Increased Homeowners' Deduction		15,600	15,600			45,600	45,600			75,600	75,600	
			-				-					
Net Assessed Value	54,000	36,400	(17,600)	-32.6%	154,000	106,400	(47,600)	-30.9%	254,000	176,400	(77,600)	-30.6%
Gross Tax Bill [1,2]	1,998	1194	(804)	-40.2%	5,698	3,490	(2,208)	-38.8%	9,399	5,787	(3,612)	-38.4%
(reduction due to state levy pick up)												
Credits:												
State PTRC [3,4]	368	-	(368)		1,050	-	(1,050)		1,732	-	(1,732)	
State Homestead [3,4]	152	151	(1)		432	441	9		713	731	18	
County Homestead	77	56	(21)		218	164	(54)		360	272	(88)	
New Credit:												
LOIT dedicated to Residential Prop. [6,7]		277	277		-	810	810		-	1,344	1,344	
Net Tax Bill	1,401	710	(691)	-49.3%	3,998	2,075	(1,923)	-48.1%	6,594	3,440	(3,154)	-47.8%

*Estimated 2010 gross tax rate of 3.7002 - Current law
Estimated 2010 gross tax rate of 3.2803 - With changes

November 13, 2007

Assumptions

1. Eliminate levies for the State Fair, Forestry, DLGF, Child Welfare and remaining School General Fund

2. State pays for levies that are eliminated (estimated state revenue required: $471 million)

3. Eliminates existing state PTRC and Homestead Credits and redirects funds to pay for levies

4. Establishes a new state Homestead Credit applied to all funds (estimated state revenue required: $300 million)

5. Increases the standard homeowner's deduction from:
   The lesser of 1/2 gross AV or $43,000 to,
   The lesser of 1/2 gross AV or $45,000 plus 30% of homestead AV remaining after all deductions

6. LOIT increase for each county at the rate necessary to attain a 50% reduction in taxes on homesteads after application of items 1-5 (average LOIT rate between 0.6% and 0.7%)

7. LOIT increase used to reduce taxes on all residential property in each county

November 13, 2007

Exhibit E
Commission on State Tax and Financing Policy
Meeting #8 11/13/07

Indiana Revised: A Blueprint for Success

Authored by James A. Ramsey (jramsey@mw.net)

Indiana's property tax crisis has been felt most severely in the major metropolitan areas. Since Indiana is largely rural in nature, much of the state has been spared the disruptive trauma of huge property tax increases. However, Indiana's cities face huge challenges if they are to have fiscal health in this century. As an Indianapolis resident, this plan reflects my urban perspective and the serious problems we face.

I have learned a lot about local government structure and property taxes since the initial 2007 property tax bills were mailed. Every day has offered one civics lesson or another, some proffered graciously, others learned with some embarrassment because I started with little to go on except concern for my community. I continue to learn on a daily basis as I speak with neighbors, attend meetings, and simply reflect on all that I have tried to absorb. I have reached the realization that, while this property tax dilemma is truly a disaster for many communities, the solutions will be difficult to achieve because we have so many things out of balance.

This plan is but one possible solution to our current dilemma. There aren't any original ideas in what I am proposing. Many options and variations have already been offered. While I believe that I present a realistic and lasting solution, I invite and encourage all who read this to participate fully in the discussion.

This is the fourth version of this 'white paper' which I have released. As a novice in such matters, each version has reflected the changes in my understanding of the underlying problems. But this version includes dramatic additions and adjustments:

- *the realization of just how important it is to eliminate township government;*
- *the absolute need for county-level, unified budget (including all public expenditures) development and approval;*
- *the dramatic need to revamp the system by which real property is valued, managed at the state (not county or township) level;*
- *the necessity that the tax shifting solutions must be implemented by the Indiana General Assembly, not local governments, to ensure that tax policy is consistent throughout the state and that the local spending burdens assumed by the state have the broadest possible tax base;*

But perhaps the most important change is:

- *we must position Indiana in a way which will allow growth at all levels – jobs, productivity, population and per capita personal income – for the only way to truly solve the underlying problems is to turn up our economic engine to such a degree that Indiana will enjoy substantial and continuous growth in the decades to come.*

This is no simple task, and simple solutions will not pave the way. I invite you to review my ideas for a permanent solution to Indiana's most pressing problem – and a truly bright future for all Hoosiers.

Indiana Revised: A Blueprint for Success

I have said publicly that I believe that this property tax debacle is the worst thing our government has done to property owners in Indiana's history. While the size of the increases in property taxes surprised some of our elected officials, the fact that they were coming certainly was no secret to them. But nobody did anything about it. And the equity of hundreds of thousands of Hoosier home owners was silently stolen before they knew it. Very simply, unless the property tax mess is permanently fixed – not just tinkered with – our real estate markets will sink in turmoil.

In areas with the greatest increases, no property owner is exempt. While we have heard a lot from the affluent, older neighborhoods, this is not an exclusive problem of the elderly, the wealthy, or any other group. In fact, I believe it is most devastating on the working poor and lower middle class workers who have struggled to attain home ownership only to have all their work negated by the lack of foresight on the part of our leaders and officials.

Without lasting solutions, the 'buyer's market' which existed prior to the mailing of the 2007 property tax bills will be further amplified, and many homeowners of all economic strata will simply be unable to salvage any equity from their homes. The result will be a huge increase in foreclosures, loss of dignity for many property owners, and the exodus from and decline of our wonderful city.

I returned to Indianapolis a little over thirty years ago, and I have seen tremendous things happen here and share a real pride in our city. But, if this tax debacle is allowed to linger, that golden era will end abruptly and in twenty or thirty years we will look much like the city of St. Louis which has lost over 60% of its population in the last 50 years.

Property Taxes & Local Government

Number of taxing districts in Indiana - 1961
Number of taxing districts in Marion Cty - 61

Number of taxing units in Indiana - 2400

Number of township assessors in IN - 1008

Number of parcels in Indiana ~ 3,000,000
Number of parcels in Washington Twp (Marion County) ~ 49,000

Range of known tax rates in central Indiana - Less than 1.5% to more than 4.4%

We have always given ourselves a pat on the back for UniGov as ushered in under then Mayor Richard Lugar. But I believe the genesis of today's problems can be found in the compromises (which allowed independent school and public safety districts, and even some townships!) that became the reality of UniGov. Those compromises allowed a hodge-podge of taxing districts with artificial boundaries reflecting the old city limits, with inequitable distribution of tax burdens from neighborhood to neighborhood.

Marion County, with some forty taxing authorities – county government, city government, township government, nine township school systems, libraries – and sixty-one tax districts is like a collection of medieval fiefdoms replete with overlords, but missing any logical organizational structure.

The 1998 Court decision which prompted the 2002 re-assessment of all commercial and residential property – coupled with what I believe to be an almost impossible task to maintain those assessments at 'fair market value' (mandated by the Governor following the Court decision) – PLUS the 2002 corporate tax restructuring (in which the corporate gross income tax was abolished, and the inventory tax phased out) – assured that we would run into these difficulties.

The shift from Business to Residential

	2000 Pay 2001	2006 Pay 2007	
Residential	$1.95 billion (37%)	$3.17 billion (51%)	***UP 30.8%***
Business (personal and real property)	$3.04 billion (73%)	$2.94 billion (49%)	

The growth in property tax levies between 2001 and 2007 totals $1.12 billion. The shift from Business to Residential had the effect of Residential absorbing all of that increase PLUS another $100 million. **Residential share increased by 30.8%.**

Source: Central Indiana Corporate Partnership

Even the recent consolidation of our police and sheriff departments left the old funding formulas in place – which effectively tax different areas of the city for the same services as if they remained separate communities, not part of a homogeneous metropolitan area.

I have been trying to get a grasp on the underlying problems. When I first wrote to the Governor in July, I did not yet understand the root causes for the problem. It wasn't until last month that I finally thought I might have the 'big picture' --

- excessive dependence on property taxes in the public funding mix;
- lack of parity of property taxes among homes in the same neighborhood;
- lack of parity of property taxes among neighborhoods within a community;
- lack of parity of property taxes among communities within the state;

Our legislature has tried to limit our dependence on property taxes several times, but local spending increases have always negated those attempts in a few years. So our problem of excessive property taxes returns and returns. The lack of parity among homes within a neighborhood is a reflection of a failed property assessment system. We need a complete overhaul in our approach to property valuations. In the case of Marion County, the lack of parity among neighborhoods within a community reflects local government's failure to properly revise tax districts when UniGov was ushered in. The lack of parity among communities within the state (in central Indiana, there is a huge disparity in property taxes between like properties in Indianapolis and Carmel) results in large part from the burdens imposed by the state which impact the communities unequally. The disparity is so great that the State must commission special studies in order to equitably distribute its public school support.

We have very serious problems, and the solutions will be complex. But if we are going to truly solve the problems, we must have a clear set of objectives. I believe those objectives must include:

(1) Maintain a ***competitive stance*** for our state in terms of its being a desirable place to live and work, to locate a business, with tax levels for individuals and corporations at acceptable levels;

(2) Protect the ***fiscal well-being of our major metropolitan areas***, with tax burdens (including property taxes, sales taxes and income taxes) set at levels which maintain our cities' competitive stance with their metropolitan neighbors.

(3) Provide ***property tax parity among communities***, stabilizing property values by ensuring that property taxes not affect the value of the underlying property or

What makes up State & Local Taxes?

Property Tax	**$ 7.9 billion**
Sales Tax	$ 5.4 billion
State Income Tax	$ 4.7 billion
Local Income Tax	$ 1.15 billion
Corporate Income Tax	$ 1.0 billion
Other State Taxes	$ 1.5 billion
Other Local Taxes	$ .15 billion

Note: Actual Property Tax payments are reduced by approximately $2 Billion through the allocation of Sales Tax revenues to Property Tax Credits by the State.

Source: Central Indiana Corporate Partnership

encourage residents to flee our cities.

(4) Provide ***permanent relief for property owners*** from the inordinate property tax burden by shifting a portion of that burden to sales and income taxes, returning property taxes to the lesser of 2006 levels or 1% of assessed value, and providing a mechanism by which increases shall have absolute limits.

(5) ***Restructure local government*** to eliminate unnecessary layers of public employees and services – making it easier for our citizens to understand, monitor and participate in their government.

(6) Provide ***property tax parity within communities*** by merging local taxing districts at the county level so that public expense for the public good is levied across all those who benefit.

(7) Provide ***property tax parity within neighborhoods*** by adopting a new property assessment protocol which will establish equitable assessed values for all real property through a system which is understandable, auditable and transparent.

(8) Encourage our government to be more frugal with our monies by ***enacting cost-cutting measures*** except for essential services, and placing caps on local governments' ability to raise taxes without voter approval.

Before I jump into my discussion of how these changes might be implemented, let's look at other economic and growth indicators to ensure that we put potential remedies in the proper perspective.

One of my overriding concerns is that Indiana not solve its property tax crisis by creating problems in other areas. Indiana, like the rest of the 'rust belt' has suffered economically over the past fifty years. Indiana's per capita income in 1953 was 106.4% of the national average. In 1990, it had fallen to 89.8% and, after inching up one percent in 2000, sat at 88.0% in 2006. Indiana was ranked 30th among all states in 1990, and 36th in 2006. Our ranking among our neighboring states is dismal: Only Kentucky (46) ranks worse. When looking at population growth, Indiana and its neighbors fall well behind the national growth rate. In the period 1990-2000, Indiana growth was 9.7% (versus 13.2% for the nation), and for 2000-2005, Indiana growth was 3.2% (5.3% for the nation). Compared with its neighbors, Indiana was tied with Kentucky for the greatest growth in both reported periods. A more thorough analysis of per capita income and population trends can be found in Addendum A.

We have heard many great news releases about new job creation in Indiana over the past several years. We should be proud of the momentum we are gaining. But our recent past saw total job loss between 2001 and 2004. By mid-2005, we had recaptured those lost jobs. But looking honestly at where we are leaves little doubt that it will take at least twenty years of excellent growth to begin to approach our economic stature of fifty years ago. And we must not ignore these larger issues as we look for solutions to our property tax problems.

I would like to spend a little time summarizing some other data – in the form of taxes levied and governmental expenditures for Indiana and our neighboring states. I have chosen to express taxes as a ***Percentage of Total State Personal Income*** as I believe it best states the relative burden we feel.

One of the problems with looking at these expenditures in this way is that we begin to think of the data as absolute numbers, which they are not – only the relative burden on the average income if you will. And, since total personal income varies from state to state, the actual tax or expenditure may be quite

Total State & Local Taxes
as a Percentage of Total State Personal Income

Indiana	8.4%
Illinois	7.5%
Ohio	9.3%
Michigan	8.1%
Kentucky	7.7%

Source: AARP Public Policy Institute, 2002 Data

different. Again, the data is presented in greater detail in Addendum A.

First of all, we appear to have fairly average taxes nationally, but on the high side among our neighboring states. Yes, we differ distinctly from our neighbors in individual forms of taxes but, overall, our tax burden (comprised of property taxes, sales taxes and personal state income taxes) is just above the five-state average of 8.2%. But let's look at some of those differences. Although Illinois (ranked 12th nationally) has a higher reliance on property taxes than Indiana (ranked 15th), when you look at the list of states which rely more heavily on property taxes, 7 of the top 11 states are located in the northeast part of the country. In the Midwest, only Wisconsin and Illinois rely on property taxes more than Indiana. For sales taxes, Indiana ranks 35 in the country, and of our neighboring states, only Illinois has lower effective sales taxes. Indiana appears to under-utilize selective sales taxes (alcohol and gasoline, etc, even though we did increase our cigarette taxes). And, for state and local personal income taxes, Indiana ranks right in the middle, both nationally and within our 5-state area. Ohio and Kentucky have substantially higher income tax burdens, while Illinois and Michigan have lower burdens. (Addendum A contains charts detailing this data.)

The conclusions I've drawn from this data are as follows:

(a) Indiana's **overall tax burdens** at 8.4% are second only to Ohio in our five-state area, so competitively we certainly don't have low taxes (even though the Central Indiana Corporate Partnership portrayed them as low to moderate nationally);

(b) Indiana **property tax burden** (ranked 15th in the nation and second only to Illinois in our five-state area) represents, in CICP's words, "a higher dependence on property taxes to fund local government";

(c) Indiana **sales tax burden** (ranked 35th in the nation and equal or less than others - except Illinois - in our five-state area) could be raised to shoulder some of the current property tax burden while not being excessively regressive (since rent and food are already exempt), CIPC says our sales taxes are "average";

(d) Indiana's use of **selective sales taxes** could be increased, as could the expansion into some tax-exempt categories -- such as Professional Services, Personal Services, Business Services, and Installation and Repair Services which Indiana under-utilizes compared to many other states -- to offset a portion of property taxes;

(e) Indiana **personal income tax burden** (ranked 26th in the nation, just slightly above the national average, but substantially lower than Ohio and Kentucky levies) could be raised modestly without putting us in a non-competitive position, especially if additional tax deductions were employed to minimize the effect on low-income families.

There are many options available to further distribute the tax burden. As an example, there is a proposal being aired in Michigan to consider taxing health benefits which employees receive as part of their compensation – in an effort to make the state income tax more neutral.

One of the key questions: Do we wish to raise existing taxes or do we wish to broaden the base which is taxed. I favor broadening the base whenever possible.

Indiana has lots of options available. The difficult task is in putting together a comprehensive program which will meet ALL of our objectives. And that will take a lot of courage on the part of our elected representatives, and a lot of encouragement from every voter.

I believe that all of the following proposals are mandatory to our future success. They form a comprehensive package for reforming not only our property tax system, but our local government as well. I acknowledge that such change may be unprecedented. However, that fact cannot allow us to avoid the difficult decisions we face. We must adopt permanent, viable solutions for the benefit of future generations of Hoosiers.

Restructure County government. Indiana's public structure is woefully behind the times. It is so complicated that the average citizen is discouraged from even trying to get involved publicly. In Marion County alone, there are over 40 taxing authorities and 61 taxing districts – and whatever they levy, the county must collect. I believe we must, at least for major metropolitan areas, move to a TruUniGov structure which embodies County-based funding in which all governments, public safety agencies, libraries, schools, including all debt issues – every public expenditure and commitment – must be incorporated into a single county budget, and every dollar reviewed and approved by the County Council and the Mayor. I am an advocate of the elimination of Township government (but not the townships themselves). And in Marion County, that would include the annexing of the independent cities within its boundaries. There is simply no justification in my mind for the disparity of services among our communities.

I place great importance on the education of our youth – for they are the future of our community. Great disparity exists among our Township school districts. As a community, I believe we must treat all children as if they were our own, we must provide the best for them that we are able to afford. We simply cannot leave kids behind just because of the neighborhood in which they live – if we are to be an All-American quality city.

These differences are magnified when it comes to our public schools. The only equitable way to eliminate these disparities is to set priorities, budgets and funding at the County level. Townships would be allowed advisory school boards (a mechanism for 'lobbying' to the County School Board), and townships would be allowed some flexibility to fund projects not funded by the County through the use of referenda requiring majority (or greater) vote of the affected residents, but all education spending would have to be approved at the County and, subsequently, State levels.

I have tried to develop a unified Tax Rate using data supplied by the Marion County Treasurer's office. Unfortunately, the data I have received are not compatible to my task, so I cannot calculate the unified rate and the impact such a rate would have on each of the present tax districts. However, since there is such wide rate disparity among tax districts – 801 has a **47% 'penalty'** compared to its next-door neighbor 800 -- it is hard for me to believe that a unified rate would fail to bring a downward adjustment of 15-25% for districts such as 102 and 801. The existing rate differences, in my opinion, are simply unconscionable.

Tax Rates within Marion County

District 102 (Center Township)	4.3596%
District 801 (Washington Twp IPS)	4.0422%
District 800 (Washington Twp Outside)	2.7478%

Note: Tax District 800 shares the lowest Tax Rate in Marion County with four other Washington Twp Outside tax districts

Source: Marion County Treasurer's Office

Reduce our reliance on property taxes by moving selected local line item expenses to the State. Indiana relies too heavily on property tax revenues as a source for funding schools (operations and capital projects), public safety, public assistance and all local government functions. The only way to reduce this dependence today is through tax shifting. Major restructuring is required: The General Assembly should pass bills under which **(1) the State assumes** (a) all of the public assistance burden (in Marion County, this amounts to about 25% of the property tax levy), (b) at least 50% of the indigent care expense levied by Health and Hospital Corp, (c) the remainder of the operating expense

of all public education, and (d) a portion of existing and future school debt; **(2) the State Sales Tax** is increased by 1%; and **(3) the State Income Tax** is increased by 0.6 – 1.0% (the exact amount to be determined based on the dollars required to **fully fund** the costs assumed by the State. Local governments which have enacted COITs as property tax replacement revenues should be ordered to cancel those levies. These changes are intended to be tax neutral. They should be implemented at the State level to spread the costs of these programs over the broadest possible tax base.

I am sure that moving taxes from local tax districts to general state tax revenues will bring out the critics. I can only respond by saying that our current system is grossly inequitable. It concentrates many expenses in the areas least able to bear them, while my proposed system fairly spreads the 'social and education' burdens of our society across the broadest possible base.

Institute Metropolitan Taxing Districts. If Indiana's metropolitan areas are going to thrive (and I believe that is a prerequisite to continued 'suburban' growth and vitality), some very modest revenue sharing must be introduced. I would ask the State Legislature to mandate such tax districts wherever multiple county metropolitan areas exist in the state, establishing an additional sales tax levy of 0.5% in those districts. In the case of Indianapolis, Marion County would receive all of the additional tax it generated and one-half of the revenues generated by the surrounding counties. This is not intended to offset current property taxes, rather to begin to fund the huge deferred infrastructure repair and replacement expense which face our cities.

Rebuilding the infrastructure of our cities reaches far beyond Indiana: it is truly a national problem which should be addressed on a national level.

I have suggested in an open letter to Governor Daniels dated July 16, 2007, that he and fellow governors petition Congress for a Federal Infrastructure Program similar to the Federal Highway Program.

Replace the Property Assessment System. We now operate under a system which produces a myriad of valuations which lack parity from one house to another, one neighborhood to another, and one community to another. This 'fair market value' system is very complex and, even with a large investment in its improvement, will fail to deliver the parity which is mandatory and the transparency which is both desirable and needed. Unlike some voices calling for reform of the existing system of property assessment by Township Assessors, I would like to see the State assume the responsibility for all property valuations using a simple, fully-transparent system which property owners could easily understand.

There is no mandate from the courts that assessments be based on 'fair market value'. In fact, the Court said that a 'fair market valuation' basis was not required, only that the system be "objective and verifiable". Fair market value, in any setting other than the actual sale of a property, requires very subjective judgment of a myriad of variables.

Based on the 2005 Indiana Fiscal Policy Institute study, the current assessment system is clearly dysfunctional. While the study looks at all the missing and broken pieces without naming names, I believe the failure of the system is the fault of state, county and township officials who seemingly went about their business without determining exactly what that was. Although I have no formal assessor training, I do have a lot of college-level mathematics credits. And I believe that the system, as described by those more familiar with it than I, is based more on 'hoped-for' outcomes than real ones.

Although more than twenty other states use this form of 'mass assessment' with some success, my guess is that it took twenty years to level the assessments (as I was told happened in Illinois), or that the system is set up to undervalue homes in a way that leaves little room for complaint. But what bothers me most is that it takes a whole lot of words of which I have little comprehension to explain how the system works, and having listened to it all, no one can still explain how the assessed valuation was established for my home.

It's not because the elected assessors are bad people: I believe the vast majority are committed to delivering the best assessments possible under the State's guidelines. And it's not because the Department of Local Government Finance didn't try to establish good guidelines: However I question if any assessor could read the guidelines and have a decent understanding of what they were to do.

No, I think it is because the entire concept of doing 'en masse' what a licensed, professional appraiser takes hours to do for each individual property – that it is just not good science.

There is a better way of generating fair, objective and verifiable assessments without the need for trained assessors. It will produce assessed valuations based on understandable measurements and calculations which property owners can easily verify, and thus have a clear basis for appeal if an assessment is thought to be in error.

My proposed assessment system would use a **'base valuation'** calculated on the square feet of finished, unfinished, etc. first floor, second floor third floor and basement or crawl space (with factors applied based on ceiling heights) plus additional values for garages, property size and frontage, etc. That 'base valuation' would then be multiplied by a **'neighborhood factor'** based on a weighted, three-year average sales price per square foot within each defined neighborhood. All 'identical' properties, regardless of where they are located, would have the same 'base valuation'. All 'neighborhood' properties would have the same 'neighborhood factor' regardless of the differences in the properties within a neighborhood. This would provide a fair, equitable and verifiable assessed value for every property.

Once the 'base valuation' database was created, it would be easy to verify and maintain. To start, each homeowner would be provided a form and directions regarding how the measurements were to be made from which the 'base valuation' would be calculated. They would have the option to do it themselves or hire a licensed and bonded appraiser at a fixed price (say $100.00 maximum as there is no research required except printing the previous data off the website) to complete the form for them. Whoever signs the form would be responsible for its accuracy. This is important, because when the house sells, the 'base valuation' is re-certified as a condition of the transfer. If an error is found which undervalues the property, the person who signed the previous certificate will be held responsible and liable to pay 150% of the back taxes.

The 'neighborhood factor' will be based on the database developed from all the real estate sales figures which are reported to the state. There is no need to draw artificial neighborhoods because a program can be written to evaluate properties within a community, and create 'statistical' neighborhoods for which the average sales price per square foot can be extrapolated. That factor can then be applied to all properties within that neighborhood.

I propose that the State develop a Property Assessment and Tax system to consolidate the myriad databases now maintained by the Township Assessors and County Treasurers. Based on today's technology, this should be web-based with public access to all data. The proposed changes would save millions of dollars each year, and use permanent State employees to administer the system.

Establish Limits on Property Taxes. If we are to retain the benefits of the changes I have already outlined, we must have some measure of control on local governments' authority to add burdens to property tax levies. This should take the two forms: (1) a cap on property taxes equal to 1% of a property's assessed value; and (2) a restriction on the increase of taxes on any property (excluding those for which the base valuation has changed) to a maximum of the three-year average cost of living index. This must be a 'hard cap' with absolutely no exceptions or waivers. Having said that, I'll now

explain an exception: If, by referendum, 60% of the voters in the affected township, town or city, or county, vote to accept higher taxes, so be it. But it is the people doing it, not their elected officials.

Allow the citizens to speak. Give the citizens of Indiana the *Right of Referenda*. While this right has its downside in possible misuse, I believe it enables voters and encourages the community to be better informed and more involved. It gives the people a voice which must be reckoned with when their government fails to meet their demands.

Until these changes are accomplished, we must exercise our privileges as citizens by attending public meetings, writing to our elected officials, sharing our opinions with the media and, when the time comes, voting our preferences at the ballot box.

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In this process, I think it is very important that we recognize the work of the State Tax and Financing Commission which is chaired by Sen. Luke Kenley. This Commission has held many public and private meetings to explore the property tax issue, allowing a broad range of testimony. We should also recognize the work of the 'Blue Ribbon Panel' which Governor Daniels has assembled to seek recommendations on how to improve or restructure local government. This bi-partisan committee is chaired by Chief Justice Shepard and Past-Governor Kernan.

Also, I would like to recognize Rep. David Orentlicher's contributions to this process. Not only has he hosted several public forums, he has offered a major proposal to shift much of the property tax burden. I have talked with Rep. Orentlicher several times, and his offering is important to our process. While his plan calls for increases of 1% to sales and income taxes, he also calls for increases in taxes on corporations and reliance on existing surpluses and future savings to fund a large share of the shift. I believe it is imperative that I challenge those latter solutions.

Why not increase taxes on corporations? Rep. Orentlicher's proposal calls for $300 million in new taxes on Indiana corporations. Initially, I thought that he might have a good thought. But, by my calculation, his proposal amounts to a 30% increase in corporate income taxes (if that were the only vehicle used) – and that represents a tax shift which would be punitive to Indiana's corporations and which would slow economic growth within the State. Although significant changes were made in corporate taxes in 2002, they were necessary for Indiana to develop a competitive posture with our neighboring states. We simply cannot afford to wave any 'red flags' in front of business looking to locate or grow in Indiana.

What's wrong with soft money? Rep. Orentlicher's proposal calls for shifting another $400 million in property tax burden to the State, using existing surpluses (well, much of that is already committed to property tax relief) and future savings. I am very concerned that any part of the equation to fix property taxes relies on use of past surpluses or hoped-for future efficiencies. This is an explosive issue which has already been very destructive to our communities. I do not want any part of the solution to be clothed in anything other than 'hard-dollars' – the real stuff that you and I depend on when we go to the grocery. The fact is that the State has many pressing un-funded and under-funded priorities, and any soft dollars

which actually materialize have lots of possible uses. Let's not jeopardize future property tax stability by counting on anything other than real dollars!

And while we are at it, should I not address the proposal forwarded by Eric Miller and John Price (among others) to abolish property taxes altogether.

Why not do away with property taxes altogether? On the surface, this proposal certainly can be appealing to every property owner. Let's just eliminate property taxes, and look at all the money associated with property assessments and tax collection – over $70 million per year – that we could save. But there are three major flaws in this idea: (1) local government, including schools and fire and police services, would be out of business without property tax revenues, so other taxes would have to be increased substantially to offset the loss of that revenue; (2) property taxes are an important mechanism for controlling costs because they invite public involvement and without which we would have less interaction with the budgeting process since funding would come exclusively from less visible sources (namely sales and income taxes); and (3) eliminating property taxes is not something that can be done this year, or next, or even the next, in fact it would be 2011 or 2012 before such a change could take effect – and that's if every legislative hurdle were passed on a timely basis. We simply cannot wait four or five years for this disaster to be resolved.

And, of course, there is the **Governor's proposal** which I believe will serve as a model for the General Assembly's negotiations. I applaud the end result of the Governor's plan, because of its 1% cap on residential property taxes. This is absolutely critical if we are going to begin to get our arms around meaningful budgeting. However, there are three elements of his proposal which I believe require the attention of our legislators.

First, I would prefer to apply the 1% cap to all residential, commercial and industrial property. We should look for every opportunity to attract new business and to encourage existing businesses to grow. Allowing them to focus on investment rather than property taxes is a real plus. If there were some way to give them this break based on further investment in Indiana, that would be an added bonus.

Second, I believe the Governor intentionally presented a plan which was under-funded, which would require counties to opt for the County Option Income Tax to further offset property taxes. Without this additional offset, the Governor's plan will not work for Marion County. Soft dollars (use of surpluses, or hoped for savings) should not be factored into fixing the property tax problems. I do not want local governments on their backs as soon as we encounter an economic setback. We need to pay for these offsets in hard dollars. I realize that the COIT mechanism is already in place, but I believe Indiana will be better served by making it a uniform increase to the State Income Tax rate and spreading it over the broadest base.

And **third**, I think all the legislators (and the Governor) should worry about the backlash that will be unleashed if the final 2006 PAY 2007 installment does not have significant reductions before the tax bills go into the mail. This is where the surplus and racino dollars should be focused – buying down these next bills before the storm. Homeowners have been

compromised once, and then given a temporary reprieve. Let's make sure 'temporary' has some permanence!

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We must find immediate and permanent solutions. I believe I have made a case earlier for what must be done. Once those goals are met, I personally have no objection to Mr. Miller and Mr. Price bringing forward their argument. However, I believe that the groundswell of support for their cause will have dissipated, because I believe they are using our current crisis and the worries it fuels to forward their agenda.

Which brings us to a final question.

The million dollar question! I have had dozens of friends and acquaintances ask the same question: "Do our elected representatives have the courage and the will to forge a permanent and equitable solution to this property tax mess?" There is palpable fear in their voices because, I believe, everyone believes that failing to fix it will result in substantially lower property values and the beginning of a period of decline for Indianapolis and Indiana.

I have attended many meetings; I have spoken in the streets, before the City-County Council and Commission hearings; and I have written open letters to the Governor, our Mayor and Senator Kenley's commission. I have witnessed the concern voiced by our elected officials, and I have hope.

A huge number of our fellow Hoosiers have become ensnared in our property tax problems. I believe there is a consensus that action is required NOW. But what is ultimately enacted is dependent on everyone, especially the people, stepping up. In spite of the pain that this property tax debacle has caused, I believe there is a 'silver lining' – the very real possibility for dramatic change.

Thank you very much for listening to my plea. I pray that you will contribute to this discussion – with support or dissent – so that we will achieve a good and proper solution for Indiana's people.

Respectfully submitted,

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September 7, 2007
First Revision, 9/25/2007
Second Revision, 10/23/2007
Third Revision, 11/12/2007

Addendum A: Supporting Research

Sources: Central Indiana Corporate Partnership
AARP Public Policy Institute
Federation of Tax Adminstrators
U. S. Department of Commerce
U. S. Bureau of the Census

As a part of my research, I studied various sources of published data which highlighted several key economic indicators for our state – in the form of population change, per capita personal income, taxes levied and governmental expenditures – to see how we rank within our nation and among our neighboring states. Let's take a look at some of the basic data.

Population growth in Indiana and surrounding states has been well below the national average. However, Indiana and Kentucky top the charts in our five-state view. If our economic growth outstrips that of our neighbors on a consistent basis, we can expect to continue to fare much better in population growth. And, from a tax revenue perspective, population growth consisting of employed people is needed.

Population Change, 1990 – 2005, by State

	1990 – 2000	2000 – 2005	2005 Population (Rank)
Indiana	**+ 9.7%**	**+ 3.2%**	**6,272,000 (14)**
Illinois	+ 8.6%	+ 2.8%	12,793,000 (5)
Ohio	+ 4.7%	+ 1.0%	11,464,000 (7)
Michigan	+ 6.9%	+ 1.8%	10,121,000 (8)
Kentucky	+ 9.7%	+ 3.2%	4,173,000 (26)
United States	+13.2%	+ 5.3%	

Source: U. S. Bureau of the Census

Per Capita Personal Income By State

Number in ( ) reflects national rank, the lower the number, the higher the income

	1990	2000	% Chg	2006	% Chg
Indiana	**$17,491 (30)**	**$27,130 (31)**	**55.1%**	**$32,226 (36)**	**18.8%**
Illinois	$20,824 (10)	$32,182 (9)	54.5%	$38,297 (15)	19.0%
Ohio	$18,743 (21)	$28,205 (24)	50.5%	$33,217 (28)	17.8%
Michigan	$18,922 (20)	$29,552 (17)	56.2%	$33,784 (26)	14.3%
Kentucky	$15,437 (44)	$24,411 (40)	58.1%	$29,719 (46)	21.7%
National Average	$19,477	$29,843	53.2%	$36,629	22.7%

Source: U. S. Department of Commerce

In the past sixteen years, we dropped from a rank of 30 to 36 in **per capita personal income**. There is no quick fix to lagging income. It takes a long time to develop higher paying jobs. If we are successful in our quest, however, we will see a rise in status in each five-year period.

Looking now to comparative **Sales Tax data**, we can easily see that our sales tax rate is already at the top end of the chart. So the increase which everyone (including me) is suggesting will put us equal to the highest sales taxes in the country. If we add an additional Metropolitan District sales tax, we will be the highest in the country.

I personally don't see that as a huge disadvantage, so long as we keep our overall tax level constant or close to it.

Sales Tax Rates as of 1/1/2007

	Gen'l Sales	Food	Prescr Drugs	Non-Prescr
Indiana	**6%**	**None**	**None**	**6%**
Illinois	6.25%	1%	1%	1%
Ohio	5.5%	None	None	5.5%
Michigan	6%	None	None	6%
Kentucky	6%	None	None	6%
Highest*	7%	7%	None	7%
Lowest**	None	None	None	None

* Mississippi; also high, California (7.25% incl 1% local), New Jersey, Rhode Island, Tenn
** Alaska, Delaware, Montana, New Hampshire, Oregon

The most recent report I have found is an extensive **State Income Tax** study published in January 2007 which contains 2005 data, so it may not be current. Income tax is a tricky element because 20% of state personal income taxes are actually paid by businesses other than C-corporations.

However, if we properly fund the property tax reductions so that businesses get the same treatment and residential, I believe that my 0.6 – 1.0% increase in income taxes will work. I would much prefer that we adopt a graduated income tax, perhaps with a 5.4% maximum rate, but I have been told that won't happen. Is this the year?

State Income Tax Rates as of 2005

	Minimum Rate	Maximum Rate
Indiana	**3.4%**	**Flat**
Illinois	3.0%	Flat
Ohio	0.712%	7.185%
Michigan	3.9%	Flat
Kentucky	2.0%	6.0%

Source: Wisconsin Legislative Fiscal Bureau

I have also chosen to express these different measurements as a *Percentage of Total State Personal Income* as I believe it is the best way to compare states of significantly different populations and personal incomes. Although these data are extrapolated from a study of 2002 state income, they represent the most current comparative data I have found, and I believe they remain valid for this discussion.

One of the problems with looking at these expenditures as a Percentage of Personal Income is that we begin to think of the data as absolute numbers, which they are not – only the relative burden on the average income if you will. And, if total personal income varies from state to state (as it does), the actual expenditure will differ.

Total State Revenues / Impact of Federal Aid
as a Percentage of Total State Personal Income
[State rank in ( ), lower ranking means **higher** revenues]

	State & Local Revenue Excluding Federal Aid	State & Local Revenue Including Federal Aid
National Range	12.0 - 27.0%	15.0 – 36.0%
Indiana	**15.5% (26)**	**19.3% (33)**
Illinois	13.8% (48)	17.0% (45)
Ohio	15.9% (18)	20.1% (25)
Michigan	15.2% (30)	19.3% (31)
Kentucky	15.6% (25)	20.9% (20)
National Average	15.2%	19.3%

Source: AARP Public Policy Institute, 2002 data

I wanted to know how we fared relative to our total State and Local taxes and whether or not we were receiving our share of federal dollars, and how we did relative to our neighboring states. In this first analysis, we are right on the national average when it comes to total state revenues including Federal aid. However, because our State & Local Revenue component is higher than the national average, it appears that Indiana is not receiving its equal share (admittedly by a small margin) of Federal aid. Of our neighboring states, Illinois clearly has the lowest impact state and local tax burden and does very well with Federal aid.

To see where we are competitively in assessing various taxes, I have combined various tables to simplify my review. Indiana and its immediate neighbors (except Kentucky) rely heavily on property taxes, and all are above the national average. Our sales tax levy is currently in the lowest third of all states, and competitive within our region. In personal income taxes, Indiana is the median although its levy is slightly above the national average. It is interesting that Illinois, whose hunger for property taxes is in the highest quarter nationally, offsets its high property taxes with lower sales and personal income tax levies.

Composition of State & Local Taxes

as a Percentage of Total State Personal Income
[State rank in ( ), lower ranking means **higher** taxes]

	Property Tax	Sales Tax	Personal Income Tax	Corporate Income Tax
National Range	1.3 – 5.4%	0.0 – 4.8%	2.3 – 4.4%	0.0 – 1.3%
Indiana	**3.6% (15)**	**2.3% (35)**	**2.5% (26)**	**0.4% (9)**
Illinois	3.9% (12)	1.8% (41)	1.8% (38)	0.3% (10)
Ohio	3.3% (21)	2.4% (31)	3.6% (5)	0.2% (29)
Michigan	3.3% (20)	2.6% (23)	2.2% (35)	0.7% (6)
Kentucky	2.0% (45)	2.3% (34)	3.4% (6)	0.3% (19)
National Average	3.2%	2.6%	2.3%	0.3%

Notes on Personal Income Taxes: 41 of 50 states impose personal income taxes, although two states have very limited income taxes. Indiana and its neighboring states all exclude social security income from income taxes.

Source: AARP Public Policy Institute, 2002 data

Looking at the total personal taxes (property tax, sales tax and personal income tax), Indiana is slightly above the average (8.2%) of Indiana and its neighbors in total personal taxes as a percentage of personal income.

To get a different view of just how much reliance is placed on property taxes, the chart below shows the breakdown among various forms of taxes.

Total State & Local Taxes

as a Percentage of Total State Personal Income

Indiana	**8.4%**
Illinois	7.5%
Ohio	9.3%
Michigan	8.1%
Kentucky	7.7%

Percentage of State & Local Tax Collection by Source

	Property Tax	Sales Tax	Selective Sales Tax	Individual Income Tax	Corporate Income Tax
Indiana	**35.8%**	**23.4%**	**10.7%**	**22.6%**	**3.9%**
Illinois	38.0%	17.0%	17.0%	16.2%	4.4%
Ohio	28.7%	23.1%	7.4%	31.4%	3.2%
Michigan	36.6%	22.9%	10.5%	18.6%	5.4%
Kentucky	18.3%	21.2%	16.7%	30.9%	3.9%

Note: State totals will not equal 100% as miscellaneous tax collections are not included.

Source: Federation of Tax Administrators, 2005 data

This data shows that Indiana, Illinois and Michigan have disproportionately large property tax levies, while Ohio and Kentucky rely more heavily on Individual Income Tax revenues. It looks like Indiana may under utilize the selective sales tax (on tobacco, recently raised, alcohol, gasoline, etc.) as a means to generate revenue.

One of my greatest concerns is that Indiana not take any action which might jeopardize its competitive economic stance, especially with its neighboring states. Using the AARP data, Michigan's taxes on corporations may be a big factor in its business decline. However, looking at the data from the Federation of Tax Administrators, Indiana's 8.5% flat corporate income tax rate seems high when compared to the variable rates of Ohio and Kentucky.

We should also remember that approximately 30% of the businesses in Indiana are Sub-S corporations, Partnerships or LLCs, and are taxed at the individual owner/partner level.

I believe it is also important that we have some general understanding of the differences among our states regarding the level of spending in several different key areas – which may help us understand if we have any exceptional expenditures which require review. The following data are stated as a *Percentage of Total State Personal Income.*

States 2007 Corporate Income Tax Rates

National Range	0.0 - 12.0%
Indiana	**8.5% Flat**
Ohio	5.1 – 8.5%
Michigan	Not Listed
Kentucky	4.0 – 7.0%

Source: Federation of Tax Administrators

Relative Levels of Expenditures by Selected Category

as a Percentage of Total State Personal Income
[State rank in ( ), lower ranking means **higher** expenditure]

	Education	Welfare	Health & Hosp	Public Safety	Bond Interest	O/S Debt
National Range	5.3 – 10.5%	1.7 – 5.2%	0.4 – 3.7%	1.1 – 2.8%	0.9 – 2.1%	11.9 – 43.1%
Indiana	**7.3% (22)**	**3.2% (29)**	**1.7% (19)**	**1.4% (42)**	**0.7% (42)**	**14.3% (44)**
Illinois	6.4% (40)	2.4% (42)	1.3% (39)	1.7% (23)	1.0% (13)	19.9% (14)
Ohio	7.3% (23)	3.8% (18)	1.7% (21)	1.8% (17)	0.8% (27)	15.8% (40)
Michigan	7.9% (12)	3.3% (26)	1.8% (18)	1.7% (21)	0.8% (31)	18.1% (27)
Kentucky	6.8% (30)	4.8% (8)	1.4% (30)	1.5% (33)	1.5% (3)	26.8% (3)
National Average	6.8%	3.2%	1.7%	1.8%	0.9%	19.3%

Source: AARP Public Policy Institute, 2002 data

Addendum B: Why mass assessment of Fair Market Value does not work

I am told that the experts agree that mass assessment works best for homogeneous neighborhoods and communities where homes are built about the same time and have little variation in style and finish. As such, it should work well for the assessment of recently built sub-divisions except for the high-end custom home developments. But that's the problem.

In literally all of our older cities and in literally all of our rural areas, homes differ widely. And to apply a cookie-cutter approach to assessment (or re-assessment) simply does not work.

Working from the basis of the 2002 re-assessment, the 2005 re-assessment (where property valuations were calculated using what is called 'trending') did not just repeat the errors of the 2002 figures, it had the effect of magnifying them!

Even the most ardent proponent of the mass assessment system I've met has declared that it took Illinois some 20 years to get the disparities out of their mass assessment. Well folks, I'm not willing to go through that process! Are you?

Let's look at how trending works (and doesn't work!) as an example of how far off assessments can be under the mass assessment approach.

Imagine three homes – same neighborhood, lot size, square footage, number of bedrooms and baths, and condition, each purchased in 1988 for $150,000 with property taxes based on a level tax rate of 1%. Trending is based on an average 3% increase in average sale prices per year. One home has had no upgrades since it was built, another has substantial upgrades with no permits filed, and the third has the same upgrades but work permits were filed (with improvements assessed at only 75% of cost and not adjusted based on sales price inflation). Here's what happens when a flat **1%** tax rate is applied.

	Home #1 No changes since built	***Home #2*** Upgraded, no permits	***Home #3*** Upgraded, permits
Fair Market Value in 1988	$200,000	$200,000	$200,000
Assessed value in 1988	$150,000	$150,000	$150,000
Taxes in 1988	**$1500/year**	**$1500/year**	**$1500/year**
Investment in property 1988 - 1999	$0	$100,000	$100,000
Fair Market Value in 2002	$212,000	$290,000	$290,000
Assessed value in 2002 (re-assessed in 1999)	$160,000	$160,000	$235,000
Taxes in 2002	**$1600/year**	**$1600/year**	**$2350/year**
Investment in property 1999 - 2005	$0	$50,000	$50,000
Fair Market Value in 2002	$253,000	$346,000	$346,000
Assessed value in 2007 (adjusted to 2005)	$191,000	$191,000	$318,000
Taxes in 2007	**$1910/year**	**$1910/year**	**$3180/year**

Without changes, the example of the first home simply shows the impact of trending over 17 years. The second and third homes, although materially upgraded, have very different tax bills. By not filing permits and avoiding an increased assessment for the improvements made, the second home avoids the property tax increases associated with its increased value – and avoids the 66% differential in annual property taxes by 2007.

The most simple example I could create fails the fairness test. Multiply this example by 100,000 different neighborhoods and the full range of differences among houses and you will begin to see just how complicated – and impractical and imperfect – mass assessment practices truly are.

We need a fair and transparent system by which assessed values are developed.

Watchdog Indiana Plan Summary: Genuine Homeowner Property Tax Relief

(November 13, 2007: details available at http://www.finplaneducation.net/property_tax_relief.htm)

- Property Tax levies paid by individual income tax payers are replaced dollar-for-dollar by two variable local individual income tax rates: one rate for county-wide budget items and the other rate for school districts (including city or town, township, library, and school levies).
- Real and personal property tax continue to be imposed on businesses and utilities.
- State revenue for homestead and property tax replacement credits put in state's general fund.
- Reduce state individual income tax rate from 3.4% to 1.7% to offset eliminated property tax credits.
- Businesses and utilities receive property tax credits from slot machine wagering tax.
- State Fair and State Forestry moved from property tax support to the state general fund.
- County Tax Boards approve budgets of all county taxing units to ensure that collective spending does not grow faster than county personal income, unless approved by community referendum.
- Referenda for new construction projects whose total cost (including debt) exceeds $400 per capita.
- Any LOIT, COIT, CEDIT, and CAGIT directly allocated to property tax relief is discontinued.
- Any other local income taxes not directly allocated to property tax relief are continued.
- Taxing units must have a Rainy Day Fund that is 5% of their variable individual income tax budget.
- Renters Deduction varies from $2,500 to $7,655 as the local variable income tax rates increase.

NOTE: The attached spreadsheet computes the average combined county and school district individual income tax rates needed to eliminate the property taxes paid by individual income tax payers. After the 1.7% state tax rate reduction is subtracted from the spreadsheet computations, the **range of net average individual income tax rate increases needed by each county to eliminate the property tax paid by individual income tax payers is listed below**.

Adams: 3.7% to 4.1%
Allen: 3.5% to 3.9%
Bartholomew: 3.3% to 3.7%
Benton: 5.5% to 5.9%
Blackford: 4.4% to 4.8%
Boone: 1.9% to 2.3%
Brown: data not available
Carroll: 4.0% to 4.4%
Cass: 4.6% to 5.0%
Clark: 3.1% to 3.5%
Clay: 2.6% to 3.0%
Clinton: 3.7% to 4.1%
Crawford: 4.6% to 5.0%
Daviess: 3.8% to 4.2%
Dearborn: 3.5% to 3.9%
Decatur: 3.7% to 4.1%
Dekalb: 4.1% to 4.5%
Delaware: 4.6% to 5.0%
Dubois: 2.6% to 3.0%
Elkhart: 3.8% to 4.2%
Fayette: 4.7% to 5.1%
Floyd: 2.2% to 2.6%
Fountain: 3.0% to 3.4%
Franklin: 2.1% to 2.5%
Fulton: 3.7% to 4.1%
Gibson: 4.6% to 5.0%
Grant: 4.7% to 5.1%
Greene: 2.7% to 3.1%
Hamilton: 2.1% to 2.5%
Hancock: 2.1% to 2.5%
Hendricks: 3.1% to 3.5%
Henry: 3.5% to 3.9%
Howard: 4.6% to 5.0%
Huntington: 3.5% to 3.9%
Jackson: 3.1% to 3.5%
Jasper: 3.8% to 4.2%
Jay: 4.4% to 4.8%
Jefferson: 3.6% to 4.0%
Jennings: 3.0% to 3.4%
Johnson: 2.7% to 3.1%
Knox: 4.1% to 4.5%
Kosciusko: 2.6% to 3.0%
Lagrange: 3.3% to 3.7%
Lake: 6.8% to 7.2%
La Porte: 4.7% to 5.1%
Lawrence: 3.0% to 3.4%
Madison: 4.0% to 4.4%
Marion: 4.9% to 5.3%
Marshall: 4.0% to 4.4%
Martin: 2.3% to 2.7%
Miami: 3.0% to 3.4%
Monroe: 3.3% to 3.7%
Montgomery: 5.4% to 5.8%
Morgan: 2.2% to 2.6%
Newton: 5.2% to 5.6%
Noble: 3.8% to 4.2%
Ohio: 1.8% to 2.2%
Orange: 2.1% to 2.5%
Owen: 2.6% to 3.0%
Parke: 3.3% to 3.7%
Pike: 5.3% to 5.7%
Porter: 3.6% to 4.0%
Posey: 4.8% to 5.2%
Pulaski: 4.6% to 5.0%
Putnam: 3.7% to 4.1%
Randolph: 4.3% to 4.7%
Ripley: 2.4% to 2.8%
Rush: 3.9% to 4.3%
St Joseph: 4.3% to 4.7%
Scott: 3.2% to 3.6%
Shelby: 4.0% to 4.4%
Spencer: 5.0% to 5.4%
Starke: 4.7% to 5.1%
Steuben: 5.4% to 5.8%
Sullivan: 4.3% to 4.7%
Switzerland: 2.8% to 3.2%
Tippecanoe: 4.0% to 4.4%
Tipton: 2.9% to 3.3%
Union: 4.3% to 4.7%
Vanderburgh: 3.7% to 4.1%
Vermillion: 4.5% to 4.9%
Vigo: 4.2% to 4.6%
Wabash: 3.4% to 3.8%
Warren: 3.9% to 4.3%
Warrick: 2.2% to 2.6%
Washington: 3.4% to 3.8%
Wayne: 4.6% to 5.0%
Wells: 3.0% to 3.4%
White: 5.0% to 5.4%
Whitley: 2.7% to 3.1%

Exhibit F
Commission on State Tax and Financing Policy
Meeting #8 11/13/07

Average Combined County and School District Individual Income Tax Rates
needed to
Eliminate Property Taxes
paid by
Individual Income Tax Payers
under the
Watchdog Indiana Plan for Genuine Homeowner Property Tax Relief

Pay 2006 Total Current Property Tax source: Page 223 of 2006 Comprehensive Annual Financial Report
2005 County State Taxable Income source: http://www.stats.indiana.edu/taxes/returnvalue_2005.xls

Note: Individual income tax payers assumed responsible for 77.5% of Total Current Property Tax in each county (whether paid by the individuals or by the state or locality in the form of credits)

County	a. Pay 2006 Total Current Property Tax	b. Pay 2006 Property Tax Resposibility Of Individuals (a x 0.775)	c. WI Plan 5% Rainy Day Fund (b x 0.05)	d. Total Tax (b + c)	e. 2005 State Taxable Income	f. Combined Individual Income Tax Rate (d x 100 / e)
Adams	$35,127,207	$27,223,585	$1,361,179	$28,584,764	$514,104,029	5.5602%
Allen	$431,861,523	$334,692,680	$16,734,634	$351,427,314	$6,588,865,455	5.3337%
Bartholomew	$95,600,575	$74,090,445	$3,704,522	$77,794,967	$1,497,957,544	5.1934%
Benton	$13,034,367	$10,101,634	$505,081	$10,606,715	$143,957,783	7.3680%
Blackford	$14,127,103	$10,948,504	$547,425	$11,495,929	$184,923,665	6.2166%
Boone	$76,423,522	$59,228,229	$2,961,411	$62,189,640	$1,669,585,843	3.7249%
Brown*						
Carroll	$22,621,030	$17,531,298	$876,564	$18,407,862	$320,021,460	5.7521%
Cass	$45,412,239	$35,194,485	$1,759,724	$36,954,209	$571,462,025	6.4666%
Clark	$99,749,101	$77,305,553	$3,865,277	$81,170,830	$1,654,048,705	4.9074%
Clay	$20,510,993	$15,896,019	$794,800	$16,690,819	$374,444,178	4.4575%
Clinton	$33,258,108	$25,775,033	$1,288,751	$27,063,784	$488,736,252	5.5375%
Crawford	$9,868,643	$7,648,198	$382,410	$8,030,608	$124,138,893	6.4691%
Daviess	$28,657,351	$22,209,447	$1,110,472	$23,319,919	$410,897,171	5.6754%
Dearborn	$59,771,809	$46,323,151	$2,316,157	$48,639,308	$903,267,298	5.3849%
Decatur	$27,268,895	$21,133,393	$1,056,669	$22,190,062	$400,559,847	5.5398%
Dekalb	$51,573,303	$39,969,309	$1,998,465	$41,967,774	$704,292,933	5.9589%
Delaware	$135,821,565	$105,261,712	$5,263,086	$110,524,798	$1,721,151,414	6.4216%
Dubois	$49,002,838	$37,977,199	$1,898,859	$39,876,058	$894,295,184	4.4590%
Elkhart	$241,075,458	$186,833,479	$9,341,673	$196,175,152	$3,465,229,678	5.6613%
Fayette	$27,560,275	$21,359,213	$1,067,960	$22,427,173	$341,979,055	6.5581%
Floyd	$74,307,535	$57,588,339	$2,879,416	$60,467,755	$1,501,991,928	4.0259%
Fountain	$15,574,810	$12,070,477	$603,523	$12,674,000	$259,696,993	4.8803%
Franklin	$18,173,795	$14,084,691	$704,234	$14,788,925	$376,668,857	3.9263%
Fulton	$20,715,328	$16,054,379	$802,718	$16,857,097	$301,451,675	5.5920%
Gibson	$43,544,288	$33,746,823	$1,687,331	$35,434,154	$548,862,022	6.4560%
Grant	$76,715,246	$59,454,315	$2,972,715	$62,427,030	$956,734,558	6.5250%
Greene	$25,132,843	$19,477,953	$973,897	$20,451,850	$446,105,553	4.5846%
Hamilton	$405,079,174	$313,936,360	$15,696,818	$329,633,178	$8,369,990,334	3.9383%
Hancock	$69,889,599	$54,164,439	$2,708,221	$56,872,660	$1,425,224,814	3.9905%
Harrison	$28,988,586	$22,466,154	$1,123,307	$23,589,461	$633,333,651	3.7247%

County	a. Pay 2006 Total Current Property Tax	b. Pay 2006 Property Tax Resposibility Of Individuals (a x 0.775)	c. WI Plan 5% Rainy Day Fund (b x 0.05)	d. Total Tax (b + c)	e. 2005 State Taxable Income	f. Combined Individual Income Tax Rate (d x 100 / e)
Hendricks	$172,875,953	$133,978,863	$6,698,943	$140,677,806	$2,815,589,489	4.9964%
Henry	$48,854,688	$37,862,383	$1,893,119	$39,755,502	$736,615,243	5.3971%
Howard	$124,145,623	$96,212,857	$4,810,643	$101,023,500	$1,560,344,196	6.4745%
Huntington	$40,240,350	$31,186,271	$1,559,313	$32,745,584	$612,094,093	5.3498%
Jackson	$41,031,295	$31,799,253	$1,589,962	$33,389,215	$670,956,852	4.9764%
Jasper	$36,521,071	$28,303,830	$1,415,191	$29,719,021	$529,594,573	5.6117%
Jay	$20,349,857	$15,771,139	$788,556	$16,559,695	$264,026,796	6.2720%
Jefferson	$33,966,254	$26,323,846	$1,316,192	$27,640,038	$508,252,970	5.4383%
Jennings	$22,419,201	$17,374,880	$868,744	$18,243,624	$374,094,631	4.8768%
Johnson	$155,853,339	$120,786,337	$6,039,317	$126,825,654	$2,767,784,306	4.5822%
Knox	$39,707,687	$30,773,457	$1,538,672	$32,312,129	$539,240,313	5.9922%
Kosciusko	$83,870,918	$64,999,961	$3,249,998	$68,249,959	$1,517,393,558	4.4979%
Lagrange	$33,551,918	$26,002,736	$1,300,136	$27,302,872	$528,872,140	5.1625%
Lake**	$907,357,378	$667,473,127	$33,373,657	$700,846,784	$8,092,408,205	8.6606%
La Porte	$140,999,258	$109,274,424	$5,463,722	$114,738,146	$1,751,555,358	6.5507%
Lawrence	$41,161,575	$31,900,220	$1,595,011	$33,495,231	$695,112,549	4.8187%
Madison	$141,981,523	$110,035,680	$5,501,784	$115,537,464	$1,969,980,834	5.8649%
Marion	$1,345,961,757	$1,043,120,361	$52,156,018	$1,095,276,379	$16,249,572,316	6.7404%
Marshall	$52,878,581	$40,980,900	$2,049,045	$43,029,945	$735,640,767	5.8494%
Martin	$7,672,363	$5,946,081	$297,304	$6,243,385	$150,318,689	4.1534%
Miami	$30,532,479	$23,662,671	$1,183,133	$24,845,804	$510,991,638	4.8623%
Monroe	$129,808,132	$100,601,302	$5,030,065	$105,631,367	$2,034,022,531	5.1933%
Montgomery	$54,696,721	$42,389,958	$2,119,497	$44,509,455	$609,998,285	7.2967%
Morgan	$61,638,492	$47,769,831	$2,388,491	$50,158,322	$1,241,829,909	4.0391%
Newton	$19,376,823	$15,017,037	$750,851	$15,767,888	$223,716,292	7.0482%
Noble	$48,789,358	$37,811,752	$1,890,587	$39,702,339	$699,641,469	5.6747%
Ohio	$4,467,715	$3,462,479	$173,124	$3,635,603	$98,662,963	3.6849%
Orange	$13,682,101	$10,603,628	$530,181	$11,133,809	$278,857,672	3.9927%
Owen	$15,677,146	$12,149,788	$607,489	$12,757,277	$284,313,667	4.4871%
Parke	$13,589,223	$10,531,647	$526,582	$11,058,229	$215,578,530	5.1296%
Perry	$17,655,360	$13,682,904	$684,145	$14,367,049	$272,041,078	5.2812%
Pike	$17,298,569	$13,406,390	$670,319	$14,076,709	$197,375,740	7.1320%
Porter	$224,521,113	$174,003,862	$8,700,193	$182,704,055	$3,356,304,003	5.4436%
Posey	$42,985,867	$33,314,046	$1,665,702	$34,979,748	$527,465,351	6.6317%
Pulaski	$15,490,519	$12,005,152	$600,257	$12,605,409	$194,612,705	6.4772%
Putnam	$35,833,784	$27,771,182	$1,388,559	$29,159,741	$524,694,441	5.5575%
Randolph	$26,704,420	$20,695,925	$1,034,796	$21,730,721	$354,202,201	6.1352%
Ripley	$23,258,189	$18,025,096	$901,254	$18,926,350	$449,228,665	4.2131%
Rush	$19,502,300	$15,114,282	$755,714	$15,869,996	$277,817,817	5.7124%
St Joseph	$392,642,372	$304,297,838	$15,214,892	$319,512,730	$5,173,349,266	6.1762%
Scott	$19,083,616	$14,789,802	$739,490	$15,529,292	$307,038,388	5.0578%
Shelby	$52,611,228	$40,773,701	$2,038,685	$42,812,386	$734,087,670	5.8321%
Spencer	$28,943,101	$22,430,903	$1,121,545	$23,552,448	$341,747,221	6.8918%
Starke	$23,200,770	$17,980,596	$899,029	$18,879,625	$287,964,385	6.5563%
Steuben	$48,428,683	$37,532,229	$1,876,611	$39,408,840	$540,025,574	7.2976%

County	a. Pay 2006 Total Current Property Tax	b. Pay 2006 Property Tax Resposibility Of Individuals (a x 0.775)	c. WI Plan 5% Rainy Day Fund (b x 0.05)	d. Total Tax (b + c)	e. 2005 State Taxable Income	f. Combined Individual Income Tax Rate (d x 100 / e)
Sullivan	$20,881,882	$16,183,458	$809,172	$16,992,630	$275,019,356	6.1787%
Switzerland	$6,858,407	$5,315,265	$265,763	$5,581,028	$120,333,714	4.6380%
Tippecanoe	$189,077,007	$146,534,680	$7,326,734	$153,861,414	$2,637,208,693	5.8343%
Tipton	$18,145,952	$14,063,112	$703,155	$14,766,267	$307,955,079	4.7950%
Union	$7,793,086	$6,039,641	$301,982	$6,341,623	$103,883,148	6.1046%
Vanderburgh	$227,009,280	$175,932,192	$8,796,609	$184,728,801	$3,319,664,746	5.5647%
Vermillion	$19,160,379	$14,849,293	$742,464	$15,591,757	$245,975,512	6.3388%
Vigo	$116,647,326	$90,401,677	$4,520,084	$94,921,761	$1,571,733,187	6.0393%
Wabash	$34,093,079	$26,422,136	$1,321,106	$27,743,242	$528,685,919	5.2476%
Warren	$10,113,676	$7,838,098	$391,905	$8,230,003	$143,004,226	5.7551%
Warrick	$63,291,591	$49,050,983	$2,452,549	$51,503,532	$1,256,632,702	4.0986%
Washington	$22,099,502	$17,127,114	$856,355	$17,983,469	$345,436,098	5.2061%
Wayne	$79,284,317	$61,445,345	$3,072,267	$64,517,612	$995,762,104	6.4793%
Wells	$28,281,736	$21,918,345	$1,095,917	$23,014,262	$474,902,451	4.8461%
White	$33,515,849	$25,974,782	$1,298,739	$27,273,521	$397,026,191	6.8695%
Whitley	$33,145,328	$25,687,629	$1,284,381	$26,972,010	$590,906,212	4.5646%
TOTALS	$8,077,664,176	$6,224,460,853	$311,222,999	$6,535,683,852	$113,913,123,472	5.7373%

* Brown County Pay 2006 Total Current Property Tax data not available

** Lake County Pay 2006 Property Tax Responsibility Of Individuals =
(Pay 2006 Total Current Property Tax - USX Property Tax Credit) (0.775) =
($907,357,378 - $46,101,729) (0.775) = (861,255,649) (0.775) = $667,473,127

Exhibit C
Commission on State Tax and
Financing Policy
Meeting #8 11/13/07

FINAL REPORT
OF THE
COMMISSION
ON
STATE TAX AND FINANCING POLICY

Indiana Legislative Services Agency
200 W. Washington St., Suite 301
Indianapolis, Indiana 46204-2789

November 2007

INDIANA LEGISLATIVE COUNCIL
2007

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Chairman
Fort Wayne

Speaker B. Patrick Bauer
Vice-Chairman
South Bend

Senator Richard Young
Milltown

Representative Brian Bosma
Indianapolis

Senator Brandt Hershman
Monticello

Representative Charlie Brown
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Senator Connie Lawson
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Representative Dale Grubb
Covington

Senator Teresa Lubbers
Indianapolis

Representative Scott Pelath
Michigan City

Senator James Merritt
Indianapolis

Representative Russell Stilwell
Boonville

Senator Vi Simpson
Bloomington

Representative William Friend
Macy

Senator Samuel Smith
East Chicago

Representative Kathy Richardson
Noblesville

John M. Ross
Executive Director
Legislative Services Agency

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Commission on State Tax and Financing Policy

Membership Roster

Senators

Luke Kenley, Chair
Noblesville

Brandt Hershman
Monticello

John Broden
South Bend

Representatives

Peggy Welch
Bloomington

Eric Turner
Marion

Advisors

Robert Meeks
LaGrange

Lindel Hume
Princeton

John Grew
Indianapolis

Steven Johnson
Indianapolis

William Crawford
Indianapolis

Jeffrey Espich
Uniondale

Katrina Hall
Shelbyville

Draft

Legislative Services Agency Staff

Diane Powers, Fiscal Analyst
George Angelone, Attorney

November 13, 2007

A copy of this report is available on the Internet. Reports, minutes, and notices are organized by committee. This report and other documents for this Commission can be accessed from the General Assembly Homepage at http://www.in.gov/legislative/.

FINAL REPORT

Commission on State Tax and Financing Policy

I. STATUTORY AND LEGISLATIVE COUNCIL DIRECTIVES

The Commission on State Tax and Financing Policy is established under IC 2-5-3. Specifically, IC 2-5-3-5 directs the Commission to study and investigate the following:

(1) the present state, county, and city tax structure of the state of Indiana;

(2) its revenue-producing characteristics and effects upon the economy of the state of Indiana;

(3) its equalities and fairness;

(4) the enforcement policies and administrative practices related to that tax structure; and

(5) the costs of collection in relationship to the burden of the tax.

IC 2-5-3-5 also authorizes the Commission to examine overall administrative matters, fiscal matters, and procedural problems of the various departments of the state, county, and city governments as they relate to tax and financing policy.

In addition, IC 2-5-3-5 authorizes the Legislative Council to refer by resolution any tax or financing problems and correlated matters to the Commission for study and research. Under Legislative Council Resolution 07-01 (as adopted June 6, 2007), the Legislative Council assigned the following additional topics to the Commission:

(1) Evaluate the impact of economic development incentives enacted since 2001. (HCR 43-2007)

(2) Study Marion County government reorganization with regard to its taxing and financing structures, including issues of elimination of layers of government, possible equalization of the burden of separate taxing districts, and creation of an Office of Financial Management and Budget to address all finances of Marion County. (Senator Merritt)

(3) Study whether the Gaming Commission has the authority to grant permission for riverboats to operate on barges. (Senator Simpson)

(4) Explore options for funding technology for local government. (SR 45-2007)

(5) Study the means of conducting an economic analysis of Indiana's tax system.

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(HR 105-2007, HB 1236-2007, and HB 1001-2007 Feb. 23 printing)

(6) Study issues relating to property taxes. (Senator Dillon)

(7) Study the methods and organizational structure used to assess property. (SCR 8-2007)

(8) Study the issue of ensuring that the rules and laws with respect to the assessment of personal property and the assessment of real property are uniform and equal to each other, including study of the auditing process, the corrections process, and the appeals process with regard to the assessment of personal property and the assessment of real property. (HR 99-2007)

(9) Study property tax elimination. (HB 1539-2007)

Furthermore, the Indiana General Assembly directed the Commission to do the following:

(1) Study the real property sales disclosure system to determine ways to improve the efficiency of the system and decrease the administrative burden on parties to a property conveyance, as well as study the role of DLGF in the system. (SEA 287-2007)

II. INTRODUCTION AND REASONS FOR STUDY

As homeowners began receiving their 2007 property tax bills, there was a public outcry for change to the current property tax system. The substantial tax increases realized by some homeowners in various parts of the state caused many government leaders to urge immediate action by this Commission during the 2007 interim. Therefore, the Commission chose to concentrate all of its resources on the task of studying the current property tax system and hearing from any taxpayer who wished to testify. This led to the appointment of several advisory members, over 35 hours of public meetings, and over 300 public statements submitted by email.

The Commission's work concentrated on a variety of issues related to the property tax system. Due to the volume of public discussion concerning recent developments in property taxation in many parts of the state, the Commission's work focused on the property tax issues assigned by the Legislative Council as listed above, as well as many other issues concerning the current property tax system. This focus on property tax issues, as well as time restraints, resulted in no hearings, findings, or recommendations by the Commission on issues (1) through (5), above, as assigned by the Legislative Council. Please note that issue (3) was examined by the Administrative Rules Oversight Committee.

III. SUMMARY OF WORK PROGRAM

The Commission met eight times in Indianapolis. The following is an outline of the meeting dates and the topics discussed at each meeting:

1. Meeting on July 23, 2007.
    a. Chronology of Major Events in the History of Property Taxation.
    b. Review of HEA 1478-2007.
    c. Testimony on Property Tax Issues.
2. Meeting on July 30, 2007.
    a. The Assessment System.
    b. The 2007 Homestead Rebate.
3. Meeting on August 13, 2007.
    a. Tax Increment Financing (TIF), Abatements, and Exempt Property.
    b. Petition, Remonstrance, and Referendums.
    c. Property Tax Limits in Other States.
4. Meeting on August 27, 2007.

    Elimination of Property Taxes:

    a. Presentation of Alternative Revenue Sources and Issues Related to Replacement of Property Taxes by the Legislative Services Agency (LSA).
    b. Explanation of Other State Plans.
    c. Repeal of Property Taxes Proposal
5. Meeting on September 17, 2007.
    a. West Lake Expansion Project.
    b. Assessment of Real Property.
    c. Local Option Income Tax (LOIT) Revenue.

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6. Meeting on October 1, 2007.

    a. Sales Disclosure Statements.

    b. Lake County LOIT.

    c. State Assumption of School General Fund and Child Welfare Costs.

7. Meeting on October 15, 2007.

    a. Controls on Property Taxes.

    b. Debt Issuance.

    c. Circuit Breakers.

    d. Exemptions for Seniors, Disabled, and Second Homes.

8. Meeting on November 13, 2007.

    a. Presentation of Proposed Final Report.

    b. Presentation of Proposed Recommendations.

    c. Vote on adoption of the Proposed Final Report.

IV. SUMMARY OF TESTIMONY

This section is a general summary of the testimony received by the Commission. For a more detailed record of the testimony, please refer to the minutes of the Commission's meetings.

Meeting 1

Indiana's Property Tax System: Dr. Larry DeBoer, Professor of Agricultural Economics at Purdue University, gave a presentation on Indiana property taxes. This presentation provided a timeline of property tax changes from the 2002-2003 tax restructuring through the 2007 legislative session. Dr. DeBoer reviewed changes such as the elimination of property taxes on inventory, the shift in property tax burden due to market value assessments, local option income tax adoption to offset shifts, and the implementation of trending to annually adjust assessed value for changes in market values.

Review of HEA 1478: William J. Sheldrake, President of Policy Analytics, LLC, gave a presentation on property tax relief legislation from the 2007 session of the Indiana

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General Assembly. Mechanisms for direct relief included $550 million in Homestead Credits in 2007 and 2008; retention of the $45,000 Homestead Deduction; and three new local option income taxes to serve as local government tools. The Homestead Credit includes funding from licenses at "Racinos" (slot machines at racetracks), provides $300 million as rebate of the 2007 property taxes and $250 million as a credit on 2008 property tax bills, and applies only to homeowners. The Homestead Deduction of $45,000 of assessed value was scheduled to drop to $35,000, but the legislation kept the deduction at $45,000 through 2008. The deduction will phase out by $1,000 increments beginning in 2009. The three new local option income taxes available include the following: (1) a local option income tax to freeze certain property tax levies (maximum of 1%); (2) a local option income tax to provide property tax relief (maximum of 1%); and (3) a local option income tax for public safety (maximum of 1%, except in Marion County where it is 0.5%).

Further Testimony: Sen. Teresa Lubbers spoke to the Commission about the problems with the current property tax system, and she presented options for amending the system, including eliminating property taxes, limiting the annual increase in assessed value, and increasing the state sales tax and/or the state adjusted gross income tax to offset property taxes. Her recommendations for reform included: (1) the elimination of property taxes, replacing them with an increase in sales tax, income tax, or a combination of these to fund local government; and (2) moving to a system like California or Massachusetts where property taxes are limited to a percentage of a home's assessed value (1-1.5%). Sen. Lubbers suggested the local budgeting process be reversed. Local governments should live within a budget rather than adopting higher and higher levies and then setting tax rates to fund that budget.

Sen. Patricia Miller addressed the Commission with her concerns about the property tax system. Sen. Miller also introduced a constituent, Mr. Greg Meyer, to testify. Mr. Meyer expressed his concern that the entire property tax system is broken. Mr. Meyer stated that there is a lack of consistency in assessing from house to house, township to township, and county to county. The current system creates no incentives for improving homes or communities. He testified about the impact of the current property tax system on disabled people and people on fixed incomes. Mr. Meyer's suggestion for immediate relief was to implement a flat 1% property tax based on purchase price or other methods that do not require property to be assessed and to give local government relief from welfare costs and the school general fund. Finally, he urged the Commission to replace the revenue from property taxes through other means - income tax, sales tax, or user fees.

Sen. Kenley, Chairperson, allowed public testimony on the issue of property taxes. In all, there were over 35 witnesses who testified about property tax issues and their own personal experiences as property owners and taxpayers. The Commission heard over six hours of public testimony during this meeting.

Meeting 2

The Assessment System: Rep. Milo Smith testified on the assessment system. Rep.

Smith shared his experience with the assessment system as the owner of a tax consulting business. His recommendations included the following: (1) every county that has not mailed tax bills to taxpayers by September 1 must use the previous year's assessed value to determine their first installment tax bill; (2) the rebate check should be applied as a credit to the second installment of taxes usually due and payable in November, reducing the amount of tax owed by the taxpayer; (3) the circuit breaker should be redefined to limit the increase in property taxes a taxpayer will pay from one year to the next; and (4) every county ordered to reassess should complete their assignment by using the 2002 Real Property Assessment Manual after they update their land values and the Marshall & Swift Schedules.

Other testimony included individual taxpayers from around the state. They testified about the financial burden of property taxes, and the administrative problems with the current property tax system. There was also testimony from representatives of cities, towns, and counties expressing the time and human resource strain that the current tax system places on their respective offices.

Meeting 3

TIF, Abatements, and Exempt Property: LSA Staff presented reports that summarized the amount of property tax abatements, TIF allocations, and tax-exempt property in 2006.

According to the reports, which are derived from county-supplied data, 6.3% of real and personal property valuation, statewide, was exempt in 2006. Exemptions ranged from 1.3% in Newton County to 15.3% in Knox County.

The reports showed that 1.8% of real and personal property valuation, statewide, was abated in 2006. Total abatements ranged from 0% in six counties to 15.0% in Gibson County. The net tax benefit was $177 M.

The reports also showed that 2.4% of real and personal property valuation, statewide, was allocated to a TIF district in 2006. Total TIF amounts ranged from 0% in 30 counties to 9.8% in DeKalb County. The net tax allocated to the TIF districts was $229 M.

Individuals representing taxpayers and school districts expressed their concerns in regard to tax abatements and TIF. The view was that the tax burden shifted from businesses and corporations to individual taxpayers and school corporations. Testimony from school districts described the outdated infrastructure in place in many rural and urban schools, the high costs associated with building new schools due to population growth in the suburbs, and the low achievement rates in school districts with high rates of poverty.

Petition, Remonstrance, and Referendums: LSA staff made a presentation concerning (1) approaches taken by various states to petitions, remonstrances, and referendums for approval or rejection of certain bond issues and (2) property tax

controls used by various states. Indiana is currently the only state using a petition and remonstrance system, 47 states use the referendum process; and Hawaii and Connecticut use none of these methods. Tax controls may impact either a taxing unit's authority to issue general obligation bonds or the ability to raise revenue to prepay principal and interest on bonds.

Meeting 4

Property Tax Replacement Options: The Commission heard testimony from LSA staff in regard to options for eliminating property taxes. Schools accounted for 48% of the 2007 estimated net property tax levy, and 22% and 18% was accounted for by counties and cities/towns, respectively. Special taxing units, libraries, and townships accounted for 5%, 4%, and 3%, respectively. The 2007 property tax uses included operating expenses (55%), debt service (24%), capital expenses (16%), and child welfare (5%). LSA reported that the two largest state revenue sources were sales tax and individual adjusted gross income tax. Three property tax replacement options were presented: (1) increasing the individual income tax rate; (2) increasing the sales tax rate; and (3) expanding the sales tax to include services. The required increases for each are presented in the table below.

Individual Income Tax Current Rate: 3.4%			
Replace 50% of Levy		Replace 100% of Levy	
Additional Rate:	2.6%	Additional Rate:	5.6%
New Total Rate:	6.0%	New Total Rate:	9.0%
Additional Revenue:	$3,070 M	Additional Revenue:	$6,146 M
Sales Tax Current Rate: 6.0%			
Replace 50% of Levy		Replace 100% of Levy	
Additional Rate:	3.5%	Additional Rate:	7.2%
New Total Rate:	9.5%	New Total Rate:	13.2%
Additional Revenue:	$3,039 M	Additional Revenue:	$6,150 M
Expansion of Sales Tax to Services Current Rate: N/A			
Replace 50% of Levy		Replace 100% of Levy	
Additional Rate:	2.0%	Additional Rate:	5.1%
New Total Rate:	8.0%	New Total Rate:	11.1%
Add'l Nonservice Revenue:	$1,748 M	Add'l Nonservice Revenue:	$4,397 M
Add'l Service Revenue:	$1,300 M	Add'l Service Revenue:	$1,736 M

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Eric Miller, Advance America, testified concerning a proposal to repeal property taxes. Mr. Miller testified that this proposal included the following:

- Limiting all government spending to the rate of inflation and population growth.
- Convening a special session of the General Assembly, with no payments of legislator compensation.
- Changing the timing of the property tax rebate passed in HEA 1001-2007.
- Passing a constitutional amendment to repeal property taxes effective 2012.
- Using portions of the state surplus to provide property tax relief.
- Requiring approval of certain capital projects by referendum.
- Increasing other taxes now to offset future revenue losses due to a repeal of property taxes.

Other topics that were discussed in relation to this presentation were the following: (1) the effects of the underground economy and/or cash payments on estimated revenue collections from an increase in the sales tax rate; (2) the regressive versus progressive nature of certain taxes; (3) liability to current bondholders of debt funded by property tax revenue; and (4) possible changes to interest rates that could be obtained by local units of government due to the elimination of property taxes.

Testimony Favoring Elimination: Testimony from individuals representing taxpayers who favored the elimination or reform of property taxes included the limiting of all government spending to the rate of inflation and population growth; the use of portions of the state surplus to provide property tax relief; the savings realized from eliminating property assessment costs; the reinstatement of the 2% circuit breaker, including residential rentals; the effect of spending limits on growing communities; characteristics of certain communities where property taxes may be preferred to local option income taxes; shifts in tax burden if property taxes are eliminated; county versus city needs; and decisions to adopt local option income taxes for property tax replacement.

Testimony Opposed to Elimination: Testimony from individuals opposed to the elimination of property tax included discussion about those counties that have high assessed value, small populations, and low per capita income. Their perspective was that property tax is the most stable and equitable tax to fund local government.

Indiana Farm Bureau: Testimony from individuals representing the Indiana Farm Bureau echoed previous presentations and made the following recommendations: (1) eliminate certain levies entirely rather than eliminate all property taxes; (2) change the caps and limits on capital project review requirements; (3) provide property tax replacement options; and (4) tax land and buildings at two separate rates.

Meeting 5

West Lake Expansion Project: Rep. Chet Dobis and United States Rep. Peter Visclosky explained that the goals of expanding the commuter rail system in Northwest Indiana are to reduce traffic, reduce fuel consumption and dependency on foreign oil, reduce pollution, and increase the mobility of Northwest Indiana residents toward the economic and occupational benefits of the Chicago area. Rep. Visclosky discussed the

ability of Indiana to leverage federal funds to accomplish this expansion project and attempt to improve the quality of life for Northwest Indiana residents. Rep. Visclosky estimated that the expansion project will create 26,000 new jobs and increase disposable personal income by $600 million.

Other testimony included the macro-economic and environmental effects of mass transit being constructed in Northwest Indiana. It was claimed that land values would increase along with retail transactions in Indiana due to commuters from the Chicago area. In addition, mass transit would reduce the number of cars on the road annually as well as gallons of gasoline used per year.

Rental Property: A number of witnesses representing rental property owners testified on the following: (1) constitutional distinction between the homestead deduction and all other deductions; (2) constitutional issues with inequity between assessments of homesteads in different taxing districts but close to each other geographically; (3) issues facing rental properties with a small number of units as compared to issues of rental properties with a large number of units; (4) different application of the circuit breaker depending on location of the property; (5) providing a deduction to rental properties similar to the homestead deduction; (6) providing incentives for investment and maintenance of rental properties; (7) the correlation between property tax increases and investment in property rehabilitation by rental owners and developers; and (8) allowing a 2% circuit breaker for rental properties.

Annexation: The expressed problems with annexation included the following: (1) creation of landlocked cities; (2) annexation efforts related to tax base and not service delivery needs; (3) annexation taking income tax, excise tax, and road dollars away from county government; and (4) increased service delivery, infrastructure, and debt financing costs to the county. Solutions presented included the creation of an arbitration panel which would require an interlocal agreement in regard to how LOIT will be distributed. The panel would consist of a representative of the city, the county, and a financial advisor ensuring that the money is shifted in an equitable manner.

LOIT Distribution: LSA Staff presented a report that included various details and summaries of the LOIT through 2007. The LOITs include the County Adjusted Gross Income Tax (CAGIT), County Option Income Tax (COIT), and County Economic Development Income Tax (CEDIT).

In 2007, there were 56 CAGIT counties, 28 COIT counties, and 74 CEDIT counties. These include 49 with CAGIT and CEDIT, 19 with COIT and CEDIT, 7 with only CAGIT, 9 with only COIT, 6 with only CEDIT, and 2 with no LOIT at all. Sullivan County has adopted CEDIT for 2008, leaving Lake County as the only county without any LOIT after 2007.

Certified distributions in 2007 were $399 M in CAGIT, $524 M in COIT, and $251 M in CEDIT, for a total of $1,174 M. Of these amounts, $55 M in COIT and $61 M in CEDIT were used for county homestead credits. Additionally, $100 M in CAGIT was used for local property tax replacement credits.

LOIT distributions have grown by an average of 6.0% over the last five years. When adjusted for changes in LOIT rates, the revenue base grew by 3.4% annually over the same period.

In 2007, certified shares of LOITs were distributed as follows: 40.3% for counties, 5.7% for townships, 34.7% for municipalities, 7.2% for libraries, and 12.1% for special taxing units. These shares have changed somewhat over the years due to changes in property tax levies.

Meeting 6

Sales Disclosure Statements: The Commission reviewed the current process for filing sales disclosure statements. There was testimony from various sources concerning the lack of uniformity of these filing processes in the various counties throughout Indiana. There was also testimony concerning problems with sales disclosure filings such as the following: (1) failure to file; (2) incomplete filings; and (3) delays in certifying assessments due to incorrect or incomplete filings. There were questions by the Commission members on the actual severity of the problem and on the need for data concerning the number of missed and incorrect filings.

State Assumption of School General Fund and Child Welfare Levies: The Commission heard a presentation concerning state assumption of certain local property tax levies. The advantages of funding levies compared to paying for property tax replacement credits (PTRCs) presented to the Commission were as follows:

- Easier for the General Assembly to target top spending priorities.
- Eliminates "automatic" state spending increases resulting from local spending decisions.
- If a levy is eliminated, it cannot grow in future years.
- Adds clarity to state and local budgets - each unit pays for the costs for which it is responsible.
- Simplifies the formula by eliminating the need to calculate a tax rate for each school corporation.
- Significantly reduces the likelihood of a shortfall (and resulting need for a deficiency appropriation) in the school formula.
- Eliminates any concern for "horizontal equity" across school corporations due to uneven tax effort.

The following issues in making the transition from payment of PTRCs to assumption of levies were presented:

- Increased personnel and administration cost for the state Department of Child Services to administer entire levy (no similar cost increase for school general fund levy assumption).
- Decisions made at the county level significantly influence the cost of child welfare programs; approximately 31% of the county child welfare cost is driven by county probation decisions.

- Adjust property tax levy and rate controls (some rates and levies will need to be higher as some disappear).
- Review impact on taxpayers in various taxing districts.
- Account for tax shifts among taxpayer groups.
- Review possible impact on TIFs and abatements.
- May need a "hold harmless" provision to prevent a county from losing its share of state funding.
- Account for distribution of local PTRC to levies that are eliminated.
- Need to fund annual increases in the assumed levies (annual $75 M increase in school general fund and 3% increase in the child welfare levy).
- Increased requirement for state reserves and balances to match increased base spending level.

A chart was presented listing how each county would be affected by the assumption of the school general fund and the child welfare levies. As well as the estimated change in tax burden resulting from the state assumption of the entire school general fund and child welfare levies. The estimated changes were as follows.

	$ Change	% Change in tax burden
Homesteads	+ $15 M	0.7% increase
All Residential	- $103 M	3.0% decrease
Non-Residential & Personal Property	- $330 M	12.3% decrease

The Commission also heard testimony that if school general fund levies were assumed by the state, guidelines would be needed for new facility construction costs. Also, it was pointed out to the Commission that the total of the other school levies (excluding the school general fund levies) are actually greater than the total of the school general fund levies, and that a solution to the property tax problem may need to involve these levies as well. The Indiana Association of Counties testified in favor of state assumption of school general fund and child welfare levies.

Representatives of child welfare organizations testified on issues concerning state assumption of child welfare levies and noted their apprehension about losing local control and decision-making power.

Meeting 7

Controls on Property Taxes: LSA staff gave a presentation on the current statutory controls on property taxes.

Debt Issuance: The Commission discussed data presented by LSA staff which presented the statewide average gross property tax levy for debt service and capital projects as representing 29.5% of the total gross levy. The range for counties was from 14.2% in Switzerland County to 45.5% in Hendricks County.

Circuit Breakers: The Commission reviewed the impact of HEA 1001 and HEA 1478 from the 2007 session. The changes in those bills included capping property taxes at 2% for homesteads and 3% for all other property, reducing the homestead deduction, and increasing the funding for homestead credits. The LSA estimate for the overall reduction in property taxes was $158 M in FY 2008, $153 M in FY 2009, and $474 M in FY 2010. The increase in FY 2010 is due to the effective date of the circuit breaker tax credits for all property other than homestead property.

The Commission also heard testimony on the impact of circuit breakers on local government bond ratings. The witnesses said that there was apprehension in the bond market regarding Indiana government bonds due to 2007 legislation capping property taxes at 2% for homesteads and 3% for all other property.

Exemptions for Seniors, the Disabled, and Second Homes: The Commission also heard testimony on the impact of the recent property tax increases on senior citizens. These citizens expressed the need for changes that would allow seniors and disabled people on fixed and limited incomes to remain in their homes despite significant increases in property taxes. There was also testimony from property owners with second homes.

V. COMMISSION FINDINGS

The Commission made the following findings.

1. The estimated average statewide increase in property taxes on the average value home in 2007 is 24%.
    a. The breakdown of this increase is as follows:
        i. 4% due to inventory tax elimination in 51 remaining counties that had not previously eliminated the inventory tax.
        ii. 4% due to the cap on state tax relief.
        iii. 10% due to trending from 1999 to 2005 prices.
        iv. 6% due to increases in local government and school property tax collections.

2. HEA 1478-2007:
    a. Reduced the statewide increase in property taxes on the average value home from an estimated 24% to 7.8%.
    b. Provided $550 M in homestead credits in 2007 and 2008.
    c. Retained the $45,000 homestead deduction amount through 2008.
    d. Provided locals with the option to adopt local income taxes to provide property tax relief.
    e. Created new county-based capital projects review boards.
    f. As of November 1, 2007, ten counties had adopted the local option income tax allowed under HEA 1478-2007.

3. HEA 1478-2007 and HEA 1001-2007 capped property taxes at 2% for homesteads and 3% for all other property, reduced the homestead deduction,

and increased the funding for homestead credits. The estimated overall reduction in property taxes from these two bills was $158 M in FY 2008, $153 M in FY 2009, and $474 M in FY2010. The increase in FY 2010 is due to the effective date of the circuit breaker tax credits for all property other than homestead property.

4. For property taxes payable in 2007, there has been in some parts of the state a disproportionate increase in the assessed value of residential property in comparison to the increase in assessments for business property. For property taxes payable in 2007, residential gross assessed value grew by an average of 20% while nonresidential gross assessed value grew by an average of 11%.

5. There is a need to address issues with the assessment rules and methods to better ensure uniform assessments of similarly situated property.

6. There is a need to address issues with the current assessment practices and the number of assessing officials in each jurisdiction, with an emphasis on uniformity and consistency.

7. The impact of abatements and tax increment financing varied between jurisdictions. The impact for property taxes payable in 2006 as a percentage of gross assessed value varied between the counties, from a low of 0.0% to a high of 21.4%.

8. For property taxes payable in 2006, property tax exemptions as a percentage of gross assessed value were 6.3% on average statewide, and varied from a low of 1.3% to a high of 15.3% between the counties.

9. Many counties throughout the state are late in mailing property tax bills for property taxes payable in 2007 due to delays caused by trending. This delay has caused some local governments and schools to borrow money for operating expenses.

10. Indiana is the only state in the United States that uses a petition and remonstrance procedure for voter approval of debt issuance. Most states use a referendum procedure. From 1995 to the present there have been 94 petition/remonstrance drives, and the school has been successful in 49, while the remonstrators have been successful in 45.

11. Thirty-two states have constitutional provisions related to voter referendums to create debt.

12. At least thirty-two states impose a tax cap in the form of a circuit breaker. In general, most states apply either an income test or age requirement to be eligible.

13. The 2007 estimated statewide average for the gross property tax levy for debt

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service and capital projects represented 29.5% of the total gross levy. The range between the counties was from a low of 14.2% to a high of 45.5%.

14. Senior citizens, disabled people, and others on fixed incomes are especially affected by increases in property taxes.

15. Circuit breakers could have an effect on the bond ratings assigned to various units of local government for debt issuance.

16. There has been a significant shift in the property tax burden to residential property from other types of property through the trending process. The average homestead's taxes increased by approximately 10% due to updated valuations.

17. There is a need to address issues concerning uniform and complete filing of sales disclosure forms around the state.

18. The formula used to allocate LOIT to units within each county may present a disincentive for some counties to increase the LOIT tax rate, and therefore that formula may need to be revised.

19. The advantages of state assumption of levies compared to paying for property tax replacement credits are listed below:
    - Easier for the General Assembly to target spending priorities.
    - Eliminates "automatic" state spending increases resulting from local spending decisions.
    - If a levy is eliminated, it cannot grow in future years.
    - Adds clarity to state and local budgets - each unit pays for the costs for which it is responsible.
    - Simplifies the formula by eliminating the need to calculate a tax rate for each school corporation.
    - Significantly reduces the liklihood of a shortfall (and resulting need for a deficiency appropriation) in the school formula.
    - Eliminates any concern for "horizontal equity" across school corporations due to uneven tax effort.

20. The issues known in making the transition from payment of PTRC to payment of levies are listed below:
    - Increased personnel and administration cost for state Department of Child Services to administer entire levy (no similar cost increase for school general fund levy assumption).
    - Decisions made at the county level significantly influence the cost of child welfare programs; approximately 31% of the county child welfare cost is driven by county probation decisions.
    - Adjust property tax levy and rate controls.
    - Review impact on taxpayers in various taxing districts.
    - Account for tax shifts among taxpayer groups.
    - Review possible impact on TIFs and abatements.

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- May need a "hold harmless" provision to prevent a county from losing its share of state funding.
- Account for distribution of local PTRC to levies that are eliminated.
- Need to fund annual increases in the assumed levies (annual $75 M increase in school general fund and 3% increase in the child welfare levy).
- Increases requirement for state reserves and balances to match increased base spending level.

21. The use of TIFs is a valuable economic development tool that is widely used by local governments, but the scope of some TIFs may have been extended beyond the original legislative intent.

22. The existing property tax assessment system lacks clarity needed for taxpayers to understand changes in their tax bills and assessments.

23. Indiana's large number of elected assessors may have contributed to inconsistency in assessments around the state.

24. There is a need to address issues in developing plans and determining costs for new construction by units of government.

25. There is a need to review any possible constitutional issues involved with providing different circuit breakers for different classes of property.

26. Annexation causes certain tax revenues to be diverted from the county government to the annexing municipality.

27. The state should provide documentation to assure counties that they are receiving a full return of LOIT revenues.

28. The estimated gross property tax levy for 2007 is $8.4 B. The five-year average annual growth in the gross property tax levy is 6.2%. Total local government and school appropriations, funded from property tax and other revenues, have grown by 5.4% over the same period to a total of $17.6 B in 2007.

29. The tax rates needed to replace 50% and 100% of the net property tax levy in 2007 are as follows:

a. Individual Income Tax

Current Rate	New Rate Needed to Replace 50%	New Rate to Replace 100%
3.4%	6.0% (additional 2.6% rate)	9.0% (additional 5.6% rate)

b. Sales Tax

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Current Rate	New Rate Needed to Replace 50%	New Rate to Replace 100%
6.0%	9.5% (additional 3.5% rate)	13.2% (additional 7.2% rate)

c. Sales Tax (with Expansion to Taxing Services)

Current Rate	New Rate Needed to Replace 50%	New Rate to Replace 100%
6.0% On goods	8.0% (additional 2.0% rate)	11.1% (add'l 5.1% rate)
0.0% On Services	8.0% (additional 8.0% rate)	11.1% (add'l 11.1% rate)

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VI. COMMISSION RECOMMENDATIONS

1. PROVIDE FOR MAJOR AND PERMANENT PROPERTY TAX RELIEF

a. TAX CUTS: AT LEAST 50% FOR HOMESTEAD PROPERTY AND AT LEAST 25% FOR OTHER RESIDENTIAL PROPERTY
   i. Expand tax relief using the major provisions of HEA 1478 as a foundation.
   ii. Phase in relief beginning with Pay 2008 Taxes using Sales Tax and/or LOIT.

b. ENSURE TAX RELIEF IS PERMANENT WITH A CONSTITUTIONAL AMENDMENT ESTABLISHING A CIRCUIT BREAKER PROGRAM

c. ABOLISH SELECTED PROPERTY TAX LEVIES WITH STATE ASSUMPTION OF LEVIES
   i. Redirect state-paid PTRC and Homestead Credit.
   ii. Increase and restructure the homeowner's deduction to offset the tax shift from other taxpayers to residential property tax payers.
   iii. Eliminate the child welfare levies, state assumes the cost.
   iv. Eliminate the remaining property tax levy for school general fund; state assumes the cost.
   v. Provide adequate reserves and balances to reflect the increased level of state expenditures.
   vi. Repeal all state use of property taxes and eliminate levies for the State Fair, State Forestry, and Department of Local Government Finance; state assumes the cost.

2. REDUCE GROWTH IN LOCAL SPENDING AND CLOSE TAX LOOPHOLES

a. EXTEND CONTROLS ON NON-CONTROLLED LEVIES AND REDUCE LEVY EXCEPTIONS

b. REFORM TIF AND ABATEMENT PROCEDURES
   i. Require units to release "excess" AV.

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ii. Restrict expenditure of "excess" TIF revenue outside TIF area.
iii. Curb placement of TIFs in natural high growth area that is being used to raise revenue.
iv. Limit time extensions regarding re-TIFing.
v. Require additional review and public input when expanding existing TIF areas.
vi. Grant schools "standing" by allowing review and comment on new TIF/Abatements.

c. STRENGTHEN CONTROLS ON DEBT ISSUANCE, OVERSIGHT, AND REPAYMENT
i. Consider establishment of overall debt limits regardless of the means of financing.
ii. Require that savings from refinancing be used to reduce taxes or retire debt.
iii. Prohibit extension of maximum terms of the original bonds when refinancing.
iv. Require level annual principal retirement except to maintain aggregate level debt service.
v. Amend threshold that triggers review by county review board to a percent of levy.
vi. Require Indiana Finance Authority reviews of plans of finance for local and school bond offerings.
vii. Ensure no action is taken that would impair existing debt or contracts.

d. REQUIRE REVIEW AND APPROVAL BY ELECTED OFFICIALS FOR DEBT ISSUED BY NON-ELECTED BOARDS AND COMMISSIONS

e. CONSIDER RECOMMENDATIONS FROM THE KERNAN-SHEPARD COMMISSION

3. REFORM THE PROPERTY ASSESSMENT SYSTEM TO PROVIDE CLARITY AND TRANSPARENCY

a. ENACT A TAXPAYER'S BILL OF RIGHTS FOR ASSESSMENTS AND APPEALS

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i. Clarify that no appraisal or attorney is required to pursue an appeal.
ii. Strengthen informal resolution procedure for taxpayers.
iii. Simplify procedure for filing for homestead exemptions.
iv. Require statewide standardized format for assessment forms and tax bills.
v. Improve the budget process to add transparency and provide more meaningful information for taxpayers.

b. CONSOLIDATE ASSESSING DUTIES TO ONE WELL-TRAINED ELECTED ASSESSING OFFICIAL PER COUNTY WITH ADEQUATE PROFESSIONAL STAFF
i. Require that official must have minimum education/experience to hold office.
ii. Require that each county office must use well-trained professionals to perform the work.
iii. Establish a process to replace non-performing assessors.
iv. Determine conditions for which contractors may be hired and held accountable for their work.

c. ENHANCE STATE OVERSIGHT AND ASSISTANCE
i. Shift the responsibility for assessing the largest, most complex commercial/industrial property to the DLGF.
ii. Require DLGF to provide counties with comprehensive assistance and training.
iii. Direct DLGF to lead in establishing a common assessment and financial management system for use by all counties.
iv. Require an annual review of the assessment process by the Commission on State Tax and Financing Policy.
v. Require each county to make comprehensive, standardized reports of outstanding debt within the county available for public inspection.

4. OFFER REVENUE ALTERNATIVES SOLELY FOR THE REDUCTION OF PROPERTY TAXES.

a. PROVIDE A REVENUE MIX AMONG STATE AND LOCAL AND AMONG SALES, INCOME, AND GAMING TAXES TO PREVENT

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OVER-RELIANCE ON ONE LEVEL OF GOVERNMENT OR ON ONE REVENUE SOURCE

i. Increase LOITs as needed to reduce residential property taxes with development of alternatives to allow local units to respond to special circumstances within each county.
ii. Increase state tax revenues with a possible combination of a rate increase and/or broadening of the sales tax base to include non-essential services.
iii. Eliminate certain sales tax exemptions.
iv. Employ wagering tax on slot machines ($75M per year dedicated to property tax relief but unspent).
v. Explore establishment of new revenue alternatives to use for payment of debt service.

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WITNESS LIST

Roosevelt Allen
Lake County Commissioner

Brian Alvey
Taxpayer

Tracy Anderson
Taxpayer

Pat Andrews
Taxpayer

Kathy Andry
Taxpayer

George Angelone
Legislative Services Agency

Mary Ann Beard
Rush County Treasurer

Thomas Atherton
Indiana Apartment Association

Larry Blanchard
Lake County Council member

Bill Borne
Adams County Auditor

David Bottorf
Association of Indiana Counties

Greg Bowes
Marion County Assessor

Billie Breaux
Marion County Auditor

Mark Brown
Indiana Association of Realtors

Elsie Brown-Franklin
Lake County Council member

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David Bursten
Indiana property owner

John Carr
Indiana State Bar Association

Sen. Ed Charbonneau
Indiana Senate

Dan Clark
Indiana State Teacher's Association

Rick Cockrum
Lake County Government Relations

Dennis Costerison
Indiana Association of School Business Officials

Ann Cottongim
Indiana Association of Cities and Towns

Dr. Larry DeBoer
Professor at Purdue University

Sen. Gary Dillon, MD
Indiana Senate

Rep. Chester Dobis
Indiana House of Representatives

Mark Dobson
St. Joseph County Commissioner

Rep. Cleo Duncan
Indiana House of Representatives

Jon Eckert
Department of State Revenue

Steve Faston
Taxpayer

Debbie Folkerts
Hamilton County Assessor

Dee Gibson
CEO, White's Residential & Family Services

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Kathy Graham
IARRCA

Neil Handley
Taxpayer

Pat Harrison
Taxpayer

Bill Harter
Taxpayer

Kathleen Hatcher
Taxpayer

Don Henley
Realtor

Bill Hodde
Taxpayer

Ross Hooten
Legislative Services Agency

Ryan Kitchell
Director of the Office of Management and Budget

Dr. Jim Landers
Legislative Services Agency

Margie Lite
Taxpayer

Sen. Teresa Lubbers
Indiana Senate

Carol Maynard
Hancock County Assessor

Ed McKroklin
Retiree

Jim Merten
City Securities

Greg Meyer
Taxpayer

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Eric Miller
Advance America

Sen. Pat Miller
Indiana Senate

Ed Mourningham
Taxpayer

Allen Morford
Legislative Services Agency

Lynn Murray, Judge
Indiana Council of Juvenile and Family Court Judges

Cheryl Musgrave
Commissioner, Department of Local Government Finance

Matt Norris
Township Association

Dan Novreske
Senate Majority Fiscal Analyst

Rep. David Orentlicher
Indiana House of Representatives

James Payne, Judge
Director, Department of Child Services

Sharon Peirce
CEO, Villages of Indiana

Charles Pratt, Judge
Family Division of the Allen County Superior Court

John Price
Taxpayer

Michael Price
Marion County Deputy Auditor

Jack Ramsey
Taxpayer

Paul Ricketts
Former Lawrence Township Assessor

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Linda Riegend
Taxpayer

Mike Rodman
Marion County Treasurer

Dan Rohaley
Indiana Land Title Association

Dante Rondelli
Administrative Financial Director of the Lake County Council

Chris Ruhl
State Budget Director

Judy Sharp
Monroe County Assessor

Bill Sheldrake
President, Policy Analytics

Bob Sigalow
Legislative Services Agency

Shane Smith
Taxpayer

Rep. Milo Smith
Indiana House of Representatives

Aaron Smith
Watchdog Indiana

Rep. Ed Soliday
Indiana House of Representatives

Sen. Karen Tallian
Indiana Senate

Rep. Peter Visclosky
United States House of Representatives

Mary Walker
Taxpayer

Raymond Wallsman
Taxpayer

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Eugene White
Superintendent of Indianapolis Public Schools

Linda Williams
Township Assessor

Becky Williams
President, Indiana's Assessor's Association

Neil Wingate
Taxpayer

Barry Wood
Department of Local Government Finance

Joe Wright
Beech Grove Mayor

Joseph Wszolek
Highland Town Council member

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Exhibit G
Commission on State Tax and Financing Policy
Meeting #8 11/13/07

State of Indiana — Senate

Senator David C. Long
President Pro Tempore
7100 West Jefferson Blvd.
Fort Wayne, Indiana 46804

Rules & Legislative Procedure Committee, Chairman
Business(260) 436-7100
Senate(800) 382-9467
email s16@in.gov

November 12, 2007

Senator Luke Kenley
Senate, State of Indiana
200 W. Washington Street
Indianapolis, IN 46204

Dear Senator Kenley:

This letter will confirm that because of the absence of Senator Brandt Hershman from the final meeting of the Commission on Tax and Financing Policy to be held on November 13, 2007, I have decided to switch the roles of Sen. Hershman and Sen. Robert Meeks. Sen. Meeks is hereby appointed as one of the two permanent Republican Senate members on the committee, granting him full voting rights. Sen. Hershman will take Sen. Meeks' place as the Senate Republicans' advisor to the committee.

The appointment of Senator Meeks, replacing Senator Hershman, is effective as of Monday, November 12, 2007 at 12 Noon.

Best Regards,

DAVID C. LONG
President Pro Tempore

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