

Members

Rep. Scott Pelath, Chairperson
Rep. Joseph Pearson
Rep. Eric Turner
Sen. Brandt Hershman
Sen. Timothy Skinner



COMMISSION ON STATE TAX AND FINANCING POLICY

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Authority: IC 2-5-3-2

MEETING MINUTES¹

Meeting Date: October 21, 2010
Meeting Time: 1:00 P.M.
Meeting Place: State House, 200 W. Washington St., Room 404
Meeting City: Indianapolis, Indiana
Meeting Number: 4

Members Present: Rep. Scott Pelath, Chairperson; Rep. Joseph Pearson; Rep. Eric Turner; Sen. Brandt Hershman; Sen. Timothy Skinner.

Members Absent: None.

Chairman Pelath called the meeting to order shortly after 1:00 P.M. and described the agenda for the meeting. He then recognized Bob Sigalow, fiscal analyst with the Legislative Services Agency.

Mr. Sigalow described to the Commission the contents of the 2010 Statewide Property Tax Report (see Exhibit A). He explained that the Legislative Services Agency collects assessment and tax data from every county, and then compiles the data by county and by property type. From this data, the statewide report is then prepared.

Mr. Sigalow testified that in the case of homesteads (matching parcels) the average homestead bill declined 2.1% from 2009 to 2010 and declined by more than 33% between 2007 and 2010. He explained the charts in the report detailing: (1) comparable homestead property changes (statewide); (2) homestead tax bill changes (county averages); (3) the percentage of homesteads eligible for circuit breaker credits (noting that 11.5% of homesteads received a circuit breaker credit in 2010); (4) the percentage change in

¹ These minutes, exhibits, and other materials referenced in the minutes can be viewed electronically at <http://www.in.gov/legislative>. Hard copies can be obtained in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for hard copies may be mailed to the Legislative Information Center, Legislative Services Agency, West Washington Street, Indianapolis, IN 46204-2789. A fee of \$0.15 per page and mailing costs will be charged for hard copies.

property tax payments, by property type; (5) circuit breaker credits, by property type; and (6) circuit breaker credits as a percentage of total levy (approximately 6.3% of the local tax levy is "lost" to the tax caps). In answer to questions from Representative Turner, Mr. Sigalow testified that the data in the report come after the initial property tax bill, and the results of taxpayer appeals are not typically finalized by this time. Representative Turner also asked staff to estimate by property type which properties in the 2% credit class were receiving the credit. In response to a question from Chairman Pelath, Mr. Sigalow noted that changes in property assessments were driving the circuit breaker credit numbers.

Mr. Sigalow briefly described the 2010 Circuit Breaker Total by County Report (see Exhibit B). He noted that the difference between the 2010 actual circuit breaker credits and the December 2009 estimate was that the estimate was 1.8% below the actual. (The Distressed Unit Appeals Board actions had affected Lake County figures. If the Lake County numbers were not included, the estimate was 8.9% below the actual amount of circuit breaker credits provided.)

Mr. Sigalow then discussed the Estimated Circuit Breaker Credits Report (see Exhibit C) and the data used to compile the report. He testified that the estimated net circuit breaker credits for 2011 would be \$577 million for 2011 and \$558 million for 2012. These estimated circuit breaker credits are larger than previous estimates, because of lower assessed valuations than expected and large reductions in local option income taxes that would have been used to reduce property taxes. Senator Hershman noted that the levy increase acted as a buffer against a decline in local income tax collections, but only to the point where taxpayers were driven up against the circuit breaker limits. Mr. Sigalow then described the Estimated Impact on Net Property Tax Report (see Exhibit D).

Chairman Pelath then recognized Mike Landwer, Legislative Services Agency Senior Staff Attorney. Mr. Landwer described a background memorandum that he had distributed to Commission members concerning the property tax deduction for wind power devices. (See Exhibit E.) Mr. Landwer explained that the issue is whether certain commercial wind power devices are eligible for the deduction.

Chairman Pelath next recognized Brian Bailey, Commissioner of the Department of Local Government Finance (DLGF), and Barry Wood, Director of the DLGF's Assessment Division. Mr. Bailey testified that DLGF's position is that the property tax deduction does not apply to wind power devices owned by a utility.

Chairman Pelath recognized Kelly Rose, the Benton County Assessor, to testify concerning the property tax deduction for wind power devices. Ms. Rose distributed to the Commission members a packet of background material. (See Exhibit F, "Position of Benton County Officials" and attached exhibits.) Ms. Rose testified that: (1) there are 495 wind towers in the county; (2) two wind companies have received tax abatements, and a third wind company (Hoosier Wind) has filed for a wind power device property tax deduction; and (3) approximately \$1,250,000 in revenue would be lost to Benton County if the deduction were granted. Senator Hershman commented that this is an issue of fairness, that there was no intent of the General Assembly to give the deduction to these types of entities, and that he would introduce legislation if necessary to clarify the law. Ms. Rose requested that any such legislation be made retroactive. Bryan Berry, President of the Benton County Board of Commissioners, testified that he supports Ms. Rose' position.

Chairman Pelath then recognized Kate O'Hare of ENXCO and Brent Auberry of Baker and Daniels. Mr. Auberry testified that: (1) ENXCO is the parent company of Hoosier Wind, LLC; and (2) Hoosier Wind has applied for a wind power device property tax deduction, but expects the deduction to be denied and then litigated. Mr. Auberry then briefly described

the property tax deduction for wind power devices and the process for claiming the deduction. He cited a 2008 memorandum from DLGF concerning the deduction and a fact sheet from the DLGF, and he testified that it is Hoosier Wind's view that the deduction was intended to apply to commercial wind towers. Ms. O'Hare described ENXCO and the Hoosier Wind project in Benton County. She testified that: (1) Hoosier Wind employed approximately 400 full-time employees and 27 part-time employees during construction of the wind towers, and that it still employs six full-time employees for the project; and (2) this was the first time Hoosier Wind had heard Benton County's position. Mr. Auberry noted that when a wind tower is sited on farmland, the assessment classification of that land changes from agricultural to industrial.

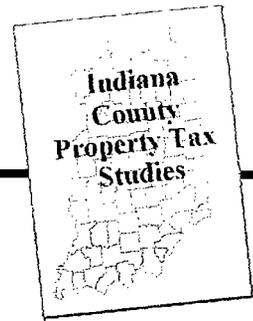
Chairman Pelath then noted that the Commission members had received a draft version of the proposed final report (see Exhibit G). He explained that the proposed final report did not include any recommendations or findings, but that it did describe the testimony heard by the Commission. The proposed final report was approved by consent of all five Commission members.

After final remarks to Commission members by Chairman Pelath, the Commission adjourned at approximately 2:35 P.M.

2010 Statewide Property Tax Report

for 90 counties reporting as of September 2010

with comparisons between 2007 and 2010



Legislative Services Agency

September 2010

This report describes statewide property tax changes between 2009 and 2010, with comparison to changes between 2007 and 2010. The report is based on information available for 90 counties, because tax bill data were not available for Lake and LaPorte Counties.¹ The report also shows the overall changes to property tax levies and property assessments since the recent property tax reforms were implemented. Explanatory information is provided to highlight changes that have occurred throughout the state.

2008 Tax Reform Package

In 2008, the Indiana General Assembly enacted substantial property tax reforms, each taking effect at various times between 2009 and 2010. In 2009, property taxes for the school general funds, county welfare funds, and several smaller funds were eliminated and their costs taken over by the state. State property tax replacement credits and most state homestead credits were eliminated, with the revenue used to fund the added state school and welfare costs. In addition, the Sales Tax rate was increased from 6% to 7% to provide funding for the levy reduction. The remaining homestead credits will be eliminated after 2010. In 2009, homeowners received a new 35% supplemental deduction from their homestead assessments. Property tax caps were also effective in 2009 at rates of 1.5% for homesteads, 2.5% for rental housing and farmland, and 3.5% for all other property. In 2010, the property tax caps were reduced to their permanent levels of 1% for homesteads, 2% for rental housing and farmland, and 3% for all other property.

Major Policy and Economic Changes in 2010

Two of the statewide policy changes affected Indiana property tax bills in 2010. First, the tighter property tax caps meant more taxpayers were eligible for more tax cap credits, which reduced local government property tax revenues by greater amounts.

Second, the remaining state homestead credit was reduced between 2009 and 2010 as part of the scheduled phaseout. The state homestead credit declined an average of 3.5 percentage points in 2010. Homestead tax bills were higher than they otherwise would have been because of this decline.

The recession has also affected Indiana property taxes in a couple of ways. First, assessed values have been impacted. New home and business construction was down, and less business equipment was purchased. Values of existing property were down in many places. The result was smaller additions to taxable property values. Higher tax rates were needed to generate particular property tax levies. Lower assessments reduced tax caps. These changes made tax cap credits higher than they would have been without the recession, resulting in reduced local government revenue.

The recession has also reduced income tax revenues in some counties. Counties with local option income taxes (LOIT) for property tax relief had less relief to distribute because of lower income tax revenues. This increased property tax bills. Because of the lag between income tax collections and distributions to counties, much of the LOIT revenue reduction will not be realized until CY 2011.

In many jurisdictions, however, statewide policy changes and recessionary impacts did not dominate the changes in local tax bills in 2010. Tax bill changes also resulted from local events, such as LOIT adoptions or changes in LOIT tax relief distribution, adoptions of referendum tax rates for capital spending or school general funds, or the expiration of debt service rates.

Homestead Tax Bill Changes

Statewide, the average homestead tax bill declined 2.1% from 2009 to 2010, as shown in Table 1. These data compare matched homesteads, consisting only of parcels that saw no new construction or demolitions.

Of these homeowners, 58.4% saw tax bill increases, 38.6% saw tax bill decreases, and 3% of homeowners saw no change. The tax bill decreases were larger than the increases, which is why the average homeowner tax bill declined.

The tax reforms passed in March 2008 were nearly phased in as of 2010 (only the elimination of the last of the homestead credits remains). The changes from 2007 to 2010 represent almost the full effects of the reforms. Since 2007, homeowner tax bills have decreased 33.6%, and 94.3% of all homeowners have seen tax bill decreases. About two-thirds of these homeowners have seen tax bill decreases of 10% to 49%. About 4% have seen their tax bills decrease by 90% or more, which means their property taxes were eliminated, or nearly so.

¹ The eventual inclusion of Lake and LaPorte Counties may significantly change some state averages and totals.

Table 1. Comparable Homestead Property Tax Changes, Statewide

	2009 to 2010		2007 to 2010	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
Summary Change in Tax Bill				
Higher Tax Bill	805,691	58.4%	70,784	5.1%
No Change	40,696	3.0%	7,172	0.5%
Lower Tax Bill	532,886	38.6%	1,301,317	94.4%
Average Change in Tax Bill			-33.6%	
Detailed Change in Tax Bill				
20% or More	119,260	8.6%	29,576	2.1%
10% to 19%	200,477	14.5%	13,806	1.0%
1% to 9%	485,954	35.2%	27,402	2.0%
0%	40,696	3.0%	7,172	0.5%
-1% to -9%	274,687	19.9%	64,679	4.7%
-10% to -19%	142,920	10.4%		
-20% to -29%	57,948	4.2%		
-30% to -39%	23,842	1.7%		
-40% to -49%	11,034	0.8%		
-50% to -59%	5,841	0.4%	131,283	9.5%
-60% to -69%	4,233	0.3%	63,007	4.6%
-70% to -79%	3,229	0.2%	35,530	2.6%
-80% to -89%	1,783	0.1%	29,636	2.1%
-90% to -99%	1,159	0.1%	16,691	1.2%
-100%	6,210	0.5%	34,084	2.5%
Total	1,379,273	100.0%	1,379,273	100.0%

Note: Percentages may not total due to rounding.

The average homestead tax bill in 2010 was 33.6% lower than it was in 2007, before the property tax reforms.

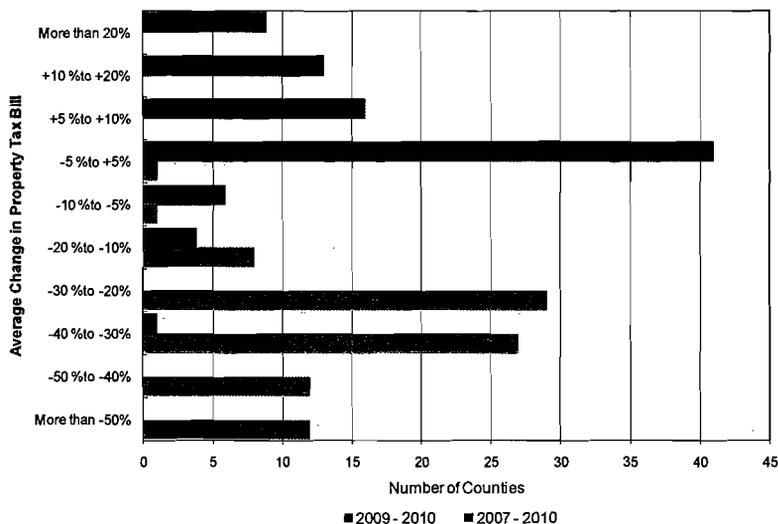
Homestead taxes in 2010 were still 33.6% lower than they were in 2007, before the property tax reforms.

49.7% of homeowners saw tax increases of between 1% and 19% from 2009 to 2010.

Figure 1 shows that 41 of the 90 counties had average homestead tax bill changes between -5% and +5% between 2009 and 2010, meaning the average change was near zero. In 11 counties homestead tax bills fell by more than 5%. In 38 counties the average tax bill increased by more than 5%.

The figure also shows the changes since 2007. Eighty-eight of 90 counties saw average homeowner tax bills drop 20% or more from 2007 to 2010. The average homestead tax bill change across the state was a reduction of 33.6%, compared to the average decrease of 2.1% from 2009 to 2010.

Figure 1. Homestead Tax Bill Changes, Indiana County Averages, 2007-2010 and 2009-2010 (90 Counties, Matched Homesteads)



There are several reasons why homeowners saw different tax bill changes in different counties. Homeowners had larger tax bill increases in counties with larger levy increases, most often from new debt service levies by school corporations. Carroll, Clark, Decatur, Harrison, Newton, Putnam, and Starke Counties all had increases in their levies of more than 10% and homestead tax bill increases of more than 10%. On the other hand, Brown and Ohio Counties saw double-digit *decreases* in their levies and homestead tax bill decreases of over 9%.

Changes in local property tax credits for homeowners had large effects on homestead tax bills. Some counties adopted new local option income taxes to fund new credits. Clay, Grant, and Lawrence Counties adopted new LOITs and increased their credits for homeowners by more than ten percentage

points. All had substantial decreases in homeowner tax bills. Wabash County reduced the part of its local income tax revenue allocated to homestead credits. Percentagewise, homestead tax bills increased substantially in Wabash County, though they are still among the lowest in the state. Declines in local income tax revenue caused small decreases in local tax credits in some counties. This is likely to have a larger impact on homeowner tax bills in 2011, when local income tax revenue will decline substantially.

Tax shifts to homeowners occurred where nonhomestead assessed value declined. Decreases in commercial and industrial property assessments contributed to above-average increases in homestead tax bills in Fayette, Howard, Perry,

Posey, and Scott Counties. A few counties saw increases in nonhomestead assessed values. In Grant and Spencer Counties, for example, larger-than-average increases in commercial and industrial assessments contributed to larger-than-average decreases in homestead tax bills.

The tightening of the homestead tax cap to 1% in 2010 reduced homestead tax bills in counties where tax rates were higher and in counties with higher-valued homesteads. Table 2 shows the share of homesteads eligible for tax cap credits by the net tax rate² paid and the gross assessed value of the residence.

Table 2. Percentage of Homesteads Eligible for Tax Cap Credits by Gross Assessed Value and Net Tax Rate, 2010 (90 Counties)

	<u>Net Tax Rate Range</u>			Total Number of Homesteads	Homesteads with Circuit Breaker Credit
	Less than \$2	\$2 to \$3	\$3 or More		
Gross Assessed Value					
Less than \$110,000	0.2%	1.4%	13.4%	813,364	21,551 (2.6%)
\$110,000 to \$250,000	0.7%	44.1%	86.4%	661,160	124,215 (18.8%)
More than \$250,000	13.9%	81.4%	94.8%	119,643	37,339 (31.2%)
Total Number of Homesteads	913,380	517,956	162,831	1,594,167	183,105 (11.5%)
Homesteads with Circuit Breaker Credit	16,434 (1.8%)	115,854 (22.4%)	50,817 (31.2%)	183,105 (11.5%)	

Statewide, 11.5% of homesteads qualified for tax caps. Other homestead tax relief policies, like the expansion of the homestead deductions and other policy changes in 2008, reduced the number of homesteads eligible for tax cap credits.

Of homes assessed at less than \$110,000, 21,551 (or 2.6%) were eligible for tax cap credits. Almost all of these were in tax districts with net rates above \$3 per \$100 assessed value. On the other hand, 37,339 (or 31.2%) of homes assessed above \$250,000 were eligible for tax cap credits. In districts with net rates above \$3, 94.8% of the highest-valued homes were eligible.

Decreases in homestead tax bills in Delaware, Randolph, and St. Joseph Counties were due in part because these tightening tax caps were in counties with relatively high tax rates. Decreases in homestead tax bills in Boone and Hamilton Counties were partly due to the tightening tax caps for homesteads having high assessed values.

Tax Bill Changes for All Properties

Figure 2 shows the tax bill changes for several property types over the 2009-2010 and 2007-2010 time periods. These figures include the effects of trending, levy and policy changes, and also new construction, remodeling, acquisition, demolition, and change in use.

For 90 counties, homestead tax bills increased by 0.3% in 2010³. However, since 2007, homestead tax bills have declined 26.5% in total. The new 35% supplemental standard deduction and levy reductions are the main reasons for the large decrease in homestead taxes.

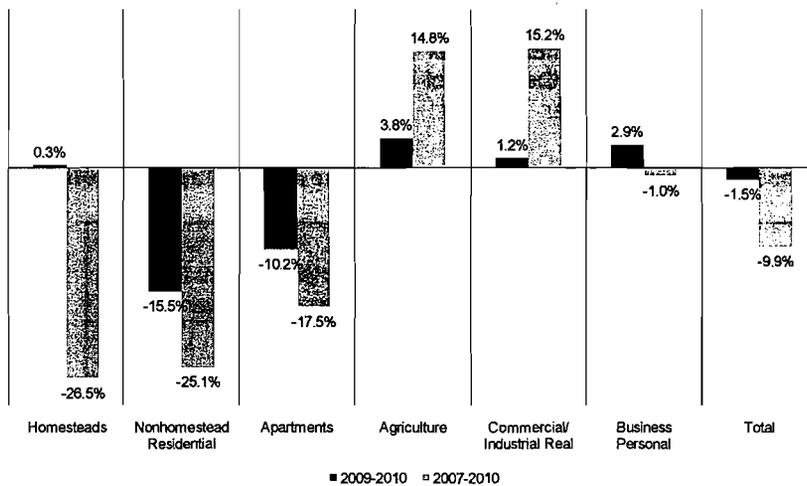
Nonhomestead residential property is dominated by small rental units, whereas apartments are large rental structures, classified as commercial property. Each category has seen substantial tax reductions since 2009 and since 2007. Rental housing has been the primary beneficiary of the tax caps. The imposition of the 2.5% cap in 2009 reduced tax bills for rental housing, and the tightening of this cap to 2% in 2010 reduced rental housing tax bills again.

Agricultural property has seen tax increases since 2007. This is primarily due to increases in the assessed value of farmland. The base rate per acre of farmland is set by a formula that includes commodity prices and interest rates. The high prices of corn and soybeans in 2007 and 2008 and declining interest rates since 2006 have contributed to an increase in the base rate of farmland from \$880 per acre for taxes in 2007 to \$1,250 for taxes in 2010. Farmland is located in rural areas where tax rates are usually less than \$2 per \$100 assessed value, so most farmland does not benefit from the 2% tax cap.

² The net tax rate is a calculated rate on homesteads after allowing for state and local credits other than the tax cap credit.

³ This differs from the 2.1% decline for matched homesteads reported above, because it includes the tax payments for newly built houses.

Figure 2. Percent Change in Property Tax Payments by Property Type between 2009 and 2010 and between 2007 and 2010 (90 Counties)



Details of Homestead Deductions and Credits

Homesteads receive substantial deductions, creating differences between gross and net assessed value (AV) for homesteads. Since tax rates apply to net AV, and tax caps apply to gross AV, homestead tax rates cannot be compared directly to the 1% tax cap to determine eligibility for a credit.

Homesteads are more likely to be eligible for credits when they are located in taxing districts with higher tax rates or when their gross AVs are greater. Less expensive homes in districts with low tax rates are almost never eligible for tax cap credits. More expensive homes in districts with high tax rates are almost always eligible.

Commercial and industrial real property includes office buildings, factories, warehouses, retail establishments, and other business property. This property has seen tax increases since 2007. The state takeover of the school general funds and county welfare funds reduced property tax rates for all property. However, this rate reduction was partly offset by the new supplemental standard deduction for homesteads, which reduced total assessed value. Tax rates fell less as a result. The elimination of state property tax replacement credits, which benefitted all property including businesses, also offset the tax rate reduction. Business property is in the 3% tax cap category, so it benefits from tax cap credits only where tax rates are particularly high.

Business personal property is business equipment. Taxes on business equipment have seen little change since 2007. The policy changes that affected business real property also affected business equipment, but the state property tax replacement credits for personal property were smaller than for real property. Less property tax relief was lost, so taxes on business equipment did not rise as much. Business equipment is also in the 3% tax cap category.

Property tax bills for all categories have declined 9.9% since 2007. This reflects the 2008 tax reforms as well as locally adopted property tax relief. Tax bills fell 1.5% from 2009 to 2010, due mainly to the tightening of the tax caps to their permanent 1%-2%-3% levels.

Tax Cap Credits

Tax bills are calculated by multiplying the tax rate by net assessed value, which is gross assessed value less deductions, and then subtracting state and local credits. The tax caps are calculated by multiplying the tax cap rate by gross assessed value, before deductions. For homesteads, the differences between gross assessed values and net assessed value can be significant. On the other hand, when there are no deductions, gross and net assessed values are the same, and the tax rates can be compared directly to the tax caps to determine whether a property will be eligible for tax cap credits, assuming there are no local replacement credits. Nonhomestead property receives few deductions. This means that rental housing and farmland receive tax cap credits in taxing districts with rates higher than \$2 per \$100 assessed value. In counties without local credits other business property receives tax cap credits in taxing districts with rates higher than \$3 per \$100 assessed value.

The reason for this pattern is the homestead standard deduction, which is a fixed \$45,000 up to 60% of gross AV. Consider a homestead with a gross AV of \$90,000. The homestead standard deduction reduces the taxable value of a \$90,000 home by 50%. The 35% supplemental standard deduction and the \$3,000 mortgage deduction would reduce taxable AV to \$26,250. The homestead's tax cap is \$900, 1% of the \$90,000 gross AV. A tax rate above \$3.43 would be required to make it eligible for tax cap credits.

On the other hand, consider a homestead with a gross AV of \$300,000. The homestead standard deduction reduces the taxable value by only 15%. The 35% supplemental standard deduction and the \$3,000 mortgage deduction would reduce taxable AV to \$162,750. The homestead's cap is \$3,000, so it would only require a tax rate above \$1.84 to make it eligible for credits.

In a taxing district with a net tax rate of \$3 per \$100 AV, a home must have a gross AV of \$102,000 or more to be eligible for credits. About 56% of Indiana homesteads in 90 counties have assessments greater than \$102,000. Districts with higher tax rates will have more homesteads eligible for tax cap credits. In a taxing district with a net tax rate of \$2, a home must have a gross AV of \$214,000 or more to be eligible for credits. Only about 11% of Indiana homesteads have assessments greater than \$214,000. Districts with lower tax rates will have fewer homesteads eligible for tax cap credits.

Figure 3. Tax Cap Credits by Property Type, 2010 (90 Counties)

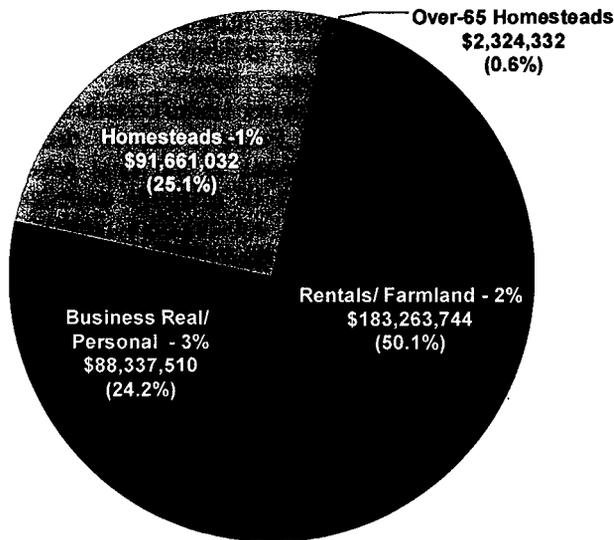


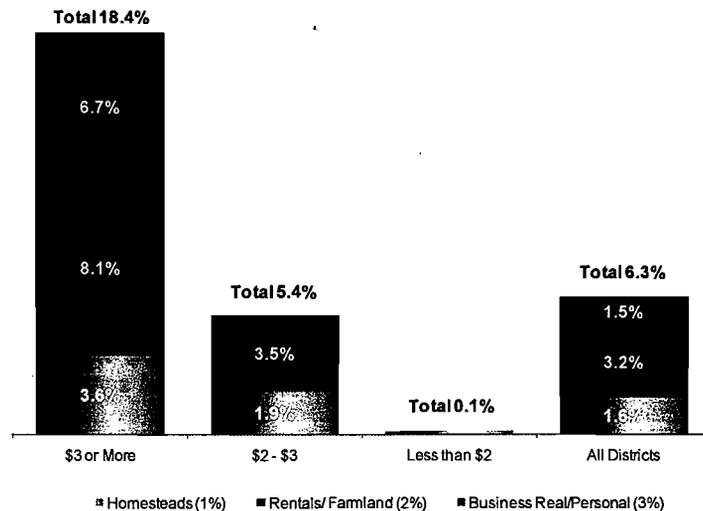
Figure 3 shows the distribution of tax cap credits by property type. Half of all credits are in the 2% tax cap category. Rental housing has been the major beneficiary of the tax cap credits because rental housing is located primarily in cities and towns, where tax rates are almost always greater than \$2. Homesteads have a tighter tax cap at 1%, but homestead tax bills are already reduced by deductions that other property does not receive. Other business property has the higher 3% tax cap, and so is eligible for credits in fewer locations. Farmland is in the 2% tax cap category and represents a very small share of the credits because tax rates are usually less than \$2 in unincorporated areas where farmland is located. Also, a small share of the credits go to low-income homeowners 65 years of age or older. This credit limits their tax bill increases to 2% each year.

Figure 4 shows tax cap credits as a percentage of the tax levy for three ranges of tax rates for 90 counties in 2010. Tax districts with rates higher than \$3 show tax

cap credits for all three categories of property cap. Credits reduced tax collections by 18.4% in districts with rates above \$3. Tax districts with rates between \$2 and \$3 show no tax cap credits in the 3% category; however, there are credits in the 2% and 1% tax cap categories. Tax collections were 5.4% lower due to the cap credits in these districts. Tax districts with rates less than \$2 had credits only for homesteads in the 1% category, and credits were 0.1% of the levy. In total across all tax districts, cap credits were 6.3% of levies.

Figure 5 shows tax cap credits by property type and unit type for 2010. These are tax reductions for taxpayers and revenue losses for local governments. Cities and towns have seen the most revenue loss, almost 10% of their tax levies. Tax rates tend to be higher in taxing districts that include cities and towns, simply because the rates include a city/town rate, while rates in unincorporated areas do not. About two-thirds of the tax rates between \$2 and \$3 are in districts that include cities and towns, and almost all tax rates above \$3 are in such districts. Less than 20% of districts with rates less than \$2 include cities or towns.

Figure 4. Tax Cap Credits as a Percent of Total Levy by District Tax Rate and Property Type, 2010 (90 Counties)

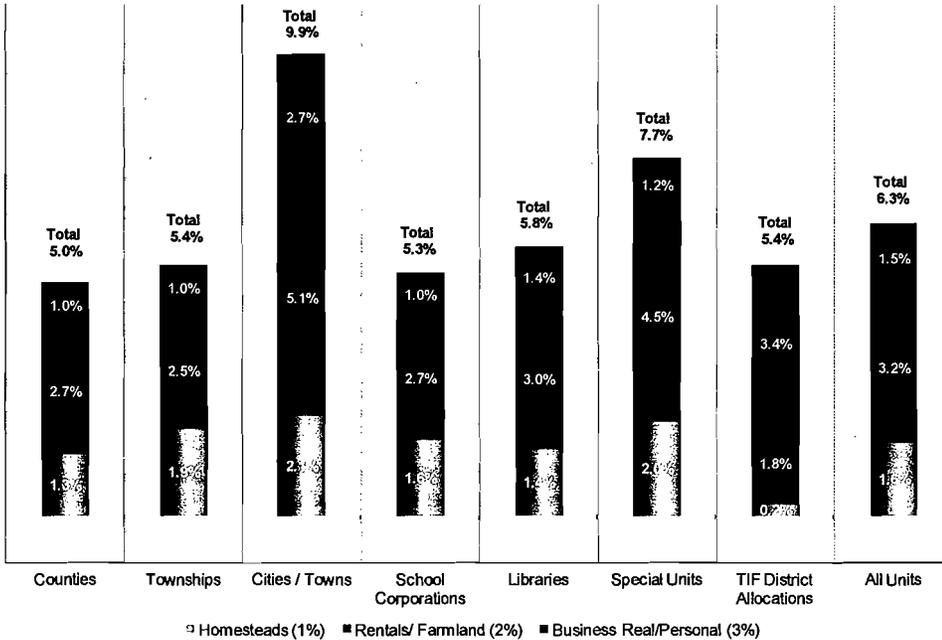


Tax cap revenue losses are divided among the overlapping units in a district, based on each unit's share in the property tax rate. This implies that units that share tax districts with cities and towns will lose more revenue to tax caps. In 2010, units in districts with cities and towns experienced 96% of all tax cap revenue losses.

Special taxing units have the second highest tax cap revenue loss percentages. Many special taxing units are organized around cities or towns, and so include these tax rates in their district rates. The addition of a special taxing unit tax rate may itself raise the overall tax district rate, making more property eligible for tax cap credits.

Counties, townships, school corporations, and library districts have tax cap credits ranging from 5% to 6% of their levies. These units are present in districts with and without cities and towns. TIF districts are also in this 5% to 6% range. Most TIF district credits are in the 3% category, which is commercial and industrial land, buildings, and equipment. That is the kind of development that TIF districts are designed to encourage, so TIF districts include more of this kind of property.

Figure 5. Tax Cap Credits as a Percent of Total Levy by Unit Type and Property Type, 2010 (90 Counties)



The Effects of Recession

Recession affects assessed value. Business investment in new facilities and equipment drops when an economy declines. Home construction falls off. Property values decrease. Changes in the total assessed value of property depends on new construction, remodeling, changes in land use, and (with trending) changes in property values. The gross assessed value of property will decline or grow more slowly during recession.

Indiana construction employment fell from 151,000 in December 2007 to 143,000 in December 2008. There were 19,265 new housing starts in Indiana in 2007, but only 11,888 in 2008. The Federal Housing Finance Agency's index of Indiana home prices dropped one-half of one

percent from the fourth quarter of 2007 to the fourth quarter of 2008. The local economy affects property tax revenue with a two-year lag. What happened to property construction and prices in 2008 affected assessed values for 2009, which were the basis for property tax bills in 2010.

In 2008, 47 of 90 counties had unemployment rates at 6% or above, and 43 had rates under 6% (unemployment would rise a lot more in 2009). Gross assessed values increased more where unemployment rates were lower, for business property (commercial/industrial real and personal), homesteads, and other residential (rentals and second homes). The difference is most pronounced for homesteads and other residential property; gross assessments of these property categories were almost unchanged in high unemployment counties. About one-fifth of all counties saw overall declines in gross assessed value.

Agricultural property did not show this recession pattern, mainly because of the increase in the base rate per acre of farmland, which is calculated on a statewide basis.

Declines in LOIT revenue create a second effect of recession on property taxpayers, which also has a two-year lag. LOIT distributions in 2010 were based on revenues collected in 2009, which were based on incomes earned in 2008. Excluding counties that increased their income tax rates, counties with unemployment rates above 6% saw a 2.3% drop in LOIT distributions. Those with unemployment rates below 6% saw LOIT growth of 0.4%.

In 26 counties LOIT revenues are used in part for property tax relief. In addition, 56 counties have adopted the County Adjusted Gross Income Tax (CAGIT). A portion of CAGIT revenue is used to reduce property tax levies. If county income tax revenues decline, less relief can be offered, so property tax credit rates decrease in LOIT counties and levies increase in CAGIT counties. This increases property tax bills. Higher property tax bills make more taxpayers eligible for more tax cap credits. This reduces property tax revenue received by local governments.

The recession year 2009 saw increases in unemployment and decreases in income even greater than in 2008. This means that in 2011 it is likely that local governments will see greater declines in assessed values and greater increases in tax cap credits. The LOIT distributions which have already been announced show a 16% decline for 2011.

The appendix tables contain summary information on net tax changes for matching homesteads and for all property, 2010 circuit breaker credits, and 2007-2010 property tax levy comparisons.

Appendix 1. Change in Net Property Tax Bills, Matching Homesteads

County	2007-2008	2008-2009	2009-2010	2007-2010	County	2007-2008	2008-2009	2009-2010	2007-2010
01 Adams	-21.8%	-1.1%	5.2%	-18.7%	47 Lawrence	-19.8%	-2.7%	-10.7%	-30.3%
02 Allen	-33.9%	5.3%	-1.5%	-31.4%	48 Madison	-33.3%	18.7%	-7.7%	-26.9%
03 Bartholomew	-38.1%	22.2%	6.3%	-19.6%	49 Marion	-34.7%	0.0%	-13.8%	-43.7%
04 Benton	-61.1%	34.2%	5.4%	-45.0%	50 Marshall	-33.6%	8.4%	0.6%	-27.7%
05 Blackford	-34.6%	15.1%	3.3%	-22.3%	51 Martin	-33.0%	-8.5%	7.3%	-34.3%
06 Boone	-9.8%	-24.7%	-1.5%	-33.1%	52 Miami	-37.4%	-70.4%	25.4%	-76.8%
07 Brown	-32.0%	-41.0%	-9.1%	-63.5%	53 Monroe	-27.5%	-3.1%	11.3%	-21.9%
08 Carroll	-34.7%	-13.7%	14.5%	-35.5%	54 Montgomery	-75.0%	-67.9%	85.0%	-85.2%
09 Cass	-44.0%	3.0%	1.9%	-41.3%	55 Morgan	-55.1%	2.3%	3.7%	-52.4%
10 Clark	-31.4%	10.4%	10.9%	-15.9%	56 Newton	-34.7%	4.5%	13.5%	-22.5%
11 Clay	-41.7%	27.3%	-41.6%	-56.7%	57 Noble	-32.9%	1.3%	-5.6%	-35.8%
12 Clinton	-39.7%	-13.1%	-0.7%	-48.0%	58 Ohio	-50.2%	41.5%	-18.9%	-42.9%
13 Crawford	-33.7%	-4.3%	-2.8%	-38.3%	59 Orange	-41.9%	11.7%	14.6%	-25.7%
14 Daviess	-37.1%	23.1%	-1.1%	-23.3%	60 Owen	-16.2%	-10.0%	0.5%	-24.1%
15 Dearborn	-25.5%	2.8%	7.5%	-17.7%	61 Parke	-55.4%	2.1%	17.6%	-46.5%
16 Decatur	-29.6%	-18.1%	31.6%	-24.1%	62 Perry	-31.7%	-4.8%	8.9%	-29.3%
17 DeKalb	-34.5%	-8.1%	9.6%	-34.1%	63 Pike	-41.2%	10.0%	0.3%	-35.1%
18 Delaware	-34.6%	-7.6%	-3.8%	-41.9%	64 Porter	-20.1%	-13.0%	5.4%	-26.8%
19 Dubois	-21.9%	-3.4%	1.9%	-23.2%	65 Posey	-25.6%	7.0%	13.4%	-9.7%
20 Elkhart	-25.1%	1.2%	-1.9%	-25.6%	66 Pulaski	-52.1%	-55.7%	3.6%	-78.0%
21 Fayette	-76.1%	102.4%	18.0%	-42.9%	67 Putnam	-42.2%	-15.8%	25.2%	-39.1%
22 Floyd	-28.0%	-5.2%	9.3%	-25.4%	68 Randolph	-43.5%	6.3%	-2.1%	-41.2%
23 Fountain	-37.2%	0.0%	11.6%	-29.9%	69 Ripley	-37.4%	11.8%	7.1%	-25.1%
24 Franklin	-27.6%	7.4%	8.4%	-15.7%	70 Rush	-48.0%	30.2%	10.6%	-25.1%
25 Fulton	-33.8%	-14.0%	12.8%	-35.8%	71 St. Joseph	-37.5%	8.1%	-5.0%	-35.8%
26 Gibson	-31.8%	-2.7%	5.6%	-29.9%	72 Scott	-38.8%	12.5%	5.7%	-27.3%
27 Grant	-45.4%	7.3%	-17.8%	-51.8%	73 Shelby	-25.5%	-3.9%	4.5%	-25.2%
28 Greene	-22.2%	-20.2%	6.5%	-33.9%	74 Spencer	-34.4%	5.0%	-7.1%	-36.0%
29 Hamilton	-15.0%	-9.7%	-1.2%	-24.1%	75 Starke	-38.5%	-8.6%	20.2%	-32.5%
30 Hancock	-11.0%	-4.1%	0.2%	-14.5%	76 Steuben	-26.1%	-12.2%	-0.9%	-35.7%
31 Harrison	-40.9%	1.5%	24.3%	-25.4%	77 Sullivan	-39.9%	-5.0%	-1.0%	-43.5%
32 Hendricks	-23.0%	-5.0%	-1.6%	-28.0%	78 Switzerland	-38.7%	28.5%	0.8%	-20.5%
33 Henry	-35.7%	3.7%	1.4%	-32.4%	79 Tippecanoe	-28.9%	-6.3%	1.9%	-32.2%
34 Howard	-52.4%	-30.0%	12.3%	-62.5%	80 Tipton	-39.0%	15.6%	-0.9%	-30.1%
35 Huntington	-46.7%	21.0%	-4.7%	-38.5%	81 Union	-16.8%	-4.6%	-4.1%	-23.8%
36 Jackson	-40.5%	-7.2%	6.8%	-41.0%	82 Vanderburgh	-46.9%	33.4%	-1.6%	-30.2%
37 Jasper	-44.4%	-13.0%	-3.1%	-53.2%	83 Vermillion	-35.4%	-2.6%	-5.1%	-40.3%
38 Jay	-61.1%	-21.3%	36.2%	-58.3%	84 Vigo	-38.2%	29.3%	-8.4%	-26.8%
39 Jefferson	-34.2%	-4.9%	-1.0%	-38.1%	85 Wabash	-83.5%	-39.7%	83.9%	-81.7%
40 Jennings	-27.6%	-5.7%	8.0%	-26.3%	86 Warren	-47.2%	3.4%	10.8%	-39.5%
41 Johnson	-23.8%	-11.1%	0.7%	-31.8%	87 Warrick	-26.5%	4.0%	4.7%	-19.9%
42 Knox	-38.4%	11.6%	-4.0%	-34.0%	88 Washington	-32.5%	-0.6%	3.8%	-30.4%
43 Kosciusko	-27.8%	14.9%	-0.7%	-17.5%	89 Wayne	-39.3%	27.5%	-3.5%	-25.3%
44 LaGrange	-35.7%	7.6%	3.9%	-28.1%	90 Wells	-45.4%	-16.1%	-1.6%	-54.9%
45 Lake	Not Available				91 White	-36.1%	6.3%	1.0%	-31.4%
46 LaPorte	Not Available				92 Whitley	-26.7%	-5.5%	1.1%	-30.0%
					90 Counties	-31.4%	-1.1%	-2.1%	-33.6%

Appendix 2. Net Property Tax Change, All Property

County	2009 - 2010							2007 - 2010						
	Ag	Apts	Home-steads	Other Res	Other Real	Pers Prop	Total	Ag	Apts	Home-steads	Other Res	Other Real	Pers Prop	Total
01 Adams	5.9%	-24.6%	8.0%	-14.5%	1.3%	5.5%	2.6%	40.9%	-4.7%	-11.4%	-18.5%	26.9%	20.0%	8.4%
02 Allen	1.2%	-20.6%	0.5%	-33.8%	5.1%	12.4%	-0.8%	17.4%	-25.6%	-25.5%	-44.0%	25.2%	5.6%	-8.7%
03 Bartholomew	7.4%	-9.0%	9.7%	-9.4%	9.3%	11.2%	6.5%	29.3%	15.5%	-10.8%	-5.5%	25.5%	5.5%	5.5%
04 Benton	4.1%	-3.7%	8.4%	-21.9%	5.3%	20.5%	3.4%	2.5%	-24.8%	-41.9%	-32.5%	-12.1%	-10.9%	-13.7%
05 Blackford	-0.3%	-18.3%	4.0%	-18.8%	-13.5%	-8.7%	-6.5%	3.4%	-16.7%	-18.6%	-38.4%	0.7%	-7.7%	-12.0%
06 Boone	12.2%	-1.6%	2.3%	-2.9%	3.2%	10.8%	2.9%	20.4%	31.5%	-20.8%	-12.0%	48.2%	7.3%	-4.9%
07 Brown	-17.6%	-41.7%	-4.2%	-14.1%	-13.1%	-23.9%	-12.7%	-20.6%	-15.5%	-60.3%	-20.0%	-16.5%	-39.7%	-34.0%
08 Camell	20.0%	-13.3%	16.5%	0.4%	4.3%	21.4%	12.6%	14.5%	3.1%	-31.7%	-8.0%	10.1%	-7.4%	-8.0%
09 Cass	3.7%	-35.6%	2.6%	-14.9%	-11.1%	0.3%	-4.1%	20.5%	-46.1%	-38.7%	-37.4%	-17.0%	-3.2%	-19.1%
10 Clark	10.8%	-1.5%	14.9%	-14.8%	15.0%	6.4%	8.1%	9.1%	30.4%	-2.3%	-15.8%	34.4%	8.1%	10.3%
11 Clay	-1.3%	2.7%	-40.4%	-39.6%	-1.2%	-0.1%	-18.6%	21.4%	53.3%	-54.7%	-28.9%	9.2%	7.4%	-17.6%
12 Clinton	10.8%	-32.1%	-1.4%	-5.9%	-2.9%	-0.6%	-0.4%	29.9%	-19.7%	-44.9%	-29.7%	24.8%	-9.4%	-11.0%
13 Crawford	-12.7%	-32.4%	2.7%	-18.9%	0.2%	2.1%	-6.6%	-12.0%	-12.5%	-25.2%	6.2%	2.0%	-3.9%	-9.4%
14 Davies	4.2%	-22.5%	1.0%	-15.8%	-10.8%	5.1%	-2.7%	10.3%	-12.5%	-15.9%	-26.0%	27.9%	1.7%	1.0%
15 Dearborn	9.2%	2.4%	11.5%	-12.4%	1.7%	-10.2%	1.7%	23.2%	18.3%	-5.0%	-11.1%	14.1%	3.6%	0.6%
16 Decatur	15.0%	41.6%	34.0%	18.2%	40.4%	25.6%	28.0%	19.7%	48.6%	-17.0%	5.6%	39.7%	20.5%	11.2%
17 DeKalb	5.2%	0.3%	11.7%	-10.2%	5.1%	5.7%	4.5%	6.8%	15.8%	-29.2%	-11.5%	4.1%	-22.7%	-13.0%
18 Delaware	5.2%	-18.6%	-0.8%	-21.4%	-10.7%	-13.2%	-9.9%	21.7%	-47.3%	-38.1%	-39.2%	-7.7%	-21.8%	-26.1%
19 Dubois	5.3%	-4.8%	3.5%	-4.0%	1.3%	4.3%	2.1%	18.1%	-0.3%	-17.4%	3.9%	13.5%	7.6%	-0.4%
20 Elkhart	4.2%	-13.5%	1.0%	-14.4%	-1.6%	2.8%	-1.9%	3.4%	-13.4%	-17.5%	-23.3%	25.9%	7.5%	0.0%
21 Fayette	15.8%	-46.2%	19.7%	-18.8%	-15.4%	11.8%	-1.9%	36.1%	-40.0%	-41.8%	-33.2%	2.4%	-55.1%	-28.9%
22 Floyd	5.2%	-3.3%	12.5%	-10.0%	11.9%	8.6%	6.8%	14.7%	3.3%	-17.1%	-14.2%	26.4%	1.6%	-4.5%
23 Fountain	11.2%	-12.1%	12.7%	-9.3%	2.1%	12.0%	7.0%	21.6%	-34.3%	-24.3%	-15.2%	11.5%	12.7%	0.6%
24 Franklin	6.2%	-14.9%	11.7%	6.3%	2.7%	5.4%	6.3%	13.9%	-3.4%	-3.7%	-6.9%	20.4%	0.4%	2.2%
25 Fulton	0.4%	-2.6%	17.8%	-6.8%	-0.3%	4.5%	2.3%	-2.8%	-24.6%	-28.1%	-6.6%	-5.7%	-27.0%	-14.7%
26 Gibson	7.0%	-27.6%	7.5%	-14.0%	1.9%	31.0%	10.6%	24.7%	-22.5%	-26.3%	-15.1%	9.4%	40.1%	7.0%
27 Grant	11.1%	-26.5%	-17.4%	-22.5%	1.5%	4.3%	-4.8%	9.3%	-38.1%	-50.3%	-37.9%	14.5%	4.7%	-14.9%
28 Greene	8.4%	52.9%	9.6%	-13.1%	6.5%	4.1%	4.8%	13.8%	15.2%	-29.0%	-17.0%	-2.3%	71.8%	-5.7%
29 Hamilton	2.5%	10.3%	1.6%	-13.0%	5.1%	-1.5%	0.9%	18.7%	51.5%	-11.5%	-4.1%	41.7%	17.5%	4.3%
30 Hancock	-10.2%	-7.5%	3.5%	-27.6%	6.8%	-9.5%	-3.2%	22.4%	23.9%	-3.3%	-18.1%	59.2%	5.4%	5.7%
31 Hamison	20.8%	24.1%	28.4%	7.2%	7.2%	22.8%	18.3%	25.7%	6.6%	-16.9%	-7.4%	22.7%	-0.1%	-0.4%
32 Hendricks	1.7%	-10.4%	1.5%	-23.2%	11.2%	4.7%	1.6%	98.3%	6.1%	-17.0%	-28.3%	50.7%	34.1%	4.6%
33 Henry	0.3%	-37.4%	2.1%	-33.7%	2.2%	-2.2%	-5.9%	18.2%	-32.0%	-27.5%	-40.4%	24.8%	-0.5%	-11.5%
34 Howard	4.2%	-17.2%	14.4%	-19.3%	-5.2%	14.7%	1.4%	27.1%	-34.2%	-60.7%	-27.8%	5.1%	20.1%	-17.2%
35 Huntington	1.9%	11.4%	-3.2%	-18.5%	-14.6%	-7.1%	-8.1%	13.8%	-10.1%	-34.3%	-33.0%	0.4%	-8.8%	-16.6%
36 Jackson	7.4%	-0.6%	10.1%	-2.4%	7.7%	14.9%	8.0%	10.9%	1.0%	-34.1%	-13.6%	1.7%	18.5%	-5.6%
37 Jasper	-5.8%	-19.3%	-1.1%	-7.2%	-3.9%	4.1%	-2.4%	-29.5%	-46.4%	-46.6%	-40.7%	31.2%	-39.1%	-29.2%
38 Jay	8.4%	-33.3%	41.0%	-12.7%	-5.5%	6.4%	4.3%	30.7%	-36.0%	-54.3%	-21.4%	8.9%	32.1%	0.9%
39 Jefferson	1.7%	-13.8%	0.1%	-11.0%	-1.7%	11.0%	0.5%	14.7%	-12.0%	-34.5%	-14.3%	4.3%	-0.1%	-12.6%
40 Jennings	9.8%	-25.8%	10.1%	-11.1%	6.5%	5.9%	4.7%	29.3%	-22.3%	-22.7%	-6.3%	26.3%	3.7%	0.2%
41 Johnson	-2.0%	-13.6%	4.4%	-19.8%	4.9%	1.7%	-0.4%	12.4%	-4.8%	-20.6%	-30.6%	67.0%	19.6%	-2.9%
42 Knox	-2.7%	-18.3%	-2.4%	-16.3%	-10.3%	7.1%	-4.7%	15.0%	-23.7%	-29.9%	-31.5%	3.2%	10.0%	9.0%
43 Kosciusko	1.0%	-9.3%	1.4%	-7.6%	0.1%	-2.9%	-2.3%	13.8%	11.5%	-9.3%	10.8%	32.1%	17.0%	-9.5%
44 LaGrange	0.3%	-6.6%	7.2%	-0.9%	4.3%	-9.0%	1.6%	-7.5%	14.4%	-16.3%	-9.2%	25.9%	-5.3%	-4.5%
45 Lake	Not Available													
46 LaPorte	Not Available													
47 Lawrence	-5.8%	-11.4%	-8.2%	-16.6%	-10.1%	-15.6%	-11.0%	20.8%	-15.1%	-23.6%	-17.0%	26.1%	-23.6%	-9.4%
48 Madison	0.0%	-14.0%	-6.2%	-19.0%	-4.6%	-6.1%	-7.6%	23.4%	-22.0%	-24.0%	-31.3%	9.8%	-13.7%	-13.4%
49 Marion	-15.3%	-8.5%	-12.6%	-23.1%	0.6%	1.7%	-6.4%	-24.2%	-36.3%	-39.1%	-41.3%	-3.0%	-7.7%	-23.0%
50 Marshall	0.7%	-2.8%	3.7%	-4.3%	-1.7%	-0.6%	-0.5%	4.1%	-5.1%	-19.8%	-10.5%	10.5%	-3.5%	-6.5%
51 Martin	4.6%	-10.2%	9.9%	-5.0%	1.1%	1.8%	3.3%	17.0%	-13.8%	-29.9%	-15.1%	14.2%	-0.8%	-6.0%
52 Miami	7.5%	16.6%	26.3%	-13.9%	-2.0%	9.4%	0.2%	9.4%	-28.6%	-75.4%	-34.5%	-5.7%	-18.2%	-33.0%
53 Monroe	-4.1%	11.1%	15.2%	4.5%	8.2%	-6.3%	8.6%	-5.8%	28.4%	-11.3%	-0.1%	19.0%	-13.6%	2.2%
54 Montgomery	5.6%	-22.9%	88.8%	-7.8%	4.3%	-1.5%	4.2%	-4.6%	-42.4%	-83.8%	-43.2%	-12.8%	-5.6%	-35.5%
55 Morgan	2.9%	3.7%	6.0%	-8.8%	-7.9%	-4.6%	-1.5%	-15.8%	-17.2%	-48.3%	-35.4%	-22.8%	-39.2%	-38.7%
56 Newton	17.0%	2.1%	15.1%	4.6%	21.8%	20.6%	16.2%	20.0%	-22.2%	-14.9%	-10.6%	47.0%	-5.5%	5.5%
57 Noble	-5.3%	-26.9%	-5.0%	-9.8%	-8.9%	-9.4%	-8.2%	19.6%	-35.9%	-31.2%	-7.7%	4.3%	-2.0%	-9.4%
58 Ohio	-14.4%	-20.4%	-18.4%	-19.6%	-14.1%	-24.6%	-17.6%	-8.8%	-19.3%	-39.3%	-23.4%	-3.2%	-35.7%	-25.4%
59 Orange	12.1%	10.6%	15.7%	8.3%	13.6%	4.9%	11.3%	23.0%	12.5%	-18.6%	6.1%	72.3%	49.5%	23.0%
60 Owen	2.1%	-13.9%	4.6%	-10.3%	0.4%	1.2%	0.0%	26.1%	-9.1%	-15.4%	-2.7%	27.4%	16.6%	3.7%
61 Parke	5.6%	8.2%	20.7%	9.9%	13.5%	9.8%	10.4%	4.5%	15.2%	-39.7%	-4.4%	28.9%	1.2%	-7.6%
62 Perry	8.1%	-18.1%	9.8%	-12.5%	5.7%	0.7%	2.8%	9.6%	-25.5%	-25.6%	-13.0%	12.3%	-9.1%	-8.3%
63 Pike	-0.9%	-35.9%	2.2%	-17.0%	-8.4%	10.5%	0.8%	16.9%	-31.2%	-30.6%	-25.6%	1.9%	-1.9%	-6.9%
64 Porter	-0.3%	-4.0%	7.7%	-10.7%	2.9%	2.5%	2.1%	28.2%	21.4%	-16.1%	-21.4%	38.7%	-5.8%	-3.7%
65 Posey	1.9%	-13.6%	15.2%	-13.8%	-14.9%	2.8%	-0.1%	11.7%	-28.6%	-4.3%	-9.3%	-10.0%	-17.2%	-9.0%
66 Pulaski	1.3%	-4.7%	9.2%	-7.3%	-6.4%	0.5%	-0.6%	-19.1%	-41.5%	-75.1%	-39.8%	-32.7%	-41.3%	-39.1%
67 Putnam	15.7%	2.7%	26.6%	4.0%	21.5%	15.5%	17.5%	5.6%	-2.5%	-33.3%	-18.5%	14.3%	3.5%	-10.3%
68 Randolph	8.1%	-22.3%	-0.1%	-19.7%	-8.3%	9.8%	-0.7%	26.0%	-12.8%	-38.8%	-30.1%	2.5%	8.5%	-8.0%
69 Ripley	1.1%	0.2%	10.0%	-3.3%	1.6%	4.5%	3.7%	20.6%	-15.0%	-17.3%	0.7%	14.1%	-2.1%	-1.2%
70 Rush	3.7%	-23.1%	13.8%	-20.8%	-11.6%	-4.3%	-1.7%	38.9%	-13.2%	-24.2%	-18.4%	5.9%	-22.6%	-1.3%
71 St. Joseph	-3.5%	-27.0%	-4.0%	-18.5%	-3.8%	-5.3%	-7.4%	2.8%	-17.0%	-32.6%	-36.2%	16.5%	-14.4%	-15.8%
72 Scott	4.3%	-15.2%	7.1%	-13.8%	1.5%	2.1%	0.0%	6.9%	9.9%	-20.6%	-20.6%	13.4%	-6.5%	-7.1%
73 Shelby	2.1%	-7.9%	7.0%	-12.4%	35.8%	-4.3%	8.5%	6.3%	-8.5%	-19.1%	-24.1%	47.8%	2.2%	2.3%
74 Spencer	-10.8%	-17.5%	-3.3%	-14.3%	-10.9%	41.5%	3.7%	5.9%	-49.7%	-28.5%	-12.0%	4.7%	-17.2%	-10.7%
75 Starke	16.2%	6.0%	22.4%	10.4%	8.4%	24.0%	15.2%	16.6%	-18.3%	-27.1%	-3.2%	16.4%	1.2%	-5.6%
76 Steuben	-4.2%	0.1%	0.6%	-3.9%	2.5%	-9.7%	-2.1%	2.6%	51.7%	-29.3%	-7.9%	12.4%	-18.8%	-10.3%
77 Sullivan	-0.5%	-12.8%	1.2%	-7.9%	-2.9%	10.5%	1.9%	18.2%	-15.1%	-40.2%	-18.5%	-14.2%	9.3%	-6.9%
78 Switzerland	1.9%	0.2%	6.7%	-1.3%	10.7%	2.4%	5.0%	21.5%	64.3%	-6.1%	16.6%	59.0%	12.0%	21.6%
79 Tippecanoe	7.9%	-8.1%	5.2%	-18.2%	-1.5%	1.6%	-2.2%	20.5%	5.6%	-25.2%	-16.1%	24.9%	4.8%	-2.0%
80 Tipton	4.3%	-19.3%	-0.7%	-10.5%	11.9%	-4.0%	1.3%	33.1%	-26.4%	-29.7%	8.0%	40.9%	-5.1%	1.2%
81 Union	0.4%	-11.4%	-3.1%	-13.4%	-7.7%	-7.6%	-4.7%	33.5%	-3.5%	-18.3%	-7.9%	25.4%	11.1%	5.0%
82 Vanderburgh	2.1%	-20.3%	1.3%	-25.5%	0.5%	5.6%	-3.1%	4.0%	-21.6%	-25.0%	-31.6%	16.8%	2.6%	-7.6%
83 Vermillion	0.7%	-11.9%	5.3%	-15.8%	-2.4%	3.2%	-1.6%	9.7%	-55.7%	-35.0%	-39.4%	-2.0%	-4.0%	-13.8%
84 Vigo	1.4%	-24.4%	-7.1%	-13.0%	-8.9%	-4.4%	-8.1%	27.6%	-10.3%	-20.5%	-28.9%	20.0%	-13.5%	-8.0%
85 Wabash	0.5%	-32.5%	79.2%	-28.2%	-0.1%	-0.3%	-1.4%	-3.0%	-42.9%	-80.8%	-42.4%	0.2%	-22.5%	-36.6%
86 Warren	-1.8%	-8.7%	7.4%	9.2%	-5.7%	11.1%	1.5%	11.0%	-22.8%	-36.5%	7.4%	-7.7%	-8.9%	-6.8%
87 Warrick	-2.7%	7.4%	8.2%	-6.0%	5.9%	1.1%	3.8%	32.0%	35.1%	-7.2%	-11.3%	16.6%	1.0%	-0.7%
88 Washington	6.1%	-32.1%	7.1%	-13.7%	-0.8%	-13.8%	-1.5%	27.6%	-40.8%	-20.4%	-22.2%	17.5%	-10.7%	-5.1%
89 Wayne	4.7%	-19.4%	-2.9%	-20.2%	-6.2%	9.8%	-4.1%	7.1%	-21.8%	-21.6%	-27.9%	18.9%	12.1%	-3.7%
90 Wells	6.7%	7.0%	0.6%	-11.0%	-0.2%	3.9%	1.2%	21.3%	-6.5%	-50.8%	-28.8%	23.1%	-1.3%	-14.7%
91 White	6.7%	-31.8%	1.5%	4.0%	-5.7%	2.0%	1.7%	11.9%	-2.0%	-23.4%	-5.2%	-1.0%	-5.8%	-6.0%
92 Whitley	2.6%	-10.0%	3.0%	-3.5%	1.8%	-2.7%	0.9%	22.9%	-15.9%	-2				

Appendix 3. 2010 Actual Circuit Breaker Loss Total By County

County	1%	2%	3%	Elderly Homeowner	Total	% of Levy (Including TIF)
1 Adams	334,515	746,784	4,376	24,470	1,110,145	3.8%
2 Allen	9,834,495	14,075,631	274,692	446,894	24,631,711	7.0%
3 Bartholomew	1,620,341	1,460,569	265,103	92,775	3,438,788	4.1%
4 Benton	34,195	231,196	6,736	1,342	273,469	2.5%
5 Blackford	98,327	932,579	513,956	10,430	1,555,292	14.4%
6 Boone	2,257,511	359,072	0	5,174	2,621,757	3.6%
7 Brown	0	0	0	139	139	0.0%
8 Carroll	106,445	565,639	215,380	4,500	891,964	5.1%
9 Cass	171,003	2,771,778	2,939,214	33,543	5,915,537	16.9%
10 Clark	404,158	2,830,902	0	114,046	3,349,106	3.3%
11 Clay	367	1,695	0	391	2,452	0.0%
12 Clinton	21,394	1,329,481	887,074	6,637	2,244,586	7.9%
13 Crawford	101,583	790,589	71,744	3,331	967,247	12.0%
14 Daviess	394,565	1,469,235	799,666	16,418	2,679,883	10.3%
15 Dearborn	211,982	424,193	0	697	636,873	1.4%
16 Decatur	36,425	231,806	0	30,275	298,506	1.4%
17 DeKalb	348	582,512	897	26,174	609,930	1.6%
18 Delaware	2,048,163	12,076,609	11,344,148	5,332	25,474,251	22.6%
19 Dubois	401,050	489,463	0	31,064	921,577	2.3%
20 Elkhart	4,216,792	7,316,065	3,347,219	72,422	14,952,499	6.9%
21 Fayette	197,291	1,613,558	1,249,968	60,487	3,121,304	14.4%
22 Floyd	88,943	1,028,190	0	39,523	1,156,656	1.9%
23 Fountain	51,341	304,469	0	7,766	363,576	2.8%
24 Franklin	3,054	0	0	0	3,054	0.0%
25 Fulton	11	59,226	0	5,326	64,563	0.4%
26 Gibson	252,851	1,009,865	276,128	34,902	1,573,746	3.7%
27 Grant	1,008	413,026	948,759	18,420	1,381,212	2.3%
28 Greene	250,614	1,044,472	146,221	23,550	1,464,857	7.7%
29 Hamilton	10,677,931	4,201,795	0	15,334	14,895,060	3.9%
30 Hancock	2,808,466	2,218,416	2,021	33,712	5,062,615	7.7%
31 Harrison	20,241	37,259	579	41,241	99,320	0.5%
32 Hendricks	6,003,748	4,611,741	0	20,890	10,636,378	5.7%
33 Henry	326,148	2,119,312	1,575,349	0	4,020,809	10.7%
34 Howard	5,588	4,146,117	269,216	26,948	4,447,869	4.7%
35 Huntington	457,120	1,236,967	2,108,741	39,731	3,842,559	11.8%
36 Jackson	1,538	229,627	0	29,402	260,567	0.8%
37 Jasper	0	0	0	11	11	0.0%
38 Jay	718	199,157	261,239	19,843	480,956	2.5%
39 Jefferson	321,067	465,599	0	12,158	798,824	3.0%
40 Jennings	106,100	507,554	3,244	27,216	644,114	3.3%
41 Johnson	3,569,019	5,154,675	1,517,990	54,231	10,295,916	7.6%
42 Knox	912,183	2,181,618	2,159,128	654	5,253,582	15.9%
43 Kosciusko	304,364	552,633	0	34,465	891,463	1.3%
44 LaGrange	4,231	130,461	0	5,243	139,935	0.5%
45 Lake	Not Available					
46 LaPorte	Not Available					
47 Lawrence	502,595	1,663,839	633,625	10,236	2,810,294	7.8%
48 Madison	2,762,731	7,263,302	18,957,725	22,728	29,026,487	22.9%
49 Marion	25,878,885	41,690,591	11,650,316	25,151	79,244,942	7.9%
50 Marshall	181,780	565,315	7,255	15,238	769,587	1.9%
51 Martin	12,092	127,634	20,446	3,664	163,836	2.8%
52 Miami	1,815	1,094,403	985,548	7,723	2,089,488	8.7%
53 Monroe	99,239	0	0	75,152	174,392	0.2%
54 Montgomery	0	1,636,767	985,674	91,115	2,713,556	6.7%
55 Morgan	178	0	0	28,939	29,117	0.1%
56 Newton	36,887	262,901	17,946	14,460	332,195	2.2%
57 Noble	1,715	498,865	0	6,793	507,372	1.3%
58 Ohio	0	0	0	136	136	0.0%
59 Orange	8,350	13,685	0	10,649	32,685	0.3%
60 Owen	21,794	226,521	0	1,872	250,187	1.9%
61 Parke	751	52,785	0	12,524	66,061	0.6%
62 Perry	137,439	815,600	222,476	24,884	1,200,399	8.3%
63 Pike	23,501	271,114	56,871	6,234	357,720	2.7%
64 Porter	1,130,629	2,657,341	0	38,302	3,826,272	2.1%
65 Posey	221,853	417,224	0	7,495	646,573	2.2%
66 Pulaski	0	5,580	0	307	5,888	0.1%
67 Putnam	595	306,552	0	22,152	329,299	1.2%
68 Randolph	188,861	1,202,726	1,086,216	12,808	2,490,612	11.6%
69 Ripley	0	1,357	0	7,554	8,911	0.1%
70 Rush	52,258	862,650	586,984	49,878	1,551,770	9.6%
71 St. Joseph	4,711,442	15,727,809	15,106,015	33,705	35,578,971	10.7%
72 Scott	22,138	645,051	0	10,892	678,081	4.0%
73 Shelby	340,854	864,724	4,763	22,048	1,232,389	2.8%
74 Spencer	14,760	55,824	0	1,677	72,262	0.3%
75 Starke	32,299	319,842	0	2,102	354,243	2.0%
76 Steuben	4,916	6,818	0	3,348	15,082	0.0%
77 Sullivan	45,900	342,495	292,952	8,547	689,893	3.8%
78 Switzerland	2,150	0	0	7,830	9,979	0.2%
79 Tippecanoe	299,992	4,023,126	0	8,991	4,332,109	2.8%
80 Tipton	46,099	339,718	215	15,068	401,099	2.7%
81 Union	53,562	233,179	65,590	858	353,189	5.3%
82 Vanderburgh	988,880	5,227,679	0	22,789	6,239,348	3.7%
83 Vermillion	54,038	479,571	59,615	0	593,225	3.9%
84 Vigo	3,141,438	6,024,944	5,750,218	147,627	15,064,227	14.6%
85 Wabash	0	22,131	0	38,447	60,578	0.3%
86 Warren	3,511	12,499	0	1,894	17,904	0.2%
87 Warrick	245,683	538,310	123,500	2,033	909,526	1.9%
88 Washington	73,755	545,391	233,876	4,380	857,402	4.8%
89 Wayne	1,579,210	3,605,907	300,900	809	5,486,825	8.5%
90 Wells	0	72,836	0	1,376	74,212	0.4%
91 White	42,948	190,338	0	306	233,592	1.0%
92 Whitley	16,279	197,262	0	16,506	230,047	1.0%
90 Counties	91,661,032	183,263,744	88,337,510	2,324,332	365,586,618	6.3%

Appendix 4. 2007 – 2010 Property Tax Levy Totals by County

County	2007 Levy	2008 Levy	2009 Levy	2010 Levy	2007-2008 Change	2008-2009 Change	2009-2010 Change
01 Adams	34,681,655	39,207,884	27,589,611	28,854,887	13.1%	-29.6%	4.6%
02 Allen	450,690,557	468,758,513	330,401,193	341,617,406	4.0%	-29.5%	3.4%
03 Bartholomew	99,913,949	100,897,922	74,712,408	81,520,841	1.0%	-26.0%	9.1%
04 Benton	14,707,240	15,110,052	10,738,546	10,967,751	2.7%	-28.9%	2.1%
05 Blackford	13,711,190	14,285,781	10,461,692	10,578,876	4.2%	-26.8%	1.1%
06 Boone	85,818,368	93,479,518	64,899,215	68,490,068	8.9%	-30.6%	5.5%
07 Brown	18,863,071	21,155,418	11,955,145	10,406,768	12.2%	-43.5%	-13.0%
08 Carroll	22,986,912	24,319,077	14,662,220	16,805,119	5.8%	-39.7%	14.6%
09 Cass	45,682,114	44,198,745	33,218,547	34,326,121	-3.2%	-24.8%	3.3%
10 Clark	105,863,418	118,137,275	75,997,137	84,046,245	11.6%	-35.7%	10.6%
11 Clay	20,117,574	21,419,681	14,310,246	14,416,800	6.5%	-33.2%	0.7%
12 Clinton	36,314,819	39,367,312	27,590,913	28,500,062	8.4%	-29.9%	3.3%
13 Crawford	9,820,151	10,798,416	7,546,871	7,820,807	10.0%	-30.1%	3.6%
14 Davess	29,547,322	32,385,071	24,067,079	24,624,439	9.6%	-25.7%	2.3%
15 Dearborn	60,506,963	63,144,154	45,058,695	45,457,349	4.4%	-28.6%	0.9%
16 Decatur	26,170,507	28,773,386	15,719,243	20,226,906	9.9%	-45.4%	28.7%
17 DeKalb	49,005,906	52,192,597	35,776,593	37,384,548	6.5%	-31.5%	4.5%
18 Delaware	145,156,946	150,025,223	104,644,926	107,160,946	3.4%	-30.2%	2.4%
19 Dubois	51,497,627	54,491,743	37,840,362	39,052,617	5.8%	-30.6%	3.2%
20 Elkhart	256,549,945	268,934,793	197,890,643	204,496,326	4.8%	-26.4%	3.3%
21 Fayette	27,862,844	28,535,131	20,438,374	21,618,092	2.4%	-28.4%	5.8%
22 Floyd	78,346,229	85,584,171	51,562,359	54,964,110	9.2%	-39.8%	6.6%
23 Fountain	16,750,076	17,714,164	11,480,746	12,319,649	5.8%	-35.2%	7.3%
24 Franklin	18,183,897	20,140,844	12,128,545	12,739,280	10.8%	-39.8%	5.0%
25 Fulton	23,040,269	23,651,403	15,135,589	15,603,983	2.7%	-36.0%	3.1%
26 Gibson	43,739,199	45,562,707	33,066,086	35,994,043	4.2%	-27.4%	8.9%
27 Grant	76,396,816	76,658,964	53,256,451	53,717,950	0.3%	-30.5%	0.9%
28 Greene	23,799,260	25,894,332	16,583,706	18,448,702	8.8%	-36.0%	11.4%
29 Hamilton	420,213,002	468,646,400	334,073,937	337,478,685	11.5%	-28.7%	1.0%
30 Hancock	74,478,988	85,987,664	63,034,382	64,124,574	15.5%	-26.7%	1.7%
31 Harrison	31,652,395	31,664,754	18,993,186	22,058,721	0.0%	-40.0%	16.1%
32 Hendricks	188,956,638	199,190,300	154,771,645	165,061,810	5.4%	-22.3%	6.6%
33 Henry	49,314,762	50,463,376	35,459,270	36,475,836	2.3%	-29.7%	2.9%
34 Howard	129,218,594	133,188,558	93,254,197	95,329,814	3.1%	-30.0%	2.2%
35 Huntington	42,500,755	41,576,303	31,132,689	30,566,864	-2.2%	-25.1%	-1.8%
36 Jackson	46,476,233	45,731,302	30,591,726	32,356,017	-1.6%	-33.1%	5.8%
37 Jasper	38,987,440	41,054,860	24,527,032	24,244,333	5.3%	-40.3%	-1.2%
38 Jay	22,518,943	23,128,397	17,643,913	18,386,564	2.7%	-23.7%	4.2%
39 Jefferson	35,678,609	36,952,691	24,413,782	25,368,825	3.6%	-33.9%	3.9%
40 Jennings	22,533,152	22,907,138	16,287,337	17,339,271	1.7%	-28.9%	6.5%
41 Johnson	167,604,125	172,415,216	122,618,876	127,343,565	2.9%	-28.9%	3.9%
42 Knox	40,080,699	40,885,681	30,415,060	31,603,747	2.0%	-25.6%	3.9%
43 Kosciusko	86,874,500	90,114,563	68,504,134	68,019,063	3.7%	-24.0%	-0.7%
44 LaGrange	35,217,758	37,055,992	23,103,330	23,138,574	5.2%	-37.7%	0.2%
45 Lake	Not Available						
46 LaPorte	Not Available						
47 Lawrence	41,986,026	49,006,526	33,583,406	34,869,652	16.7%	-31.5%	3.8%
48 Madison	139,110,659	148,007,485	112,635,830	114,850,975	6.4%	-23.9%	2.0%
49 Marion	1,433,394,320	1,374,759,213	931,744,879	909,563,378	-4.1%	-32.2%	-2.4%
50 Marshall	55,659,896	58,358,443	37,658,040	37,604,705	4.8%	-35.5%	-0.1%
51 Martin	8,037,392	8,448,451	5,529,124	5,751,249	5.1%	-34.6%	4.0%
52 Miami	32,939,347	35,170,602	22,243,438	23,584,392	6.8%	-36.8%	6.0%
53 Monroe	130,069,003	139,695,441	88,998,327	96,705,044	7.4%	-36.3%	8.7%
54 Montgomery	57,753,226	56,939,232	35,445,236	39,461,256	-1.4%	-37.7%	11.3%
55 Morgan	63,262,450	64,739,641	42,812,773	41,351,639	2.3%	-33.9%	-3.4%
56 Newton	19,331,737	20,934,763	12,995,535	15,150,257	8.3%	-37.9%	16.6%
57 Noble	50,839,166	53,600,868	37,212,567	35,232,896	5.4%	-30.6%	-5.3%
58 Ohio	4,486,839	4,609,901	2,584,629	2,116,753	2.7%	-43.9%	-18.1%
59 Orange	13,438,174	13,756,612	9,902,610	10,809,164	2.4%	-28.0%	9.2%
60 Owen	16,237,860	18,304,066	12,744,957	13,125,291	12.7%	-30.4%	3.0%
61 Parke	15,116,036	15,106,171	10,155,226	10,704,050	-0.1%	-32.8%	5.4%
62 Perry	16,759,621	17,525,543	11,765,993	12,843,845	4.6%	-32.9%	9.2%
63 Pike	18,045,448	17,730,171	13,202,009	13,375,669	-1.7%	-25.5%	1.3%
64 Porter	232,696,951	259,472,239	168,181,190	171,607,333	11.5%	-35.2%	2.0%
65 Posey	45,158,723	46,568,429	29,321,878	29,551,009	3.1%	-37.0%	0.8%
66 Pulaski	16,453,620	16,600,075	10,190,928	10,134,304	0.9%	-38.6%	-0.6%
67 Putnam	38,155,081	37,234,633	22,867,616	26,075,712	-2.4%	-38.6%	14.0%
68 Randolph	27,509,765	28,102,487	19,788,083	20,994,891	2.2%	-29.6%	6.1%
69 Ripley	24,499,041	26,885,103	17,045,688	17,585,519	9.7%	-36.6%	3.2%
70 Rush	19,520,119	21,589,661	15,245,852	15,741,873	10.6%	-29.4%	3.3%
71 St. Joseph	376,825,046	363,727,175	263,273,465	276,071,903	-3.5%	-27.6%	4.9%
72 Scott	20,751,854	19,566,180	14,916,528	15,070,313	-5.7%	-23.8%	1.0%
73 Shelby	53,553,658	53,132,096	36,149,027	38,701,331	-0.8%	-32.0%	7.1%
74 Spencer	29,337,539	30,689,358	19,332,841	19,595,650	4.6%	-37.0%	1.4%
75 Starke	22,830,274	22,352,358	14,908,408	17,213,889	-2.1%	-33.3%	15.5%
76 Steuben	48,966,074	52,637,845	33,190,656	32,689,385	7.5%	-36.9%	-1.5%
77 Sullivan	24,065,691	23,557,942	17,292,955	18,087,999	-2.1%	-26.6%	4.6%
78 Switzerland	6,814,739	7,526,857	5,434,736	5,498,258	10.4%	-27.8%	1.2%
79 Tippecanoe	184,329,096	194,995,158	132,242,648	133,511,829	5.8%	-32.2%	1.0%
80 Tipton	18,762,104	19,830,120	13,912,529	14,367,815	5.7%	-29.8%	3.3%
81 Union	7,908,601	9,057,896	6,827,796	6,691,291	14.5%	-24.6%	-2.0%
82 Vanderburgh	224,338,903	222,695,334	152,738,507	155,863,770	-0.7%	-31.4%	2.0%
83 Vermillion	21,626,801	21,799,168	15,087,193	15,173,321	0.8%	-30.8%	0.6%
84 Vigo	122,885,843	127,368,502	98,329,769	99,042,059	3.6%	-22.8%	0.7%
85 Wabash	34,687,235	34,850,276	22,534,547	22,575,193	0.5%	-35.3%	0.2%
86 Warren	10,712,087	11,023,355	7,606,423	7,564,504	2.9%	-31.0%	-0.6%
87 Warrick	65,064,483	67,515,689	44,422,738	45,433,418	3.8%	-34.2%	2.3%
88 Washington	23,351,699	25,118,110	17,686,658	17,793,579	7.6%	-29.6%	0.6%
89 Wayne	81,576,603	82,868,889	58,480,756	61,283,400	1.6%	-29.4%	4.8%
90 Wells	27,357,019	29,168,567	17,795,686	18,225,963	6.6%	-39.0%	2.4%
91 White	34,379,262	34,661,502	23,299,158	23,600,765	0.8%	-32.8%	1.3%
92 Whitley	32,630,846	35,547,274	21,153,126	21,638,415	8.9%	-40.5%	2.3%
90 Counties	7,311,247,374	7,528,623,859	5,208,009,601	5,335,541,500	3.0%	-30.8%	2.4%

Exhibit B
 CSTEP Mtg 4 10/21/10

2010 Circuit Breaker
 Totals By County

Cnty	County	2010 Actual	12/1/09 Estimate	Estimate Difference	
56	Newton	332,195	199,722	-132,473	-39.9%
57	Noble	507,372	805,862	298,490	58.8%
58	Ohio	136	21,330	21,194	15627.8%
59	Orange	32,685	56,852	24,167	73.9%
60	Owen	250,187	350,868	100,681	40.2%
61	Parke	66,061	33,017	-33,044	-50.0%
62	Perry	1,200,399	705,435	-494,964	-41.2%
63	Pike	357,720	430,132	72,412	20.2%
64	Porter	3,826,272	3,462,531	-363,741	-9.5%
65	Posey	646,573	545,829	-100,744	-15.6%
66	Pulaski	5,888	6,465	577	9.8%
67	Putnam	329,299	46,818	-282,481	-85.8%
68	Randolph	2,490,612	2,370,382	-120,230	-4.8%
69	Ripley	8,911	18,677	9,766	109.6%
70	Rush	1,551,770	1,412,183	-139,587	-9.0%
71	St. Joseph	35,578,971	29,824,884	-5,754,087	-16.2%
72	Scott	678,081	718,212	40,131	5.9%
73	Shelby	1,232,389	487,922	-744,467	-60.4%
74	Spencer	72,262	180,850	108,588	150.3%
75	Starke	354,243	201,984	-152,259	-43.0%
76	Steuben	15,082	23,655	8,573	56.8%
77	Sullivan	689,893	900,066	210,173	30.5%
78	Switzerland	9,979	27,973	17,994	180.3%
79	Tiptecanoe	4,332,109	2,536,124	-1,795,985	-41.5%
80	Tipton	401,099	677,990	276,891	69.0%
81	Union	353,189	394,026	40,837	11.6%
82	Vanderburgh	6,239,348	8,538,476	2,299,128	36.8%
83	Vermillion	593,225	707,389	114,164	19.2%
84	Vigo	15,064,227	15,445,731	381,504	2.5%
85	Wabash	60,578	204,967	144,389	238.4%
86	Warren	17,904	30,716	12,812	71.6%
87	Warrick	909,526	901,587	-7,939	-0.9%
88	Washington	857,402	664,511	-192,891	-22.5%
89	Wayne	5,486,825	5,687,822	200,997	3.7%
90	Wells	74,212	33,046	-41,166	-55.5%
91	White	233,592	261,225	27,633	11.8%
92	Whitley	230,047	227,190	-2,857	-1.2%
Total All Counties			464,860,915		
Total, Less LaPorte County		466,670,811	458,478,463	-8,192,348	-1.8%
Total, Less Lake, LaPorte Counties		365,586,618	332,959,863	-32,626,755	-8.9%

**2010 Circuit Breaker
Totals By County**

Cnty	County	2010 Actual	12/1/09 Estimate	Estimate Difference	
01	Adams	1,110,145	1,147,201	37,056	3.3%
02	Allen	24,631,711	23,263,456	-1,368,255	-5.6%
03	Bartholomew	3,438,788	2,139,703	-1,299,085	-37.8%
04	Benton	273,469	284,676	11,207	4.1%
05	Blackford	1,555,292	1,187,700	-367,592	-23.6%
06	Boone	2,621,757	2,008,963	-612,794	-23.4%
07	Brown	139	8,968	8,829	6349.0%
08	Carroll	891,964	493,630	-398,334	-44.7%
09	Cass	5,915,537	5,697,613	-217,924	-3.7%
10	Clark	3,349,106	1,921,300	-1,427,806	-42.6%
11	Clay	2,452	661,723	659,271	26882.7%
12	Clinton	2,244,586	732,022	-1,512,564	-67.4%
13	Crawford	967,247	947,702	-19,545	-2.0%
14	Daviess	2,679,883	2,503,676	-176,207	-6.6%
15	Dearborn	636,873	516,431	-120,442	-18.9%
16	Decatur	298,506	14,025	-284,481	-95.3%
17	DeKalb	609,930	574,829	-35,101	-5.8%
18	Delaware	25,474,251	25,084,994	-389,257	-1.5%
19	Dubois	921,577	1,001,689	80,112	8.7%
20	Elkhart	14,952,499	11,509,487	-3,443,012	-23.0%
21	Fayette	3,121,304	3,052,763	-68,541	-2.2%
22	Floyd	1,156,656	679,120	-477,536	-41.3%
23	Fountain	363,576	278,473	-85,103	-23.4%
24	Franklin	3,054	24,660	21,606	707.5%
25	Fulton	64,563	74,696	10,133	15.7%
26	Gibson	1,573,746	1,069,030	-504,716	-32.1%
27	Grant	1,381,212	1,493,171	111,959	8.1%
28	Greene	1,464,857	949,501	-515,356	-35.2%
29	Hamilton	14,895,060	13,784,750	-1,110,310	-7.5%
30	Hancock	5,062,615	3,148,029	-1,914,586	-37.8%
31	Harrison	99,320	69,197	-30,123	-30.3%
32	Hendricks	10,636,378	9,043,533	-1,592,845	-15.0%
33	Henry	4,020,809	3,796,925	-223,884	-5.6%
34	Howard	4,447,869	3,887,747	-560,122	-12.6%
35	Huntington	3,842,559	3,042,470	-800,089	-20.8%
36	Jackson	260,567	159,463	-101,104	-38.8%
37	Jasper	11	11,327	11,316	103627.1%
38	Jay	480,956	149,126	-331,830	-69.0%
39	Jefferson	798,824	870,645	71,821	9.0%
40	Jennings	644,114	634,113	-10,001	-1.6%
41	Johnson	10,295,916	7,765,142	-2,530,774	-24.6%
42	Knox	5,253,582	4,004,989	-1,248,593	-23.8%
43	Kosciusko	891,463	875,131	-16,332	-1.8%
44	LaGrange	139,935	115,982	-23,953	-17.1%
45	Lake	101,084,193	125,518,600	24,434,407	24.2%
46	LaPorte		6,382,452		
47	Lawrence	2,810,294	2,771,668	-38,626	-1.4%
48	Madison	29,026,487	23,502,486	-5,524,001	-19.0%
49	Marion	79,244,942	83,227,409	3,982,467	5.0%
50	Marshall	769,587	931,393	161,806	21.0%
51	Martin	163,836	119,091	-44,745	-27.3%
52	Miami	2,089,488	1,558,345	-531,143	-25.4%
53	Monroe	174,392	83,006	-91,386	-52.4%
54	Montgomery	2,713,556	893,079	-1,820,477	-67.1%
55	Morgan	29,117	51,166	22,049	75.7%

Exhibit C CSTFP mtg 4
10/21/10

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.8%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Summary By County															
Adams		232,216	1,110,147	0	101,868	232,216	1,008,279	1,482,800	1,437,160	3.5%	5.1%	4.8%	2.2%	3.1%	2.9%
Allen		4,758,883	24,631,713	0	2,440,331	4,758,883	22,191,382	30,036,342	31,506,188	6.5%	8.6%	8.9%	4.2%	5.5%	5.7%
Bartholomew		80,422	3,438,786	6,180	258,216	74,242	3,180,570	4,535,885	4,707,345	3.9%	5.4%	5.5%	2.4%	3.4%	3.4%
Benton		61,419	273,468	0	0	61,419	273,468	362,881	316,630	2.5%	3.2%	2.8%	1.3%	1.7%	1.4%
Blackford		454,010	1,555,291	142,058	194,330	311,952	1,360,961	1,763,890	1,654,136	12.9%	16.3%	15.0%	7.3%	9.4%	8.7%
Boone		3,655	2,621,758	0	441,623	3,655	2,180,135	3,518,809	3,150,937	3.2%	5.1%	4.5%	1.9%	2.9%	2.5%
Brown		1	140	0	0	1	140	669	693	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Carroll		178,722	891,966	0	74,090	178,722	817,876	866,309	795,928	4.9%	5.2%	4.6%	2.8%	3.1%	2.7%
Cass		3,206,966	5,915,538	1,016,113	789,434	2,190,853	5,126,104	6,442,888	6,306,852	14.9%	18.2%	17.5%	9.3%	11.5%	11.1%
Clark		289,514	3,349,105	0	243,138	289,514	3,105,966	4,327,046	4,392,940	3.7%	5.0%	5.0%	2.3%	3.1%	3.0%
Clay		152,825	2,454	0	38	152,825	2,416	4,711	4,851	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clinton		445,032	2,244,584	0	283,032	445,032	1,981,552	2,544,016	2,468,305	7.0%	8.7%	8.3%	4.0%	5.1%	4.9%
Crawford		241,203	967,247	113,896	193,980	127,307	773,267	1,059,073	1,024,578	9.9%	13.3%	12.6%	5.6%	7.5%	7.1%
Daviess		1,092,860	2,679,886	294,112	302,895	798,768	2,376,990	3,012,123	2,929,001	9.7%	12.0%	11.4%	5.4%	6.7%	6.3%
Dearborn		0	636,874	0	9,981	0	626,893	836,274	847,329	1.4%	1.8%	1.8%	0.8%	1.1%	1.0%
Decatur		851	298,505	0	0	851	298,505	468,551	435,295	1.5%	2.3%	2.1%	0.8%	1.2%	1.1%
DeKalb		61,863	609,930	0	0	61,863	609,930	639,107	645,968	1.6%	1.7%	1.7%	1.0%	1.0%	1.0%
Delaware		12,589,804	25,474,255	2,670,396	2,524,160	9,929,408	22,950,075	29,293,737	28,657,966	21.4%	26.8%	25.7%	14.8%	18.6%	18.0%
Dubois		4,507	921,578	0	50,893	4,507	870,685	1,194,385	1,109,524	2.2%	3.0%	2.8%	1.1%	1.5%	1.3%
Elkhart		3,235,260	14,952,501	651,249	1,945,050	2,584,011	13,007,451	21,498,278	21,491,155	6.4%	10.2%	10.1%	4.1%	6.7%	6.5%
Fayette		711,790	3,121,304	165,888	296,675	545,902	2,824,629	4,074,104	3,918,399	13.1%	18.5%	17.4%	8.1%	11.5%	10.9%
Floyd		11,489	1,156,656	0	0	11,489	1,156,656	1,641,043	1,668,397	2.1%	2.9%	2.9%	1.3%	1.7%	1.7%
Fountain		20,326	363,575	0	25,179	20,326	338,396	428,561	372,247	2.7%	3.4%	2.9%	1.4%	1.7%	1.4%
Franklin		2,273	3,053	0	37	2,273	3,016	25,089	18,296	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
Fulton		7,302	64,562	0	0	7,302	64,562	78,836	73,020	0.4%	0.5%	0.4%	0.2%	0.2%	0.2%
Gibson		309,220	1,573,748	0	119,861	309,220	1,453,767	1,825,280	1,690,981	4.0%	5.0%	4.6%	2.6%	3.1%	2.8%
Grant		2,322,753	1,381,215	528,885	35,379	1,793,868	1,345,836	1,904,223	1,693,576	2.5%	3.5%	3.0%	1.5%	2.1%	1.8%
Greene		371,518	1,464,860	158,066	283,019	213,452	1,181,841	1,419,034	1,296,055	6.4%	7.6%	6.8%	3.1%	3.7%	3.3%
Hamilton		146,817	14,895,063	0	2,467,841	146,817	12,427,222	17,960,221	17,432,190	3.7%	5.3%	5.0%	2.1%	2.9%	2.7%
Hancock		198,275	5,062,615	0	907,738	198,275	4,154,877	4,339,187	4,046,951	6.5%	6.6%	6.1%	3.7%	3.7%	3.3%
Harrison		15,780	99,319	4,283	4,195	11,497	95,124	123,288	110,523	0.4%	0.5%	0.5%	0.2%	0.2%	0.2%
Hendricks		670,735	10,636,381	0	2,019,177	670,735	8,617,204	13,617,031	12,810,880	5.2%	8.1%	7.6%	3.4%	5.2%	4.6%
Henry		412,549	4,020,811	0	483,231	412,549	3,537,580	4,215,937	3,799,772	9.7%	11.4%	10.1%	5.6%	6.7%	5.9%
Howard		994,404	4,447,869	0	372,185	994,404	4,075,684	5,688,510	5,339,625	4.3%	5.8%	5.4%	2.8%	3.8%	3.4%
Huntington		551,396	3,842,560	0	271,126	551,396	3,571,434	4,726,023	4,770,551	11.7%	15.0%	14.8%	6.7%	8.6%	8.6%
Jackson		11,829	260,566	0	0	11,829	260,566	407,495	361,412	0.8%	1.2%	1.1%	0.4%	0.8%	0.5%
Jasper		3,486	11	0	0	3,486	11	1,937	1,919	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jay		4,023	480,956	0	0	4,023	480,956	618,609	397,239	2.6%	3.3%	2.1%	1.5%	1.9%	1.2%
Jefferson		38,558	798,824	0	46,403	38,558	752,421	1,026,159	1,000,872	3.0%	4.0%	3.8%	2.1%	2.7%	2.6%
Jennings		178,842	644,115	0	37,057	178,842	607,058	708,327	668,463	3.5%	4.1%	3.8%	2.1%	2.4%	2.3%

**Estimated Circuit Breaker Credits
Current Law**

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

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2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.6%; Lake and St. Joseph Existing Debt Exclusion

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* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Johnson	1,921,123	10,295,918	468,017	2,072,469	1,453,106	8,223,449	12,067,045	11,719,630	6.5%	9.3%	8.9%	3.9%	5.6%
Knox	1,329,888	5,253,584	348,482	644,731	981,404	4,608,853	5,839,510	5,761,175	14.8%	18.1%	17.6%	8.0%	9.7%	9.2%	
Kosciusko	25,436	891,332	0	2,604	25,436	888,728	1,123,675	1,072,159	1.3%	1.6%	1.5%	0.8%	0.9%	0.9%	
LaGrange	6,792	139,937	0	0	6,792	139,937	189,706	183,954	0.6%	0.8%	0.8%	0.3%	0.4%	0.3%	
Lake	70,253,496	102,606,413 e	14,909,754	6,869,748	55,343,742	95,736,665 e	128,452,892	122,098,179	13.9%	18.5%	17.6%	9.7%	12.7%	11.8%	
LaPorte	1,455,161 e	10,385,749 e	0	817,263	1,455,161 e	9,568,486 e	12,637,609	11,980,900	8.8%	11.2%	10.4%	5.0%	6.4%	6.0%	
Lawrence	1,648,485	2,810,295	573,073	307,985	1,075,412	2,502,310	3,631,735	3,478,706	7.2%	10.2%	9.6%	4.4%	6.3%	5.9%	
Madison	16,732,052	29,026,489	5,529,582	3,766,477	11,202,470	25,260,012	34,878,557	33,480,964	22.0%	29.8%	28.2%	12.7%	16.9%	15.6%	
Marion	17,941,851	79,244,942	7,374,870	12,954,472	10,566,981	66,290,470	88,826,985	82,945,333	7.3%	9.7%	9.1%	3.0%	3.8%	3.5%	
Marshall	110,130	769,585	0	6,333	110,130	763,252	1,040,399	1,012,514	2.0%	2.7%	2.6%	1.2%	1.5%	1.5%	
Martin	31,473	163,835	0	845	31,473	162,990	172,587	155,993	2.8%	2.9%	2.6%	1.3%	1.4%	1.2%	
Miami	370,378	2,089,488	86,722	235,323	283,656	1,854,165	2,804,617	2,645,855	7.9%	11.7%	10.9%	4.7%	7.0%	6.4%	
Monroe	10,011	174,391	0	0	10,011	174,391	277,516	278,309	0.2%	0.3%	0.3%	0.1%	0.1%	0.1%	
Montgomery	237,229	2,713,557	0	498,433	237,229	2,215,124	2,845,936	2,572,978	5.8%	7.1%	6.3%	3.2%	4.0%	3.5%	
Morgan	19,188	29,118	0	0	19,188	29,118	63,983	63,359	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%	
Newton	41,188	332,195	0	0	41,188	332,195	405,428	301,363	2.2%	2.6%	1.9%	1.2%	1.4%	1.0%	
Noble	126,463	507,373	0	0	126,463	507,373	613,529	620,388	1.4%	1.7%	1.7%	0.9%	1.0%	1.0%	
Ohio	316	138	0	0	316	138	207	210	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Orange	5,228	32,684	0	0	5,228	32,684	49,942	40,159	0.3%	0.5%	0.4%	0.1%	0.2%	0.2%	
Owen	26,042	250,188	0	0	26,042	250,188	247,691	208,458	1.9%	1.8%	1.5%	1.0%	1.0%	0.8%	
Parke	4,598	66,059	0	0	4,598	66,059	69,381	46,400	0.6%	0.6%	0.4%	0.3%	0.3%	0.2%	
Perry	228,994	1,200,398	24,373	191,573	204,621	1,008,825	1,363,921	1,289,039	7.9%	10.5%	9.7%	4.4%	5.9%	5.4%	
Pike	107,872	357,720	0	0	107,872	357,720	377,639	326,824	2.7%	2.8%	2.3%	1.6%	1.8%	1.6%	
Porter	132,151	3,826,273	0	143,244	132,151	3,683,029	7,609,593	6,921,832	2.1%	4.4%	3.9%	1.4%	2.9%	2.6%	
Posey	139,967	646,573	0	0	139,967	646,573	712,689	694,189	2.2%	2.4%	2.3%	1.4%	1.5%	1.4%	
Pulaski	0	5,888	0	0	0	5,888	12,759	7,664	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	
Putnam	299	329,298	0	9,639	299	319,659	436,434	406,097	1.2%	1.6%	1.5%	0.8%	1.0%	1.0%	
Randolph	1,154,365	2,490,612	224,281	215,851	930,084	2,274,761	2,740,249	2,828,860	10.8%	12.7%	11.9%	6.1%	7.2%	6.8%	
Ripley	4,668	8,911	0	0	4,668	8,911	15,769	13,844	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	
Rush	765,215	1,551,772	144,286	97,505	620,929	1,454,267	1,845,782	1,789,106	9.2%	11.5%	10.9%	5.3%	6.5%	6.1%	
St. Joseph	17,332,697	35,578,969	3,143,416	1,260,395	14,969,686	34,318,574	41,688,962	42,844,565	12.4%	14.8%	15.0%	8.2%	9.8%	9.9%	
Scott	136,512	678,080	67,622	73,078	68,890	605,002	789,660	754,346	4.0%	5.2%	4.9%	2.4%	3.1%	2.9%	
Shelby	18,107	1,232,391	0	131,031	18,107	1,101,360	1,623,447	1,604,911	2.8%	4.1%	4.0%	1.7%	2.4%	2.3%	
Spencer	45,070	72,264	0	0	45,070	72,264	79,654	73,927	0.4%	0.4%	0.4%	0.2%	0.2%	0.2%	
Starke	11,254	354,244	0	0	11,254	354,244	447,684	430,719	2.1%	2.5%	2.4%	1.2%	1.5%	1.4%	
Steuben	1,892	15,084	0	0	1,892	15,084	21,625	21,556	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	
Sullivan	252,596	689,893	0	41,584	252,596	648,309	952,494	753,443	3.6%	5.2%	4.0%	2.2%	3.1%	2.4%	
Switzerland	4,457	9,978	0	0	4,457	9,978	10,366	10,985	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	
Tippecanoe	6,606	4,332,110	0	316,597	6,606	4,015,513	5,642,940	5,679,145	3.0%	4.2%	4.1%	1.8%	2.5%	2.4%	
Tipton	228,346	401,098	0	1,428	228,346	399,670	542,236	507,607	2.8%	3.7%	3.4%	1.4%	1.9%	1.7%	

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

*** Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.**

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Union		119,131	353,189	0	24,102	119,131	329,087	408,669	372,059	4.9%	6.0%	5.4%	3.0%	3.6%	3.2%
Vanderburgh		708,043	6,239,346	0	257,080	708,043	5,982,266	7,158,556	7,166,759	3.8%	4.5%	4.4%	2.0%	2.3%	2.3%
Vermillion		219,625	593,225	0	49,766	219,625	543,459	593,762	550,714	3.6%	3.8%	3.5%	2.1%	2.3%	2.0%
Vigo		5,487,283	15,084,229	1,078,022	1,190,094	4,409,261	13,874,135	17,048,180	17,163,412	14.0%	16.9%	16.6%	9.2%	11.0%	10.8%
Wabash		59,552	60,579	0	0	59,552	60,579	147,093	123,126	0.3%	0.6%	0.5%	0.1%	0.3%	0.2%
Warren		160	17,902	0	52	160	17,850	23,233	12,707	0.2%	0.3%	0.2%	0.1%	0.2%	0.1%
Warrick		268,117	909,526	0	0	268,117	909,526	1,044,781	1,016,534	2.0%	2.3%	2.2%	1.3%	1.5%	1.4%
Washington		202,439	857,401	0	85,082	202,439	772,319	1,026,950	965,652	4.3%	5.6%	5.2%	2.4%	3.2%	3.0%
Wayne		1,476,385	5,486,826	276,373	532,915	1,200,012	4,953,911	7,355,525	7,294,324	8.1%	11.7%	11.4%	5.0%	7.3%	7.2%
Wells		489	74,212	0	0	489	74,212	76,516	51,588	0.4%	0.4%	0.3%	0.2%	0.2%	0.1%
White		0	233,594	0	0	0	233,594	338,143	308,586	1.0%	1.4%	1.3%	0.5%	0.6%	0.6%
Whitley		7,603	230,048	0	0	7,603	230,048	420,708	408,524	1.1%	1.8%	1.8%	0.5%	1.0%	0.9%
Total		175,477,819	478,578,690	40,000,000	50,000,000	136,258,224	428,578,690	577,511,616	558,213,777	7.0%	9.3%	8.8%	3.9%	5.1%	4.8%

**Estimated Circuit Breaker Credits
Current Law**

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Assumes L.O.I.T Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Summary By Unit Type															
	Counties	22,552,791	62,306,064	0	0	22,552,791	62,306,064	76,406,618	73,169,035	5.4%	6.4%	6.1%	2.5%	3.0%	2.9%
	Townships	7,543,267	16,328,308	0	-1	7,543,267	16,328,309	20,400,652	19,192,396	7.1%	8.8%	8.2%	4.1%	4.9%	4.5%
	Cities and Towns	54,933,195	163,805,842	0	0	54,933,195	163,805,842	201,485,312	198,164,690	11.8%	14.2%	13.7%	6.1%	7.2%	6.9%
	School Corporations	53,422,183	147,209,225	40,000,000	50,000,001	14,202,588	97,209,224	178,909,837	169,952,190	3.6%	6.6%	6.2%	3.0%	5.2%	4.8%
	Libraries	9,085,379	20,377,483	0	0	9,085,379	20,377,483	24,920,975	24,131,862	7.2%	8.6%	8.2%	4.7%	5.6%	5.3%
	Special Units	17,200,679	37,445,589	0	0	17,200,679	37,445,589	44,015,444	42,007,648	9.3%	11.0%	10.4%	2.3%	2.7%	2.5%
	Redevelopment Commissions - TIF Replacement	248,344	163,198	0	0	248,344	163,198	239,742	232,817	34.7%	50.9%	49.5%	1.1%	1.6%	1.6%
	TIF Allocations	10,491,981	30,943,001	0	0	10,491,981	30,943,001	31,133,035	31,363,139						
	Total	175,477,819	478,578,690	40,000,000	50,000,000	136,268,224	428,578,690	577,511,615	568,213,777						
	Total Without TIF Allocations	164,985,838	447,635,689	40,000,000	50,000,000	126,766,243	397,635,689	546,378,580	526,850,638	6.5%	8.8%	8.3%	3.6%	4.9%	4.6%

Count of Affected Taxing Units*	Total # of Units*		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
	2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Counties	92	88	92	0	0	88	92	92	92					
Townships	1,008	597	893	0	0	597	893	926	924					
Cities and Towns*	586	400	537	0	0	400	537	539	536					
School Corporations*	340	294	332	46	135	292	332	334	333					
Libraries*	246	213	243	0	0	213	243	246	246					
Special Units*	203	134	149	0	0	134	149	149	149					
Redevelopment Comm. - TIF Replacement	118	23	2	0	0	23	2	2	2					
TIF Allocations	414	107	196	0	0	107	196	194	194					
Total	2,593	1,749	2,248	46	135	1,747	2,248	2,288	2,282					
Total Without TIF Allocations	2,179	1,642	2,052	46	135	1,640	2,052	2,094	2,088					

* Cross-county units are counted in each county in which they appear.

# of School Corporations, multiple counts eliminated	293	275	292	44	126	273	292	293	293
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Estimated Circuit Breaker Credits

Current Law

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Adams	Adams County	45,778	219,720	0	0	45,778	219,720	297,861	285,851	2.9%	3.9%	3.6%	1.5%
Adams	Blue Creek Township	0	9	0	0	0	9	51	40	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Adams	French Township	0	2	0	0	0	2	6	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Adams	Hartford Township	0	16	0	0	0	16	86	71	0.0%	0.3%	0.2%	0.0%	0.1%	0.1%
Adams	Jefferson Township	0	9	0	0	0	9	75	60	0.0%	0.3%	0.3%	0.0%	0.2%	0.2%
Adams	Kirkland Township	0	9	0	0	0	9	12	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Adams	Monroe Township	35	207	0	0	35	207	272	261	0.9%	1.1%	1.0%	0.3%	0.5%	0.4%
Adams	Preble Township	5	15	0	0	5	15	80	66	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Adams	Root Township	341	1,637	0	0	341	1,637	2,261	2,245	2.6%	3.5%	3.4%	0.7%	0.9%	0.9%
Adams	St. Marys Township	1	31	0	0	1	31	83	58	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Adams	Union Township	0	15	0	0	0	15	153	67	0.0%	0.4%	0.2%	0.0%	0.2%	0.1%
Adams	Wabash Township	258	2,679	0	0	258	2,679	3,619	3,521	5.2%	6.6%	6.4%	2.2%	3.0%	2.8%
Adams	Washington Township	2,329	7,975	0	0	2,329	7,975	11,085	10,740	4.0%	5.4%	5.1%	2.8%	3.9%	3.8%
Adams	Decatur Civil City	53,830	204,633	0	0	53,830	204,633	275,609	274,122	6.2%	8.1%	7.9%	3.1%	4.1%	3.9%
Adams	Berne Civil City	8,337	93,628	0	0	8,337	93,628	120,980	121,269	9.0%	11.3%	11.0%	4.9%	6.3%	6.3%
Adams	Geneva Civil Town	7,337	41,550	0	0	7,337	41,550	53,087	52,750	9.0%	11.2%	10.8%	6.1%	7.8%	7.8%
Adams	Monroe Civil Town	65	840	0	0	65	840	1,582	1,216	0.5%	0.9%	0.7%	0.2%	0.4%	0.3%
Adams	Adams Central Community School Corp	87	2,092	0	0	87	2,092	4,112	2,861	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Adams	North Adams Community School Corp	84,572	300,693	0	66,577	84,572	234,116	404,550	386,097	3.0%	5.1%	4.9%	2.1%	3.5%	3.2%
Adams	South Adams School Corp	14,393	154,013	0	35,291	14,393	118,722	200,896	190,692	3.1%	5.1%	4.8%	2.5%	4.0%	3.6%
Adams	Berne Public Library	2,699	29,245	0	0	2,699	29,245	37,489	37,301	9.0%	11.3%	11.0%	5.8%	7.4%	7.3%
Adams	Adams Public Library System	8,749	34,762	0	0	8,749	34,762	46,572	46,368	6.5%	8.4%	8.2%	4.0%	5.4%	5.3%
Adams	Adams County Solid Waste Mgt Dist	3,400	16,367	0	0	3,400	16,367	22,279	21,492	2.9%	3.8%	3.6%	1.1%	1.5%	1.5%
Adams	TIF_01010_Berne City-Monroe Township	0	0	0	0	0	0	0	0						
Allen	Allen County	782,274	4,388,064	0	0	782,274	4,388,064	5,392,849	5,658,498	6.5%	7.7%	7.9%	3.6%	4.3%	4.4%
Allen	Aboite Township	2,328	19,944	0	0	2,328	19,944	25,694	27,147	3.3%	4.1%	4.3%	1.1%	1.4%	1.5%
Allen	Adams Township	4,462	22,086	0	0	4,462	22,086	25,943	26,873	4.1%	4.7%	4.8%	2.3%	2.6%	2.5%
Allen	Cedar Creek Township	17	98	0	0	17	98	173	168	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Allen	Eel River Township	2	372	0	0	2	372	551	552	2.8%	4.1%	4.0%	1.9%	2.8%	2.8%
Allen	Jackson Township	2	0	0	0	2	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Allen	Jefferson Township	28	356	0	0	28	356	439	438	0.3%	0.4%	0.4%	0.2%	0.3%	0.3%
Allen	Lafayette Township	0	1	0	0	0	1	7	7	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Allen	Lake Township	0	2,450	0	0	0	2,450	3,131	3,121	3.0%	3.8%	3.7%	1.7%	2.1%	2.0%
Allen	Madison Township	0	232	0	0	0	232	266	253	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Allen	Marion Township	5	192	0	0	5	192	244	241	0.2%	0.3%	0.2%	0.1%	0.1%	0.1%
Allen	Maumee Township	9	1,669	0	0	9	1,669	2,016	1,952	1.4%	1.8%	1.6%	0.6%	0.7%	0.7%
Allen	Milan Township	7	11	0	0	7	11	15	15	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Allen	Monroe Township	71	732	0	0	71	732	828	822	1.5%	1.7%	1.6%	0.9%	1.1%	1.0%
Allen	Perry Township	387	28,010	0	0	387	28,010	43,277	41,977	4.4%	6.8%	6.6%	2.7%	4.1%	4.0%
Allen	Pleasant Township	2	37	0	0	2	37	43	44	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Allen	Scipio Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Allen	Springfield Township	2	65	0	0	2	65	74	74	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Allen	St. Joseph Township	7,696	43,821	0	0	7,696	43,821	54,356	57,522	6.6%	7.9%	8.2%	2.3%	2.9%	3.1%
Allen	Washington Township	1,518	7,277	0	0	1,518	7,277	8,483	8,958	2.1%	2.4%	2.5%	1.0%	1.1%	1.1%
Allen	Wayne Township	109,896	250,167	0	0	109,896	250,167	298,451	323,890	9.1%	10.6%	11.2%	10.6%	12.6%	13.7%
Allen	Fort Wayne Civil City	1,902,473	9,435,503	0	0	1,902,473	9,435,503	11,461,342	12,192,904	9.1%	10.8%	11.2%	5.7%	6.7%	6.9%
Allen	New Haven Civil City	31,764	294,524	0	0	31,764	294,524	359,764	374,984	5.6%	6.7%	6.8%	3.1%	3.7%	3.7%
Allen	Woodburn Civil City	56	6,530	0	0	56	6,530	8,051	8,178	3.9%	4.6%	4.6%	1.7%	2.1%	2.1%
Allen	Zanesville Civil Town	0	13	0	0	0	13	27	31	0.3%	0.5%	0.6%	0.1%	0.1%	0.1%
Allen	Grabill Civil Town	115	4,744	0	0	115	4,744	5,617	5,825	1.7%	2.0%	2.0%	0.8%	0.9%	0.9%
Allen	Huntertown Civil Town	0	16,621	0	0	0	16,621	23,515	23,130	4.4%	6.2%	6.1%	1.6%	2.1%	2.0%
Allen	Monroeville Civil Town	1,147	13,349	0	0	1,147	13,349	15,183	15,748	6.4%	7.7%	7.2%	2.9%	3.3%	3.4%
Allen	Leo-Cedarville	32	500	0	0	32	500	1,345	1,262	0.1%	0.3%	0.3%	0.0%	0.1%	0.1%

Estimated Circuit Breaker Credits

Current Law

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County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit			Net Credit		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	as % of Est. Levy	as % of Est. Budget*		2010	2011	2012
										2010	2011	2012	2010	2011	2012
Allen	M.S.D. Southwest Allen County School Corp	114,446	1,462,064	0	452,605	114,446	1,009,459	1,823,922	1,881,056	4.2%	7.5%	7.7%	3.6%	6.3%	6.3%
Allen	Northwest Allen County School Corp	91,472	1,597,204	0	560,409	91,472	1,036,795	2,111,874	2,092,897	5.4%	10.9%	10.8%	4.8%	9.3%	8.8%
Allen	Fort Wayne Community School Corp	1,128,018	4,126,614	0	1,368,004	1,128,018	2,758,810	4,858,432	5,100,073	4.7%	8.2%	8.6%	3.9%	6.7%	6.9%
Allen	East Allen County School Corp	100,748	504,307	0	59,313	100,748	444,994	573,595	576,844	2.4%	3.0%	3.0%	1.8%	2.2%	2.1%
Allen	Allen County Public Library	304,054	1,582,816	0	0	304,054	1,582,816	1,941,461	2,033,226	6.5%	7.7%	7.9%	5.2%	6.3%	6.5%
Allen	Fort Wayne Public Transportation	82,941	416,682	0	0	82,941	416,682	505,845	538,271	8.8%	10.3%	10.7%	3.4%	4.0%	4.1%
Allen	Fort Wayne-Allen County Airport Authority	82,533	372,228	0	0	82,533	372,228	454,802	473,818	6.5%	7.7%	7.9%	1.5%	1.8%	1.9%
Allen	Southwest Allen County Fire	1,235	6,109	0	0	1,235	6,109	8,146	8,544	0.5%	0.6%	0.6%	0.3%	0.4%	0.4%
Allen	Allen County Solid Waste	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Allen	Allen County Redevelopment Commission	65	0	0	0	65	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Allen	Fort Wayne Redevelopment Commission	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Allen	Monroeville Redevelopment Commission	78	0	0	0	78	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Allen	TIF_02038_Aboite Township (11)	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Allen	TIF_02041_New Haven City Adams Twp Trans	30	228	0	0	30	228	230	232						
Allen	TIF_02042_Cedar Creek Township (13)	0	0	0	0	0	0	0	0						
Allen	TIF_02043_Grabill Town (40)	0	21	0	0	0	21	21	21						
Allen	TIF_02048_Jefferson Township (16)	0	0	0	0	0	0	0	0						
Allen	TIF_02047_New Haven Jefferson Twp Trans	8	180	0	0	8	180	181	183						
Allen	TIF_02048_Lafayette Township (17)	0	0	0	0	0	0	0	0						
Allen	TIF_02054_Milan Township (22)	0	0	0	0	0	0	0	0						
Allen	TIF_02056_Monroeville Town (45)	14	181	0	0	14	181	182	184						
Allen	TIF_02057_Perry Township (24)	0	0	0	0	0	0	0	0						
Allen	TIF_02059_Pleasant Township (25)	0	0	0	0	0	0	0	0						
Allen	TIF_02068_Wayne Township-Trans (30)	0	0	0	0	0	0	0	0						
Allen	TIF_02071_Fort Wayne Pleasant Twp (70)	267	1,105	0	0	267	1,105	1,116	1,127						
Allen	TIF_02072_Fort Wayne St. Joseph Twp (75)	0	0	0	0	0	0	0	0						
Allen	TIF_02073_Ft Wayne Washington Twp (80)	227	0	0	0	227	0	0	0						
Allen	TIF_02074_Fort Wayne Wayne Twp (91-95)	8,380	23,516	0	0	8,380	23,516	23,751	23,988						
Allen	TIF_02075_Fort Wayne Aboite Twp (59)	0	0	0	0	0	0	0	0						
Allen	TIF_02076_Fort Wayne Wayne Fire Dist (96)	29	64	0	0	29	64	64	65						
Allen	TIF_02080_Ft Wayne Pleasant - Fire (71)	45	1,026	0	0	45	1,026	1,036	1,046						
Bartholomew	Bartholomew County	12,785	560,894	0	0	12,785	560,894	756,138	785,664	3.6%	4.7%	4.7%	1.7%	2.2%	2.3%
Bartholomew	Clay Township	62	258	0	0	62	258	526	551	0.7%	1.3%	1.4%	0.2%	0.3%	0.3%
Bartholomew	Clifty Township	7	24	0	0	7	24	53	52	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Bartholomew	Columbus Township	470	35,322	0	0	470	35,322	47,821	50,049	3.1%	4.1%	4.2%	2.3%	2.9%	2.8%
Bartholomew	Flatrock Township	167	184	0	0	167	184	220	205	0.4%	0.4%	0.4%	0.2%	0.3%	0.3%
Bartholomew	German Township	195	1,672	0	0	195	1,672	1,895	1,992	1.3%	1.4%	1.5%	0.7%	0.8%	0.8%
Bartholomew	Harrison Township	29	2,274	0	0	29	2,274	2,655	2,762	0.9%	1.1%	1.1%	0.5%	0.6%	0.6%
Bartholomew	Hawcreek Township	382	412	0	0	382	412	530	503	0.4%	0.5%	0.4%	0.2%	0.3%	0.3%
Bartholomew	Jackson Township	6	3	0	0	6	3	7	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bartholomew	Ohio Township	3	17	0	0	3	17	38	37	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bartholomew	Rockcreek Township	6	32	0	0	6	32	59	58	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Bartholomew	Sandcreek Township	8	20	0	0	8	20	47	44	0.1%	0.2%	0.1%	0.0%	0.1%	0.1%
Bartholomew	Wayne Township	3	175	0	0	3	175	290	294	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
Bartholomew	Columbus Civil City	14,585	1,312,663	0	0	14,585	1,312,663	1,778,001	1,865,382	5.2%	6.8%	7.0%	3.2%	4.2%	4.4%
Bartholomew	Clifford Civil Town	0	4	0	0	0	4	26	29	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Bartholomew	Elizabethtown Civil Town	0	0	0	0	0	0	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bartholomew	Hartsville Civil Town	136	170	0	0	136	170	221	214	0.9%	1.2%	1.1%	0.2%	0.3%	0.3%
Bartholomew	Hope Civil Town	1,249	1,266	0	0	1,249	1,266	1,640	1,677	0.5%	0.6%	0.6%	0.1%	0.2%	0.2%
Bartholomew	Jonesville Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bartholomew	Edinburgh Civil Town	18,686	199,596	0	0	18,686	199,596	217,835	230,694	20.4%	21.6%	22.2%	11.9%	12.3%	12.5%
Bartholomew	Bartholomew Consolidated School Corp	14,890	1,162,731	0	249,419	14,890	913,312	1,522,443	1,553,942	2.9%	4.8%	4.9%	2.3%	3.7%	3.6%
Bartholomew	Flatrock-Hawcreek School Corp	5,195	5,821	0	0	5,195	5,821	7,031	6,608	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%

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County	Unit Name	School				Net Credit				Net Credit					
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Bartholomew	Edinburgh Community School Corp	7,794	21,381	6,180	8,797	1,614	12,584	23,139	23,603	20.7%	37.3%	37.8%	19.3%	33.8%	32.8%
Bartholomew	Bartholomew County Public Library	1,277	71,992	0	0	1,277	71,992	97,469	101,695	3.4%	4.5%	4.5%	1.5%	2.0%	2.1%
Bartholomew	Edinburgh-Wright-Hageman Public Library	1,426	16,450	0	0	1,426	16,450	17,666	18,494	20.4%	21.6%	22.2%	14.8%	15.9%	16.6%
Bartholomew	Bartholomew County Solid Waste Mgt Dist	1,061	45,425	0	0	1,061	45,425	60,134	62,778	3.6%	4.7%	4.7%	1.2%	1.6%	1.6%
Bartholomew	TIF_03005_Columbus City-Columbus Twp	0	0	0	0	0	0	0	0						
Bartholomew	TIF_03021_Columbus City-Wayne Twp	0	0	0	0	0	0	0	0						
Bartholomew	TIF_03024_Columbus City-Harrison Twp	0	0	0	0	0	0	0	0						
Benton	Benton County	8,647	38,200	0	0	8,647	38,200	51,137	42,723	1.4%	1.8%	1.4%	0.5%	0.6%	0.5%
Benton	Bolivar Township	0	116	0	0	0	116	156	107	0.4%	0.6%	0.4%	0.2%	0.3%	0.2%
Benton	Center Township	286	943	0	0	286	943	1,327	1,158	1.6%	2.2%	1.9%	0.8%	1.0%	0.9%
Benton	Giboa Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benton	Grant Township	25	133	0	0	25	133	162	143	0.7%	0.8%	0.7%	0.3%	0.4%	0.3%
Benton	Hickory Grove Township	0	76	0	0	0	76	108	84	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
Benton	Oak Grove Township	39	283	0	0	39	283	359	312	0.9%	1.1%	0.9%	0.5%	0.7%	0.6%
Benton	Parish Grove Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benton	Pine Township	0	0	0	0	0	0	3	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benton	Richland Township	0	40	0	0	0	40	61	43	0.1%	0.2%	0.1%	0.0%	0.0%	0.0%
Benton	Union Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benton	York Township	0	2	0	0	0	2	4	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benton	Ambla Civil Town	0	1,257	0	0	0	1,257	1,753	1,495	5.1%	6.9%	5.7%	0.9%	1.2%	1.0%
Benton	Boswell Civil Town	2,807	17,490	0	0	2,807	17,490	22,035	20,659	8.3%	10.2%	9.3%	3.1%	3.7%	3.3%
Benton	Earl Park Civil Town	0	1,896	0	0	0	1,896	2,556	1,948	3.0%	4.3%	3.2%	1.1%	1.6%	1.2%
Benton	Fowler Civil Town	26,689	101,687	0	0	26,689	101,687	137,662	126,389	11.4%	15.0%	13.4%	5.3%	6.8%	5.9%
Benton	Otterbein Civil Town	20	5,833	0	0	20	5,833	7,798	5,662	3.9%	5.0%	3.5%	2.0%	2.7%	1.9%
Benton	Oxford Civil Town	2,344	18,473	0	0	2,344	18,473	23,216	21,597	7.1%	8.7%	7.9%	2.9%	3.5%	3.2%
Benton	Benton Community School Corp	19,062	78,631	0	0	19,062	78,631	103,356	84,983	1.6%	2.0%	1.7%	1.3%	1.6%	1.3%
Benton	South Newton School Corp	0	51	0	0	0	51	86	74	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benton	Tri County School Corp	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benton	Boswell Public Library	413	2,223	0	0	413	2,223	2,757	2,382	1.9%	2.3%	2.0%	1.5%	1.9%	1.6%
Benton	Earl Park Public Library	0	98	0	0	0	98	150	106	0.3%	0.5%	0.4%	0.2%	0.3%	0.2%
Benton	Otterbein Public Library	4	1,225	0	0	4	1,225	1,633	1,100	0.9%	1.2%	0.8%	0.6%	0.8%	0.5%
Benton	Oxford Public Library	262	1,898	0	0	262	1,898	2,400	2,102	1.8%	2.2%	1.9%	1.2%	1.4%	1.2%
Benton	Benton County Public Library	806	2,857	0	0	806	2,857	3,892	3,299	1.6%	2.1%	1.7%	1.0%	1.3%	1.1%
Benton	York Township Public Library	0	1	0	0	0	1	3	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benton	Northwest Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Benton	TIF_04007_Boswell (Grant)	35	255	0	0	35	255	257	280						
Blackford	Blackford County	106,771	372,129	0	0	106,771	372,129	437,350	402,063	11.7%	13.3%	12.0%	4.7%	5.4%	4.9%
Blackford	Harrison Township	851	4,416	0	0	851	4,416	5,617	4,923	7.3%	9.0%	7.7%	4.5%	5.5%	4.7%
Blackford	Jackson Township	193	1,775	0	0	193	1,775	3,202	2,481	3.9%	6.9%	5.2%	2.6%	4.6%	3.6%
Blackford	Licking Township	8,954	29,555	0	0	8,954	29,555	32,921	31,713	16.0%	17.3%	16.2%	13.5%	14.7%	13.8%
Blackford	Washington Township	42	1,473	0	0	42	1,473	2,174	1,639	3.8%	5.5%	4.1%	2.8%	3.9%	2.8%
Blackford	Hartford City Civil City	141,550	440,205	0	0	141,550	440,205	481,563	474,099	23.4%	25.0%	24.0%	12.8%	13.7%	13.2%
Blackford	Dunkirk Civil City	2,257	4,515	0	0	2,257	4,515	4,577	4,614	29.6%	29.5%	28.8%	15.0%	14.9%	14.6%
Blackford	Montpelier Civil City	16,517	38,658	0	0	16,517	38,658	44,655	39,914	9.2%	10.3%	9.0%	5.4%	6.2%	5.6%
Blackford	Shamrock Lakes Civil Town	286	2,070	0	0	286	2,070	2,439	2,325	6.6%	7.7%	7.1%	2.4%	2.7%	2.4%
Blackford	Blackford County School Corp	152,207	507,409	142,058	194,380	10,149	313,079	587,907	529,948	7.2%	13.3%	11.9%	6.0%	11.3%	10.1%
Blackford	Jay County School Corp	1,923	3,817	0	0	1,923	3,817	3,834	3,780	29.6%	29.5%	28.8%	28.2%	27.0%	25.3%
Blackford	Hartford City Public Library	20,582	63,728	0	0	20,582	63,728	89,922	68,969	23.4%	25.0%	24.0%	14.9%	16.1%	15.6%
Blackford	Montpelier Public Library	1,578	5,853	0	0	1,578	5,853	7,251	6,384	7.8%	9.4%	8.0%	5.3%	6.5%	5.8%
Blackford	Dunkirk Public Library	299	559	0	0	299	559	558	565	29.6%	29.4%	28.9%	17.2%	16.4%	15.9%
Blackford	Blackford County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Blackford	TIF_05006_Hartford City	0	79,129	0	0	0	79,129	79,920	80,719						
Boone	Boone County	355	268,809	0	0	355	268,809	370,017	332,044	3.5%	4.7%	4.1%	1.1%	1.5%	1.3%

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County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit			Net Credit		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	as % of Est. Levy			as % of Est. Budget*		
										2010	2011	2012	2010	2011	2012
Boone	Center Township	0	1,725	0	0	0	1,725	4,846	3,800	0.4%	0.9%	0.7%	0.1%	0.4%	0.3%
Boone	Clinton Township	0	4	0	0	0	4	10	4	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Boone	Eagle Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	Hamison Township	0	6	0	0	0	6	31	24	0.1%	0.3%	0.2%	0.0%	0.1%	0.1%
Boone	Jackson Township	0	86	0	0	0	86	160	129	0.2%	0.4%	0.3%	0.1%	0.1%	0.1%
Boone	Jefferson Township	0	4	0	0	0	4	66	51	0.0%	0.4%	0.3%	0.0%	0.1%	0.1%
Boone	Marion Township	0	3	0	0	0	3	6	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	Perry Township	6	73	0	0	6	73	110	107	0.2%	0.3%	0.3%	0.1%	0.1%	0.1%
Boone	Suger Creek Township	0	28	0	0	0	28	210	124	0.0%	0.3%	0.2%	0.0%	0.0%	0.0%
Boone	Union Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	Washington Township	0	7	0	0	0	7	18	11	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
Boone	Worth Township	163	2,665	0	0	163	2,665	7,602	6,515	0.9%	2.4%	2.0%	0.2%	0.6%	0.5%
Boone	Lebanon Civil City	7	35,832	0	0	7	35,832	57,341	44,138	0.9%	1.5%	1.1%	0.3%	0.5%	0.4%
Boone	Advance Civil Town	0	6,891	0	0	0	6,891	7,750	7,237	7.5%	8.2%	7.5%	0.0%	0.0%	0.0%
Boone	Jamestown Civil Town	0	63	0	0	0	63	172	161	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Boone	Thorn town Civil Town	0	216	0	0	0	216	343	311	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%
Boone	Ulen Civil Town	0	468	0	0	0	468	1,019	823	1.3%	2.8%	2.2%	0.2%	0.4%	0.3%
Boone	Whitestown Civil Town	1,005	186,143	0	0	1,005	186,143	217,657	219,506	7.8%	8.9%	8.7%	5.2%	5.8%	5.5%
Boone	Zionsville Civil Town	74	427,133	0	0	74	427,133	567,870	511,088	6.4%	8.4%	7.5%	2.8%	3.5%	3.0%
Boone	Western Boone County School Corp	0	8,653	0	0	0	8,653	19,892	14,913	0.2%	0.3%	0.3%	0.1%	0.3%	0.2%
Boone	Zionsville Community School Corp	252	1,461,017	0	441,504	252	1,019,423	1,938,817	1,730,944	4.0%	7.6%	6.8%	3.4%	6.2%	5.3%
Boone	Lebanon Community School Corp	1,776	141,948	0	0	1,776	141,948	213,481	180,320	1.2%	1.8%	1.5%	1.1%	1.6%	1.3%
Boone	Sheridan Community Schools	0	206	0	29	0	177	387	248	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	Lebanon Public Library	2	7,927	0	0	2	7,927	13,502	10,323	0.8%	1.3%	1.0%	0.4%	0.6%	0.4%
Boone	Thorn town Public Library	0	207	0	0	0	207	1,185	805	0.0%	0.3%	0.2%	0.0%	0.1%	0.1%
Boone	Hussey - Mayfield Memorial Library	14	71,644	0	0	14	71,644	96,517	87,308	5.8%	7.6%	6.8%	2.3%	3.1%	2.8%
Boone	Boone County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	City Of Lebanon Redevelopment	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	Zionsville Redevelopment Comm	1	0	0	0	1	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	Boone County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06002_Lebanon City	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06005_Eagle Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06006_Zionsville Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06013_Perry Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06018_Worth Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06019_Whitestown Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06020_Whitestown - Perry	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06021_Whitestown - Eagle	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06023_Whitestown - Perry #2	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boone	TIF_06027_Lebanon-Perry	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Brown County	0	50	0	0	0	50	227	233	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Hamblen Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Jackson Township	0	1	0	0	0	1	4	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Van Buren Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Washington Township	0	2	0	0	0	2	7	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Nashville Civil Town	0	7	0	0	0	7	53	54	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Brown County School Corporation	1	72	0	0	1	72	338	351	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Brown County Public Library	0	6	0	0	0	6	27	28	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Hamblen Township Fire Protection Dist	0	0	0	0	0	0	5	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Brown	Brown County Solid Waste Mgt Dist	0	2	0	0	0	2	8	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Carroll	Carroll County	20,705	92,116	0	0	20,705	92,116	93,339	81,570	2.5%	2.4%	2.1%	1.1%	1.1%	0.9%
Carroll	Adams Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Carroll	Burlington Township	3	12	0	0	3	12	27	21	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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		2009		2010		2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012		
Carroll	Carrollton Township	0	6	0	0	0	0	0	6	7	7	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%		
Carroll	Clay Township	0	1	0	0	0	0	0	1	15	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	Deer Creek Township	1,923	7,212	0	0	0	0	1,923	7,212	7,363	6,570	4.7%	4.8%	4.3%	2.2%	2.2%	1.8%		
Carroll	Democrat Township	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	Jackson Township	354	1,048	0	0	0	0	354	1,048	987	810	1.7%	1.5%	1.3%	0.8%	0.7%	0.5%		
Carroll	Jefferson Township	12	23	0	0	0	0	12	23	20	19	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	Liberty Township	0	5	0	0	0	0	0	5	15	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	Madison Township	0	0	0	0	0	0	0	0	6	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	Monroe Township	3	1,336	0	0	0	0	3	1,336	1,374	1,164	3.2%	3.2%	2.7%	1.7%	1.8%	1.5%		
Carroll	Rock Creek Township	0	59	0	0	0	0	0	59	141	89	0.2%	0.4%	0.3%	0.1%	0.2%	0.1%		
Carroll	Tippecanoe Township	0	28	0	0	0	0	0	28	55	42	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%		
Carroll	Washington Township	0	4	0	0	0	0	0	4	6	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	Delphi Civil City	96,409	388,861	0	0	0	0	96,409	388,861	381,992	352,364	26.9%	26.4%	24.4%	19.3%	18.9%	17.4%		
Carroll	Burlington Civil Town	18	13	0	0	0	0	18	13	59	57	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%		
Carroll	Camden Civil Town	7,258	23,402	0	0	0	0	7,258	23,402	20,479	18,047	18.3%	16.0%	14.1%	8.5%	7.4%	6.4%		
Carroll	Flora Civil Town	118	57,708	0	0	0	0	118	57,708	58,939	51,149	8.9%	9.1%	7.9%	2.6%	2.6%	2.2%		
Carroll	Yeoman Civil Town	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	Carroll Consolidated School Corp	66	30,727	0	0	0	0	66	30,727	32,097	26,731	1.3%	1.3%	1.1%	0.7%	0.8%	0.6%		
Carroll	Delphi Community School Corp	45,939	258,704	0	74,090	0	0	45,939	184,614	258,341	229,936	3.7%	5.2%	4.6%	3.6%	5.0%	4.4%		
Carroll	Rossville Consolidated School Corp	0	5	0	0	0	0	0	5	78	50	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	Twin Lakes Community School Corp	284	559	0	0	0	0	284	559	507	465	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	Camden Public Library	276	823	0	0	0	0	276	823	765	633	2.4%	2.2%	1.8%	1.5%	1.4%	1.1%		
Carroll	Delphi Public Library	5,334	20,542	0	0	0	0	5,334	20,542	20,602	18,507	4.4%	4.4%	3.9%	2.6%	2.6%	2.4%		
Carroll	Flora Public Library	20	8,772	0	0	0	0	20	8,772	9,095	7,875	4.2%	4.3%	3.6%	2.5%	2.6%	2.1%		
Carroll	Northwest Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Carroll	TIF_08006_Deer Creek Township	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Cass	Cass County	517,151	982,234	0	0	0	0	517,151	982,234	1,093,960	1,045,905	11.5%	12.2%	11.4%	5.5%	6.2%	5.9%		
Cass	Adams Township	6	10	0	0	0	0	6	10	20	18	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%		
Cass	Bethlehem Township	5	2	0	0	0	0	5	2	5	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Cass	Boone Township	314	733	0	0	0	0	314	733	988	754	1.8%	2.3%	1.8%	1.4%	1.8%	1.4%		
Cass	Clay Township	666	4,379	0	0	0	0	666	4,379	5,094	4,729	5.6%	6.4%	5.8%	3.4%	3.8%	3.4%		
Cass	Clinton Township	749	3,247	0	0	0	0	749	3,247	3,451	3,332	6.5%	6.7%	6.3%	1.4%	1.4%	1.3%		
Cass	Deer Creek Township	7	29	0	0	0	0	7	29	52	47	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%		
Cass	Eel Township	35,428	62,656	0	0	0	0	35,428	62,656	69,355	69,492	19.1%	20.5%	20.0%	13.0%	14.4%	14.5%		
Cass	Harrison Township	2	19	0	0	0	0	2	19	462	51	0.0%	0.8%	0.1%	0.0%	0.4%	0.0%		
Cass	Jackson Township	52	507	0	0	0	0	52	507	591	546	1.2%	1.4%	1.3%	0.7%	0.8%	0.7%		
Cass	Jefferson Township	31	98	0	0	0	0	31	98	156	148	0.3%	0.5%	0.5%	0.1%	0.2%	0.2%		
Cass	Miami Township	857	10,896	0	0	0	0	857	10,896	13,798	10,539	5.0%	6.3%	4.8%	3.2%	3.9%	2.8%		
Cass	Noble Township	201	983	0	0	0	0	201	983	1,181	975	1.7%	1.9%	1.6%	1.0%	1.1%	0.9%		
Cass	Tipton Township	16	224	0	0	0	0	16	224	266	241	0.7%	0.8%	0.7%	0.5%	0.6%	0.6%		
Cass	Washington Township	1,224	3,647	0	0	0	0	1,224	3,647	4,190	3,943	3.7%	4.0%	3.7%	1.1%	1.2%	1.1%		
Cass	Logansport Civil City	1,375,149	2,454,845	0	0	0	0	1,375,149	2,454,845	2,868,057	2,676,487	30.7%	32.4%	31.7%	17.8%	19.1%	18.9%		
Cass	Galveston Civil Town	1,989	22,785	0	0	0	0	1,989	22,785	25,865	24,477	9.1%	10.0%	9.2%	3.6%	4.0%	3.7%		
Cass	Onward Civil Town	3	716	0	0	0	0	3	716	819	752	7.8%	8.2%	7.3%	2.8%	3.2%	2.8%		
Cass	Royal Center Civil Town	12,336	30,224	0	0	0	0	12,336	30,224	35,181	32,916	17.3%	19.1%	17.4%	6.1%	6.7%	6.0%		
Cass	Walton Civil Town	777	12,504	0	0	0	0	777	12,504	13,916	13,069	8.5%	8.9%	8.2%	2.6%	2.9%	2.7%		
Cass	Pioneer Regional School Corp	10,580	23,503	0	0	0	0	10,580	23,503	34,397	24,623	1.2%	1.7%	1.2%	0.8%	1.2%	0.8%		
Cass	Southeastern School Corp	3,609	71,729	0	4,220	0	0	3,609	67,509	81,258	68,110	2.2%	2.5%	2.1%	1.5%	1.7%	1.4%		
Cass	Logansport Community School Corp	1,088,709	1,870,694	1,016,113	785,214	0	0	72,596	1,085,480	2,013,096	1,953,755	12.6%	23.0%	22.2%	12.7%	23.6%	22.9%		
Cass	Caston School Corp	112	138	0	0	0	0	112	138	276	240	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Cass	Logansport-Cass Public Library	64,655	121,609	0	0	0	0	64,655	121,609	135,591	131,198	12.7%	13.5%	12.7%	5.6%	5.9%	5.5%		
Cass	Royal Center Public Library	1,110	2,569	0	0	0	0	1,110	2,569	3,232	2,689	3.4%	4.0%	3.2%	2.2%	2.7%	2.1%		
Cass	Walton Public Library	186	2,797	0	0	0	0	186	2,797	3,127	2,775	1.8%	1.9%	1.7%	1.2%	1.3%	1.2%		

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Cass	Cass County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cass	Logansport/Cass Co. Airport Authority	33,793	64,172	0	0	33,793	64,172	67,238	64,101	11.5%	12.2%	11.4%	9.8%	10.1%	9.6%
Cass	TIF_09007_Clinton Township	0	1,031	0	0	0	1,031	1,041	1,051						
Cass	TIF_09010_Logansport City-Eel Twp.	56,484	113,903	0	0	56,484	113,903	115,042	116,192						
Cass	TIF_09023_Washington Township-Southeast	0	0	0	0	0	0	0	0						
Cass	TIF_09025_Logansport City-Washington Twp	0	101	0	0	0	101	102	103						
Cass	TIF_09027_Logansport City-Wash Twp-SE Scl	765	52,554	0	0	765	52,554	53,079	53,610						
Clark	Clark County	19,016	243,940	0	0	19,016	243,940	335,026	341,942	2.7%	3.5%	3.5%	1.0%	1.4%	1.5%
Clark	Bethlehem Township	0	1	0	0	0	1	1	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clark	Carr Township	2	7	0	0	2	7	10	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clark	Charlestown Township	13	1,095	0	0	13	1,095	1,831	1,801	0.8%	1.3%	1.3%	0.4%	0.6%	0.6%
Clark	Jeffersonville Township	1,591	19,723	0	0	1,591	19,723	25,759	26,757	3.2%	4.1%	4.2%	0.9%	1.1%	1.1%
Clark	Monroe Township	1	26	0	0	1	26	36	42	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Clark	Oregon Township	0	2	0	0	0	2	5	5	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Clark	Owen Township	0	4	0	0	0	4	5	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clark	Silver Creek Township	34	103	0	0	34	103	255	270	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Clark	Union Township	0	3	0	0	0	3	5	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clark	Utica Township	6	291	0	0	6	291	312	323	0.7%	0.7%	0.7%	0.3%	0.3%	0.3%
Clark	Washington Township	10	16	0	0	10	16	18	18	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Clark	Wood Township	5	17	0	0	5	17	23	25	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clark	Jeffersonville Civil City	13,671	941,159	0	0	13,671	941,159	1,296,252	1,338,239	5.8%	7.5%	7.6%	3.5%	4.6%	4.5%
Clark	Charlestown Civil City	242	5,359	0	0	242	5,359	11,441	8,634	0.3%	0.6%	0.5%	0.1%	0.3%	0.2%
Clark	Clarksville Civil Town	102,495	469,548	0	0	102,495	469,548	603,959	617,048	4.9%	6.1%	6.0%	2.5%	3.2%	3.2%
Clark	Town Of Borden	87	294	0	0	87	294	404	452	0.2%	0.3%	0.4%	0.1%	0.1%	0.1%
Clark	Sellersburg Civil Town	634	2,125	0	0	634	2,125	4,285	4,643	0.1%	0.3%	0.3%	0.1%	0.1%	0.1%
Clark	Utica Civil Town	41	104	0	0	41	104	131	154	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Clark	West Clark Community School Corp	1,749	6,449	0	0	1,749	6,449	13,554	14,196	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Clark	Clarksville Community School Corp	92,626	298,848	0	87,297	92,626	209,551	376,987	374,751	3.9%	6.9%	6.8%	2.5%	4.3%	4.1%
Clark	Greater Clark County School Corp	13,630	811,770	0	155,839	13,630	655,931	1,069,374	1,069,830	2.8%	4.4%	4.4%	2.4%	3.8%	3.6%
Clark	Jeffersonville Township Public Library	7,924	81,976	0	0	7,924	81,976	112,439	114,357	5.2%	6.7%	6.6%	3.0%	4.1%	4.2%
Clark	Charlestown-Clark County Contractual Lib	160	4,530	0	0	160	4,530	6,386	6,464	0.5%	0.6%	0.6%	0.3%	0.4%	0.4%
Clark	Jeffersonville Flood Control	8,830	65,628	0	0	8,830	65,628	65,409	66,941	6.8%	7.4%	7.3%	4.1%	3.9%	3.8%
Clark	Charlestown Fire	40	661	0	0	40	661	1,129	889	0.2%	0.3%	0.3%	0.1%	0.1%	0.1%
Clark	Tri-Township Fire Protection Dist	235	725	0	0	235	725	1,351	1,430	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Clark	Monroe Township Fire Protection	4	115	0	0	4	115	122	141	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Clark	Utica Township Fire Dist	16	139	0	0	16	139	130	147	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Clark	New Washington Fire Protection Dist	35	81	0	0	35	81	80	87	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Clark	Clark County Solid Waste Management Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clark	Clark County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clark	Clarksville Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clark	Jeffersonville Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clark	TIF_10003_Charlestown Twp	0	0	0	0	0	0	0	0						
Clark	TIF_10004_Charlestown City	0	28	0	0	0	28	28	28						
Clark	TIF_10009_Jeffersonville City-OFW	1,605	229,146	0	0	1,605	229,146	231,437	233,751						
Clark	TIF_10010_Jeffersonville City-IFW	0	50,630	0	0	0	50,630	51,136	51,647						
Clark	TIF_10011_Clarksville Town-OFW	4,073	12,009	0	0	4,073	12,009	12,129	12,250						
Clark	TIF_10012_Clarksville Town-IFW	570	156	0	0	570	156	157	159						
Clark	TIF_10013_Clarksville Town-Gcs-OFW	169	99,515	0	0	169	99,515	100,510	101,515						
Clark	TIF_10014_Clarksville Town-Gcs-IFW	0	0	0	0	0	0	0	0						
Clark	TIF_10027_Monroe Township	0	0	0	0	0	0	0	0						
Clark	TIF_10032_Union Township	0	0	0	0	0	0	0	0						
Clark	TIF_10037_Utica Town	0	0	0	0	0	0	0	0						
Clark	TIF_10039_Jeff City-Utica Twp-OFW	0	4,882	0	0	0	4,882	4,930	4,980						

Estimated Circuit Breaker Credits

Current Law

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2009 Caps: Homesteads = 1.6%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.6%; All Other Real and Pers Prop = 3.6%; Lake and St. Joseph Existing Debt Exclusion

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* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits				School Levy Replacement Grant		Actual Net Credits				Estimated Credits			Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009		2010		2009	2010 Est.	2009		2010		2011	2012		2010	2011	2012	2010	2011	2012
Clay	Clay County	22,339	374	0	0	0	0	22,339	374	674	688	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Brazil Township	2,520	25	0	0	0	0	2,520	25	48	53	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Cass Township	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Dick Johnson Township	31	0	0	0	0	0	31	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Harrison Township	5	1	0	0	0	0	5	1	11	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Jackson Township	50	1	0	0	0	0	50	1	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Lewis Township	0	5	0	0	0	0	0	5	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Perry Township	5	0	0	0	0	0	5	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Posey Township	145	0	0	0	0	0	145	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Sugar Ridge Township	8	0	0	0	0	0	8	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Van Buren Township	95	6	0	0	0	0	95	6	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Washington Township	1	0	0	0	0	0	1	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Brazil Civil City	54,611	840	0	0	0	0	54,611	840	1,455	1,561	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Carbon Civil Town	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Center Point Civil Town	9	0	0	0	0	0	9	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Clay City Civil Town	68	19	0	0	0	0	68	19	431	420	0.0%	0.3%	0.3%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Clay	Knightsville Civil Town	13	1	0	0	0	0	13	1	0	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Staunton Civil Town	111	3	0	0	0	0	111	3	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Harmony Civil Town	165	2	0	0	0	0	165	2	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Clay Community School Corp	62,765	904	0	0	0	0	62,765	904	1,834	1,838	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	M.S.D. Shakamak School Corp	0	129	0	38	0	0	0	91	6	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Brazil Public Library	9,693	143	0	0	0	0	9,693	143	251	288	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Clay-Owen-Vigo Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Poland Fire Terr (Jackson Township)	0	1	0	0	0	0	0	1	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	Clay County Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Clay	TIF_11002_Brazil City - Brazil Township	191	0	0	0	0	0	191	0	0	0									
Clay	TIF_11007_Jackson Township	0	0	0	0	0	0	0	0	0	0									
Clay	TIF_11011_Posey Township	0	0	0	0	0	0	0	0	0	0									
Clay	TIF_11016_Van Buren Township	0	0	0	0	0	0	0	0	0	0									
Clinton	Clinton County	57,850	288,447	0	0	0	0	57,850	288,447	329,723	313,432	4.5%	5.0%	4.7%	2.0%	2.2%	2.1%			
Clinton	Center Township	5,502	26,057	0	0	0	0	5,502	26,057	29,980	29,621	7.9%	8.8%	8.5%	6.3%	7.1%	7.0%			
Clinton	Forest Township	0	18	0	0	0	0	0	18	40	34	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%			
Clinton	Jackson Township	0	14	0	0	0	0	0	14	60	51	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%			
Clinton	Johnson Township	0	28	0	0	0	0	0	28	56	50	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%			
Clinton	Kirkin Township	0	2	0	0	0	0	0	2	61	6	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%			
Clinton	Madison Township	0	53	0	0	0	0	0	53	195	94	0.1%	0.4%	0.2%	0.1%	0.2%	0.1%			
Clinton	Michigan Township	0	1	0	0	0	0	0	1	26	20	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Clinton	Owen Township	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Clinton	Perry Township	259	847	0	0	0	0	259	847	914	835	1.4%	1.5%	1.4%	0.6%	0.6%	0.5%			
Clinton	Ross Township	1	2	0	0	0	0	1	2	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Clinton	Sugar Creek Township	0	0	0	0	0	0	0	0	4	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Clinton	Union Township	0	6	0	0	0	0	0	6	27	30	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%			
Clinton	Warren Township	0	7	0	0	0	0	0	7	15	15	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%			
Clinton	Washington Township	0	1	0	0	0	0	0	1	2	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Clinton	Frankfort Civil City	211,976	1,052,926	0	0	0	0	211,976	1,052,926	1,201,671	1,186,574	18.8%	20.7%	19.9%	9.4%	10.7%	10.6%			
Clinton	Colfax Civil Town	11,779	42,537	0	0	0	0	11,779	42,537	45,637	43,959	20.6%	21.2%	19.9%	15.9%	17.1%	16.4%			
Clinton	Kirkin Civil Town	1	41	0	0	0	0	1	41	1,190	131	0.0%	0.9%	0.1%	0.0%	0.4%	0.0%			
Clinton	Michigantown Civil Town	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Clinton	Mulberry Civil Town	0	1,205	0	0	0	0	0	1,205	4,331	2,136	0.7%	2.5%	1.2%	0.2%	0.9%	0.4%			
Clinton	Roseville Civil Town	14	29	0	0	0	0	14	29	11	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Clinton	Clinton Central School Corp	1	305	0	0	0	0	1	305	1,514	688	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%			
Clinton	Clinton Prairie School Corp	6,307	22,592	0	0	0	0	6,307	22,592	28,885	23,550	0.7%	0.9%	0.7%	0.6%	0.7%	0.5%			
Clinton	Frankfort Community School Corp	128,634	701,749	0	263,032	0	0	128,634	438,717	780,160	750,106	6.6%	11.7%	11.2%	5.6%	10.0%	9.6%			

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County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Clinton	Rossville Consolidated School Corp	26	48	0	0	26	48	18	0	0.0%	0.0%	0.0%	0.0%
Clinton	Coffax-Perry Township Public Library	1,471	4,953	0	0	1,471	4,953	5,185	4,650	3.3%	3.4%	3.0%	2.5%	2.5%	2.1%
Clinton	Frankfort Community Public Library	16,521	79,063	0	0	16,521	79,063	91,496	90,204	10.6%	11.7%	11.2%	3.4%	3.8%	3.5%
Clinton	Kirkin Public Library	0	8	0	0	0	8	225	23	0.0%	0.2%	0.0%	0.0%	0.1%	0.0%
Clinton	Clinton County Contractual Public Lib	2	201	0	0	2	201	703	421	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Clinton	Frankfort Airport	4,328	21,733	0	0	4,328	21,733	19,974	19,796	18.8%	20.7%	19.9%	3.5%	3.0%	2.9%
Clinton	Wildcat Creek Solid Waste Mgt Dist	360	1,711	0	0	360	1,711	1,913	1,875	4.5%	4.9%	4.7%	0.0%	0.0%	0.0%
Crawford	Crawford County	81,748	333,545	0	0	81,748	333,545	373,918	365,391	12.1%	13.0%	12.4%	5.1%	5.6%	5.5%
Crawford	Boone Township	196	896	0	0	196	896	1,155	1,119	13.5%	17.1%	16.1%	10.2%	12.9%	12.3%
Crawford	Jennings Township	413	2,848	0	0	413	2,848	3,342	3,295	9.0%	10.3%	9.9%	7.4%	8.3%	7.8%
Crawford	Johnson Township	46	282	0	0	46	282	282	283	10.8%	10.5%	10.3%	2.6%	2.6%	2.6%
Crawford	Liberty Township	386	1,643	0	0	386	1,643	1,904	1,838	12.3%	13.8%	13.0%	7.6%	8.5%	8.0%
Crawford	Ohio Township	105	825	0	0	105	825	934	926	7.5%	8.2%	7.8%	4.9%	5.3%	5.0%
Crawford	Patoka Township	582	2,326	0	0	582	2,326	2,523	2,429	14.3%	15.2%	14.2%	8.8%	9.1%	8.3%
Crawford	Sterling Township	497	2,010	0	0	497	2,010	2,169	2,120	12.3%	13.0%	12.3%	6.8%	8.9%	8.3%
Crawford	Union Township	238	930	0	0	238	930	950	951	13.1%	13.0%	12.7%	6.4%	6.2%	5.9%
Crawford	Whiskey Run Township	571	1,758	0	0	571	1,758	1,851	1,834	14.7%	15.1%	14.5%	8.5%	8.8%	8.6%
Crawford	Alton Civil Town	0	0	0	0	0	0	0	1	0.0%	0.0%	12.5%	0.0%	0.0%	0.0%
Crawford	English Civil Town	2,875	12,870	0	0	2,875	12,870	14,519	13,644	16.6%	18.3%	16.7%	8.9%	10.0%	9.4%
Crawford	Leavenworth Civil Town	779	2,883	0	0	779	2,883	3,300	3,194	13.8%	15.4%	14.5%	1.3%	1.4%	1.3%
Crawford	Marengo Civil Town	1,955	8,775	0	0	1,955	8,775	10,671	10,021	15.6%	18.6%	16.9%	3.5%	4.3%	4.0%
Crawford	Milltown Civil Town	8,431	16,480	0	0	8,431	16,480	18,145	17,973	28.4%	30.7%	29.5%	8.1%	8.5%	8.0%
Crawford	Crawford County Community School Corp	122,032	501,640	113,896	193,980	8,136	307,660	544,378	522,503	7.4%	13.0%	12.4%	5.9%	10.1%	9.4%
Crawford	Crawford County Public Library	4,260	17,416	0	0	4,260	17,416	19,184	18,766	12.1%	13.0%	12.4%	7.4%	8.0%	7.6%
Crawford	Marengo-Liberty Township Fire	1,670	6,928	0	0	1,670	6,928	7,265	7,034	12.3%	13.8%	13.0%	9.2%	9.4%	8.8%
Crawford	English Fire	5,161	20,640	0	0	5,161	20,640	19,891	19,290	13.2%	13.8%	13.1%	8.2%	7.5%	7.0%
Crawford	Whiskey Run Fire Protection Dist	4,075	10,883	0	0	4,075	10,883	10,380	10,180	14.7%	15.2%	14.6%	10.9%	10.4%	10.1%
Crawford	Crawford County Solid Waste Mgt Dist	5,183	21,669	0	0	5,183	21,669	22,312	21,806	12.1%	13.0%	12.4%	7.4%	7.3%	6.9%
Crawford	Crawford County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Crawford	TIF_13003_Jennings Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Daviess	Daviess County	250,714	621,732	0	0	250,714	621,732	717,153	686,981	7.0%	7.8%	7.3%	3.2%	3.6%	3.4%
Daviess	Barr Township	0	49	0	0	0	49	73	45	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
Daviess	Bogard Township	0	8	0	0	0	8	167	125	0.0%	0.7%	0.5%	0.0%	0.4%	0.3%
Daviess	Elmore Township	48	144	0	0	48	144	290	240	0.5%	1.0%	0.8%	0.3%	0.5%	0.4%
Daviess	Hamison Township	1	117	0	0	1	117	131	96	3.1%	3.3%	2.3%	1.0%	1.0%	0.7%
Daviess	Madison Township	73	484	0	0	73	484	1,238	944	0.9%	2.2%	1.6%	0.5%	1.1%	0.8%
Daviess	Reeve Township	0	20	0	0	0	20	71	58	0.1%	0.5%	0.4%	0.1%	0.3%	0.2%
Daviess	Steele Township	48	246	0	0	48	246	464	400	0.7%	1.3%	1.1%	0.6%	1.1%	0.9%
Daviess	Van Buren Township	0	2	0	0	0	2	9	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Daviess	Veale Township	0	753	0	0	0	753	893	713	3.0%	3.4%	2.6%	1.6%	1.9%	1.4%
Daviess	Washington Township	11,107	24,272	0	0	11,107	24,272	27,317	26,662	11.4%	12.4%	11.8%	4.6%	5.0%	4.6%
Daviess	Washington Civil City	433,124	1,046,304	0	0	433,124	1,046,304	1,166,953	1,168,065	28.5%	31.0%	30.2%	14.0%	15.1%	14.7%
Daviess	Alfordville Civil Town	5	221	0	0	5	221	281	253	4.0%	4.9%	4.3%	2.8%	3.3%	2.9%
Daviess	Cannelburg Civil Town	0	39	0	0	0	39	126	62	0.4%	1.3%	0.6%	0.1%	0.4%	0.2%
Daviess	Elnora Civil Town	2,298	7,627	0	0	2,298	7,627	9,412	8,896	9.8%	11.7%	10.8%	3.8%	4.6%	4.2%
Daviess	Montgomery Civil Town	0	845	0	0	0	845	974	890	1.6%	1.7%	1.5%	0.6%	0.7%	0.6%
Daviess	Odon Civil Town	1,123	10,037	0	0	1,123	10,037	12,429	11,825	5.8%	6.9%	6.4%	1.9%	2.2%	2.0%
Daviess	Plainville Civil Town	768	3,452	0	0	768	3,452	3,796	3,647	6.0%	6.4%	6.0%	1.8%	1.9%	1.7%
Daviess	Barr-Reeve Community School Corp	21	2,307	0	0	21	2,307	4,095	2,872	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Daviess	North Daviess County School Corp	5,221	26,081	0	0	5,221	26,081	47,048	38,876	0.8%	1.5%	1.2%	0.7%	1.2%	1.0%
Daviess	Washington Community School Corp	315,134	762,984	294,112	302,896	21,022	460,088	831,749	793,158	8.5%	15.3%	14.6%	7.2%	12.4%	11.3%
Daviess	Odon-Winkelpack Public Library	73	568	0	0	73	568	999	840	1.8%	3.1%	2.6%	1.0%	1.7%	1.4%
Daviess	Washington Carnegie Public Library	62,368	144,252	0	0	62,368	144,252	159,045	157,139	28.5%	31.0%	30.2%	17.9%	19.5%	19.1%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M In 2009, \$80 M In 2010, \$0 In 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Daviess	Veale Fire Dist	0	1,325	0	0	0	1,325	1,435	1,133	3.0%	3.4%	2.7%	1.4%	1.4%	1.0%
Daviess	Southeast Daviess Fire Protection Dist	10	1,106	0	0	10	1,106	1,111	835	1.5%	1.8%	1.3%	1.0%	1.0%	0.8%
Daviess	Daviess County Solid Waste Dist	10,743	19,404	0	0	10,743	19,404	19,303	18,622	7.0%	7.8%	7.3%	2.8%	2.7%	2.7%
Daviess	TIF_14008_Madison Township	0	0	0	0	0	0	0	0						
Daviess	TIF_14016_Washington Township	0	172	0	0	0	172	173	175						
Daviess	TIF_14017_Washington City	0	5,335	0	0	0	5,335	5,388	5,442						
Dearborn	Dearborn County	0	107,388	0	0	0	107,388	144,356	146,432	1.1%	1.5%	1.5%	0.4%	0.5%	0.5%
Dearborn	Caesar Creek Township	0	15	0	0	0	15	23	22	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Dearborn	Center Township	0	1,259	0	0	0	1,259	1,428	1,430	3.6%	4.0%	3.9%	1.9%	2.1%	2.1%
Dearborn	Clay Township	0	336	0	0	0	336	519	482	0.6%	0.9%	0.8%	0.4%	0.7%	0.6%
Dearborn	Harrison Township	0	110	0	0	0	110	212	199	0.2%	0.3%	0.3%	0.1%	0.2%	0.2%
Dearborn	Hogan Township	0	19	0	0	0	19	63	48	0.1%	0.2%	0.1%	0.0%	0.2%	0.1%
Dearborn	Jackson Township	0	5	0	0	0	5	10	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dearborn	Kelso Township	0	1	0	0	0	1	5	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dearborn	Lawrenceburg Township	0	555	0	0	0	555	815	886	0.9%	1.3%	1.3%	0.5%	0.8%	0.8%
Dearborn	Logan Township	0	0	0	0	0	0	11	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dearborn	Manchester Township	0	259	0	0	0	259	563	472	0.2%	0.5%	0.4%	0.2%	0.4%	0.3%
Dearborn	Miller Township	0	92	0	0	0	92	270	225	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Dearborn	Sparta Township	0	94	0	0	0	94	156	132	0.2%	0.4%	0.3%	0.2%	0.3%	0.2%
Dearborn	Washington Township	0	10	0	0	0	10	57	41	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
Dearborn	York Township	0	82	0	0	0	82	110	105	0.4%	0.5%	0.4%	0.3%	0.4%	0.4%
Dearborn	Lawrenceburg Civil City	0	35,795	0	0	0	35,795	65,640	71,428	0.7%	1.3%	1.4%	0.4%	0.7%	0.7%
Dearborn	Aurora Civil City	0	85,233	0	0	0	85,233	94,098	95,478	7.6%	8.1%	8.0%	4.5%	5.0%	5.0%
Dearborn	Dillsboro Civil Town	0	9,372	0	0	0	9,372	12,786	12,412	5.6%	7.4%	7.0%	2.2%	3.0%	2.9%
Dearborn	Greendale Civil Town	0	95,960	0	0	0	95,960	128,729	136,867	4.4%	5.8%	6.0%	2.0%	2.6%	2.8%
Dearborn	Moore Hill Civil Town	0	1,208	0	0	0	1,208	1,368	1,265	3.2%	3.5%	3.1%	1.1%	1.3%	1.2%
Dearborn	St. Leon Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dearborn	West Hamison Civil Town	0	3,324	0	0	0	3,324	5,175	5,243	3.9%	5.9%	5.8%	2.1%	3.3%	3.4%
Dearborn	Sunman-Dearborn Community School Corp	0	13,003	0	0	0	13,003	26,090	22,951	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
Dearborn	South Dearborn Community School Corp	0	176,137	0	9,981	0	166,156	204,925	196,914	2.2%	2.6%	2.5%	2.1%	2.5%	2.3%
Dearborn	Lawrenceburg Community School Corp	0	72,614	0	0	0	72,614	105,152	110,324	1.6%	2.2%	2.3%	1.4%	2.1%	2.2%
Dearborn	Aurora Public Library	0	17,706	0	0	0	17,706	20,993	20,531	2.3%	2.6%	2.5%	1.5%	1.8%	1.7%
Dearborn	Lawrenceburg Public Lib	0	7,924	0	0	0	7,924	11,966	12,463	0.8%	1.1%	1.1%	0.3%	0.4%	0.5%
Dearborn	Dearborn County Mgt Dist	0	6,682	0	0	0	6,682	9,047	9,239	1.1%	1.5%	1.5%	0.8%	1.0%	1.0%
Dearborn	Greendale Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dearborn	TIF_15006_Harrison Township	0	0	0	0	0	0	0	0						
Dearborn	TIF_15010_Kelso Township	0	0	0	0	0	0	0	0						
Dearborn	TIF_15016_Greendale Town-A	0	1,691	0	0	0	1,691	1,707	1,724						
Dearborn	TIF_15023_Washington Township	0	0	0	0	0	0	0	0						
Decatur	Decatur County	216	51,791	0	0	216	51,791	84,218	77,477	1.0%	1.6%	1.4%	0.4%	0.7%	0.6%
Decatur	Adams Township	1	9	0	0	1	9	21	21	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Decatur	Clay Township	4	38	0	0	4	38	53	52	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Decatur	Clinton Township	0	12	0	0	0	12	15	15	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Decatur	Fugit Township	0	7	0	0	0	7	12	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Decatur	Jackson Township	1	15	0	0	1	15	29	25	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Decatur	Marion Township	0	31	0	0	0	31	39	38	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Decatur	Saltcreek Township	2	13	0	0	2	13	20	20	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Decatur	Sandcreek Township	31	81	0	0	31	81	159	182	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Decatur	Washington Township	0	312	0	0	0	312	961	939	0.2%	0.5%	0.5%	0.0%	0.1%	0.1%
Decatur	Greensburg Civil City	103	104,474	0	0	103	104,474	166,283	156,457	2.7%	4.3%	3.9%	1.2%	1.9%	1.7%
Decatur	Millhouse Civil Town	0	6	0	0	0	6	9	10	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Decatur	New Point Civil Town	23	54	0	0	23	54	84	94	0.3%	0.4%	0.4%	0.1%	0.1%	0.1%
Decatur	St. Paul Civil Town	13	38	0	0	13	38	73	81	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%

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County	Unit Name	School				Net Credit				as % of Est. Levy			as % of Est. Budget*		
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		2010	2011	2012	2010	2011	2012
		2009	2010	2009	2010 Est.	2009	2010	2011	2012						
Decatur	Westport Civil Town	70	265	0	0	70	265	536	591	0.2%	0.3%	0.3%	0.0%	0.1%	0.1%
Decatur	Decatur County Community School Corp	252	1,744	0	0	252	1,744	2,869	2,789	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
Decatur	Greensburg Community School Corp	101	116,431	0	0	101	116,431	181,320	166,332	1.9%	3.0%	2.7%	1.6%	2.5%	2.3%
Decatur	Greensburg Public Library	9	14,549	0	0	9	14,549	22,394	20,886	2.7%	4.3%	3.9%	1.2%	1.8%	1.6%
Decatur	Decatur County Contractual Library	12	139	0	0	12	139	220	222	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Decatur	Decatur County Solid Waste Mgt Dist	11	2,637	0	0	11	2,637	3,339	3,097	1.0%	1.6%	1.4%	0.5%	0.6%	0.6%
Decatur	Greensburg Redevelopment Comm	2	0	0	0	2	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Decatur	TIF_16015_Washington Township	0	0	0	0	0	0	0	0						
Decatur	TIF_16016_Greensburg City	0	5,859	0	0	0	5,859	5,917	5,976						
Decatur	TIF_16017_Adams/Greensburg	0	0	0	0	0	0	0	0						
Decatur	TIF_16018_Clay-Greensburg	0	0	0	0	0	0	0	0						
DeKalb	DeKalb County	7,569	88,599	0	0	7,569	88,599	93,052	93,976	1.1%	1.2%	1.2%	0.5%	0.5%	0.5%
DeKalb	Butler Township	3	23	0	0	3	23	29	24	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
DeKalb	Concord Township	0	16	0	0	0	16	17	16	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
DeKalb	Fairfield Township	0	10	0	0	0	10	13	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DeKalb	Franklin Township	0	1	0	0	0	1	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DeKalb	Grant Township	541	1,179	0	0	541	1,179	1,211	1,235	1.6%	1.6%	1.6%	0.8%	0.8%	0.8%
DeKalb	Jackson Township	0	74	0	0	0	74	81	75	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
DeKalb	Keyser Township	3	373	0	0	3	373	379	394	1.5%	1.6%	1.6%	0.7%	0.8%	0.8%
DeKalb	Newville Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DeKalb	Richland Township	87	211	0	0	87	211	233	235	0.9%	1.0%	0.9%	0.6%	0.5%	0.5%
DeKalb	Smithfield Township	17	323	0	0	17	323	335	337	0.7%	0.7%	0.7%	0.4%	0.5%	0.4%
DeKalb	Spencer Township	0	37	0	0	0	37	38	37	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
DeKalb	Stafford Township	0	8	0	0	0	8	8	7	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
DeKalb	Troy Township	0	4	0	0	0	4	4	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DeKalb	Union Township	22	1,179	0	0	22	1,179	1,225	1,249	1.9%	2.0%	2.0%	0.9%	0.9%	0.9%
DeKalb	Wilmington Township	0	142	0	0	0	142	148	160	0.1%	0.1%	0.2%	0.0%	0.0%	0.0%
DeKalb	Auburn Civil City	1,432	89,526	0	0	1,432	89,526	92,915	94,342	2.0%	2.0%	2.0%	0.9%	1.0%	1.0%
DeKalb	Garrett Civil City	399	51,420	0	0	399	51,420	53,562	55,012	3.4%	3.6%	3.6%	1.4%	1.5%	1.5%
DeKalb	Butler Civil City	0	19,999	0	0	0	19,999	21,949	23,332	2.1%	2.3%	2.4%	0.6%	0.6%	0.6%
DeKalb	Altona Civil Town	42	575	0	0	42	575	765	769	3.0%	3.9%	3.6%	0.0%	0.0%	0.0%
DeKalb	Ashley Civil Town	448	11,434	0	0	448	11,434	11,923	12,474	2.9%	3.0%	3.0%	1.2%	1.2%	1.2%
DeKalb	Corunna Civil Town	4,177	9,919	0	0	4,177	9,919	11,153	11,627	14.0%	15.6%	15.8%	6.8%	7.3%	7.5%
DeKalb	St. Joe Civil Town	0	36	0	0	0	36	38	41	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
DeKalb	Waterloo Civil Town	22,250	42,970	0	0	22,250	42,970	44,859	46,400	6.1%	6.3%	6.3%	3.4%	3.5%	3.6%
DeKalb	Hamilton Civil Town	0	6	0	0	0	6	8	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DeKalb	DeKalb County Eastern Comm School Corp	0	15,307	0	0	0	15,307	16,521	16,891	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
DeKalb	Garrett-Keyser-Butler Comm School Corp	628	63,773	0	0	628	63,773	67,514	67,151	1.8%	1.9%	1.9%	1.6%	1.6%	1.5%
DeKalb	DeKalb County Central United School Corp	20,709	160,190	0	0	20,709	160,190	167,426	165,469	1.8%	1.7%	1.6%	1.4%	1.4%	1.4%
DeKalb	Hamilton Community School Corp	0	6	0	0	0	6	7	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DeKalb	Auburn-Eckhart Public Library	226	13,482	0	0	226	13,482	14,012	14,241	1.8%	1.9%	1.9%	1.3%	1.3%	1.3%
DeKalb	Butler Carnegie Public Library	0	3,455	0	0	0	3,455	3,890	4,130	2.1%	2.3%	2.4%	1.3%	1.5%	1.6%
DeKalb	Garrett Public Library	86	8,968	0	0	86	8,968	9,375	9,521	2.0%	2.1%	2.1%	1.3%	1.4%	1.4%
DeKalb	Waterloo Public Library	2,986	6,121	0	0	2,986	6,121	6,272	6,421	3.2%	3.3%	3.3%	1.9%	2.0%	2.0%
DeKalb	Northeast Indiana Solid Waste Mgt Dist	226	2,623	0	0	226	2,623	2,037	2,076	1.1%	1.2%	1.2%	0.0%	0.0%	0.0%
DeKalb	DeKalb County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DeKalb	Garrett City Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DeKalb	Auburn Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DeKalb	TIF_17008_Waterloo Town-Grant Township	0	413	0	0	0	413	417	421						
DeKalb	TIF_17011_Keyser Township	0	121	0	0	0	121	122	123						
DeKalb	TIF_17012_Auburn City-Keyser Township	0	4,444	0	0	0	4,444	4,488	4,533						
DeKalb	TIF_17013_Garrett City	0	685	0	0	0	685	691	698						
DeKalb	TIF_17019_Ashley Town	12	559	0	0	12	559	564	570						

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Actual Net Credits				Estimated Credits			Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*						
		Actual Circuit Breaker Credits		Levy Replacement Grant		2009		2010		2011		2012		2010			2011			2012		
		2009	2010	2009	2010 Est.	2009	2010	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012	2010	2011	2012		
DeKalb	TIF_17025_Auburn City-Union Township	0	11,719	0	0	0	11,719	11,836	11,954													
DeKalb	TIF_17026_Wilmington Township	0	0	0	0	0	0	0	0													
Delaware	Delaware County	1,785,916	3,795,295	0	0	1,785,916	3,795,295	4,468,431	4,308,878	17.8%	20.5%	19.3%	8.8%	10.4%	10.0%							
Delaware	Center Township	313,568	631,291	0	0	313,568	631,291	754,587	748,308	25.4%	29.8%	28.5%	18.7%	21.8%	21.3%							
Delaware	Delaware Township	0	509	0	0	0	509	617	535	1.0%	1.1%	1.0%	0.7%	0.8%	0.7%							
Delaware	Hamilton Township	180	1,792	0	0	180	1,792	4,377	2,929	1.0%	2.3%	1.5%	0.8%	1.9%	1.3%							
Delaware	Harrison Township	0	80	0	0	0	80	408	247	0.1%	0.5%	0.3%	0.1%	0.3%	0.2%							
Delaware	Liberty Township	65	324	0	0	65	324	355	307	0.5%	0.5%	0.4%	0.2%	0.2%	0.2%							
Delaware	Monroe Township	18	5,007	0	0	18	5,007	6,535	4,672	3.7%	4.8%	3.3%	2.4%	2.9%	2.0%							
Delaware	Mt. Pleasant Township	3,760	23,712	0	0	3,760	23,712	40,044	36,109	8.4%	13.9%	12.3%	2.6%	4.2%	3.6%							
Delaware	Niles Township	0	225	0	0	0	225	420	315	0.6%	1.0%	0.7%	0.4%	0.8%	0.6%							
Delaware	Perry Township	8	0	0	0	8	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
Delaware	Salem Township	224	4,318	0	0	224	4,318	5,654	4,114	3.9%	5.0%	3.5%	2.5%	3.2%	2.3%							
Delaware	Union Township	280	1,220	0	0	280	1,220	1,647	1,274	2.4%	3.2%	2.4%	1.6%	2.1%	1.8%							
Delaware	Washington Township	143	464	0	0	143	464	564	499	1.3%	1.5%	1.3%	0.8%	1.0%	0.8%							
Delaware	Muncie Civil City	4,181,959	7,986,505	0	0	4,181,959	7,986,505	9,132,238	9,085,383	30.8%	34.2%	33.1%	25.0%	28.8%	28.5%							
Delaware	Albany Civil Town	0	18,898	0	0	0	18,898	24,323	21,677	6.0%	7.6%	6.6%	2.4%	3.1%	2.7%							
Delaware	Eaton Civil Town	10,989	50,041	0	0	10,989	50,041	60,395	54,232	15.3%	18.0%	15.7%	7.8%	9.4%	8.3%							
Delaware	Gaston Civil Town	9,453	30,156	0	0	9,453	30,156	37,912	34,986	15.4%	18.8%	16.9%	7.7%	9.4%	8.4%							
Delaware	Selma Civil Town	164	5,822	0	0	164	5,822	7,015	6,010	5.7%	6.7%	5.6%	2.6%	3.2%	2.7%							
Delaware	Yorktown Civil Town	29,897	227,387	0	0	29,897	227,387	346,706	329,324	10.3%	15.3%	14.2%	4.5%	6.5%	5.9%							
Delaware	Chesterfield Civil Town	0	9,623	0	0	0	9,623	11,875	9,424	11.5%	13.7%	10.8%	6.3%	7.8%	5.9%							
Delaware	Daleville Civil Town	4,507	14,771	0	0	4,507	14,771	20,096	18,364	5.1%	6.8%	6.0%	2.2%	2.9%	2.6%							
Delaware	Delaware Community School Corp	24,485	148,948	0	15,832	24,485	133,316	218,873	176,342	2.3%	3.8%	3.0%	1.9%	3.1%	2.5%							
Delaware	Wes-Del Community School Corp	5,042	18,606	0	0	5,042	18,606	25,684	20,781	1.0%	1.4%	1.1%	0.8%	1.1%	0.8%							
Delaware	Liberty-Perry Community School Corp	4,011	14,528	0	0	4,011	14,528	16,197	13,960	0.7%	0.8%	0.7%	0.5%	0.5%	0.4%							
Delaware	Cowan Community School Corp	183	61,167	0	13,025	183	48,142	79,010	55,850	2.9%	4.8%	3.3%	2.8%	4.3%	2.9%							
Delaware	Mt. Pleasant Township Comm School Corp	188,384	655,596	175,820	250,753	12,564	404,843	905,051	832,925	7.1%	15.8%	14.4%	5.9%	12.7%	11.3%							
Delaware	Daleville Community Schools	10,352	89,111	0	22,560	10,352	66,551	114,785	87,238	3.3%	5.7%	4.3%	2.8%	4.6%	3.3%							
Delaware	Muncie Community School Corp	2,673,720	5,152,784	2,494,576	2,222,210	179,144	2,930,574	5,794,174	5,633,025	16.9%	33.1%	32.0%	15.9%	29.9%	27.7%							
Delaware	Muncie Public Library	622,239	1,175,989	0	0	622,239	1,175,989	1,357,669	1,347,293	29.8%	33.4%	32.3%	23.8%	27.5%	27.3%							
Delaware	Yorktown - Mt Pleasant Library	3,968	39,310	0	0	3,968	39,310	56,834	52,774	9.2%	12.9%	11.7%	7.1%	9.8%	8.7%							
Delaware	Muncie Sanitary	1,095,295	2,149,991	0	0	1,095,295	2,149,991	2,493,990	2,459,285	27.9%	31.6%	30.4%	21.9%	25.1%	24.6%							
Delaware	Muncie Public Transportation	587,101	1,116,848	0	0	587,101	1,116,848	1,258,468	1,247,729	31.2%	34.1%	33.0%	15.7%	17.2%	16.6%							
Delaware	Delaware Airport	47,956	100,666	0	0	47,956	100,666	118,489	113,728	17.8%	20.6%	19.4%	14.8%	16.9%	15.7%							
Delaware	East Central Indiana Solid Waste Mgt Dist	20,816	44,741	0	0	20,816	44,741	52,881	51,203	17.8%	20.4%	19.3%	5.0%	5.9%	5.7%							
Delaware	Delaware County Redevelopment	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
Delaware	Town Of Yorktown Redevelopment	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
Delaware	Muncie Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
Delaware	TIF_18001_Center Township	0	0	0	0	0	0	0	0													
Delaware	TIF_18002_Center Township - Muncie Sanit	0	0	0	0	0	0	0	0													
Delaware	TIF_18003_Muncie City - Center Township	953,167	1,787,808	0	0	953,167	1,787,808	1,805,686	1,823,742													
Delaware	TIF_18006_Hamilton Township	0	0	0	0	0	0	0	0													
Delaware	TIF_18007_Hamilton Twp - Muncie Sanitary	0	1,863	0	0	0	1,863	1,881	1,900													
Delaware	TIF_18008_Harrison Township	0	0	0	0	0	0	0	0													
Delaware	TIF_18009_Harrison Twp - Muncie Sanitary	0	0	0	0	0	0	0	0													
Delaware	TIF_18012_Monroe Township	0	0	0	0	0	0	0	0													
Delaware	TIF_18014_Mt Pleasant Township	0	281	0	0	0	281	283	286													
Delaware	TIF_18015_Mt Pleasant Twp - Muncie Sanit	0	0	0	0	0	0	0	0													
Delaware	TIF_18016_Muncie City - Mt Pleasant Twp	14,987	28,923	0	0	14,987	28,923	29,212	29,504													
Delaware	TIF_18017_Yorktown Town	3,236	31,275	0	0	3,236	31,275	31,587	31,903													
Delaware	TIF_18022_Union Township	0	0	0	0	0	0	0	0													
Delaware	TIF_18026_Daleville Town	2,826	8,164	0	0	2,826	8,164	8,245	8,328													

Estimated Circuit Breaker Credits

Current Law

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Delaware	TIF_18030_Muncie Annex	0	0	0	0	0	0	0	0						
Delaware	TIF_18031_Mt. Pleasant-Muncie-Cnty TIF	0	0	0	0	0	0	0	0						
Delaware	TIF_18032_Yorktown Annex	46	580	0	0	46	580	585	591						
Delaware	TIF_18035_Yorktown San	859	1,934	0	0	859	1,934	1,953	1,972						
Delaware	TIF_18040_Muncie Phase In 7	0	10,748	0	0	0	10,748	0	0						
Delaware	TIF_18041_Harrison Sanitary Muncie	0	26,954	0	0	0	26,954	0	0						
Dubois	Dubois County	625	128,817	0	0	625	128,817	168,248	156,701	2.0%	2.8%	2.4%	0.7%	0.9%	0.8%
Dubois	Bainbridge Township	4	1,597	0	0	4	1,597	2,185	2,080	1.8%	2.4%	2.2%	1.1%	1.4%	1.2%
Dubois	Boone Township	0	5	0	0	0	5	4	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dubois	Cass Township	3	58	0	0	3	58	73	67	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Dubois	Columbia Township	0	46	0	0	0	46	59	59	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
Dubois	Ferdinand Township	7	250	0	0	7	250	320	273	0.5%	0.6%	0.5%	0.4%	0.5%	0.4%
Dubois	Hall Township	1	4	0	0	1	4	9	10	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Dubois	Harbison Township	2	14	0	0	2	14	26	30	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Dubois	Jackson Township	0	86	0	0	0	86	79	74	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
Dubois	Jefferson Township	5	59	0	0	5	59	62	47	0.3%	0.3%	0.2%	0.2%	0.2%	0.1%
Dubois	Madison Township	0	107	0	0	0	107	189	179	0.2%	0.3%	0.3%	0.1%	0.1%	0.1%
Dubois	Marion Township	0	14	0	0	0	14	25	25	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Dubois	Patoka Township	9	1,868	0	0	9	1,868	2,213	2,101	2.1%	2.4%	2.2%	1.7%	1.9%	1.7%
Dubois	Jasper Civil City	465	210,317	0	0	465	210,317	286,027	270,528	3.5%	4.6%	4.2%	1.3%	1.7%	1.6%
Dubois	Huntingburg Civil City	382	78,996	0	0	382	78,996	93,824	89,824	4.9%	5.7%	5.3%	0.9%	1.1%	1.0%
Dubois	Birdseye Civil Town	81	722	0	0	81	722	799	518	2.3%	2.5%	1.6%	0.6%	0.6%	0.4%
Dubois	Ferdinand Civil Town	258	9,951	0	0	258	9,951	12,062	10,275	1.6%	1.9%	1.6%	0.6%	0.7%	0.6%
Dubois	Holland Civil Town	204	4,491	0	0	204	4,491	5,233	4,960	3.5%	4.0%	3.7%	1.4%	1.6%	1.5%
Dubois	Northeast Dubois County School Corp	51	1,805	0	0	51	1,805	2,592	2,659	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Dubois	Southeast Dubois County School Corp	774	25,954	0	0	774	25,954	30,096	24,724	0.7%	0.8%	0.6%	0.5%	0.6%	0.5%
Dubois	Southwest Dubois County School Corp	685	87,150	0	10,624	685	76,526	101,018	93,944	2.4%	3.1%	2.9%	1.4%	1.7%	1.5%
Dubois	Greater Jasper Consolidated School Corp	769	336,549	0	40,269	769	296,280	446,913	411,167	2.4%	3.6%	3.3%	1.9%	2.8%	2.4%
Dubois	Huntingburg Public Library	51	7,143	0	0	51	7,143	8,450	7,984	2.7%	3.1%	2.9%	1.5%	1.7%	1.5%
Dubois	Jasper Public Library	40	18,460	0	0	40	18,460	25,147	23,801	3.2%	4.2%	3.8%	0.9%	1.2%	1.1%
Dubois	Dubois County Contractual Library	75	2,857	0	0	75	2,857	3,470	2,948	0.3%	0.4%	0.3%	0.2%	0.3%	0.2%
Dubois	Dubois County Airport	16	3,254	0	0	16	3,254	4,228	3,945	2.0%	2.6%	2.4%	0.6%	0.8%	0.8%
Dubois	Northeast Dubois County Fire Protection	0	86	0	0	0	86	107	111	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Dubois	Dubois County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dubois	Huntingburg Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dubois	TIF_19019_Patoka Township	0	0	0	0	0	0	0	0						
Dubois	TIF_19020_Huntingburg City	0	918	0	0	0	918	927	936						
Elkhart	Elkhart County	369,304	1,651,354	0	0	369,304	1,651,354	2,515,998	2,517,505	5.4%	7.8%	7.6%	2.3%	3.5%	3.5%
Elkhart	Baugo Township	14	1,989	0	0	14	1,989	9,386	8,064	0.3%	1.3%	1.1%	0.2%	0.7%	0.6%
Elkhart	Benton Township	0	124	0	0	0	124	433	384	0.1%	0.3%	0.3%	0.1%	0.2%	0.2%
Elkhart	Cleveland Township	1,246	8,960	0	0	1,246	8,960	16,518	16,564	1.5%	2.7%	2.7%	0.7%	1.2%	1.1%
Elkhart	Clinton Township	1	3,335	0	0	1	3,335	7,740	6,879	0.7%	1.7%	1.5%	0.7%	1.5%	1.3%
Elkhart	Concord Township	17,890	78,912	0	0	17,890	78,912	123,611	120,926	5.1%	7.7%	7.3%	2.5%	4.0%	3.9%
Elkhart	Elkhart Township	2,542	14,944	0	0	2,542	14,944	25,647	24,959	3.6%	6.0%	5.7%	1.3%	2.1%	2.0%
Elkhart	Harrison Township	2	20	0	0	2	20	2,472	2,156	0.0%	1.5%	1.2%	0.0%	0.9%	0.8%
Elkhart	Jackson Township	6	26	0	0	6	26	285	217	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
Elkhart	Jefferson Township	4	150	0	0	4	150	1,237	1,055	0.0%	0.3%	0.3%	0.0%	0.2%	0.1%
Elkhart	Locke Township	867	2,133	0	0	867	2,133	3,760	3,545	2.8%	4.8%	4.4%	1.6%	2.7%	2.5%
Elkhart	Middlebury Township	292	38,238	0	0	292	38,238	68,936	68,121	2.4%	4.2%	4.1%	1.7%	2.8%	2.7%
Elkhart	Olive Township	2	402	0	0	2	402	1,496	1,381	0.6%	2.0%	1.8%	0.2%	0.8%	0.8%
Elkhart	Osolo Township	3,289	32,458	0	0	3,289	32,458	51,998	52,853	3.0%	4.6%	4.6%	1.6%	2.6%	2.6%
Elkhart	Union Township	558	2,664	0	0	558	2,664	7,048	6,706	1.8%	4.5%	4.2%	0.8%	2.2%	2.1%
Elkhart	Washington Township	1	502	0	0	1	502	1,384	1,316	0.2%	0.5%	0.5%	0.1%	0.3%	0.3%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCl, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

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2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.6%; All Other Real and Pers Prop = 3.6%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Net Credit				Net Credit					
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Elkhart	York Township	11	20	0	0	11	20	178	159	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
Elkhart	Elkhart Civil City	1,135,222	4,469,457	0	0	1,135,222	4,469,457	6,121,351	6,269,933	13.2%	17.4%	17.4%	7.8%	10.3%	10.3%
Elkhart	Goshen Civil City	219,196	1,234,957	0	0	219,196	1,234,957	1,905,703	1,901,816	9.3%	13.9%	13.5%	4.9%	7.6%	7.5%
Elkhart	Nappanee Civil City	65,064	290,262	0	0	65,064	290,262	434,724	429,370	8.8%	12.7%	12.2%	4.3%	6.4%	6.3%
Elkhart	Bristol Civil Town	96	24,422	0	0	96	24,422	36,529	37,057	2.4%	3.4%	3.4%	1.6%	2.3%	2.4%
Elkhart	Middlebury Civil Town	578	71,615	0	0	578	71,615	104,343	105,626	4.2%	5.9%	5.8%	2.9%	4.1%	4.1%
Elkhart	Millersburg Civil Town	34	13,987	0	0	34	13,987	18,978	18,893	5.1%	6.6%	6.4%	2.6%	3.4%	3.3%
Elkhart	Wakanusa Civil Town	0	46,107	0	0	0	46,107	67,035	67,667	3.7%	5.3%	5.2%	2.5%	3.6%	3.5%
Elkhart	Fairfield Community School Corp	99	15,649	0	0	99	15,649	41,107	36,246	0.3%	0.7%	0.6%	0.2%	0.5%	0.4%
Elkhart	Baugo Community School Corp	107	24,582	0	0	107	24,582	91,114	78,976	0.4%	1.5%	1.3%	0.4%	1.3%	1.1%
Elkhart	Concord Community School Corp	193,649	1,499,829	0	535,664	193,649	964,165	2,026,835	1,972,266	5.6%	11.9%	11.6%	5.0%	10.0%	9.3%
Elkhart	Middlebury Community School Corp	1,582	131,857	0	0	1,582	131,857	247,658	237,982	1.1%	2.0%	1.9%	0.9%	1.5%	1.4%
Elkhart	Wa-Nee Community School Corp	68,131	340,764	0	59,943	68,131	280,821	581,300	552,488	2.9%	5.9%	5.6%	2.2%	4.4%	4.0%
Elkhart	Elkhart Community School Corp	697,799	2,616,339	651,249	881,322	46,550	1,735,017	3,692,966	3,708,722	4.9%	10.2%	10.2%	4.5%	9.0%	8.6%
Elkhart	Goshen Community School Corp	231,925	1,349,612	0	468,121	231,925	881,491	2,026,742	1,969,353	5.2%	11.8%	11.4%	4.7%	10.7%	10.2%
Elkhart	Bristol Public Library	6	1,732	0	0	6	1,732	2,915	2,921	0.9%	1.5%	1.4%	0.4%	0.7%	0.7%
Elkhart	Elkhart Public Library	84,034	371,167	0	0	84,034	371,167	521,979	531,478	8.5%	11.6%	11.5%	5.5%	7.7%	7.8%
Elkhart	Goshen Public Library	22,721	132,457	0	0	22,721	132,457	206,417	204,148	8.0%	12.1%	11.7%	4.4%	6.7%	6.5%
Elkhart	Nappanee Public Library	14,293	54,215	0	0	14,293	54,215	87,828	85,380	6.0%	9.5%	9.0%	3.4%	5.4%	5.2%
Elkhart	Wakanusa-Olive Twp-Harrison Twp Lib	3	5,924	0	0	3	5,924	12,204	11,736	1.5%	3.0%	2.8%	0.8%	1.7%	1.6%
Elkhart	Middlebury Public Library	68	7,691	0	0	68	7,691	14,647	14,353	1.1%	2.0%	1.9%	0.7%	1.3%	1.2%
Elkhart	Elkhart Cnty Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	Goshen Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	Elkhart City Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	Nappanee Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	Elkhart County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20001_Baugo Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20003_Benton Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20005_Cleveland Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20006_Elkhart City-Cleveland Twp	731	10,559	0	0	731	10,559	10,664	10,771	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20007_Clinton Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20008_Millersburg Town-Clinton Twp	0	13	0	0	0	13	13	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20009_Concord Township	0	843	0	0	0	843	851	859	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20011_Elkhart City-Concord Township	5,208	57,361	0	0	5,208	57,361	57,934	58,513	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20012_Elkhart City-Concord Township	72,446	211,509	0	0	72,446	211,509	213,624	215,760	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20013_Goshen City-Concord Township	0	22,989	0	0	0	22,989	23,218	23,451	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20015_Goshen City-Elkhart Township	10,690	22,624	0	0	10,690	22,624	22,850	23,078	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20019_Jefferson Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20021_Nappanee City-Locke Township	955	1,064	0	0	955	1,064	1,074	1,085	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20026_Osolo Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20027_Elkhart City-Osolo Township	486	66,379	0	0	486	66,379	67,042	67,713	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20029_Nappanee City-Union Township	14,102	19,874	0	0	14,102	19,874	20,072	20,273	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20030_Washington Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20032_York Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20034_Middlebury Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Elkhart	TIF_20035_Middlebury Town	6	430	0	0	6	430	434	438	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fayette	Fayette County	132,752	561,225	0	0	132,752	561,225	754,838	702,338	10.6%	13.9%	12.6%	4.4%	5.8%	5.3%
Fayette	Columbia Township	12	23	0	0	12	23	142	57	0.3%	1.8%	0.7%	0.2%	1.2%	0.5%
Fayette	Connorsville Township	4,319	16,821	0	0	4,319	16,821	20,980	20,453	12.8%	15.6%	14.8%	6.9%	8.5%	8.0%
Fayette	Fairview Township	3	13	0	0	3	13	367	143	0.1%	2.9%	1.1%	0.1%	2.2%	0.8%
Fayette	Harrison Township	2,393	12,027	0	0	2,393	12,027	16,949	16,399	13.9%	19.0%	17.9%	9.6%	12.9%	11.9%
Fayette	Jackson Township	25	46	0	0	25	46	212	94	0.4%	1.7%	0.7%	0.3%	1.3%	0.6%
Fayette	Jennings Township	9	15	0	0	9	15	72	20	0.3%	1.5%	0.4%	0.2%	1.1%	0.3%

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County	Unit Name	School				Actual Net Credits				Estimated Credits			Net Credit			Net Credit			
		Actual Circuit Breaker Credits		Levy Replacement Grant		2009		2010		2011		2012		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012		
Fayette	Orange Township	10	29	0	0	10	29	286	123	0.2%	2.3%	1.0%	0.1%	1.1%	0.4%				
Fayette	Posey Township	0	2	0	0	0	2	560	191	0.0%	3.1%	1.0%	0.0%	1.9%	0.6%				
Fayette	Waterloo Township	8	12	0	0	8	12	117	31	0.2%	1.8%	0.5%	0.1%	1.0%	0.3%				
Fayette	Connersville Civil City	376,774	1,664,528	0	0	376,774	1,664,528	2,126,884	2,116,972	21.3%	26.5%	25.7%	13.1%	16.7%	16.6%				
Fayette	Glenwood Civil Town	349	1,691	0	0	349	1,691	1,918	1,765	10.3%	11.3%	10.1%	1.3%	1.5%	1.3%				
Fayette	Fayette County School Corp	177,732	791,498	165,888	296,675	11,844	494,823	1,051,629	967,316	6.6%	13.9%	12.6%	6.4%	13.3%	11.9%				
Fayette	Fayette County Public Library	17,404	73,374	0	0	17,404	73,374	98,150	82,497	10.6%	13.9%	12.6%	6.9%	9.2%	8.5%				
Fayette	Fayette County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Floyd	Floyd County	1,225	116,085	0	0	1,225	116,085	170,901	176,031	1.7%	2.3%	2.3%	0.6%	0.9%	1.0%				
Floyd	Franklin Township	0	2	0	0	0	2	5	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Floyd	Georgetown Township	0	0	0	0	0	0	2	2	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%				
Floyd	Greenville Township	0	51	0	0	0	51	84	90	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%				
Floyd	Lafayette Township	0	1	0	0	0	1	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Floyd	New Albany Township	49	5,381	0	0	49	5,381	7,657	7,880	2.7%	3.7%	3.7%	1.5%	2.2%	2.2%				
Floyd	New Albany Civil City	4,167	455,494	0	0	4,167	455,494	683,543	683,501	3.8%	5.1%	5.1%	1.7%	2.4%	2.4%				
Floyd	Georgetown Civil Town	39	363	0	0	39	363	170	180	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%				
Floyd	Greenville Civil Town	0	18	0	0	0	18	38	40	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%				
Floyd	New Albany-Floyd County Consol Schools	5,472	526,038	0	0	5,472	526,038	728,573	728,668	1.7%	2.3%	2.3%	1.3%	1.8%	1.7%				
Floyd	New Albany-Floyd County Public Library	281	29,780	0	0	281	29,780	42,444	43,523	1.7%	2.3%	2.3%	1.1%	1.5%	1.6%				
Floyd	New Albany Flood Control	227	21,613	0	0	227	21,613	25,799	26,593	3.8%	5.1%	5.1%	0.0%	0.0%	0.0%				
Floyd	Floyd County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Floyd	Georgetown Twp Fire District	46	828	0	0	46	828	474	498	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%				
Floyd	Lafayette Twp Fire Dist	0	16	0	0	0	16	33	31	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Floyd	New Albany Twp Fire Dist	3	910	0	0	3	910	1,243	1,277	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%				
Floyd	City Of New Albany Redevelopment	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Floyd	TIF_22007_New Albany Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Floyd	TIF_22008_New Albany City	0	76	0	0	0	76	76	77	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Fountain	Fountain County	3,713	65,760	0	0	3,713	65,760	78,813	66,976	2.1%	2.3%	1.9%	0.6%	0.7%	0.6%				
Fountain	Cain Township	0	4	0	0	0	4	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Fountain	Davis Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Fountain	Fulton Township	0	6	0	0	0	6	53	29	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%				
Fountain	Jackson Township	0	5	0	0	0	5	14	9	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%				
Fountain	Logan Township	1	1,506	0	0	1	1,506	1,704	1,554	4.1%	4.4%	3.9%	0.0%	0.0%	0.0%				
Fountain	Millcreek Township	2	59	0	0	2	59	45	35	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%				
Fountain	Richland Township	0	1	0	0	0	1	3	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Fountain	Shawnee Township	2	18	0	0	2	18	8	4	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%				
Fountain	Troy Township	139	1,271	0	0	139	1,271	1,511	1,367	2.7%	3.1%	2.7%	1.7%	2.0%	1.8%				
Fountain	Van Buren Township	2	503	0	0	2	503	638	353	0.6%	0.7%	0.4%	0.4%	0.5%	0.2%				
Fountain	Wabash Township	0	37	0	0	0	37	32	30	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%				
Fountain	Attica Civil City	16	47,489	0	0	16	47,489	54,697	50,291	6.0%	6.6%	5.9%	2.5%	2.8%	2.5%				
Fountain	Covington Civil City	7,694	68,528	0	0	7,694	68,528	83,873	78,506	12.1%	14.1%	12.8%	4.9%	5.8%	5.4%				
Fountain	Hillsboro Civil Town	0	347	0	0	0	347	118	108	0.7%	0.2%	0.2%	0.2%	0.1%	0.1%				
Fountain	Kingman Civil Town	8	83	0	0	8	83	485	89	0.1%	0.8%	0.1%	0.1%	0.3%	0.1%				
Fountain	Mellott Civil Town	0	10	0	0	0	10	26	26	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%				
Fountain	Newtown Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Fountain	Veedersburg Civil Town	26	6,857	0	0	26	6,857	8,686	4,786	2.7%	3.3%	1.8%	1.1%	1.4%	0.7%				
Fountain	Wallace Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Fountain	Attica Consolidated School Corp	60	58,899	0	9,084	60	49,815	65,172	56,376	2.5%	3.3%	2.8%	2.2%	2.8%	2.4%				
Fountain	Covington Community School Corp	7,697	84,239	0	16,095	7,697	68,144	99,848	87,023	3.2%	4.7%	4.0%	2.7%	3.7%	3.1%				
Fountain	Southeast Fountain School Corp	82	9,657	0	0	82	9,657	11,425	6,142	0.4%	0.5%	0.2%	0.3%	0.3%	0.2%				
Fountain	Covington Public Library	720	7,520	0	0	720	7,520	9,244	7,904	4.0%	4.7%	3.9%	2.3%	2.8%	2.3%				
Fountain	Kingman-Millcreek Public Library	5	114	0	0	5	114	114	71	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%				
Fountain	Attica Public Library	2	7,836	0	0	2	7,836	8,757	7,761	3.8%	4.1%	3.6%	2.6%	2.9%	2.5%				

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2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Net Credit				Net Credit					
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Fountain	Fountain County Solid Waste Mgt Dist	157	2,826	0	0	157	2,826	3,294	2,803	2.1%	2.3%	1.9%	1.1%	1.2%	1.0%
Fountain	Veedersburg Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fountain	TIF_23018_Veedersburg Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Franklin County	428	538	0	0	428	538	4,544	3,410	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Franklin	Bath Township	0	6	0	0	0	6	0	0	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Blooming Grove Township	0	0	0	0	0	0	6	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Brookville Township	8	8	0	0	8	8	147	98	0.0%	0.3%	0.2%	0.0%	0.1%	0.1%
Franklin	Butler Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Fairfield Township	0	0	0	0	0	0	4	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Highland Township	0	0	0	0	0	0	6	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Laurel Township	0	0	0	0	0	0	4	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Metamora Township	2	0	0	0	2	0	13	13	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Franklin	Posey Township	0	3	0	0	0	3	5	4	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Franklin	Ray Township	7	7	0	0	7	7	35	32	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
Franklin	Salt Creek Township	0	2	0	0	0	2	3	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Springfield Township	0	0	0	0	0	0	4	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Whitewater Township	0	0	0	0	0	0	5	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Batesville Civil City	168	481	0	0	168	481	1,024	981	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Franklin	Cedar Grove Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Laurel Civil Town	0	0	0	0	0	0	32	32	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Franklin	Mt. Carmel Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Oldenburg Civil Town	115	0	0	0	115	0	340	322	0.0%	0.3%	0.2%	0.0%	0.1%	0.1%
Franklin	Brookville Civil Town	351	366	0	0	351	366	5,472	3,498	0.1%	0.9%	0.6%	0.0%	0.4%	0.2%
Franklin	Franklin County Community School Corp	484	634	0	0	484	634	8,947	6,051	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
Franklin	Batesville Community School Corp	560	634	0	0	560	634	2,804	2,597	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Franklin	Union County School Corp	0	208	0	37	0	171	0	0	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Franklin	Whitewater Valley Community Library	78	84	0	0	78	84	1,257	850	0.0%	0.2%	0.2%	0.0%	0.2%	0.1%
Franklin	Batesville Public Library	54	58	0	0	54	58	250	236	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Franklin	Southeastern Indiana Solid Waste Mgt Dist	18	24	0	0	18	24	187	142	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Fulton	Fulton County	1,043	9,279	0	0	1,043	9,279	11,773	10,919	0.3%	0.3%	0.3%	0.1%	0.1%	0.1%
Fulton	Aubbeenaubee Township	0	0	0	0	0	0	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fulton	Henry Township	1	342	0	0	1	342	422	389	0.5%	0.6%	0.5%	0.2%	0.3%	0.2%
Fulton	Liberty Township	0	42	0	0	0	42	61	57	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Fulton	Newcastle Township	0	7	0	0	0	7	16	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fulton	Richland Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fulton	Rochester Township	15	39	0	0	15	39	84	84	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fulton	Union Township	121	340	0	0	121	340	428	407	0.5%	0.6%	0.6%	0.3%	0.3%	0.3%
Fulton	Wayne Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fulton	Rochester Civil City	69	525	0	0	69	525	1,326	1,339	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Fulton	Akron Civil Town	41	12,878	0	0	41	12,878	14,804	13,652	6.2%	6.9%	6.2%	2.5%	2.8%	2.6%
Fulton	Fulton Civil Town	0	2,184	0	0	0	2,184	2,945	2,817	5.2%	6.7%	6.2%	2.2%	2.9%	2.7%
Fulton	Kewanna Civil Town	3,834	10,745	0	0	3,834	10,745	12,918	12,753	6.0%	6.9%	6.7%	3.3%	3.7%	3.5%
Fulton	Rochester Community School Corp	173	920	0	0	173	920	2,098	2,048	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Fulton	Caslon School Corp	1,543	5,575	0	0	1,543	5,575	6,751	6,191	0.5%	0.6%	0.5%	0.4%	0.4%	0.4%
Fulton	Tippicanoe Valley School Corp	52	16,485	0	0	52	16,485	18,997	16,681	1.0%	1.1%	1.0%	0.8%	0.8%	0.7%
Fulton	Culver Community School Corp	0	2	0	0	0	2	9	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fulton	Eastern Pulaski Community School Corp	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fulton	Akron Carnegie Public Library	11	3,201	0	0	11	3,201	3,718	3,321	1.5%	1.7%	1.5%	1.0%	1.1%	1.0%
Fulton	Kewanna Public Library	267	725	0	0	267	725	887	837	1.0%	1.1%	1.0%	0.6%	0.7%	0.6%
Fulton	Fulton County Public Library	35	388	0	0	35	388	691	681	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Fulton	Fulton County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fulton	Fulton County Airport Authority	97	885	0	0	97	885	907	840	0.3%	0.3%	0.3%	0.1%	0.1%	0.1%
Gibson	Gibson County	59,481	304,476	0	0	59,481	304,476	360,800	332,178	3.1%	3.5%	3.2%	1.5%	1.7%	1.5%

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County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit			Net Credit		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
										as % of Est. Levy	as % of Est. Levy	as % of Est. Levy	as % of Est. Budget*	as % of Est. Budget*	as % of Est. Budget*
Gibson	Barton Township	8	69	0	0	8	69	104	98	0.1%	0.2%	0.2%	0.2%	0.3%	0.2%
Gibson	Center Township	0	80	0	0	0	80	128	116	0.3%	0.4%	0.3%	0.2%	0.3%	0.2%
Gibson	Columbia Township	1,397	3,764	0	0	1,397	3,764	4,603	4,355	3.8%	4.6%	4.2%	2.8%	3.2%	3.1%
Gibson	Johnson Township	8	389	0	0	8	389	611	522	1.4%	2.1%	1.8%	1.8%	2.8%	2.4%
Gibson	Montgomery Township	148	544	0	0	148	544	646	640	0.7%	0.8%	0.8%	0.4%	0.4%	0.4%
Gibson	Patoka Township	31,150	168,663	0	0	31,150	168,663	189,713	173,358	6.1%	6.9%	6.3%	6.0%	7.0%	6.1%
Gibson	Union Township	164	2,076	0	0	164	2,076	2,815	2,277	1.2%	1.5%	1.2%	0.8%	1.1%	0.9%
Gibson	Wabash Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Gibson	Washington Township	0	29	0	0	0	29	58	55	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%
Gibson	White River Township	5	90	0	0	5	90	179	139	0.2%	0.3%	0.2%	0.1%	0.2%	0.2%
Gibson	Princeton Civil City	73,127	337,178	0	0	73,127	337,178	380,958	362,236	15.1%	16.6%	15.4%	5.3%	6.0%	5.7%
Gibson	Oakland City Civil City	33,075	89,182	0	0	33,075	89,182	101,376	98,498	20.2%	22.4%	21.2%	12.1%	13.8%	13.4%
Gibson	Fort Branch Civil Town	487	7,846	0	0	487	7,846	10,301	8,564	3.1%	4.0%	3.2%	1.0%	1.3%	1.1%
Gibson	Francisco Civil Town	0	2,269	0	0	0	2,269	2,196	2,072	5.1%	4.8%	4.4%	1.5%	1.5%	1.4%
Gibson	Haubstadt Civil Town	421	20,080	0	0	421	20,080	27,565	24,726	3.5%	4.7%	4.2%	1.7%	2.2%	1.9%
Gibson	Hazelton Civil Town	0	716	0	0	0	716	687	626	4.7%	4.4%	3.9%	1.6%	1.5%	1.3%
Gibson	Mackey Civil Town	0	771	0	0	0	771	834	791	6.9%	7.2%	6.7%	3.0%	3.1%	2.8%
Gibson	Owensville Civil Town	10,945	44,171	0	0	10,945	44,171	51,812	51,142	13.0%	14.8%	14.2%	6.0%	7.0%	6.8%
Gibson	Patoka Civil Town	20	77	0	0	20	77	175	170	0.3%	0.7%	0.7%	0.1%	0.2%	0.2%
Gibson	Somerville Civil Town	1	6	0	0	1	6	8	7	0.4%	0.5%	0.4%	0.0%	0.0%	0.0%
Gibson	East Gibson School Corp	24,311	71,228	0	10,969	24,311	60,259	82,632	76,530	2.5%	3.4%	3.2%	2.1%	2.8%	2.6%
Gibson	North Gibson School Corp	48,811	376,118	0	109,012	48,811	267,106	425,818	398,813	3.8%	6.0%	5.5%	3.0%	4.5%	3.9%
Gibson	South Gibson School Corp	9,071	65,357	0	0	9,071	65,357	87,902	76,367	0.9%	1.3%	1.1%	0.9%	1.1%	0.9%
Gibson	Oakland City-Columbia Township Public Lib	3,459	9,204	0	0	3,459	9,204	10,805	10,307	7.0%	8.0%	7.4%	4.6%	5.2%	4.8%
Gibson	Owensville Carnegie Library	431	734	0	0	431	734	879	860	0.7%	0.8%	0.7%	0.3%	0.4%	0.4%
Gibson	Fort Branch-Johnson Township Library	175	3,938	0	0	175	3,938	5,862	4,904	1.3%	1.9%	1.5%	0.8%	1.2%	0.9%
Gibson	Princeton-Patoka Township Public Library	5,485	29,822	0	0	5,485	29,822	34,377	32,159	6.1%	6.9%	6.3%	4.4%	5.0%	4.7%
Gibson	Owensville-Montgomery Township Fire	601	2,202	0	0	601	2,202	2,632	2,598	0.7%	0.8%	0.8%	0.7%	0.8%	0.8%
Gibson	Gibson Co Solid Waste Mgt Dist	6,439	32,669	0	0	6,439	32,669	38,804	35,673	3.1%	3.5%	3.2%	2.6%	2.9%	2.6%
Gibson	Gibson County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Gibson	TIF_26025_Union Township	0	0	0	0	0	0	0	0						
Gibson	TIF_26027_Patoka Township	0	0	0	0	0	0	0	0						
Grant	Grant County	446,233	228,729	0	0	446,233	228,729	330,531	285,015	1.8%	2.5%	2.1%	0.8%	1.3%	1.1%
Grant	Center Township	15,667	4,779	0	0	15,667	4,779	6,952	6,243	1.6%	2.3%	2.0%	1.0%	1.4%	1.2%
Grant	Fairmount Township	179	23	0	0	179	23	84	89	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Grant	Franklin Township	2,985	2,454	0	0	2,985	2,454	3,994	3,573	2.0%	3.2%	2.8%	1.5%	2.4%	2.0%
Grant	Green Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant	Jefferson Township	14	75	0	0	14	75	97	79	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Grant	Liberty Township	1	0	0	0	1	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant	Mill Township	5,271	4,957	0	0	5,271	4,957	6,700	5,871	2.6%	3.4%	2.9%	1.8%	2.4%	2.1%
Grant	Monroe Township	23	89	0	0	23	89	132	100	0.4%	0.6%	0.4%	0.2%	0.3%	0.2%
Grant	Pleasant Township	1,625	674	0	0	1,625	674	902	828	1.4%	1.8%	1.6%	0.8%	1.1%	1.0%
Grant	Richland Township	161	201	0	0	161	201	258	82	0.8%	1.0%	0.3%	0.8%	0.7%	0.2%
Grant	Sims Township	407	719	0	0	407	719	880	238	1.7%	2.0%	0.5%	0.8%	1.0%	0.3%
Grant	Van Buren Township	210	6	0	0	210	6	16	15	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant	Washington Township	493	194	0	0	493	194	280	244	0.2%	0.3%	0.3%	0.1%	0.2%	0.2%
Grant	Marion Civil City	926,142	473,191	0	0	926,142	473,191	692,918	628,929	3.3%	4.7%	4.2%	1.9%	2.7%	2.4%
Grant	Gas City Civil City	47,810	24,658	0	0	47,810	24,658	31,293	23,562	2.1%	2.6%	1.9%	0.8%	1.0%	0.7%
Grant	Fairmount Civil Town	11,483	1,024	0	0	11,483	1,024	4,782	4,641	0.2%	0.8%	0.7%	0.1%	0.3%	0.3%
Grant	Fowlerton Civil Town	0	47	0	0	0	47	96	102	0.2%	0.4%	0.4%	0.0%	0.0%	0.0%
Grant	Jonesboro Civil City	21,626	8,688	0	0	21,626	8,688	14,554	11,516	3.2%	5.2%	4.0%	1.6%	2.6%	2.0%
Grant	Matthews Civil Town	187	110	0	0	187	110	135	140	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Grant	Swayzee Civil Town	4,484	169	0	0	4,484	169	997	939	0.1%	0.7%	0.7%	0.0%	0.3%	0.2%

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		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Grant	Sweetser Civil Town	34	164	0	0	34	164	244	223	0.2%	0.3%	0.2%	0.0%
Grant	Upland Civil Town	211	2,050	0	0	211	2,050	2,698	2,184	0.6%	0.8%	0.6%	0.2%	0.3%	0.2%
Grant	Van Buren Civil Town	8,161	54	0	0	8,161	54	276	266	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Grant	Converse Civil Town	5,304	2,932	0	0	5,304	2,932	3,678	3,050	5.7%	7.0%	5.6%	2.2%	2.7%	2.1%
Grant	Eastbrook Community School Corp	7,321	8,947	0	0	7,321	8,947	12,670	9,738	0.3%	0.4%	0.3%	0.3%	0.4%	0.3%
Grant	Madison-Grant United School Corp	8,557	920	0	0	8,557	920	9,968	3,609	0.0%	0.2%	0.2%	0.0%	0.2%	0.1%
Grant	Mississinewa Community School Corp	105,845	87,002	98,785	11,723	7,060	75,279	112,637	93,478	2.4%	3.6%	3.0%	2.1%	3.0%	2.5%
Grant	Marion Community School Corp	460,823	226,586	430,100	23,656	30,723	202,930	328,372	291,074	2.3%	3.7%	3.3%	2.0%	3.1%	2.6%
Grant	Oak Hill United School Corp	14,859	18,182	0	0	14,859	18,182	23,292	8,352	0.6%	0.8%	0.3%	0.5%	0.6%	0.2%
Grant	Fairmount Public Library	572	58	0	0	572	58	256	242	0.1%	0.4%	0.4%	0.0%	0.2%	0.2%
Grant	Gas City-Mill Township Public Library	12,310	9,503	0	0	12,310	9,503	12,554	10,297	2.1%	2.7%	2.2%	1.4%	1.8%	1.5%
Grant	Jonesboro Public Library	3,165	1,273	0	0	3,165	1,273	2,134	1,690	3.2%	5.2%	4.0%	2.0%	3.3%	2.6%
Grant	Marion Public Library	121,033	65,460	0	0	121,033	65,460	95,018	85,516	3.3%	4.7%	4.2%	2.2%	3.1%	2.8%
Grant	Matthews Public Library	13	6	0	0	13	6	7	7	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
Grant	Swayzee Public Library	548	761	0	0	548	761	951	276	1.6%	1.9%	0.5%	0.9%	1.1%	0.3%
Grant	Barton-Rees-Pogue Memorial Library	23	219	0	0	23	219	290	235	0.6%	0.8%	0.6%	0.4%	0.5%	0.4%
Grant	Van Buren Public Library	824	13	0	0	824	13	46	43	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Grant	Converse Public Library	438	220	0	0	438	220	276	228	5.7%	7.0%	5.6%	2.9%	3.5%	2.9%
Grant	East Central Indiana Solid Waste Mgt Dist	4,682	2,565	0	0	4,682	2,565	3,702	3,253	1.8%	2.5%	2.2%	0.3%	0.4%	0.4%
Grant	Gas City Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant	Van Buren Town Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant	Converse Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant	Marion City Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant	TIF_27001_Center Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant	TIF_27002_Marion City-Center Township	25,770	51,662	0	0	25,770	51,662	52,178	52,700						
Grant	TIF_27008_Marion City-Franklin Township	3,567	115,206	0	0	3,567	115,206	116,358	117,521						
Grant	TIF_27018_Gas City-Mill Township	631	4,295	0	0	631	4,295	4,337	4,381						
Grant	TIF_27023_Marion City-Pleasant Township	52,411	10,492	0	0	52,411	10,492	10,596	10,702						
Grant	TIF_27030_Van Buren Town	58	0	0	0	58	0	0	0						
Grant	TIF_27033_Marion City-Washington Twp	299	567	0	0	299	567	572	578						
Grant	TIF_27036_Gas City-Jefferson Township	10	198	0	0	10	198	199	201						
Grant	TIF_27037_Gas City-Monroe Township	0	36	0	0	0	36	36	36						
Grant	TIF_27040_Marion City-Monroe Township	283	21,057	0	0	283	21,057	21,267	21,480						
Greene	Greene County	72,282	303,859	0	0	72,282	303,859	298,157	270,362	6.2%	5.9%	5.2%	2.1%	2.0%	1.8%
Greene	Beech Creek Township	3,077	12,681	0	0	3,077	12,681	11,622	10,846	16.1%	14.5%	13.3%	9.9%	9.1%	8.4%
Greene	Cass Township	0	96	0	0	0	96	122	110	0.4%	0.5%	0.5%	0.3%	0.4%	0.4%
Greene	Center Township	2,793	16,276	0	0	2,793	16,276	14,790	13,722	15.7%	14.1%	12.9%	8.3%	7.4%	6.8%
Greene	Fairplay Township	0	33	0	0	0	33	64	58	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Greene	Grant Township	0	45	0	0	0	45	108	85	0.2%	0.5%	0.4%	0.1%	0.3%	0.2%
Greene	Highland Township	18	124	0	0	18	124	123	95	0.6%	0.5%	0.4%	0.1%	0.1%	0.1%
Greene	Jackson Township	1,501	5,694	0	0	1,501	5,694	4,616	4,364	15.4%	12.2%	11.3%	6.7%	5.4%	5.2%
Greene	Jefferson Township	7	799	0	0	7	799	921	765	2.0%	2.3%	1.8%	1.3%	1.4%	1.2%
Greene	Richland Township	12	868	0	0	12	868	1,076	952	1.4%	1.7%	1.4%	0.3%	0.3%	0.3%
Greene	Smith Township	0	9	0	0	0	9	10	9	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Greene	Stafford Township	0	51	0	0	0	51	12	10	0.5%	0.1%	0.1%	0.2%	0.0%	0.0%
Greene	Stockton Township	2,466	9,032	0	0	2,466	9,032	8,857	7,553	6.0%	5.8%	4.8%	3.4%	3.3%	2.8%
Greene	Taylor Township	1	113	0	0	1	113	237	206	0.5%	1.0%	0.8%	0.2%	0.4%	0.4%
Greene	Washington Township	5	268	0	0	5	268	302	259	0.8%	1.0%	0.8%	0.3%	0.3%	0.3%
Greene	Wright Township	1,900	7,446	0	0	1,900	7,446	6,736	6,057	7.0%	6.2%	5.4%	5.5%	5.0%	4.5%
Greene	Linton Civil City	50,310	122,879	0	0	50,310	122,879	134,987	126,351	12.4%	13.3%	12.2%	3.8%	4.2%	3.9%
Greene	Jasonville Civil City	27,024	84,422	0	0	27,024	84,422	86,791	84,900	25.9%	25.9%	24.7%	9.0%	8.8%	8.2%
Greene	Bloomfield Civil Town	275	16,615	0	0	275	16,615	16,747	14,962	5.8%	5.7%	4.9%	1.7%	1.7%	1.5%
Greene	Lyons Civil Town	148	7,096	0	0	148	7,096	7,670	6,999	7.9%	8.3%	7.3%	3.7%	3.9%	3.6%

**Estimated Circuit Breaker Credits
Current Law**

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2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Actual Net Credits				Estimated Credits			Net Credit			Net Credit		
		Actual Circuit Breaker Credits		Levy Replacement Grant		2009		2010		2011		as % of Est. Levy			as % of Est. Budget*			
		2009	2010	2009	2010 Est.	2009	2010	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012	
Greene	Newberry Civil Town	0	1,180	0	0	0	1,180	1,455	1,353	6.1%	7.3%	6.8%	0.8%	0.9%	0.8%			
Greene	Switz City Civil Town	0	3	0	0	0	3	11	14	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%			
Greene	Worthington Civil Town	90	8,823	0	0	90	8,823	9,704	8,300	5.5%	5.9%	4.9%	1.5%	1.6%	1.3%			
Greene	Bloomfield School Dist	790	37,436	0	176	790	37,260	41,362	35,455	2.0%	2.2%	1.9%	1.5%	1.7%	1.4%			
Greene	Eastern Consolidated School Corp	110,786	488,652	103,394	197,349	7,392	291,303	430,428	398,160	9.4%	13.8%	12.7%	6.7%	9.4%	8.3%			
Greene	Linton-Stockton School Corp	58,578	182,526	54,672	64,360	3,906	118,166	186,628	164,241	5.5%	8.6%	7.5%	3.9%	6.2%	5.5%			
Greene	M.S.D. Shakamak School Corp	19,773	71,894	0	21,134	19,773	50,760	67,681	61,662	7.3%	9.7%	8.8%	8.1%	7.9%	7.1%			
Greene	White River Valley Consol School Corp	182	19,537	0	0	182	19,537	22,292	18,363	0.8%	1.0%	0.8%	0.7%	0.8%	0.6%			
Greene	Jasonville Public Library	2,732	8,051	0	0	2,732	8,051	8,284	8,106	25.9%	25.9%	24.7%	13.4%	13.8%	13.5%			
Greene	Linton Public Library	10,586	27,079	0	0	10,586	27,079	27,879	24,695	8.4%	8.6%	7.5%	5.7%	5.6%	4.7%			
Greene	Worthington Public Library	14	1,532	0	0	14	1,532	1,765	1,472	2.0%	2.3%	1.8%	1.1%	1.2%	1.0%			
Greene	Bloomfield-Eastern Greene County Public Lib	6,168	29,941	0	0	6,168	29,941	27,617	25,569	8.6%	7.8%	7.1%	4.6%	4.2%	3.8%			
Greene	Greene County Solid Waste	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Greene	Greene County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Greene	TIF_28005_Fairplay Township	0	0	0	0	0	0	0	0									
Greene	TIF_28011_Jefferson Township	0	0	0	0	0	0	0	0									
Greene	TIF_28019_Taylor Township	0	0	0	0	0	0	0	0									
Hamilton	Hamilton County	14,999	1,682,947	0	0	14,999	1,682,947	2,043,293	1,985,344	3.5%	4.2%	4.0%	1.5%	1.7%	1.6%			
Hamilton	Adams Township	504	3,255	0	0	504	3,255	3,384	3,224	1.9%	1.9%	1.8%	0.5%	0.4%	0.4%			
Hamilton	Clay Township	12	21,784	0	0	12	21,784	23,691	21,510	0.4%	0.4%	0.3%	0.1%	0.1%	0.1%			
Hamilton	Delaware Township	13	2,417	0	0	13	2,417	2,249	1,951	0.4%	0.3%	0.3%	0.2%	0.2%	0.1%			
Hamilton	Fall Creek Township	11	8,408	0	0	11	8,408	12,785	10,753	0.6%	0.8%	0.7%	0.4%	0.5%	0.5%			
Hamilton	Jackson Township	3	2,255	0	0	3	2,255	2,374	2,017	1.1%	1.1%	0.9%	0.6%	0.6%	0.5%			
Hamilton	Noblesville Township	48	20,311	0	0	48	20,311	23,855	23,769	2.5%	2.8%	2.7%	0.8%	0.9%	0.8%			
Hamilton	Washington Township	295	35,836	0	0	295	35,836	47,221	43,238	5.4%	7.0%	6.2%	1.9%	2.5%	2.3%			
Hamilton	Wayne Township	21	1,576	0	0	21	1,576	1,811	1,726	1.2%	1.4%	1.3%	0.3%	0.3%	0.3%			
Hamilton	White River Township	0	30	0	0	0	30	59	41	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Hamilton	Camel Civil City	87	235,522	0	0	87	235,522	276,569	258,522	0.7%	0.7%	0.7%	0.3%	0.3%	0.3%			
Hamilton	Noblesville Civil City	6,861	2,924,010	0	0	6,861	2,924,010	3,344,832	3,341,309	12.9%	14.5%	14.1%	5.3%	5.8%	5.5%			
Hamilton	Arcadia Civil Town	136	16,602	0	0	136	16,602	14,422	12,678	5.8%	5.0%	4.3%	1.5%	1.3%	1.1%			
Hamilton	Atlanta Civil Town	0	1,502	0	0	0	1,502	1,226	748	1.8%	1.5%	0.9%	0.5%	0.4%	0.3%			
Hamilton	Cicero Civil Town	27	83,761	0	0	27	83,761	98,971	85,008	6.0%	7.0%	5.9%	2.2%	2.5%	2.0%			
Hamilton	Fishers Civil Town	30	246,323	0	0	30	246,323	340,796	305,252	1.1%	1.5%	1.3%	0.5%	0.7%	0.8%			
Hamilton	Sheridan Civil Town	19,746	121,594	0	0	19,746	121,594	125,631	122,608	12.4%	12.5%	11.9%	4.4%	4.3%	4.0%			
Hamilton	Westfield Civil City	23,017	1,324,103	0	0	23,017	1,324,103	1,831,858	1,816,342	11.3%	15.2%	14.7%	6.3%	8.3%	7.8%			
Hamilton	Hamilton Southeastern School Corp	2,191	646,336	0	0	2,191	646,336	863,582	771,568	1.0%	1.4%	1.2%	0.9%	1.1%	1.0%			
Hamilton	Hamilton Heights School Corp	240	169,905	0	9,879	240	160,026	186,550	154,941	2.2%	2.5%	2.1%	1.7%	1.9%	1.5%			
Hamilton	Westfield-Washington School Corp	51,887	3,370,008	0	1,280,805	51,887	2,089,203	4,264,266	4,113,052	7.0%	14.2%	13.6%	6.7%	13.0%	12.0%			
Hamilton	Sheridan Community Schools	13,175	89,630	0	12,588	13,175	77,042	90,759	85,284	3.7%	4.3%	4.0%	3.2%	3.6%	3.2%			
Hamilton	Camel-Clay School Corp	79	188,427	0	0	79	188,427	215,969	196,923	0.4%	0.5%	0.4%	0.3%	0.4%	0.3%			
Hamilton	Noblesville School Corp	5,219	3,048,505	0	1,164,568	5,219	1,881,938	3,420,594	3,360,670	7.1%	12.0%	12.6%	6.3%	11.0%	10.3%			
Hamilton	Hamilton North Public Library	17	12,862	0	0	17	12,862	14,166	11,892	3.0%	3.3%	2.7%	1.5%	1.6%	1.3%			
Hamilton	Camel-Clay Public Library	9	20,087	0	0	9	20,087	23,255	21,422	0.5%	0.5%	0.5%	0.2%	0.3%	0.2%			
Hamilton	Hamilton East Public Library	421	206,848	0	0	421	206,848	243,567	237,590	4.2%	4.8%	4.7%	1.9%	2.1%	2.0%			
Hamilton	Sheridan Public Library	1,518	6,081	0	0	1,518	6,081	6,206	5,882	4.3%	4.3%	4.0%	1.3%	1.3%	1.1%			
Hamilton	Westfield Public Library	1,271	79,214	0	0	1,271	79,214	101,779	99,799	11.2%	14.1%	13.6%	5.1%	6.6%	6.4%			
Hamilton	Hamilton County Solid Waste Mgt Dist	164	18,535	0	0	164	18,535	23,052	22,544	3.5%	4.2%	4.0%	2.2%	2.8%	2.5%			
Hamilton	City Of Noblesville Redevelopment	226	0	0	0	226	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Hamilton	Camel Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Hamilton	Sheridan Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Hamilton	Hamilton County Redevelopment Comm	359	0	0	0	359	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Hamilton	TIF_29001_Adams Township	0	0	0	0	0	0	0	0									
Hamilton	TIF_29002_Sheridan Town	279	1,372	0	0	279	1,372	1,385	1,399									

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Hamilton	TIF_29003_Clay Township	0	0	0	0	0	0	0	0						
Hamilton	TIF_29006_Fishers Town - Delaware Twp	0	0	0	0	0	0	0	0						
Hamilton	TIF_29007_Fall Creek Township	0	0	0	0	0	0	0	0						
Hamilton	TIF_29011_Cicero Town	0	11,099	0	0	0	11,099	11,209	11,322						
Hamilton	TIF_29012_Noblesville Township	0	0	0	0	0	0	0	0						
Hamilton	TIF_29013_Noblesville City	2,074	163,081	0	0	2,074	163,081	164,711	166,358						
Hamilton	TIF_29014_Washington Township	0	0	0	0	0	0	0	0						
Hamilton	TIF_29015_Westfield Town	0	18,509	0	0	0	18,509	18,694	18,881						
Hamilton	TIF_29016_Wayne Township	0	0	0	0	0	0	0	0						
Hamilton	TIF_29018_Carmel City	0	0	0	0	0	0	0	0						
Hamilton	TIF_29019_Noblesville-Delaware-HSE	264	7,814	0	0	264	7,814	7,892	7,971						
Hamilton	TIF_29020_Fishers - Fall Creek Twp	0	0	0	0	0	0	0	0						
Hamilton	TIF_29021_Noblesville Fall Creek	19	1,753	0	0	19	1,753	1,770	1,788						
Hamilton	TIF_29022_Noblesville Wayne	1,597	104,761	0	0	1,597	104,761	105,808	106,866						
Hamilton	TIF_29023_Carmel - County TIF	0	0	0	0	0	0	0	0						
Hamilton	TIF_29025_Westfield Ag Abatement	0	0	0	0	0	0	0	0						
Hancock	Hancock County	27,639	760,992	0	0	27,639	760,992	659,865	614,137	6.9%	5.8%	5.3%	2.8%	2.4%	2.2%
Hancock	Blue River Township	0	37	0	37	0	37	12	1	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Hancock	Brandywine Township	0	97	0	97	0	97	146	100	0.1%	0.2%	0.1%	0.0%	0.0%	0.0%
Hancock	Brown Township	125	326	0	0	125	326	319	296	1.2%	1.1%	1.0%	0.4%	0.4%	0.3%
Hancock	Buck Creek Township	317	53,717	0	0	317	53,717	42,371	36,115	4.7%	3.7%	3.1%	2.9%	2.2%	1.8%
Hancock	Center Township	9	6,381	0	0	9	6,381	5,908	5,628	6.1%	5.4%	5.0%	2.0%	1.8%	1.7%
Hancock	Green Township	7	26	0	0	7	26	218	149	0.0%	0.4%	0.2%	0.0%	0.1%	0.1%
Hancock	Jackson Township	0	1	0	0	0	1	6	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hancock	Sugar Creek Township	5,506	228,068	0	0	5,506	228,068	183,479	165,728	7.9%	6.2%	5.5%	5.1%	3.9%	3.4%
Hancock	Vernon Township	5,717	75,030	0	0	5,717	75,030	62,359	58,853	11.5%	9.3%	8.6%	6.7%	5.3%	4.8%
Hancock	Greenfield Civil City	532	483,029	0	0	532	483,029	450,064	428,530	7.2%	6.4%	6.0%	3.6%	3.3%	3.1%
Hancock	Fortville Civil Town	30,767	154,208	0	0	30,767	154,208	142,393	138,542	16.0%	14.2%	13.5%	7.4%	6.8%	6.7%
Hancock	New Palestine Civil Town	4,697	73,280	0	0	4,697	73,280	65,707	64,550	17.8%	15.1%	14.5%	6.9%	5.9%	5.5%
Hancock	Shirley Civil Town	17,098	35,232	0	0	17,098	35,232	33,402	32,744	19.8%	18.2%	17.3%	5.5%	5.1%	4.9%
Hancock	Spring Lake Civil Town	0	983	0	0	0	983	823	730	3.9%	3.2%	2.8%	1.0%	0.9%	0.8%
Hancock	Wilkinson Civil Town	149	4,268	0	0	149	4,268	4,441	4,103	5.4%	5.3%	4.7%	2.0%	2.1%	2.0%
Hancock	Cumberland Civil Town	16,366	332,989	0	0	16,366	332,989	285,288	284,676	27.8%	23.1%	22.5%	8.8%	7.4%	7.2%
Hancock	McCordsville Civil Town	0	161,866	0	0	0	161,866	128,552	124,069	14.6%	11.1%	10.4%	6.5%	4.9%	4.5%
Hancock	Southern Hancock County Comm Schools	15,687	618,727	0	206,227	15,687	412,500	503,065	449,919	4.8%	5.7%	5.0%	4.0%	4.8%	4.2%
Hancock	Greenfield Central Community School Corp	1,253	793,140	0	235,623	1,253	557,517	718,387	686,525	3.9%	5.0%	4.6%	2.5%	3.1%	2.8%
Hancock	Mt. Vernon Community School Corp	60,182	1,249,626	0	465,888	60,182	783,738	1,021,332	942,897	6.5%	8.4%	7.7%	5.4%	6.7%	5.9%
Hancock	Eastern Hancock County Comm Schools	12,222	28,402	0	0	12,222	28,402	27,052	24,470	1.1%	1.0%	0.9%	0.9%	0.8%	0.7%
Hancock	Fortville Public Library	0	0	0	0	0	0	155	184	0.0%	10.5%	9.4%	0.0%	0.0%	0.1%
Hancock	Hancock County Public Library	0	0	0	0	0	0	1,832	1,789	0.0%	5.0%	4.9%	0.0%	0.0%	0.0%
Hancock	TIF_30006_Buck Creek Township	0	0	0	0	0	0	0	0						
Hancock	TIF_30009_Greenfield City	0	1,806	0	0	0	1,806	1,824	1,842						
Hancock	TIF_30017_Fortville Town	2	384	0	0	2	384	387	391						
Harrison	Harrison County	2,486	15,991	0	0	2,486	15,991	21,796	19,956	0.3%	0.4%	0.3%	0.0%	0.1%	0.1%
Harrison	Blue River Township	111	358	0	0	111	358	434	411	1.1%	1.4%	1.3%	0.4%	0.5%	0.4%
Harrison	Boone Township	5	17	0	0	5	17	29	29	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Harrison	Franklin Township	0	11	0	0	0	11	58	64	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Harrison	Harrison Township	50	163	0	0	50	163	305	322	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Harrison	Heth Township	1	1	0	0	1	1	2	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Harrison	Jackson Township	30	454	0	0	30	454	650	546	0.7%	1.0%	0.8%	0.2%	0.3%	0.3%
Harrison	Morgan Township	11	159	0	0	11	159	163	132	1.4%	1.4%	1.1%	0.4%	0.4%	0.3%
Harrison	Posey Township	1	5	0	0	1	5	9	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Harrison	Spencer Township	4	139	0	0	4	139	231	199	0.4%	0.6%	0.5%	0.1%	0.1%	0.1%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M In 2009, \$80 M In 2010, \$0 In 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

*** Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.**

***e" Denotes Estimated 2009 or 2010 Amounts**

County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit			Net Credit		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
										as % of Est. Levy	as % of Est. Levy	as % of Est. Levy	as % of Est. Budget*	as % of Est. Budget*	as % of Est. Budget*
Harrison	Taylor Township	0	3	0	0	0	3	8	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Harrison	Washington Township	0	2	0	0	0	2	6	7	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Harrison	Webster Township	7	57	0	0	7	57	35	38	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
Harrison	Milltown Civil Town	3,286	8,274	0	0	3,286	8,274	8,634	8,696	17.4%	17.6%	17.2%	5.0%	4.9%	4.7%
Harrison	Corydon Civil Town	625	1,068	0	0	625	1,068	1,872	2,018	0.2%	0.3%	0.3%	0.1%	0.1%	0.1%
Harrison	Crandall Civil Town	1	57	0	0	1	57	58	35	1.9%	1.9%	1.1%	0.3%	0.3%	0.2%
Harrison	Elizabeth Civil Town	0	2	0	0	0	2	7	8	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%
Harrison	Laconia Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Harrison	Lanesville Civil Town	0	6	0	0	0	6	44	48	0.0%	0.1%	0.2%	0.0%	0.0%	0.0%
Harrison	Mauckport Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Harrison	New Amsterdam Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Harrison	New Middletown Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Harrison	Palmyra Civil Town	32	799	0	0	32	799	901	641	2.5%	2.8%	1.9%	0.8%	0.9%	0.6%
Harrison	Crawford County Community School Corp	4,589	10,848	4,283	4,195	306	6,653	11,333	11,200	10.5%	17.2%	16.8%	8.4%	13.7%	13.1%
Harrison	Lanesville School Corp	0	210	0	0	0	210	1,162	1,254	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Harrison	North Harrison Community School Corp	1,867	48,499	0	0	1,867	48,499	59,598	49,121	0.8%	1.0%	0.8%	0.4%	0.5%	0.4%
Harrison	South Harrison School Corp	1,249	5,148	0	0	1,249	5,148	8,374	8,847	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Harrison	Harrison County Public Library	539	3,489	0	0	539	3,489	4,647	4,263	0.3%	0.4%	0.3%	0.1%	0.2%	0.2%
Harrison	Whiskey Run Fire Protection Dist	690	1,549	0	0	690	1,549	1,143	1,141	17.4%	17.5%	17.1%	12.9%	9.5%	9.4%
Harrison	Palmyra Fire	93	1,330	0	0	93	1,330	1,184	952	1.4%	1.4%	1.1%	0.8%	0.7%	0.5%
Harrison	Heth-Washington Twp. Fire Prot Dist	2	9	0	0	2	9	14	17	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Harrison	Boone Township Fire Dist	11	40	0	0	11	40	56	57	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
Harrison	Harrison County Solid Waste	79	538	0	0	79	538	496	457	0.3%	0.4%	0.3%	0.0%	0.0%	0.0%
Harrison	Webster Twp Fire Protection	11	93	0	0	11	93	39	43	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%
Hendricks	Hendricks County	71,559	1,225,678	0	0	71,559	1,225,678	1,587,345	1,501,289	5.9%	7.5%	6.9%	2.7%	3.4%	3.0%
Hendricks	Brown Township	62	14,830	0	0	62	14,830	19,630	17,483	7.5%	9.8%	8.7%	4.5%	5.7%	4.9%
Hendricks	Center Township	1	7,119	0	0	1	7,119	10,971	6,755	1.5%	2.3%	1.4%	0.4%	0.6%	0.4%
Hendricks	Clay Township	0	49	0	0	0	49	64	45	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Hendricks	Eel River Township	76	490	0	0	76	490	797	602	0.6%	1.0%	0.7%	0.3%	0.5%	0.3%
Hendricks	Franklin Township	0	1	0	0	0	1	4	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hendricks	Gulford Township	29	11,408	0	0	29	11,408	15,361	14,279	2.4%	3.2%	2.9%	1.1%	1.4%	1.3%
Hendricks	Liberty Township	1	66	0	0	1	66	143	118	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Hendricks	Lincoln Township	1,121	11,047	0	0	1,121	11,047	14,237	13,185	5.0%	6.4%	5.9%	3.1%	3.9%	3.6%
Hendricks	Marion Township	0	14	0	0	0	14	35	29	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Hendricks	Middle Township	144	64,595	0	0	144	64,595	79,612	69,647	6.9%	8.5%	7.3%	4.4%	5.2%	4.3%
Hendricks	Union Township	17	729	0	0	17	729	943	809	1.3%	1.7%	1.4%	0.5%	0.7%	0.6%
Hendricks	Washington Township	11,907	536,756	0	0	11,907	536,756	700,334	668,054	8.1%	10.5%	9.9%	5.8%	7.0%	6.3%
Hendricks	Brownsburg Civil Town	155,744	990,593	0	0	155,744	990,593	1,217,817	1,170,745	9.2%	11.3%	10.7%	4.1%	4.8%	4.4%
Hendricks	Plainfield Civil Town	47,808	486,781	0	0	47,808	486,781	643,001	602,939	3.6%	4.7%	4.4%	1.7%	2.1%	1.9%
Hendricks	Jamestown Civil Town	0	279	0	0	0	279	393	350	8.6%	11.8%	10.2%	3.1%	4.4%	3.9%
Hendricks	Amo Civil Town	0	1,676	0	0	0	1,676	1,764	1,405	3.0%	3.1%	2.4%	1.0%	1.0%	0.8%
Hendricks	Clayton Civil Town	3	31	0	0	3	31	98	112	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Hendricks	Coatsville Civil Town	0	978	0	0	0	978	1,494	954	1.1%	1.6%	1.0%	0.4%	0.5%	0.3%
Hendricks	Danville Civil Town	88	188,405	0	0	88	188,405	237,134	225,746	8.4%	10.3%	9.6%	3.4%	4.2%	3.8%
Hendricks	Lizton Civil Town	118	9,254	0	0	118	9,254	10,703	10,198	9.7%	11.0%	10.2%	3.7%	4.1%	3.7%
Hendricks	North Salem Civil Town	2,041	11,998	0	0	2,041	11,998	13,954	13,715	10.5%	11.9%	11.4%	4.0%	4.6%	4.5%
Hendricks	Pittsboro Civil Town	29	48,735	0	0	29	48,735	59,187	55,896	9.7%	11.5%	10.6%	4.4%	5.3%	4.9%
Hendricks	Stilesville Civil Town	0	9	0	0	0	9	29	38	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Hendricks	Avon Civil Town	9,722	240,463	0	0	9,722	240,463	302,344	300,603	8.3%	10.2%	9.9%	4.8%	5.8%	5.5%
Hendricks	Northwest Hendricks School Corp	7,516	422,797	0	123,169	7,516	299,628	523,733	456,513	3.8%	6.6%	5.7%	3.2%	5.4%	4.5%
Hendricks	Brownsburg Community School Corp	220,410	2,153,377	0	745,014	220,410	1,408,363	2,709,517	2,537,278	5.2%	9.9%	9.2%	4.0%	7.2%	6.5%
Hendricks	Avon Community School Corp	125,416	2,882,035	0	1,012,648	125,416	1,869,387	3,801,181	3,607,909	5.4%	10.7%	10.1%	5.2%	10.0%	9.1%
Hendricks	Danville Community School Corp	169	401,570	0	108,074	169	293,496	517,703	458,000	3.5%	6.0%	5.3%	2.9%	4.9%	4.1%

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Current Law**

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Net Credit				Net Credit					
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Hendricks	Plainfield Community School Corp	932	412,975	0	30,272	932	382,703	552,887	502,285	2.2%	3.2%	2.9%	1.9%	2.7%	2.3%
Hendricks	Mill Creek Community School Corp	13	5,538	0	0	13	5,538	8,571	6,293	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%
Hendricks	Washington Township Public Library	4,828	107,883	0	0	4,828	107,883	139,886	134,401	8.3%	10.7%	10.1%	4.2%	5.2%	4.8%
Hendricks	Brownsburg Public Library	8,978	100,264	0	0	8,978	100,264	122,975	116,304	7.9%	9.9%	9.2%	4.8%	5.8%	5.2%
Hendricks	Clayton Public Library	1	134	0	0	1	134	266	203	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Hendricks	Coatesville-Clay Township Public Library	0	637	0	0	0	637	792	556	0.4%	0.5%	0.3%	0.3%	0.3%	0.2%
Hendricks	Danville Public Library	13	33,514	0	0	13	33,514	42,641	38,502	5.7%	7.2%	6.4%	3.4%	4.2%	3.7%
Hendricks	Plainfield - Guilford Twp Public Library	100	39,501	0	0	100	39,501	53,075	48,959	2.4%	3.2%	2.9%	1.5%	1.9%	1.7%
Hendricks	Hendricks County Solid Waste Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hendricks	Hendricks County Redevelopment	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hendricks	Brownsburg Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hendricks	Plainfield Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hendricks	Danville Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hendricks	Avon Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hendricks	TIF_32003_Danville Town	0	487	0	0	0	487	491	496						
Hendricks	TIF_32011_Guilford Township	0	0	0	0	0	0	0	0						
Hendricks	TIF_32012_Plainfield Town	0	161,099	0	0	0	161,099	162,709	164,337						
Hendricks	TIF_32013_Liberty Township	0	0	0	0	0	0	0	0						
Hendricks	TIF_32016_Brownsburg Town	201	15,829	0	0	201	15,829	15,987	16,147						
Hendricks	TIF_32019_Pittsboro Town	0	0	0	0	0	0	0	0						
Hendricks	TIF_32022_Washington Township	0	0	0	0	0	0	0	0						
Hendricks	TIF_32026_Brownsburg - Brown Twp	128	40,003	0	0	128	40,003	40,403	40,807						
Hendricks	TIF_32027_Plainfield - Washington Twp	1,386	6,594	0	0	1,386	6,594	6,659	6,726						
Hendricks	TIF_32031_Avon	174	160	0	0	174	160	161	163						
Henry	Henry County	64,009	649,679	0	0	64,009	649,679	681,344	591,770	7.6%	7.8%	6.7%	3.6%	3.7%	3.3%
Henry	Blue River Township	10	1,758	0	0	10	1,758	1,512	793	5.3%	4.5%	2.3%	1.7%	1.4%	0.7%
Henry	Dudley Township	4	22	0	0	4	22	40	32	0.2%	0.4%	0.3%	0.1%	0.1%	0.1%
Henry	Fall Creek Township	18	494	0	0	18	494	587	441	0.7%	0.9%	0.8%	0.4%	0.5%	0.3%
Henry	Franklin Township	0	72	0	0	0	72	126	100	0.2%	0.4%	0.3%	0.1%	0.2%	0.1%
Henry	Greensboro Township	36	1,140	0	0	36	1,140	1,154	589	5.3%	5.2%	2.8%	3.2%	3.2%	1.6%
Henry	Hamison Township	0	0	0	0	0	0	22	20	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Henry	Henry Township	3,649	35,940	0	0	3,649	35,940	38,231	33,588	6.8%	7.0%	6.0%	3.3%	3.3%	2.8%
Henry	Jefferson Township	13	17	0	0	13	17	91	69	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
Henry	Liberty Township	0	0	0	0	0	0	47	46	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Henry	Prairie Township	120	4,335	0	0	120	4,335	4,313	2,372	4.2%	4.1%	2.2%	2.4%	2.2%	1.2%
Henry	Spiceland Township	3	113	0	0	3	113	172	120	0.3%	0.4%	0.3%	0.1%	0.2%	0.1%
Henry	Stoney Creek Township	0	6	0	0	0	6	47	45	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Henry	Wayne Township	25	5,221	0	0	25	5,221	5,376	3,928	5.2%	5.2%	3.7%	2.3%	2.3%	1.6%
Henry	New Castle Civil City	182,471	1,641,206	0	0	182,471	1,641,206	1,738,283	1,644,597	23.7%	24.4%	22.5%	10.9%	11.6%	10.9%
Henry	Shirley Civil Town	1,304	14,800	0	0	1,304	14,800	15,931	15,019	26.1%	27.3%	25.1%	0.0%	0.0%	0.0%
Henry	Blountsville Civil Town	0	89	0	0	0	89	85	29	1.2%	1.1%	0.4%	0.4%	0.4%	0.1%
Henry	Cadiz Civil Town	0	0	0	0	0	0	5	3	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Henry	Dunreith Civil Town	118	3,039	0	0	118	3,039	3,930	3,606	9.0%	11.3%	10.1%	3.6%	4.6%	4.2%
Henry	Greensboro Civil Town	0	640	0	0	0	640	885	744	7.6%	10.0%	8.4%	2.4%	3.2%	2.8%
Henry	Kennard Civil Town	91	2,618	0	0	91	2,618	3,290	2,889	8.0%	9.7%	8.3%	2.7%	3.4%	2.9%
Henry	Knightstown Civil Town	310	40,403	0	0	310	40,403	44,845	40,641	10.8%	11.7%	10.3%	4.0%	4.5%	4.1%
Henry	Lewisville Civil Town	0	2,104	0	0	0	2,104	2,625	2,100	6.5%	7.9%	6.1%	2.4%	3.0%	2.3%
Henry	Middletown Civil Town	338	15,964	0	0	338	15,964	16,615	12,444	3.3%	3.4%	2.5%	1.8%	1.9%	1.4%
Henry	Mooreland Civil Town	144	2,413	0	0	144	2,413	2,899	2,589	8.9%	10.4%	9.0%	3.5%	4.2%	3.7%
Henry	Mount Summit Civil Town	0	120	0	0	0	120	147	85	1.9%	2.3%	1.3%	0.4%	0.5%	0.3%
Henry	Spiceland Civil Town	0	543	0	0	0	543	644	147	1.2%	1.4%	0.3%	0.3%	0.3%	0.1%
Henry	Springport Civil Town	18	1,052	0	0	18	1,052	1,102	975	7.8%	7.9%	6.8%	1.5%	1.5%	1.4%
Henry	Straughn Civil Town	146	934	0	0	146	934	1,308	1,001	4.7%	6.4%	4.8%	1.8%	2.5%	1.9%

Estimated Circuit Breaker Credits

Current Law

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* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Henry	Sulphur Springs Civil Town	0	177	0	0	0	177	247	107	0.8%	1.1%	0.4%	0.2%	0.3%	0.1%
Henry	Blue River Valley School Corp	1,643	86,218	0	22,245	1,643	63,973	82,593	46,324	3.4%	4.3%	2.4%	2.1%	2.6%	1.4%
Henry	South Henry School Corp	454	9,941	0	0	454	9,941	14,099	10,324	0.5%	0.7%	0.5%	0.4%	0.6%	0.4%
Henry	Shenandoah School Corp	625	22,510	0	0	625	22,510	25,904	18,962	0.7%	0.8%	0.6%	0.6%	0.7%	0.5%
Henry	New Castle Community School Corp	123,754	1,052,060	0	423,057	123,754	628,003	1,092,264	996,953	9.2%	15.8%	14.3%	8.1%	13.6%	12.5%
Henry	Charles A. Beard Memorial School Corp	1,760	136,228	0	37,929	1,760	98,299	137,342	91,642	3.9%	5.4%	3.6%	3.0%	4.1%	2.6%
Henry	Union School Corp	0	147	0	0	0	147	449	369	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Henry	Nettle Creek School Corp	0	0	0	0	0	0	425	357	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Henry	Knightsdown Public Library	44	5,891	0	0	44	5,891	6,321	5,735	10.8%	11.7%	10.3%	6.6%	7.3%	6.6%
Henry	Middletown-Fall Creek Township Pub Lib	28	1,083	0	0	28	1,083	1,184	885	1.5%	1.6%	1.2%	0.5%	0.6%	0.4%
Henry	Spiceland Public Library	2	91	0	0	2	91	125	86	0.6%	0.8%	0.5%	0.4%	0.5%	0.3%
Henry	New Castle-Henry County Public Library	17,322	166,385	0	0	17,322	166,385	172,638	149,354	8.7%	8.8%	7.5%	5.7%	5.8%	4.9%
Henry	Three Rivers Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Henry	Middletown Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Henry	Henry County Redevelopment Comm	15	0	0	0	15	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Henry	TIF_33006_Middletown Town	0	10	0	0	0	10	10	10						
Henry	TIF_33007_Franklin Township	0	0	0	0	0	0	0	0						
Henry	TIF_33015_Henry Township	0	71	0	0	0	71	71	72						
Henry	TIF_33018_New Castle City	14,075	115,477	0	0	14,075	115,477	116,631	117,798						
Henry	TIF_33024_Spiceland Township	0	0	0	0	0	0	0	0						
Howard	Howard County	164,334	743,820	0	0	164,334	743,820	959,955	897,817	4.1%	5.2%	4.7%	1.8%	2.4%	2.2%
Howard	Center Township	17,152	81,104	0	0	17,152	81,104	99,591	96,588	5.1%	6.1%	5.7%	1.7%	1.9%	1.8%
Howard	Clay Township	9	39	0	0	9	39	40	40	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Howard	Ervin Township	0	4	0	0	0	4	8	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Howard	Harrison Township	980	3,540	0	0	980	3,540	5,026	4,839	1.8%	2.5%	2.3%	1.0%	1.3%	1.2%
Howard	Honey Creek Township	17	723	0	0	17	723	809	771	1.4%	1.6%	1.5%	1.2%	1.3%	1.3%
Howard	Howard Township	0	34	0	0	0	34	41	51	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Howard	Jackson Township	0	855	0	0	0	855	1,418	928	4.1%	6.6%	4.2%	2.5%	3.9%	2.5%
Howard	Liberty Township	338	2,864	0	0	338	2,864	3,999	3,176	4.3%	5.8%	4.5%	2.9%	3.9%	2.9%
Howard	Monroe Township	0	6	0	0	0	6	10	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Howard	Taylor Township	691	3,448	0	0	691	3,448	7,988	5,987	2.0%	4.5%	3.3%	0.8%	1.8%	1.3%
Howard	Union Township	0	940	0	0	0	940	1,643	1,095	2.9%	5.0%	3.2%	1.2%	2.0%	1.3%
Howard	Kokomo Civil City	454,178	1,948,564	0	0	454,178	1,948,564	2,443,163	2,373,564	5.6%	6.9%	6.5%	3.6%	4.7%	4.6%
Howard	Greentown Civil Town	8,076	43,300	0	0	8,076	43,300	50,072	46,444	11.5%	12.9%	11.6%	4.8%	5.5%	5.1%
Howard	Russiaville Civil Town	534	22,337	0	0	534	22,337	25,256	24,478	9.0%	9.9%	9.4%	4.5%	5.0%	4.8%
Howard	Taylor Community School Corp	48,306	160,927	0	42,527	48,306	118,400	263,042	222,610	3.4%	7.6%	6.4%	3.0%	6.6%	5.6%
Howard	Northwestern School Corp	1,433	6,193	0	0	1,433	6,193	6,218	6,230	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Howard	Eastern Howard Community School Corp	18,010	168,865	0	43,718	18,010	125,147	235,372	176,418	3.4%	6.3%	4.7%	2.9%	5.3%	3.9%
Howard	Western School Corp	45,361	185,178	0	33,955	45,361	151,221	251,877	234,481	2.7%	4.5%	4.2%	2.1%	3.4%	3.0%
Howard	Kokomo-Center Township Consol School Corp	189,563	864,580	0	251,985	189,563	612,595	1,040,456	987,604	3.8%	6.5%	6.1%	3.4%	5.6%	5.0%
Howard	Greentown Public Library	1,164	11,441	0	0	1,164	11,441	16,313	12,497	4.5%	6.3%	4.7%	3.4%	4.8%	3.6%
Howard	Kokomo-Howard County Public Library	37,811	169,068	0	0	37,811	169,068	217,369	207,506	4.1%	5.1%	4.7%	2.1%	2.5%	2.3%
Howard	Howard County Solid Waste Mgt Dist	6,447	30,021	0	0	6,447	30,021	36,844	36,479	4.1%	5.2%	4.7%	2.8%	3.4%	3.0%
Huntington	Huntington County	75,234	448,780	0	0	75,234	448,780	579,958	577,450	7.0%	8.6%	8.3%	3.1%	4.0%	4.0%
Huntington	Clear Creek Township	0	4	0	0	0	4	5	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Huntington	Dallas Township	360	815	0	0	360	815	971	964	1.8%	2.0%	2.0%	0.6%	0.7%	0.7%
Huntington	Huntington Township	4,512	30,367	0	0	4,512	30,367	38,027	38,810	10.1%	12.3%	12.2%	7.6%	9.4%	9.5%
Huntington	Jackson Township	23	237	0	0	23	237	479	467	0.5%	1.1%	1.0%	0.3%	0.5%	0.5%
Huntington	Jefferson Township	17	28	0	0	17	28	45	37	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Huntington	Lancaster Township	1	6	0	0	1	6	15	13	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Huntington	Polk Township	0	24	0	0	0	24	37	33	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Huntington	Rock Creek Township	20	204	0	0	20	204	331	313	0.5%	0.7%	0.7%	0.4%	0.6%	0.5%
Huntington	Salamonie Township	3	44	0	0	3	44	104	94	0.1%	0.3%	0.3%	0.1%	0.2%	0.2%

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County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Huntington	Union Township	2	6	0	0	2	6	12	10	0.0%	0.0%	0.0%	0.0%
Huntington	Warren Township	6	53	0	0	6	53	62	59	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Huntington	Wayne Township	1	2	0	0	1	2	5	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Huntington	Huntington Civil City	233,882	1,688,056	0	0	233,882	1,688,056	2,106,932	2,162,174	19.9%	24.1%	24.1%	11.2%	13.9%	14.1%
Huntington	Andrews Civil Town	36,584	82,949	0	0	36,584	82,949	98,168	100,893	26.8%	30.9%	30.9%	9.4%	10.7%	10.7%
Huntington	Markle Civil Town	972	9,148	0	0	972	9,148	14,093	14,224	4.0%	6.0%	5.9%	1.5%	2.2%	2.1%
Huntington	Mount Etna Civil Town	1	18	0	0	1	18	35	34	0.4%	0.8%	0.8%	0.1%	0.2%	0.2%
Huntington	Roanoke Civil Town	1,089	16,461	0	0	1,089	16,461	34,251	34,009	3.4%	6.7%	6.4%	1.6%	3.3%	3.2%
Huntington	Warren Civil Town	254	3,804	0	0	254	3,804	9,328	8,869	1.4%	3.3%	3.0%	0.3%	0.6%	0.6%
Huntington	Huntington County Comm School Corp	155,156	821,892	0	271,126	155,156	550,566	1,038,035	1,013,285	4.7%	8.8%	8.3%	3.8%	6.5%	6.2%
Huntington	Andrews Public Library	1,436	3,238	0	0	1,436	3,238	3,874	3,853	6.5%	7.4%	7.2%	3.5%	4.1%	4.0%
Huntington	Roanoke Public Library	117	1,636	0	0	117	1,636	3,789	3,762	3.4%	6.7%	6.4%	2.2%	4.4%	4.3%
Huntington	Warren Public Library	31	419	0	0	31	419	1,015	924	0.5%	1.2%	1.1%	0.3%	0.8%	0.7%
Huntington	Huntington Library	33,484	225,509	0	0	33,484	225,509	284,158	290,961	14.8%	18.0%	17.9%	7.6%	9.1%	8.9%
Huntington	Huntington County Solid Waste Mgt Dist	1,966	11,970	0	0	1,966	11,970	12,437	12,429	7.0%	8.6%	8.3%	3.1%	3.3%	3.3%
Huntington	Huntington City Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Huntington	TIF_35004_Huntington Township	0	0	0	0	0	0	0	0						
Huntington	TIF_35005_Huntington City	6,202	496,270	0	0	6,202	496,270	501,232	508,245						
Huntington	TIF_35007_Roanoke Town	14	343	0	0	14	343	346	349						
Huntington	TIF_35015_Markle Town	0	31	0	0	0	31	31	31						
Huntington	TIF_35016_Salamonie Township	0	0	0	0	0	0	0	0						
Huntington	TIF_35018_Union Township	0	0	0	0	0	0	0	0						
Huntington	TIF_35022_Markle Union	49	246	0	0	49	246	248	250						
Jackson	Jackson County	2,030	44,463	0	0	2,030	44,463	71,073	63,383	0.7%	1.0%	0.9%	0.2%	0.3%	0.3%
Jackson	Brownstown Township	15	535	0	0	15	535	791	683	0.7%	0.9%	0.8%	0.4%	0.6%	0.5%
Jackson	Carr Township	485	1,054	0	0	485	1,054	1,751	1,183	1.6%	2.5%	1.6%	0.9%	1.4%	0.9%
Jackson	Driftwood Township	18	7	0	0	18	7	11	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jackson	Grassy Fork Township	0	16	0	0	0	16	28	27	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Jackson	Hamilton Township	14	19	0	0	14	19	26	26	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jackson	Jackson Township	2	968	0	0	2	968	1,652	1,560	0.8%	1.3%	1.2%	0.5%	0.7%	0.7%
Jackson	Owen Township	11	28	0	0	11	28	40	36	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Jackson	Pershing Township	9	20	0	0	9	20	35	32	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Jackson	Redding Township	11	74	0	0	11	74	130	120	0.4%	0.6%	0.6%	0.2%	0.3%	0.3%
Jackson	Salt Creek Township	0	11	0	0	0	11	3	3	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Jackson	Vernon Township	3	361	0	0	3	361	425	294	0.6%	0.7%	0.5%	0.3%	0.3%	0.2%
Jackson	Washington Township	1	0	0	0	1	0	3	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jackson	Seymour Civil City	511	72,484	0	0	511	72,484	122,449	114,481	0.9%	1.5%	1.4%	0.5%	0.7%	0.7%
Jackson	Brownstown Civil Town	187	18,393	0	0	187	18,393	23,977	20,015	3.1%	4.0%	3.2%	1.2%	1.5%	1.3%
Jackson	Crothersville Civil Town	0	2,582	0	0	0	2,582	3,009	2,183	1.2%	1.3%	0.9%	0.4%	0.5%	0.4%
Jackson	Medora Civil Town	1,747	3,800	0	0	1,747	3,800	4,718	4,472	6.8%	8.0%	7.4%	3.0%	3.8%	3.6%
Jackson	Medora Community School Corp	4,017	7,046	0	0	4,017	7,046	11,384	7,622	1.6%	2.5%	1.6%	0.8%	1.2%	0.7%
Jackson	Seymour Community School Corp	1,206	59,509	0	0	1,206	59,509	89,102	90,473	0.8%	1.1%	1.0%	0.4%	0.8%	0.5%
Jackson	Brownstown Central Community School Corp	962	28,820	0	0	962	28,820	38,307	31,340	0.8%	1.0%	0.8%	0.6%	0.8%	0.6%
Jackson	Crothersville Community School Corp	58	8,430	0	0	58	8,430	6,735	9,806	0.6%	0.7%	0.5%	0.5%	0.5%	0.4%
Jackson	Brownstown Public Library	74	2,713	0	0	74	2,713	3,671	3,057	1.0%	1.3%	1.1%	0.6%	0.8%	0.6%
Jackson	Jackson County Public Library	448	9,114	0	0	448	9,114	14,965	13,542	0.6%	1.0%	0.9%	0.4%	0.6%	0.6%
Jackson	Seymour Airport Authority	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jackson	Jackson County Solid Waste	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jackson	Pershing Fire Dist	20	46	0	0	20	46	66	59	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Jackson	TIF_36009_Seymour City-Jackson Township	0	60	0	0	0	60	60	61						
Jackson	TIF_36013_Seymour City-Redding Township	0	13	0	0	0	13	13	13						
Jasper	Jasper County	727	2	0	0	727	2	389	387	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Barkley Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Jasper	Carpenter Township	0	0	0	0	0	0	2	2	0.0%	0.0%	0.0%	0.0%
Jasper	Gillam Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Hanging Grove Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Jordan Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Kankakee Township	0	0	0	0	0	0	3	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Keener Township	109	0	0	0	109	0	41	42	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Manion Township	8	0	0	0	8	0	5	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Milroy Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Newton Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Union Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Walker Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Wheatfield Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Rensselaer Civil City	315	3	0	0	315	3	206	195	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Demotte Civil Town	466	0	0	0	466	0	372	369	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Jasper	Remington Civil Town	0	0	0	0	0	0	42	42	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Wheatfield Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Kankakee Valley School Corp	1,358	2	0	0	1,358	2	507	519	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Rensselaer Central School Corp	318	3	0	0	318	3	214	199	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	West Central School Corp	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Tri County School Corp	0	0	0	0	0	0	57	55	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Remington Public Library	0	0	0	0	0	0	3	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Jasper County Public Library	185	1	0	0	185	1	96	98	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Northwest Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Remington Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	Rensselaer Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jasper	TIF_37002_Carpenter Township	0	0	0	0	0	0	0	0						
Jasper	TIF_37003_Remington Corp (Carpenter)	0	0	0	0	0	0	0	0						
Jasper	TIF_37027_Rensselaer Corp (Marion)	0	0	0	0	0	0	0	0						
Jay	Jay County	669	84,376	0	0	669	84,376	110,554	69,301	1.9%	2.5%	1.5%	0.7%	0.9%	0.6%
Jay	Bearcreek Township	0	20	0	0	0	20	46	46	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Jay	Greene Township	0	11	0	0	0	11	37	36	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Jay	Jackson Township	0	21	0	0	0	21	60	54	0.1%	0.3%	0.3%	0.1%	0.2%	0.1%
Jay	Jefferson Township	0	3	0	0	0	3	6	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jay	Knox Township	1	10	0	0	1	10	28	25	0.1%	0.3%	0.3%	0.0%	0.1%	0.1%
Jay	Madison Township	0	8	0	0	0	8	18	14	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
Jay	Noble Township	0	7	0	0	0	7	21	21	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Jay	Penn Township	0	83	0	0	0	83	245	149	0.2%	0.7%	0.4%	0.1%	0.4%	0.2%
Jay	Pike Township	0	10	0	0	0	10	38	36	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Jay	Richland Township	0	1,450	0	0	0	1,450	1,608	1,238	3.3%	4.0%	3.1%	0.8%	0.9%	0.8%
Jay	Wabash Township	0	3	0	0	0	3	7	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jay	Wayne Township	21	2,093	0	0	21	2,093	3,058	1,854	2.1%	3.0%	1.8%	1.0%	1.4%	0.9%
Jay	Portland Civil City	1,169	117,026	0	0	1,169	117,026	150,343	83,783	4.7%	5.9%	3.3%	1.7%	2.2%	1.2%
Jay	Dunkirk Civil City	228	52,812	0	0	228	52,812	62,472	49,370	6.7%	7.9%	6.2%	3.4%	3.9%	3.0%
Jay	Bryant Civil Town	0	61	0	0	0	61	91	87	0.3%	0.5%	0.5%	0.1%	0.2%	0.2%
Jay	Pennville Civil Town	1	728	0	0	1	728	2,068	1,124	1.2%	3.5%	1.9%	0.4%	1.0%	0.5%
Jay	Redkey Civil Town	92	13,258	0	0	92	13,258	17,545	12,654	7.5%	9.8%	7.0%	2.6%	3.3%	2.2%
Jay	Salamonia Civil Town	0	34	0	0	0	34	35	0	0.8%	0.8%	0.0%	0.1%	0.1%	0.0%
Jay	Jay County School Corp	1,443	176,322	0	0	1,443	176,322	232,657	146,942	1.9%	2.5%	1.5%	1.8%	2.3%	1.4%
Jay	Dunkirk Public Library	29	6,541	0	0	29	6,541	7,767	6,138	6.7%	7.9%	6.2%	3.9%	4.4%	3.4%
Jay	Penn Township Public Library	0	38	0	0	0	38	112	66	0.3%	0.8%	0.5%	0.2%	0.5%	0.3%
Jay	Jay County Public Library	103	10,105	0	0	103	10,105	13,698	8,030	1.6%	2.1%	1.2%	1.0%	1.3%	0.8%
Jay	Jay County Solid Waste Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jay	TIF_38022_Greene Township	0	0	0	0	0	0	0	0						

Estimated Circuit Breaker Credits

Current Law

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2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

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County	Unit Name	School				Net Credit				Net Credit					
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Jay	TIF_38034_Portland City	267	15,938	0	0	267	15,938	16,097	16,258						
Jefferson	Jefferson County	8,646	181,700	0	0	8,646	181,700	235,548	228,766	2.7%	3.4%	3.2%	1.6%	2.0%	2.0%
Jefferson	Graham Township	0	3	0	0	0	3	21	30	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Jefferson	Hanover Township	21	655	0	0	21	655	1,119	618	1.0%	1.7%	1.2%	0.7%	1.1%	0.8%
Jefferson	Lancaster Township	0	0	0	0	0	0	32	22	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Jefferson	Madison Township	333	6,259	0	0	333	6,259	8,053	8,109	2.4%	3.0%	3.0%	2.3%	2.9%	2.8%
Jefferson	Milton Township	0	17	0	0	0	17	28	29	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Jefferson	Monroe Township	0	34	0	0	0	34	28	31	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Jefferson	Republican Township	0	10	0	0	0	10	58	62	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Jefferson	Saluda Township	0	34	0	0	0	34	115	100	0.1%	0.3%	0.2%	0.0%	0.0%	0.0%
Jefferson	Shelby Township	0	42	0	0	0	42	57	58	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%
Jefferson	Smyrna Township	0	88	0	0	0	88	43	44	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%
Jefferson	Madison Civil City	13,587	276,018	0	0	13,587	276,018	352,531	354,658	5.1%	6.3%	6.2%	3.5%	4.4%	4.3%
Jefferson	Brooksburg Civil Town	0	10	0	0	0	10	12	13	0.4%	0.5%	0.5%	0.1%	0.1%	0.1%
Jefferson	Dupont Civil Town	0	1	0	0	0	1	4	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jefferson	Hanover Civil Town	62	4,999	0	0	62	4,999	8,073	5,890	2.5%	4.0%	2.8%	0.8%	1.0%	0.7%
Jefferson	Madison Consolidated School Corp	13,761	271,555	0	46,403	13,761	225,152	340,059	332,208	2.6%	3.9%	3.8%	2.2%	3.1%	2.9%
Jefferson	Southwestern Jefferson Consol School Corp	474	20,863	0	0	474	20,863	34,416	25,014	0.8%	1.3%	0.9%	0.6%	0.9%	0.6%
Jefferson	Jefferson County Public Library	1,290	26,656	0	0	1,290	26,656	34,759	33,910	2.7%	3.4%	3.2%	2.2%	2.8%	2.7%
Jefferson	Southeastern Indiana Solid Waste Mgt Dist	200	4,130	0	0	200	4,130	5,396	5,240	2.7%	3.4%	3.2%	1.4%	1.9%	1.8%
Jefferson	Madison City Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jefferson	TIF_39007_Madison City	184	5,750	0	0	184	5,750	5,807	5,885						
Jennings	Jennings County	35,237	139,638	0	0	35,237	139,638	147,138	138,380	2.9%	3.2%	2.9%	1.3%	1.3%	1.2%
Jennings	Bigger Township	0	1	0	0	0	1	26	20	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Jennings	Campbell Township	0	70	0	0	0	70	49	28	0.3%	0.2%	0.1%	0.2%	0.1%	0.1%
Jennings	Center Township	1,282	4,507	0	0	1,282	4,507	5,093	4,975	4.4%	4.9%	4.7%	3.1%	3.3%	3.1%
Jennings	Columbia Township	0	9	0	0	0	9	40	35	0.1%	0.3%	0.2%	0.0%	0.1%	0.1%
Jennings	Geneva Township	7	152	0	0	7	152	382	405	0.2%	0.5%	0.5%	0.1%	0.2%	0.2%
Jennings	Lovett Township	17	41	0	0	17	41	88	87	0.3%	0.6%	0.6%	0.2%	0.3%	0.3%
Jennings	Marion Township	0	27	0	0	0	27	77	82	0.2%	0.4%	0.4%	0.1%	0.2%	0.2%
Jennings	Montgomery Township	0	86	0	0	0	86	181	180	0.4%	0.9%	0.9%	0.2%	0.5%	0.4%
Jennings	Sand Creek Township	0	69	0	0	0	69	66	57	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Jennings	Spencer Township	2	74	0	0	2	74	143	120	0.3%	0.6%	0.5%	0.0%	0.0%	0.0%
Jennings	Vernon Township	0	175	0	0	0	175	324	288	0.4%	0.7%	0.6%	0.3%	0.5%	0.4%
Jennings	North Vernon Civil City	66,562	216,669	0	0	66,562	216,669	237,987	229,770	9.5%	10.0%	9.4%	4.9%	5.4%	5.1%
Jennings	Vernon Civil Town	0	1,167	0	0	0	1,167	943	617	5.3%	4.1%	2.6%	1.1%	0.9%	0.6%
Jennings	Jennings County School Corp	71,525	265,253	0	37,057	71,525	228,196	298,486	276,934	2.5%	3.2%	2.9%	2.1%	2.7%	2.4%
Jennings	Jennings County Public Library	3,094	11,398	0	0	3,094	11,398	12,975	12,288	2.9%	3.2%	2.9%	1.0%	1.2%	1.1%
Jennings	Southeastern Indiana Solid Waste Mgt Dist	921	3,303	0	0	921	3,303	2,839	2,692	2.9%	3.2%	2.9%	1.5%	1.3%	1.3%
Jennings	North Vernon Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Jennings	TIF_40004_North Vernon City	195	1,476	0	0	195	1,476	1,490	1,505						
Johnson	Johnson County	156,562	864,707	0	0	156,562	864,707	1,016,741	990,880	5.8%	6.8%	6.4%	2.4%	2.8%	2.8%
Johnson	Blue River Township	2,375	9,936	0	0	2,375	9,936	10,471	10,690	16.5%	17.1%	17.0%	9.3%	9.8%	10.0%
Johnson	Clark Township	39	1,627	0	0	39	1,627	2,089	2,004	10.5%	11.9%	11.1%	4.7%	6.0%	5.7%
Johnson	Franklin Township	5,003	18,931	0	0	5,003	18,931	22,225	21,560	11.5%	13.2%	12.5%	4.8%	5.5%	5.1%
Johnson	Hensley Township	3	9	0	0	3	9	5	7	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
Johnson	Needham Township	626	3,157	0	0	626	3,157	3,653	3,643	15.7%	17.8%	17.2%	8.4%	9.7%	9.7%
Johnson	Nineveh Township	4	39	0	0	4	39	38	41	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
Johnson	Pleasant Township	1,726	6,987	0	0	1,726	6,987	8,417	8,319	6.7%	7.9%	7.6%	1.8%	2.2%	2.1%
Johnson	Unlon Township	0	0	0	0	0	0	84	81	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Johnson	White River Township	95	1,612	0	0	95	1,612	2,955	2,569	0.7%	1.3%	1.1%	0.4%	0.7%	0.6%
Johnson	Franklin Civil City	470,725	1,859,324	0	0	470,725	1,859,324	2,150,411	2,129,111	17.5%	19.8%	19.1%	6.9%	7.5%	7.1%
Johnson	Greenwood Civil City	88,081	548,144	0	0	88,081	548,144	681,134	673,464	4.8%	5.7%	5.5%	1.9%	2.2%	2.1%

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		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Johnson	Bargersville Civil Town	19,410	65,982	0	0	19,410	65,982	71,881	69,668	11.0%	11.8%	11.2%	4.5%
Johnson	Edinburgh Civil Town	128,220	583,334	0	0	128,220	583,334	617,737	635,109	31.7%	33.0%	32.9%	18.4%	18.6%	18.2%
Johnson	New Whiteland Civil Town	16,877	99,964	0	0	16,877	99,964	117,787	115,985	14.1%	16.2%	15.5%	5.2%	5.9%	5.7%
Johnson	Princes Lakes Civil Town	114	696	0	0	114	696	576	631	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%
Johnson	Trafalgar Civil Town	374	434	0	0	374	434	345	340	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Johnson	Whiteland Civil Town	79	52,475	0	0	79	52,475	60,551	59,677	12.4%	14.0%	13.5%	3.8%	4.3%	4.2%
Johnson	Clark-Pleasant Community School Corp	302,930	2,678,458	0	1,052,323	302,930	1,626,135	3,132,775	3,025,394	8.1%	15.2%	14.6%	7.6%	13.9%	12.8%
Johnson	Center Grove Community School Corp	9,190	155,254	0	0	9,190	155,254	285,724	242,959	0.7%	1.3%	1.1%	0.6%	1.1%	0.9%
Johnson	Edinburgh Community School Corp	72,180	313,304	57,231	128,913	14,949	184,391	333,202	331,907	10.3%	18.3%	18.1%	9.8%	16.6%	15.7%
Johnson	Franklin Community School Corp	556,005	2,273,597	410,786	891,233	145,219	1,382,364	2,653,077	2,527,054	8.0%	15.0%	14.2%	7.0%	12.9%	11.7%
Johnson	Greenwood Community School Corp	604	5,135	0	0	604	5,135	26,016	26,085	0.1%	0.3%	0.3%	0.0%	0.2%	0.2%
Johnson	Nineveh-Hensley-Jackson United Schl Corp	676	3,779	0	0	676	3,779	3,028	3,251	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Johnson	Edinburgh-Wright-Hageman Public Library	9,712	47,851	0	0	9,712	47,851	49,537	50,293	31.6%	33.0%	32.9%	22.9%	23.7%	24.1%
Johnson	Greenwood Public Library	9,115	61,563	0	0	9,115	61,563	74,286	73,479	4.6%	5.4%	5.3%	3.0%	3.7%	3.6%
Johnson	Johnson County Public Library	40,636	274,292	0	0	40,636	274,292	331,528	318,283	5.6%	8.7%	6.3%	3.1%	3.7%	3.5%
Johnson	White River Township Fire	131	11,924	0	0	131	11,924	26,560	23,161	0.3%	0.6%	0.6%	0.2%	0.3%	0.3%
Johnson	Amity Fire Protection	0	187	0	0	0	187	218	182	0.4%	0.7%	0.6%	0.2%	0.2%	0.2%
Johnson	Nineveh Fire Protection Dist	16	150	0	0	16	150	107	120	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
Johnson	Needham Fire Protection Dist	0	6,025	0	0	0	6,025	4,828	4,570	6.7%	7.9%	7.2%	4.9%	3.8%	3.4%
Johnson	Bargersville Fire Protection	8,709	79,742	0	0	8,709	79,742	103,456	93,349	3.2%	4.3%	3.8%	2.2%	2.7%	2.3%
Johnson	Whiteland Fire Protection	37	28,817	0	0	37	28,817	30,355	29,125	10.8%	12.4%	11.8%	6.3%	6.4%	5.8%
Johnson	Hensley Fire Protection	38	293	0	0	38	293	247	207	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Johnson	Johnson County Solid Waste	4,303	23,211	0	0	4,303	23,211	27,899	27,336	5.8%	6.7%	6.4%	4.1%	4.8%	4.5%
Johnson	Franklin City Redevelopment Comm	8,351	0	0	0	8,351	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Johnson	Greenwood Redevelopment Comm	2,417	0	0	0	2,417	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Johnson	TIF_41009_Franklin City-Franklin Twp	1,575	150,125	0	0	1,575	150,125	151,626	153,142						
Johnson	TIF_41018_Trafalgar Town-Hensley Twp	0	52	0	0	0	52	52	53						
Johnson	TIF_41018_Franklin City-Needham Twp	1,454	49,499	0	0	1,454	49,499	49,993	50,493						
Johnson	TIF_41025_Grmd City-Pleas Twp-Cp School	526	1,899	0	0	526	1,899	1,917	1,937						
Johnson	TIF_41026_Grmd City-Pleas Twp-Grmd Sch	0	309	0	0	0	309	312	315						
Johnson	TIF_41030_Grmd City-Pleas Twp-Cp School	2,169	13,028	0	0	2,169	13,028	13,158	13,289						
Johnson	TIF_41035_Bargersville Town-Union Twp-BF	0	65	0	0	0	65	65	66						
Johnson	TIF_41039_Bargersville Town-White River	36	1	0	0	36	1	1	1						
Knox	Knox County	201,645	734,579	0	0	201,645	734,579	827,689	799,905	10.1%	11.1%	10.4%	4.9%	5.2%	4.8%
Knox	Busseron Township	0	38	0	0	0	38	48	8	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%
Knox	Decker Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	Harrison Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	Johnson Township	16	64	0	0	16	64	59	53	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Knox	Palmyra Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	Steen Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	Vigo Township	2,996	4,265	0	0	2,996	4,265	4,481	4,280	5.6%	5.7%	5.3%	2.7%	2.7%	2.5%
Knox	Vincennes Township	10,975	46,839	0	0	10,975	46,839	53,523	52,953	20.1%	22.4%	21.5%	10.6%	11.8%	11.4%
Knox	Washington Township	974	1,961	0	0	974	1,961	2,197	2,008	1.6%	1.7%	1.5%	1.2%	1.4%	1.2%
Knox	Widner Township	0	1	0	0	0	1	2	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	Vincennes Civil City	535,564	2,128,955	0	0	535,564	2,128,955	2,381,836	2,393,962	30.2%	32.9%	32.2%	13.2%	14.0%	13.4%
Knox	Bicknell Civil City	146,231	245,457	0	0	146,231	245,457	263,363	262,205	32.3%	33.7%	32.6%	18.5%	18.9%	18.0%
Knox	Bruceville Civil Town	4,035	9,260	0	0	4,035	9,260	9,692	9,328	14.7%	14.9%	14.0%	5.0%	5.0%	4.6%
Knox	Decker Civil Town	361	1,527	0	0	361	1,527	1,409	1,321	11.1%	9.9%	9.0%	2.4%	2.2%	2.1%
Knox	Edwardsport Civil Town	1,067	2,973	0	0	1,067	2,973	3,289	3,159	12.6%	13.6%	12.7%	3.7%	3.9%	3.5%
Knox	Monroe City Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	Oaktown Civil Town	0	435	0	0	0	435	545	97	1.2%	1.4%	0.2%	0.3%	0.3%	0.1%
Knox	Sandborn Civil Town	963	3,895	0	0	963	3,895	4,166	3,902	8.9%	9.3%	8.5%	2.7%	2.7%	2.5%
Knox	Wheatland Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Estimated Circuit Breaker Credits
Current Law**

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2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.6%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

*** Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.**

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Knox	North Knox School Corp	70,674	98,629	65,964	21,339	4,710	77,290	103,245	94,957	2.9%	3.9%	3.5%	1.7%	2.3%	2.1%
Knox	South Knox School Corp	359	1,270	0	0	359	1,270	1,167	997	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	Vincennes Community School Corp	302,700	1,489,108	282,518	623,392	20,182	865,716	1,661,104	1,617,181	12.3%	23.4%	22.7%	8.8%	16.1%	14.9%
Knox	Bicknell Public Library	6,572	9,792	0	0	6,572	9,792	10,425	9,989	8.7%	9.0%	8.4%	8.8%	7.1%	6.7%
Knox	Knox County Public Library	25,959	107,820	0	0	25,959	107,820	121,983	118,170	10.2%	11.3%	10.6%	7.1%	7.7%	7.1%
Knox	Vincennes Township Fire	2,776	57,483	0	0	2,776	57,483	76,734	71,099	6.1%	8.0%	7.2%	4.4%	5.7%	5.2%
Knox	South Vigo Township Fire	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	Vigo Central Community Fire	155	211	0	0	155	211	478	444	0.4%	0.9%	0.8%	0.2%	0.4%	0.4%
Knox	Johnson Township Community Fire	89	351	0	0	89	351	318	281	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Knox	Knox County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	Vincennes Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Knox	TIF_42022_Vincennes City I	15,444	272,335	0	0	15,444	272,335	275,058	277,808						
Knox	TIF_42026_Vigo-Central Township	0	0	0	0	0	0	0	0						
Knox	TIF_42027_Vincennes City II	331	36,356	0	0	331	36,356	36,719	37,086						
Kosciusko	Kosciusko County	2,423	70,993	0	0	2,423	70,993	90,242	86,528	0.7%	0.9%	0.8%	0.3%	0.3%	0.3%
Kosciusko	Clay Township	5	64	0	0	5	64	129	120	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Kosciusko	Etna Township	0	78	0	0	0	78	91	94	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Kosciusko	Franklin Township	4	80	0	0	4	80	122	103	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Kosciusko	Harrison Township	3	376	0	0	3	376	444	397	0.4%	0.4%	0.4%	0.2%	0.2%	0.2%
Kosciusko	Jackson Township	1	107	0	0	1	107	132	102	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Kosciusko	Jefferson Township	14	299	0	0	14	299	494	466	0.8%	1.3%	1.2%	0.4%	0.7%	0.6%
Kosciusko	Lake Township	5	285	0	0	5	285	333	321	0.6%	0.7%	0.7%	0.3%	0.4%	0.3%
Kosciusko	Monroe Township	0	5	0	0	0	5	8	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Plain Township	58	75	0	0	58	75	229	223	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Kosciusko	Prairie Township	3	4	0	0	3	4	4	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Scott Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Seward Township	2	15	0	0	2	15	32	26	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Tippecanoe Township	39	33	0	0	39	33	50	56	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Turkey Creek Township	152	129	0	0	152	129	163	177	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Van Buren Township	14	5	0	0	14	5	8	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Washington Township	0	91	0	0	0	91	112	106	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
Kosciusko	Wayne Township	343	10,127	0	0	343	10,127	12,767	12,354	2.4%	3.0%	2.8%	1.2%	1.6%	1.5%
Kosciusko	Warsaw Civil City	6,394	362,745	0	0	6,394	362,745	451,628	434,862	3.4%	4.1%	3.9%	2.0%	2.4%	2.3%
Kosciusko	Nappanee Civil City	678	15,285	0	0	678	15,285	25,734	25,105	8.6%	14.1%	13.4%	4.3%	7.1%	6.8%
Kosciusko	Burket Civil Town	0	2	0	0	0	2	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Claypool Civil Town	29	1,409	0	0	29	1,409	2,838	2,831	1.8%	3.7%	3.4%	0.5%	1.0%	0.9%
Kosciusko	Etna Green Civil Town	0	584	0	0	0	584	671	698	0.9%	1.0%	1.0%	0.2%	0.3%	0.3%
Kosciusko	Leesburg Civil Town	69	65	0	0	69	65	88	95	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Kosciusko	Mentone Civil Town	63	10,281	0	0	63	10,281	12,045	11,070	4.5%	5.1%	4.6%	2.1%	2.4%	2.1%
Kosciusko	Milford Civil Town	181	292	0	0	181	292	431	490	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Kosciusko	North Webster Civil Town	70	198	0	0	70	198	307	358	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Kosciusko	Pierceton Civil Town	0	40	0	0	0	40	27	27	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Sidney Civil Town	5	78	0	0	5	78	96	14	0.6%	0.8%	0.1%	0.1%	0.2%	0.0%
Kosciusko	Silver Lake Civil Town	65	19,795	0	0	65	19,795	23,146	22,958	8.0%	9.1%	8.8%	3.7%	4.2%	4.1%
Kosciusko	Syracuse Civil Town	751	659	0	0	751	659	853	939	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Kosciusko	Winona Lake Civil Town	762	5,875	0	0	762	5,875	10,063	9,276	0.7%	1.1%	1.0%	0.2%	0.4%	0.4%
Kosciusko	Wa-Nee Community School Corp	726	14,806	0	2,604	726	12,202	23,937	22,174	0.9%	1.7%	1.6%	0.7%	1.2%	1.1%
Kosciusko	Wawasee Community School Corp	1,249	865	0	0	1,249	865	1,203	1,322	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Warsaw Community School Corp	9,477	306,322	0	0	9,477	306,322	378,882	357,879	1.7%	2.0%	1.9%	1.4%	1.7%	1.5%
Kosciusko	Tippecanoe Valley School Corp	177	14,459	0	0	177	14,459	17,173	14,928	0.4%	0.5%	0.4%	0.3%	0.4%	0.3%
Kosciusko	Whitko Community School Corp	13	2,537	0	0	13	2,537	3,074	2,601	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Kosciusko	Triton School Corp	0	838	0	0	0	838	964	964	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Kosciusko	Nappanee Public Library	149	2,905	0	0	149	2,905	4,789	4,529	2.3%	3.7%	3.4%	1.3%	2.1%	2.0%

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County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Kosciusko	Milford Public Library	27	23	0	0	27	23	36	40	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Pierceton Public Library	0	39	0	0	0	39	46	45	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Kosciusko	Syracuse Public Library	28	23	0	0	28	23	31	34	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Warsaw Community Public Library	1,081	42,331	0	0	1,081	42,331	53,299	51,223	2.4%	2.9%	2.7%	1.2%	1.4%	1.3%
Kosciusko	Bell Memorial Public Library	12	1,918	0	0	12	1,918	2,270	2,036	0.0%	1.0%	0.9%	0.5%	0.6%	0.5%
Kosciusko	North Webster Library	36	31	0	0	36	31	47	54	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Kosciusko County Solid Waste Mgt Dist	42	1,213	0	0	42	1,213	1,581	1,509	0.7%	0.9%	0.9%	0.3%	0.4%	0.4%
Kosciusko	Winona Lake Redevelopment Comm	16	0	0	0	16	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Warsaw City Redevelopment Comm	121	0	0	0	121	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Milford Town Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Pierceton Town Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Kosciusko County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	Claypool Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43001_Clay Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43002_Claypool Town	129	239	0	0	129	239	241	243	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43016_Plain Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43017_Warsaw City-Plain Township	0	2,165	0	0	0	2,165	2,186	2,208	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43026_Syracuse Town	0	1	0	0	0	1	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43027_Van Buren Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43028_Milford Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43030_Pierceton Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43032_Warsaw City-Wayne Township	0	543	0	0	0	543	548	553	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Kosciusko	TIF_43033_Winona Lake Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	LaGrange County	734	13,262	0	0	734	13,262	19,505	18,774	0.3%	0.4%	0.3%	0.1%	0.1%	0.1%
LaGrange	Bloomfield Township	35	718	0	0	35	718	997	944	0.7%	1.0%	0.9%	0.2%	0.3%	0.3%
LaGrange	Clay Township	1	17	0	0	1	17	38	36	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	Clearspring Township	12	159	0	0	12	159	212	213	0.3%	0.4%	0.4%	0.1%	0.1%	0.1%
LaGrange	Eden Township	1	36	0	0	1	36	55	55	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
LaGrange	Greenfield Township	0	3	0	0	0	3	9	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	Johnson Township	8	30	0	0	8	30	69	67	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
LaGrange	Lima Township	3	15	0	0	3	15	34	38	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	Milford Township	4	11	0	0	4	11	21	23	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	Newbury Township	0	76	0	0	0	76	126	117	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
LaGrange	Springfield Township	1	0	0	0	1	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	Van Buren Township	0	3	0	0	0	3	13	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	LaGrange Civil Town	951	22,762	0	0	951	22,762	31,295	29,731	2.2%	3.0%	2.7%	0.5%	0.7%	0.6%
LaGrange	Shipshewana Civil Town	46	8,941	0	0	46	8,941	13,288	12,057	1.2%	1.8%	1.8%	0.5%	0.6%	0.6%
LaGrange	Topeka Civil Town	1,783	32,537	0	0	1,783	32,537	44,294	45,434	4.4%	5.8%	5.8%	1.6%	2.1%	2.1%
LaGrange	Wolcottville Civil Town	0	16	0	0	0	16	1,005	585	0.0%	0.7%	0.4%	0.0%	0.3%	0.2%
LaGrange	Prairie Heights Community School Corp	118	259	0	0	118	259	524	569	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	Westview School Corp	1,135	23,550	0	0	1,135	23,550	33,148	31,644	0.3%	0.5%	0.4%	0.2%	0.3%	0.3%
LaGrange	Lakeland School Corp	748	12,554	0	0	748	12,554	18,439	17,048	0.3%	0.4%	0.4%	0.2%	0.3%	0.3%
LaGrange	LaGrange County Public Library	74	3,244	0	0	74	3,244	4,621	4,388	0.3%	0.4%	0.3%	0.1%	0.1%	0.1%
LaGrange	Northeast Indiana Solid Waste Mgt Dist	27	526	0	0	27	526	584	567	0.3%	0.4%	0.4%	0.0%	0.0%	0.0%
LaGrange	LaGrange Town Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	Shipshewana Redevelopment Comm	3	0	0	0	3	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	LaGrange County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	Topeka Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	TIF_44001_Bloomfield Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	TIF_44002_Lagrange Town	0	47	0	0	0	47	47	47	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	TIF_44004_Clay Township-East	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	TIF_44007_Eden Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaGrange	TIF_44008_Topeka Town-Eden Township	1,108	19,051	0	0	1,108	19,051	19,241	19,433	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Penalties

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$46,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 36% of 1st \$600,000 Net AV Plus 26% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.6%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
LaGrange	TIF_44012_Lima Township	0	0	0	0	0	0	0	0						
LaGrange	TIF_44014_Newbury Township	0	0	0	0	0	0	0	0						
LaGrange	TIF_44015_Shipshewana Town	0	2,120	0	0	0	2,120	2,141	2,162						
LaGrange	TIF_44019_Twp Topeka-Eden Farm	0	0	0	0	0	0	0	0						
Lake	Lake County	7,841,170	10,366,567 e	0	0	7,841,170	10,366,567 e	12,814,377	11,772,767	8.2%	10.2%	9.3%	6.2%	7.6%	7.0%
Lake	Calumet Township	4,519,797	4,487,776 e	0	0	4,519,797	4,487,776 e	6,546,739	6,313,096	29.6%	43.2%	41.6%	36.5%	53.2%	51.3%
Lake	Cedar Creek Township	55	258 e	0	0	55	258 e	581	323	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%
Lake	Center Township	59	289 e	0	0	59	289 e	423	349	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Lake	Eagle Creek Township	0	0 e	0	0	0	0 e	4	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Hanover Township	28	39 e	0	0	28	39 e	47	42	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Hobart Township	4,844	27,056 e	0	0	4,844	27,056 e	30,262	23,469	4.7%	5.2%	4.1%	2.7%	3.0%	2.2%
Lake	North Township	344,441	727,067 e	0	0	344,441	727,067 e	765,995	666,408	14.8%	15.4%	13.6%	11.4%	11.8%	10.4%
Lake	Ross Township	14	1,472 e	0	0	14	1,472 e	2,194	1,003	0.1%	0.2%	0.1%	0.1%	0.1%	0.0%
Lake	St. John Township	0	120 e	0	0	0	120 e	176	142	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	West Creek Township	81	454 e	0	0	81	454 e	543	409	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Lake	Winfield Township	2	32 e	0	0	2	32 e	39	39	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Gary Civil City	2,913,818	22,824,646 e	0	0	2,913,818	22,824,646 e	33,939,243	33,014,126	37.5%	55.8%	54.3%	30.9%	45.9%	44.7%
Lake	Hammond Civil City	1,413,659	6,100,811 e	0	0	1,413,659	6,100,811 e	6,379,821	5,198,810	15.1%	15.8%	12.8%	6.4%	6.5%	5.1%
Lake	East Chicago Civil City	10,777,361	15,043,708 e	0	0	10,777,361	15,043,708 e	15,128,943	14,573,720	39.8%	40.0%	38.6%	27.6%	27.8%	26.8%
Lake	Hobart Civil City	1,343	173,647 e	0	0	1,343	173,647 e	219,790	115,956	1.2%	1.5%	0.8%	0.8%	1.0%	0.5%
Lake	Crown Point Civil City	226	14,106 e	0	0	226	14,106 e	24,159	19,967	0.1%	0.3%	0.2%	0.1%	0.1%	0.1%
Lake	Whiting Civil City	577,367	814,065 e	0	0	577,367	814,065 e	812,573	694,150	12.8%	12.7%	10.8%	3.4%	3.2%	2.6%
Lake	Lake Station Civil City	157,693	514,095 e	0	0	157,693	514,095 e	534,357	480,363	10.7%	11.1%	10.0%	11.0%	11.5%	10.3%
Lake	Cedar Lake Civil Town	603	707 e	0	0	603	707 e	821	815	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Griffith Civil Town	3,009	358,470 e	0	0	3,009	358,470 e	411,986	346,899	6.0%	6.9%	5.8%	2.4%	2.6%	2.1%
Lake	Highland Civil Town	1,716	18,287 e	0	0	1,716	18,287 e	29,315	19,087	0.2%	0.4%	0.3%	0.1%	0.2%	0.1%
Lake	Munster Civil Town	371	123,754 e	0	0	371	123,754 e	220,275	135,422	1.1%	1.9%	1.2%	0.6%	1.0%	0.6%
Lake	Merrillville Civil Town	23	2,888 e	0	0	23	2,888 e	4,036	3,743	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Dyer Civil Town	0	295 e	0	0	0	295 e	769	471	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Lowell Civil Town	659	2,882 e	0	0	659	2,882 e	6,582	3,335	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Lake	New Chicago Civil Town	69	16,597 e	0	0	69	16,597 e	17,018	12,339	5.4%	5.5%	4.0%	3.2%	3.3%	2.4%
Lake	St. John Civil Town	134	659 e	0	0	134	659 e	784	739	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Schererville Civil Town	16	2,615 e	0	0	16	2,615 e	4,072	2,682	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Schneider Civil Town	1,551	8,934 e	0	0	1,551	8,934 e	8,914	7,562	7.1%	7.0%	6.0%	5.0%	5.0%	4.2%
Lake	Winfield Civil Town	0	33 e	0	0	0	33 e	38	36	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Hanover Community School Corp	748	281 e	0	0	748	281 e	339	318	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	River Forest Community School Corp	58,560	109,929 e	0	23,171	58,560	86,758 e	120,526	108,123	2.9%	4.0%	3.6%	2.6%	3.5%	3.0%
Lake	Merrillville School Corp	446	15,662 e	0	0	446	15,662 e	23,697	10,976	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%
Lake	Lake Central School Corp	17	2,337 e	0	0	17	2,337 e	3,708	2,644	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Tri Creek School Corp	2,169	4,118 e	0	0	2,169	4,118 e	6,244	4,162	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Lake	Lake Ridge School Corp	637,889	494,006 e	333,123	176,905	304,766	317,101 e	685,651	658,813	5.7%	12.2%	11.6%	4.3%	8.9%	8.2%
Lake	Crown Point Community School Corp	1,312	5,798 e	0	0	1,312	5,798 e	8,664	6,737	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	East Chicago City School Corp	7,064,184	3,929,384 e	6,592,535	1,618,257	471,649	2,311,127 e	4,001,352	3,901,266	10.8%	18.5%	18.0%	9.9%	16.6%	15.7%
Lake	Lake Station School Corp	67,762	112,678 e	63,238	34,437	4,524	78,241 e	119,377	107,984	4.1%	6.2%	5.6%	3.2%	4.8%	4.2%
Lake	Gary Community School Corp	11,766,891	9,567,502 e	6,513,599	4,174,803	5,253,292	5,392,699 e	14,399,727	14,192,521	20.0%	52.7%	51.4%	14.8%	37.6%	35.3%
Lake	Griffith Public School Corp	4,513	236,764 e	0	43,223	4,513	193,541 e	274,129	232,495	2.7%	3.8%	3.2%	2.6%	3.5%	2.9%
Lake	Hammond City School Corp	1,285,847	2,198,199 e	1,199,996	673,399	85,851	1,524,800 e	2,327,596	1,919,589	4.1%	6.2%	5.1%	4.1%	5.9%	4.7%
Lake	Highland Town School Corp	1,639	11,976 e	0	0	1,639	11,976 e	19,321	12,658	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%
Lake	School City Of Hobart School Corp	1,484	72,242 e	0	0	1,484	72,242 e	91,006	50,828	0.8%	1.0%	0.6%	0.7%	0.9%	0.5%
Lake	Munster Community School Corp	486	116,384 e	0	0	486	116,384 e	208,975	129,620	0.8%	1.4%	0.8%	0.7%	1.3%	0.8%
Lake	Whiting City School Corp	222,054	321,067 e	207,263	125,553	14,791	195,514 e	322,654	277,516	7.9%	12.9%	11.0%	5.6%	9.0%	7.5%
Lake	East Chicago Public Library	1,481,086	2,199,815 e	0	0	1,481,086	2,199,815 e	2,212,060	2,130,943	43.2%	43.4%	41.8%	45.7%	45.1%	42.6%
Lake	Gary Public Library	2,730,256	2,513,251 e	0	0	2,730,256	2,513,251 e	3,733,739	3,633,339	38.1%	56.7%	55.1%	42.2%	62.6%	61.0%

Estimated Circuit Breaker Credits

Current Law

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Lake	Hammond Public Library	168,835	579,166 e	0	0	168,835	579,166 e	605,575	493,691	12.0%	12.5%	10.2%	10.5%
Lake	Lowell Public Library	196	907 e	0	0	196	907 e	1,358	894	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Lake	Whiting Public Library	92,635	132,753 e	0	0	92,635	132,753 e	132,489	113,214	13.0%	12.9%	11.0%	12.8%	12.8%	10.9%
Lake	Lake County Public Library	42,312	139,449 e	0	0	42,312	139,449 e	181,508	145,613	1.2%	1.5%	1.2%	0.8%	1.0%	0.8%
Lake	Crown Point Community Public Library	76	978 e	0	0	76	978 e	1,444	1,110	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
Lake	East Chicago Sanitary	3,416,150	3,453,077 e	0	0	3,416,150	3,453,077 e	3,472,759	3,345,016	38.1%	38.4%	37.0%	26.9%	27.0%	26.0%
Lake	Gary Sanitary	3,732,776	2,803,346 e	0	0	3,732,776	2,803,346 e	4,158,670	4,042,471	28.5%	42.2%	41.0%	24.2%	35.9%	34.9%
Lake	Hammond Sanitary	167,898	290,471 e	0	0	167,898	290,471 e	316,025	251,321	3.5%	3.8%	3.0%	1.4%	1.5%	1.1%
Lake	Highland Sanitary	182	2,959 e	0	0	182	2,959 e	4,740	3,086	0.2%	0.4%	0.2%	0.2%	0.3%	0.2%
Lake	Whiting Sanitary	252,634	232,346 e	0	0	252,634	232,346 e	231,926	198,148	8.0%	8.0%	6.9%	6.1%	6.0%	5.0%
Lake	Gary Airport	417,347	625,511 e	0	0	417,347	625,511 e	929,776	904,984	38.1%	56.6%	55.1%	6.5%	9.2%	8.5%
Lake	Gary Redevelopment	97,241	96,923 e	0	0	97,241	96,923 e	143,604	139,606	38.1%	56.4%	54.8%	20.6%	30.4%	29.5%
Lake	Hammond Redevelopment	18,248	71,507 e	0	0	18,248	71,507 e	74,953	60,879	15.6%	16.4%	13.3%	0.0%	0.0%	0.0%
Lake	Gary Public Transportation	1,413,868	1,527,938 e	0	0	1,413,868	1,527,938 e	2,272,109	2,209,189	38.1%	56.6%	55.0%	0.0%	0.0%	0.0%
Lake	Highland Water Dist	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Winfield Waterworks	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	St. John Sanitary	11	42 e	0	0	11	42 e	51	48	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Lake Ridge Fire Protection	4,842	38,674 e	0	0	4,842	38,674 e	40,499	36,570	8.5%	8.9%	8.1%	6.5%	6.5%	5.6%
Lake	St. John Water Dist	6	34 e	0	0	6	34 e	42	39	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Town Of Dyer Sanitary Dist	0	20 e	0	0	0	20 e	54	33	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Lake County Solid Waste Mgt Dist	316,299	426,779 e	0	0	316,299	426,779 e	527,633	485,325	9.1%	11.2%	10.3%	7.8%	9.6%	8.9%
Lake	Gary Storm Water Management	155,507	387,684 e	0	0	155,507	387,684 e	576,851	560,869	38.1%	56.6%	55.1%	25.3%	37.7%	36.7%
Lake	Dyer Water Works	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Cedar Lake Town Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Hammond Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Hobart Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Dyer Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Merrillville Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Lake County Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Schererville Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Whiting Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Town Of St. John Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Crown Point Redevelopment Comm	0	0 e	0	0	0	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lake	Gary Redevelopment Comm	151,881	153,937 e	0	0	151,881	153,937 e	228,795	222,878	38.0%	56.5%	55.1%	0.0%	0.0%	0.0%
Lake	TIF_45003_Gary Corp Cal Twp Lake Ridge Sch	382,938	406,148 e	0	0	382,938	406,148 e	406,148	406,148						
Lake	TIF_45004_Gary Corp Cal Twp Gary Sch	3,740,013	4,481,207 e	0	0	3,740,013	4,481,207 e	4,481,207	4,481,207						
Lake	TIF_45008_Griffith Corp Calumet Twp	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45014_Cedar Lake Corp Hanover Twp	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45015_Saint John Corp Hanover Twp	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45018_Hobart Corp Hobart Twp Hobart Sch	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45023_Hammond Corp (North)	33,349	638,847 e	0	0	33,349	638,847 e	638,847	638,847						
Lake	TIF_45024_East Chicago Corp (North)	1,727,617	2,286,243 e	0	0	1,727,617	2,286,243 e	2,286,243	2,286,243						
Lake	TIF_45025_Whiting Corp (North)	35,183	285,945 e	0	0	35,183	285,945 e	285,945	285,945						
Lake	TIF_45027_Munster Corp (North)	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45029_Crown Point Corp Ross Twp	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45030_Merrillville Corp Ross Twp	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45034_Dyer Corp (Saint John)	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45035_Saint John Corp Saint John Twp	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45036_Schererville Corp (Saint John)	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45042_Crown Point Corp Center Twp	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45043_Cedar Lake Corp Center Twp	0	0 e	0	0	0	0 e	0	0						
Lake	TIF_45046_Hobart Corp Ross Twp	0	0 e	0	0	0	0 e	0	0						
LaPorte	LaPorte County	287,363 e	1,970,765 e	0	0	287,363 e	1,970,765 e	2,428,956	2,294,443	6.8%	8.0%	7.4%	3.2%	3.9%	3.6%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$46,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 36% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.6%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
LaPorte	Cass Township	0 e	5 e	0	0	0 e	5 e	19	24	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaPorte	Center Township	5,793 e	14,900 e	0	0	5,793 e	14,900 e	18,937	17,662	4.6%	5.6%	5.1%	2.9%	3.6%	3.3%
LaPorte	Clinton Township	11 e	29 e	0	0	11 e	29 e	58	51	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
LaPorte	Coolspring Township	755 e	4,042 e	0	0	755 e	4,042 e	5,541	5,230	2.4%	3.1%	2.8%	1.6%	2.2%	2.0%
LaPorte	Dewey Township	75 e	603 e	0	0	75 e	603 e	745	669	1.0%	1.2%	1.0%	0.5%	0.6%	0.6%
LaPorte	Gatena Township	102 e	27 e	0	0	102 e	27 e	72	56	0.1%	0.2%	0.1%	0.0%	0.1%	0.1%
LaPorte	Hanna Township	0 e	19 e	0	0	0 e	19 e	72	46	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
LaPorte	Hudson Township	26 e	40 e	0	0	26 e	40 e	90	105	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
LaPorte	Johnson Township	0 e	1 e	0	0	0 e	1 e	3	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaPorte	Kankakee Township	159 e	552 e	0	0	159 e	552 e	1,274	883	0.3%	0.7%	0.5%	0.2%	0.4%	0.3%
LaPorte	Lincoln Township	566 e	82 e	0	0	566 e	82 e	188	208	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
LaPorte	Michigan Township	710 e	17,261 e	0	0	710 e	17,261 e	20,970	20,268	11.8%	13.7%	12.9%	0.0%	0.0%	0.0%
LaPorte	New Durham Township	608 e	497 e	0	0	608 e	497 e	665	592	0.4%	0.5%	0.4%	0.3%	0.3%	0.3%
LaPorte	Noble Township	74 e	7 e	0	0	74 e	7 e	31	40	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
LaPorte	Pleasant Township	337 e	1,147 e	0	0	337 e	1,147 e	1,567	1,470	0.9%	1.2%	1.1%	0.5%	0.7%	0.6%
LaPorte	Prairie Township	0 e	0 e	0	0	0 e	0 e	1	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaPorte	Scipio Township	1,215 e	1,998 e	0	0	1,215 e	1,998 e	2,738	2,618	1.3%	1.7%	1.6%	0.9%	1.3%	1.2%
LaPorte	Springfield Township	9 e	50 e	0	0	9 e	50 e	165	222	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
LaPorte	Union Township	132 e	964 e	0	0	132 e	964 e	1,138	1,057	1.5%	1.6%	1.5%	0.8%	0.9%	0.8%
LaPorte	Washington Township	31 e	27 e	0	0	31 e	27 e	69	65	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
LaPorte	Wills Township	0 e	9 e	0	0	0 e	9 e	46	33	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
LaPorte	Michigan City Civil City	141,877 e	3,400,068 e	0	0	141,877 e	3,400,068 e	4,138,941	4,011,065	19.7%	22.9%	21.8%	9.2%	11.0%	10.5%
LaPorte	Laporte Civil City	426,719 e	1,313,742 e	0	0	426,719 e	1,313,742 e	1,611,482	1,506,438	14.1%	16.6%	15.1%	8.1%	9.7%	8.9%
LaPorte	Kingsbury Civil Town	247 e	469 e	0	0	247 e	469 e	669	522	1.6%	2.2%	1.6%	0.3%	0.4%	0.3%
LaPorte	Kingsford Heights Civil Town	0 e	15,905 e	0	0	0 e	15,905 e	18,131	17,054	9.2%	10.1%	9.2%	2.4%	2.7%	2.5%
LaPorte	Lacrosse Civil Town	1,427 e	11,460 e	0	0	1,427 e	11,460 e	14,164	13,261	6.6%	7.8%	7.1%	4.7%	5.7%	5.2%
LaPorte	Long Beach Civil Town	0 e	1,243 e	0	0	0 e	1,243 e	5,435	3,734	0.1%	0.5%	0.3%	0.1%	0.3%	0.2%
LaPorte	Michiana Shores Civil Town	39 e	8 e	0	0	39 e	8 e	14	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaPorte	Pottawattamie Park Civil Town	307 e	357 e	0	0	307 e	357 e	1,098	845	0.5%	1.5%	1.1%	0.1%	0.4%	0.3%
LaPorte	Trail Creek Civil Town	21,369 e	5,597 e	0	0	21,369 e	5,597 e	10,540	8,422	1.3%	2.3%	1.8%	0.4%	0.7%	0.6%
LaPorte	Wanatah Civil Town	615 e	1,492 e	0	0	615 e	1,492 e	2,519	2,028	0.6%	1.0%	0.7%	0.2%	0.3%	0.2%
LaPorte	Westville Civil Town	1,685 e	15,811 e	0	0	1,685 e	15,811 e	19,834	17,227	4.4%	5.3%	4.5%	1.3%	1.6%	1.3%
LaPorte	Cass Township School Corp	0 e	28 e	0	0	0 e	28 e	94	114	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
LaPorte	Dewey Township School Corp	365 e	2,917 e	0	0	365 e	2,917 e	3,499	3,103	1.4%	1.7%	1.5%	1.0%	1.2%	1.0%
LaPorte	New Prairie Unified School Corp	14,508 e	61,246 e	0	0	14,508 e	61,246 e	89,718	67,541	1.2%	1.7%	1.3%	0.9%	1.3%	0.9%
LaPorte	New Durham Township School Corp	7,914 e	20,378 e	0	0	7,914 e	20,378 e	24,819	20,989	1.2%	1.4%	1.2%	0.9%	1.1%	0.9%
LaPorte	Prairie Township School Corp	0 e	0 e	0	0	0 e	0 e	1	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaPorte	Michigan City Area School Corp	85,147 e	1,450,311 e	0	506,046 e	85,147 e	944,265 e	1,729,877	1,632,887	6.1%	11.1%	10.4%	4.7%	8.4%	7.8%
LaPorte	South Central Community School Corp	1,530 e	2,051 e	0	0	1,530 e	2,051 e	3,659	2,890	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%
LaPorte	Laporte Community School Corp	336,835 e	949,750 e	0	311,217 e	336,835 e	638,533 e	1,124,178	1,029,900	4.6%	8.0%	7.3%	4.2%	7.3%	6.6%
LaPorte	John Glenn School Corp	0 e	20 e	0	0	0 e	20 e	36	35	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaPorte	Michigan City Public Library	17,112 e	298,849 e	0	0	17,112 e	298,849 e	367,607	354,902	11.6%	13.7%	12.8%	7.6%	9.1%	8.6%
LaPorte	Wanatah Public Library	0 e	6 e	0	0	0 e	6 e	21	26	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
LaPorte	Westville Public Library	344 e	887 e	0	0	344 e	887 e	1,125	977	1.2%	1.4%	1.2%	0.5%	0.6%	0.5%
LaPorte	Laporte County Public Library	49,288 e	140,174 e	0	0	49,288 e	140,174 e	173,701	160,042	3.9%	4.6%	4.1%	2.6%	3.2%	2.9%
LaPorte	Lacrosse Public Library	118 e	932 e	0	0	118 e	932 e	1,142	1,028	1.4%	1.7%	1.5%	0.9%	1.1%	1.0%
LaPorte	Michigan City Sanitary	24,680 e	576,993 e	0	0	24,680 e	576,993 e	693,976	669,291	18.9%	22.1%	20.8%	10.0%	11.8%	11.2%
LaPorte	LaPorte Municipal Airport Authority	22,238 e	68,441 e	0	0	22,238 e	68,441 e	82,709	76,547	14.1%	16.6%	15.1%	6.3%	7.4%	6.7%
LaPorte	LaPorte County Solid Waste Mgt Dist	0 e	0 e	0	0	0 e	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaPorte	Laporte City Redevelopment Comm	3,031 e	9,261 e	0	0	3,031 e	9,261 e	10,947	9,939	14.0%	16.6%	15.1%	0.0%	0.0%	0.0%
LaPorte	Michigan City Redevelopment Comm	0 e	0 e	0	0	0 e	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaPorte	TIF_46009_Michigan City Corp - Coolspring Twp	0 e	965 e	0	0	0 e	965 e	965	965	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LaPorte	TIF_46022_Michigan City Corp - Michigan Twp	0 e	0 e	0	0	0 e	0 e	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
LaPorte	TIF_46043_Laporte Corp - Center Twp	0 e	22,244 e	0	0	0 e	22,244 e	22,244	22,244						
LaPorte	TIF_46046_Coolspring Township 1	0 e	0 e	0	0	0 e	0 e	0	0						
LaPorte	TIF_46053_Laporte Corp - Kankakee Twp 1	0 e	1,119 e	0	0	0 e	1,119 e	1,119	1,119						
Lawrence	Lawrence County	256,356	405,488	0	0	256,356	405,488	544,740	516,508	6.1%	7.8%	7.3%	2.5%	3.3%	3.1%
Lawrence	Bono Township	271	62	0	0	271	62	319	126	0.4%	1.9%	0.7%	0.3%	1.6%	0.6%
Lawrence	Guthrie Township	1	12	0	0	1	12	66	58	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Lawrence	Indian Creek Township	0	1	0	0	0	1	53	42	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
Lawrence	Marion Township	4,676	3,641	0	0	4,676	3,641	5,732	4,809	2.2%	3.4%	2.8%	1.1%	1.7%	1.4%
Lawrence	Marshall Township	0	133	0	0	0	133	485	372	0.2%	0.7%	0.6%	0.1%	0.2%	0.2%
Lawrence	Perry Township	0	30	0	0	0	30	152	122	0.1%	0.5%	0.4%	0.1%	0.3%	0.2%
Lawrence	Pleasant Run Township	0	50	0	0	0	50	190	167	0.1%	0.4%	0.4%	0.1%	0.2%	0.2%
Lawrence	Shawswick Township	8,800	17,663	0	0	8,800	17,663	23,015	22,532	6.8%	8.6%	8.3%	4.4%	5.6%	5.4%
Lawrence	Spice Valley Township	267	55	0	0	267	55	364	163	0.2%	1.1%	0.5%	0.1%	0.6%	0.2%
Lawrence	Bedford Civil City	497,307	1,000,558	0	0	497,307	1,000,558	1,271,475	1,255,936	14.0%	17.2%	16.6%	8.4%	10.7%	10.5%
Lawrence	Mitchell Civil City	153,123	145,051	0	0	153,123	145,051	189,835	181,163	13.0%	16.5%	15.3%	6.8%	8.6%	8.1%
Lawrence	Oolitic Civil Town	1,241	5,631	0	0	1,241	5,631	7,976	7,495	4.9%	6.6%	6.0%	1.9%	2.6%	2.3%
Lawrence	North Lawrence Community School Corp	370,173	830,936	345,503	273,938	24,670	556,998	1,061,180	1,009,420	4.7%	8.8%	8.3%	4.0%	7.2%	6.5%
Lawrence	Mitchell Community School Corp	243,836	164,278	227,570	34,047	16,266	130,231	241,277	204,543	2.9%	5.2%	4.4%	2.3%	4.2%	3.4%
Lawrence	Bedford Public Library	43,266	88,904	0	0	43,266	88,904	114,974	111,017	7.0%	8.8%	8.3%	5.0%	6.1%	5.6%
Lawrence	Mitchell Community Public Library	18,530	14,726	0	0	18,530	14,726	21,815	18,762	3.6%	5.2%	4.4%	2.1%	3.2%	2.7%
Lawrence	Lawrence County Solid Waste Mgt Dist	38,452	63,467	0	0	38,452	63,467	78,003	74,484	6.1%	7.8%	7.3%	2.5%	2.9%	2.6%
Lawrence	Lawrence County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lawrence	TIF_47004_Marion Township	0	0	0	0	0	0	0	0						
Lawrence	TIF_47005_Mitchell City	10,749	7,037	0	0	10,749	7,037	7,107	7,178						
Lawrence	TIF_47006_Marshall Township	0	0	0	0	0	0	0	0						
Lawrence	TIF_47010_Bedford City	1,437	62,572	0	0	1,437	62,572	63,197	63,829						
Madison	Madison County	2,205,402	3,314,867	0	0	2,205,402	3,314,867	4,222,539	3,982,785	16.3%	20.1%	18.5%	7.4%	9.2%	8.6%
Madison	Adams Township	741	5,605	0	0	741	5,605	11,464	8,414	3.3%	6.6%	4.7%	1.4%	2.9%	2.1%
Madison	Anderson Township	101,476	130,860	0	0	101,476	130,860	166,368	162,989	31.3%	36.6%	36.8%	19.3%	24.6%	24.1%
Madison	Boone Township	0	6	0	0	0	6	12	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Madison	Duck Creek Township	35	785	0	0	35	785	1,084	843	1.1%	1.5%	1.1%	0.8%	0.8%	0.6%
Madison	Fall Creek Township	2,280	15,263	0	0	2,280	15,263	39,463	33,504	4.6%	11.7%	9.9%	2.8%	7.0%	5.7%
Madison	Green Township	750	3,810	0	0	750	3,810	5,819	4,360	3.7%	5.5%	4.0%	1.8%	2.7%	2.0%
Madison	Jackson Township	1	928	0	0	1	928	1,509	903	3.0%	4.7%	2.7%	1.8%	2.9%	1.6%
Madison	Lafayette Township	3,986	11,189	0	0	3,986	11,189	12,315	10,978	12.4%	13.3%	11.5%	7.3%	8.1%	7.2%
Madison	Monroe Township	1,083	2,524	0	0	1,083	2,524	3,082	2,892	1.4%	1.7%	1.5%	0.5%	0.6%	0.5%
Madison	Pipe Creek Township	12,075	29,466	0	0	12,075	29,466	34,872	31,723	12.7%	14.8%	13.0%	6.4%	7.5%	6.7%
Madison	Richland Township	641	9,131	0	0	641	9,131	15,586	13,409	4.7%	7.8%	6.5%	1.8%	2.9%	2.4%
Madison	Stony Creek Township	608	5,580	0	0	608	5,580	7,039	5,947	7.0%	8.6%	7.1%	2.8%	3.4%	2.8%
Madison	Union Township	3,912	7,988	0	0	3,912	7,988	16,183	14,670	5.9%	11.7%	10.4%	1.4%	2.8%	2.5%
Madison	Van Buren Township	0	1,902	0	0	0	1,902	2,266	1,956	1.2%	1.4%	1.1%	0.5%	0.6%	0.5%
Madison	Anderson Civil City	6,803,021	8,493,559	0	0	6,803,021	8,493,559	10,434,926	10,204,858	32.8%	39.3%	37.4%	12.8%	15.0%	14.0%
Madison	Elwood Civil City	463,373	783,499	0	0	463,373	783,499	887,121	849,045	24.7%	27.2%	25.4%	9.0%	9.8%	9.1%
Madison	Alexandria Civil City	126,415	304,871	0	0	126,415	304,871	373,057	348,037	14.2%	16.9%	15.4%	6.7%	8.1%	7.5%
Madison	Chesterfield Civil Town	43,662	115,449	0	0	43,662	115,449	137,553	131,395	23.0%	26.6%	24.7%	12.6%	14.7%	13.8%
Madison	Country Club Heights Civil Town	180	3,937	0	0	180	3,937	1,918	1,598	13.6%	6.4%	5.2%	8.3%	4.1%	3.4%
Madison	Edgewood Civil Town	5,560	18,415	0	0	5,560	18,415	43,663	41,146	8.0%	18.5%	17.0%	2.4%	5.6%	5.3%
Madison	Frankton Civil Town	6,906	18,585	0	0	6,906	18,585	20,895	18,121	11.5%	12.6%	10.6%	3.2%	3.5%	2.9%
Madison	Ingalls Civil Town	29,020	22,889	0	0	29,020	22,889	25,532	23,079	7.7%	8.4%	7.4%	3.7%	4.0%	3.4%
Madison	Lapel Civil Town	11,675	32,753	0	0	11,675	32,753	40,078	34,481	12.8%	15.2%	12.7%	3.9%	4.6%	3.8%
Madison	Markleville Civil Town	230	3,128	0	0	230	3,128	3,679	3,218	4.9%	5.5%	4.7%	1.9%	2.2%	1.9%
Madison	Orestes Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Madison	Pendleton Civil Town	45,725	145,226	0	0	45,725	145,226	170,983	155,099	9.2%	10.6%	9.5%	3.6%	4.0%	3.5%

Estimated Circuit Breaker Credits

Current Law

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2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

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2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Net Credit				Net Credit					
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Madison	River Forest Civil Town	0	516	0	0	0	516	0	0	11.6%	0.0%	0.0%	5.4%	0.0%	0.0%
Madison	Summitville Civil Town		9,407	0	0	0	9,407	11,495	10,262	4.8%	5.7%	5.0%	2.4%	2.9%	2.5%
Madison	Woodlawn Heights Civil Town	137	1,462	0	0	137	1,462	2,652	2,587	19.6%	34.5%	32.7%	9.9%	17.8%	17.3%
Madison	Madison-Grant United School Corp	13	9,022	0	0	13	9,022	11,030	9,298	0.7%	0.9%	0.8%	0.8%	0.7%	0.6%
Madison	Frankton-Lapel Community School Corp	97,592	578,450	0	201,766	97,592	376,684	650,178	562,480	5.3%	9.6%	7.8%	4.6%	8.0%	6.2%
Madison	South Madison Community School Corp	309,555	776,320	288,076	250,057	21,479	528,263	1,125,953	936,311	4.5%	9.5%	7.9%	4.0%	8.1%	6.4%
Madison	Alexandria Community School Corp	43,755	79,122	40,842	22,568	2,913	56,554	95,277	86,796	3.7%	6.2%	5.6%	2.4%	4.0%	3.5%
Madison	Anderson Community School Corp	5,199,572	7,095,400	4,852,866	3,033,883	346,606	4,061,517	8,826,397	8,410,371	15.2%	32.8%	31.0%	16.1%	33.4%	30.3%
Madison	Elwood Community School Corp	372,547	621,825	347,697	258,203	24,850	363,622	693,231	644,550	11.5%	21.7%	20.0%	9.9%	18.8%	17.5%
Madison	Alexandria-Monroe Public Library	10,313	23,207	0	0	10,313	23,207	28,443	26,357	5.2%	6.2%	5.8%	3.7%	4.3%	3.9%
Madison	Anderson-And., Stoney Creek Union Twp Lib	742,225	1,014,869	0	0	742,225	1,014,869	1,277,913	1,242,441	27.0%	33.0%	31.2%	24.6%	30.9%	30.1%
Madison	Pendleton Community Public Library	15,963	43,702	0	0	15,963	43,702	65,636	55,803	6.5%	9.5%	8.0%	3.7%	5.4%	4.3%
Madison	North Madison County Library System	43,208	103,279	0	0	43,208	103,279	117,415	105,896	11.5%	12.8%	11.3%	7.5%	8.5%	7.7%
Madison	Independence Fire	367	3,905	0	0	367	3,905	7,081	6,909	19.6%	34.5%	32.7%	10.9%	19.5%	18.6%
Madison	East Central Indiana Solid Waste Mgt Dist	28,048	42,174	0	0	28,048	42,174	53,821	50,481	16.3%	20.2%	18.4%	0.0%	0.0%	0.0%
Madison	City Of Anderson Redevelopment	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Madison	Pendleton Town Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Madison	TIF_48003_Anderson City - Anderson Towns	0	4,816,081	0	0	0	4,816,081	4,864,241	4,912,884						
Madison	TIF_48013_Pendleton Town	0	7,615	0	0	0	7,615	7,691	7,768						
Madison	TIF_48039_Anderson-Fall Creek	0	317,918	0	0	0	317,918	321,097	324,308						
Marion	Marion County	1,939,799	8,982,013	0	0	1,939,799	8,982,013	10,204,499	9,428,719	7.1%	8.1%	7.4%	4.0%	4.4%	4.0%
Marion	Center Township	74,215	277,493	0	0	74,215	277,493	291,414	277,569	10.0%	10.5%	10.0%	2.6%	2.8%	2.6%
Marion	Decatur Township	170,290	671,086	0	-1	170,290	671,087	712,025	622,700	12.3%	13.0%	11.4%	3.7%	3.8%	3.1%
Marion	Franklin Township	507,025	2,201,973	0	0	507,025	2,201,973	2,440,937	2,325,781	24.5%	27.2%	25.9%	15.0%	15.8%	14.3%
Marion	Lawrence Township	1,248	663,987	0	0	1,248	663,987	881,999	797,127	5.6%	7.4%	6.7%	3.8%	4.8%	4.1%
Marion	Perry Township	6,507	13,233	0	0	6,507	13,233	15,372	13,328	3.8%	4.4%	3.8%	0.7%	0.8%	0.7%
Marion	Pike Township	114	330,986	0	0	114	330,986	454,603	383,210	2.0%	2.7%	2.3%	1.3%	1.7%	1.4%
Marion	Warren Township	2,531	11,892	0	0	2,531	11,892	12,937	11,914	4.3%	4.7%	4.3%	0.7%	0.7%	0.7%
Marion	Washington Township	4,221	34,224	0	0	4,221	34,224	40,893	38,693	4.9%	5.8%	5.5%	1.8%	2.1%	2.0%
Marion	Wayne Township	773,483	2,540,167	0	0	773,483	2,540,167	2,815,225	2,521,966	13.2%	14.6%	13.1%	7.8%	8.0%	8.9%
Marion	Lawrence Civil City	689	440,173	0	0	689	440,173	569,831	500,140	4.9%	6.4%	5.6%	1.8%	2.3%	2.0%
Marion	Beech Grove Civil City	801,568	1,697,146	0	0	801,568	1,697,146	1,770,874	1,685,405	30.4%	31.8%	30.2%	15.7%	16.0%	14.8%
Marion	Southport Civil City	1	3,252	0	0	1	3,252	3,406	2,534	1.8%	1.8%	1.4%	0.6%	0.6%	0.5%
Marion	Speedway City Civil Town	71	53,829	0	0	71	53,829	55,087	32,236	1.0%	1.1%	0.8%	0.4%	0.4%	0.2%
Marion	Clermont Civil Town	16,284	83,313	0	0	16,284	83,313	92,852	87,068	17.3%	19.3%	18.1%	11.7%	12.4%	11.1%
Marion	Cumberland Civil Town	52,424	169,301	0	0	52,424	169,301	169,035	154,328	18.6%	18.5%	16.9%	0.0%	0.0%	0.0%
Marion	Homecroft Civil Town	54	1,183	0	0	54	1,183	1,214	977	1.6%	1.6%	1.3%	0.8%	0.8%	0.7%
Marion	Meridian Hills Civil Town	0	1,586	0	0	0	1,586	3,274	2,634	1.0%	2.0%	1.8%	0.5%	1.1%	0.9%
Marion	Rocky Ripple Civil Town	0	23	0	0	0	23	40	42	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%
Marion	Warren Park Civil Town	45	217	0	0	45	217	304	271	5.4%	7.6%	6.7%	0.0%	0.0%	0.0%
Marion	Williams Creek Civil Town	0	2,252	0	0	0	2,252	4,302	3,539	3.0%	5.8%	4.8%	1.8%	3.4%	2.8%
Marion	Wynnedale Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marion	Spring Hill Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marion	M.S.D. Decatur Township School Corp	573,092	2,387,661	534,851	924,013	38,241	1,463,648	2,540,863	2,229,976	7.5%	13.0%	11.4%	5.5%	9.0%	7.5%
Marion	Franklin Township Community School Corp	2,100,513	8,146,194	1,960,367	3,459,602	140,146	4,686,592	9,064,744	8,674,172	14.1%	27.2%	25.9%	13.6%	26.2%	25.0%
Marion	M.S.D. Lawrence Township School Corp	2,052	2,312,899	0	672,663	2,052	1,640,236	3,070,101	2,776,855	3.8%	7.1%	6.4%	3.2%	5.9%	5.1%
Marion	M.S.D. Perry Township School Corp	80,234	647,927	0	23,722	80,234	624,205	817,521	662,078	2.1%	2.7%	2.2%	1.4%	1.9%	1.5%
Marion	M.S.D. Pike Township School Corp	888	802,420	0	653	888	801,767	1,111,556	946,768	2.0%	2.8%	2.3%	1.6%	2.2%	1.8%
Marion	M.S.D. Warren Township School Corp	175,310	783,150	0	102,008	175,310	681,142	888,405	797,010	2.4%	3.1%	2.8%	1.9%	2.5%	2.2%
Marion	M.S.D. Washington Township School Corp	1,427	29,442	0	0	1,427	29,442	75,408	58,045	0.1%	0.3%	0.2%	0.1%	0.2%	0.2%
Marion	M.S.D. Wayne Township School Corp	1,681,071	5,373,180	1,568,943	2,112,667	112,128	3,260,513	5,990,813	5,400,306	8.1%	14.8%	13.3%	6.8%	12.1%	10.5%
Marion	Beech Grove City School Corp	971,536	2,404,352	906,737	1,026,105	64,799	1,378,247	2,503,519	2,391,396	14.9%	26.9%	25.6%	13.8%	23.9%	21.7%
Marion	Indianapolis Public School Corp	2,575,835	12,423,428	2,403,973	4,633,040	171,862	7,790,388	13,701,833	13,249,122	6.5%	11.3%	10.8%	4.9%	8.2%	7.6%

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Current Law

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County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit			Net Credit		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	as % of Est. Levy			as % of Est. Budget*		
										2010	2011	2012	2010	2011	2012
Marion	Speedway City School Corp	25	22,708	0	0	25	22,708	23,274	13,630	1.0%	1.1%	0.6%	0.9%	0.9%	0.5%
Marion	Beech Grove Public Library	147,174	346,457	0	0	147,174	346,457	359,596	342,297	31.0%	32.2%	30.7%	30.6%	31.8%	30.3%
Marion	Speedway City Public Library	9	7,838	0	0	9	7,838	8,017	4,695	1.0%	1.1%	0.6%	0.7%	0.7%	0.4%
Marion	Indianapolis-Marion County Public Library	536,113	2,584,977	0	0	536,113	2,584,977	2,953,343	2,725,283	6.9%	7.9%	7.3%	5.3%	5.9%	5.4%
Marion	Indianapolis Sanitation (Liquid)	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marion	Indianapolis Sanitation (Solid)	369,957	1,755,002	0	0	369,957	1,755,002	1,997,715	1,847,305	7.0%	7.9%	7.3%	6.4%	7.3%	6.8%
Marion	Indianapolis Police Special Service	734,970	3,368,728	0	0	734,970	3,368,728	3,672,347	3,507,356	10.6%	11.6%	11.0%	1.9%	2.0%	1.8%
Marion	Indianapolis Fire Special Service	600,408	3,019,346	0	0	600,408	3,019,346	3,371,198	3,166,315	5.6%	6.3%	5.9%	1.9%	2.0%	1.8%
Marion	Indianapolis Public Transportation	336,040	1,507,009	0	0	336,040	1,507,009	1,705,074	1,581,180	7.3%	8.2%	7.7%	2.5%	2.8%	2.5%
Marion	Marion County Health And Hospital	861,323	4,053,851	0	0	861,323	4,053,851	4,604,058	4,254,305	7.1%	8.1%	7.4%	1.4%	1.5%	1.3%
Marion	Marion County Airport	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marion	Speedway Public Transportation	3	2,437	0	0	3	2,437	2,496	1,460	1.0%	1.1%	0.6%	0.9%	0.9%	0.5%
Marion	Indianapolis Consolidated City	293,696	1,521,408	0	0	293,696	1,521,408	1,730,441	1,602,085	7.0%	7.9%	7.3%	2.7%	3.0%	2.8%
Marion	Indianapolis Consolidated County	761,195	3,616,696	0	0	761,195	3,616,696	4,107,356	3,795,662	7.1%	8.1%	7.4%	1.9%	2.1%	1.9%
Marion	Lawrence City Redevelopment Comm	28	0	0	0	28	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marion	Redevelopment Comm Of Indianapolis	79,565	0	0	0	79,565	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marion	TIF_49101_Indpls City - Center Twp	470,399	2,342,833	0	0	470,399	2,342,833	2,366,261	2,389,923						
Marion	TIF_49102_Beech Grove City - Center Twp	0	2,559	0	0	0	2,559	2,584	2,610						
Marion	TIF_49200_Decatur Township - Sanitation	116,358	583,404	0	0	116,358	583,404	589,238	595,130						
Marion	TIF_49201_Indpls City - Decatur Twp	0	0	0	0	0	0	0	0						
Marion	TIF_49302_Beech Grove City-Franklin Twp	3,237	16,906	0	0	3,237	16,906	17,075	17,245						
Marion	TIF_49400_Lawrence Twp-Sanitation	0	0	0	0	0	0	0	0						
Marion	TIF_49407_Lawrence City	0	184,067	0	0	0	184,067	185,907	187,766						
Marion	TIF_49502_Beech Grove - Perry Twp	104,374	219,024	0	0	104,374	219,024	221,214	223,426						
Marion	TIF_49600_Pike Twp-Outside Sanitation	0	0	0	0	0	0	0	0						
Marion	TIF_49700_Warren Twp-San	0	0	0	0	0	0	0	0						
Marion	TIF_49701_Indpls-Warren Twp	0	0	0	0	0	0	0	0						
Marion	TIF_49702_Beech Grove - Warren Twp	5,425	10,785	0	0	5,425	10,785	10,892	11,001						
Marion	TIF_49800_Washington Twp-San	0	0	0	0	0	0	0	0						
Marion	TIF_49801_Indpls-Washington Twp	0	0	0	0	0	0	0	0						
Marion	TIF_49874_Indpls-Wash Twp-Police & Fire	0	0	0	0	0	0	0	0						
Marion	TIF_49900_Wayne Twp - San	9,009	557,704	0	0	9,009	557,704	563,281	568,913						
Marion	TIF_49901_Indpls - Wayne Twp	0	0	0	0	0	0	0	0						
Marion	TIF_49914_Speedway - Wayne Twp	0	1,144	0	0	0	1,144	1,155	1,166						
Marion	TIF_49930_Wayne Twp - Ben Davis Conserv	0	0	0	0	0	0	0	0						
Marion	TIF_49970_Indpls - Wayne Twp - Police -	16	30,077	0	0	16	30,077	30,377	30,681						
Marshall	Marshall County	11,448	86,447	0	0	11,448	86,447	119,742	116,593	1.2%	1.6%	1.5%	0.5%	0.7%	0.7%
Marshall	Bourbon Township	3	687	0	0	3	687	863	804	0.7%	0.9%	0.8%	0.3%	0.4%	0.3%
Marshall	Center Township	1,324	8,017	0	0	1,324	8,017	10,728	10,770	1.8%	2.3%	2.2%	1.3%	1.7%	1.6%
Marshall	German Township	10	890	0	0	10	890	1,384	1,349	0.3%	0.5%	0.5%	0.2%	0.3%	0.3%
Marshall	Green Township	2	77	0	0	2	77	126	90	0.2%	0.3%	0.2%	0.1%	0.2%	0.1%
Marshall	North Township	22	15	0	0	22	15	21	22	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marshall	Polk Township	67	113	0	0	67	113	191	198	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Marshall	Tippecanoe Township	0	5	0	0	0	5	8	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marshall	Union Township	2	35	0	0	2	35	52	58	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marshall	Walnut Township	305	858	0	0	305	858	1,117	991	1.2%	1.6%	1.4%	0.9%	1.1%	1.0%
Marshall	West Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marshall	Plymouth Civil City	36,529	228,044	0	0	36,529	228,044	305,402	308,450	4.3%	5.6%	5.5%	2.1%	2.7%	2.7%
Marshall	Argos Civil Town	16,378	47,820	0	0	16,378	47,820	64,692	56,616	7.9%	10.4%	8.9%	3.8%	5.2%	4.5%
Marshall	Bourbon Civil Town	209	29,006	0	0	209	29,006	36,469	35,310	4.6%	5.6%	5.3%	2.4%	2.8%	2.6%
Marshall	Bremen Civil Town	471	75,827	0	0	471	75,827	109,847	108,975	3.7%	5.2%	5.0%	1.8%	2.5%	2.5%
Marshall	Culver Civil Town	77	321	0	0	77	321	455	546	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Marshall	Lapaz Civil Town	0	0	0	0	0	0	1	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Estimated Circuit Breaker Credits

Current Law

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County	Unit Name	School				Net Credit				Net Credit					
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Marshall	Culver Community School Corp	54	455	0	0	54	455	671	767	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marshall	Argos Community School Corp	9,001	33,713	0	1,986	9,001	31,727	44,393	36,554	2.2%	3.0%	2.4%	1.8%	2.5%	2.1%
Marshall	Bremen Public School Corp	353	48,259	0	0	353	48,259	69,521	66,454	1.6%	2.3%	2.2%	1.4%	2.0%	1.9%
Marshall	Plymouth Community School	27,825	145,828	0	4,347	27,825	141,581	193,872	189,913	2.1%	2.8%	2.7%	1.4%	1.9%	1.9%
Marshall	Triton School Corp	94	14,359	0	0	94	14,359	17,750	16,229	1.2%	1.4%	1.3%	0.8%	1.0%	0.9%
Marshall	John Glenn School Corp	404	333	0	0	404	333	574	591	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Marshall	Union-North United School Corp	150	61	0	0	150	61	88	97	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marshall	Argos Public Library	1,324	4,061	0	0	1,324	4,061	5,406	4,493	2.3%	3.0%	2.4%	1.5%	1.9%	1.5%
Marshall	Bourbon Public Library	13	1,748	0	0	13	1,748	2,215	2,057	1.7%	2.0%	1.9%	0.9%	1.1%	1.0%
Marshall	Bremen Public Library	61	8,532	0	0	61	8,532	12,372	12,012	1.6%	2.3%	2.2%	1.0%	1.4%	1.3%
Marshall	Culver Public Library	11	86	0	0	11	86	126	145	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marshall	Plymouth Public Library	3,393	21,073	0	0	3,393	21,073	28,297	28,398	2.1%	2.8%	2.7%	1.2%	1.8%	1.6%
Marshall	Marshall County Solid Waste Mgt Dist	421	3,118	0	0	421	3,118	4,223	4,129	1.2%	1.6%	1.5%	1.0%	1.3%	1.3%
Marshall	Plymouth City Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marshall	Bremen Town Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marshall	TIF_50006_Bremen (German)	0	2,556	0	0	0	2,556	2,581	2,607						
Marshall	TIF_50008_Argos-Green	0	200	0	0	0	200	202	204						
Marshall	TIF_50013_Union Township	0	0	0	0	0	0	0	0						
Marshall	TIF_50014_Culver (Union)	0	0	0	0	0	0	0	0						
Marshall	TIF_50019_Plymouth (Center)	379	6,941	0	0	379	6,941	7,010	7,080						
Marshall	TIF_50020_Ply-West	0	0	0	0	0	0	0	0						
Martin	Martin County	5,009	31,008	0	0	5,009	31,008	33,067	29,412	2.0%	2.1%	1.8%	0.6%	0.8%	0.5%
Martin	Center Township	169	428	0	0	169	428	457	425	2.0%	2.1%	1.9%	1.1%	1.1%	1.0%
Martin	Halbert Township	231	684	0	0	231	684	752	706	1.8%	2.0%	1.8%	1.1%	1.2%	1.1%
Martin	Lost River Township	0	1	0	0	0	1	19	9	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
Martin	Mitchellree Township	9	538	0	0	9	538	509	67	1.6%	1.5%	0.2%	2.0%	1.9%	0.2%
Martin	Perry Township	6	1,136	0	0	6	1,136	1,217	1,129	2.0%	2.1%	1.9%	1.1%	1.2%	1.0%
Martin	Rutherford Township	0	3	0	0	0	3	8	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Martin	Loogootee Civil City	133	22,873	0	0	133	22,873	24,623	22,970	5.1%	5.3%	4.8%	1.8%	1.9%	1.8%
Martin	Crane Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Martin	Shoals Civil Town	11,500	33,308	0	0	11,500	33,308	34,399	33,108	20.8%	20.9%	19.5%	8.0%	8.1%	7.5%
Martin	Shoals Community School Corp	12,348	36,441	0	845	12,348	35,596	38,097	32,160	2.1%	2.2%	1.8%	1.7%	1.8%	1.4%
Martin	Loogootee Community School Corp	147	27,465	0	0	147	27,465	28,953	26,208	1.9%	2.0%	1.8%	1.5%	1.5%	1.4%
Martin	Loogootee Public Library	16	3,046	0	0	16	3,046	3,261	3,037	5.1%	5.3%	4.8%	2.6%	2.8%	2.6%
Martin	Shoals Public Library	1,486	4,304	0	0	1,486	4,304	4,444	4,276	20.8%	20.9%	19.5%	8.4%	8.3%	7.6%
Martin	Martin County Solid Waste Mgt Dist	419	2,600	0	0	419	2,600	2,781	2,479	2.0%	2.1%	1.8%	0.4%	0.4%	0.4%
Martin	TIF_51009_Crane Town	0	0	0	0	0	0	0	0						
Miami	Miami County	50,825	285,700	0	0	50,825	285,700	389,349	361,948	5.0%	6.6%	6.0%	2.3%	3.2%	3.0%
Miami	Allen Township	0	1	0	0	0	1	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miami	Butler Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miami	Clay Township	0	10	0	0	0	10	23	22	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Miami	Deer Creek Township	0	4	0	0	0	4	15	15	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Miami	Erie Township	0	18	0	0	0	18	28	28	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Miami	Harrison Township	0	1	0	0	0	1	3	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miami	Jackson Township	76	400	0	0	76	400	717	547	1.3%	2.2%	1.6%	1.0%	1.7%	1.3%
Miami	Jefferson Township	0	80	0	0	0	80	102	100	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%
Miami	Perry Township	0	5	0	0	0	5	6	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miami	Peru Township	3,254	17,897	0	0	3,254	17,897	24,456	23,550	14.5%	19.2%	18.0%	8.1%	12.4%	12.0%
Miami	Pipe Creek Township	0	124	0	0	0	124	209	189	0.3%	0.4%	0.4%	0.1%	0.2%	0.2%
Miami	Richland Township	0	8	0	0	0	8	13	12	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Miami	Union Township	0	6	0	0	0	6	5	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miami	Washington Township	398	1,842	0	0	398	1,842	2,257	2,144	3.2%	3.8%	3.6%	2.3%	2.7%	2.5%
Miami	Peru Civil City	198,654	1,036,534	0	0	198,654	1,036,534	1,380,642	1,319,745	17.2%	22.6%	21.3%	9.8%	13.0%	12.2%

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County	Unit Name	School				Actual Net Credits				Estimated Credits			Net Credit			Net Credit			
		Actual Circuit Breaker Credits		Levy Replacement Grant		2009		2010		2011		2012		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2009	2010	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Miami	Amboy Civil Town	0	289	0	0	0	289	836	588	0.9%	2.7%	1.7%	0.4%	1.4%	0.9%				
Miami	Bunker Hill Civil Town	2	11,074	0	0	2	11,074	18,313	16,742	5.9%	9.5%	8.4%	2.2%	3.6%	3.3%				
Miami	Corverse Civil Town	4,488	25,047	0	0	4,488	25,047	40,896	35,805	11.3%	17.9%	15.3%	4.3%	6.8%	5.7%				
Miami	Denver Civil Town	0	47	0	0	0	47	73	70	0.2%	0.4%	0.3%	0.0%	0.1%	0.1%				
Miami	Macy Civil Town	0	15	0	0	0	15	16	17	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%				
Miami	Maconaquah School Corp	1,600	10,157	0	0	1,600	10,157	15,049	13,259	0.3%	0.5%	0.4%	0.3%	0.4%	0.3%				
Miami	North Miami Consolidated School Corp	0	1,715	0	0	0	1,715	2,188	2,108	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%				
Miami	Oak Hill United School Corp	4,421	21,575	0	0	4,421	21,575	35,917	28,273	2.7%	4.4%	3.4%	2.3%	3.6%	2.7%				
Miami	Peru Community School Corp	92,918	594,503	86,722	235,323	6,196	359,180	786,405	736,980	8.4%	18.3%	17.1%	6.0%	12.6%	11.2%				
Miami	Converse Public Library	371	1,946	0	0	371	1,946	3,312	2,665	2.7%	4.4%	3.4%	1.3%	2.2%	1.7%				
Miami	Peru Public Library	12,564	66,859	0	0	12,564	66,859	89,911	87,131	18.9%	24.7%	23.3%	12.5%	16.8%	16.3%				
Miami	Miami County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Miami	Converse Town Redevelopment Comm	48	0	0	0	48	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Miami	Miami County Redevelopment (Grissom)	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Miami	TIF_52011_Converse Town	759	13,631	0	0	759	13,631	13,767	13,904										
Miami	TIF_52017_Pipe Creek Township	0	0	0	0	0	0	0	0										
Monroe	Monroe County	2,041	36,081	0	0	2,041	36,081	56,380	57,440	0.2%	0.3%	0.3%	0.1%	0.1%	0.1%				
Monroe	Bean Blossom Township	0	117	0	0	0	117	59	69	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%				
Monroe	Benton Township	55	212	0	0	55	212	319	358	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%				
Monroe	Bloomington Township	73	3,390	0	0	73	3,390	4,093	4,374	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%				
Monroe	Clear Creek Township	5	276	0	0	5	276	254	289	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%				
Monroe	Indian Creek Township	0	150	0	0	0	150	175	196	0.2%	0.3%	0.3%	0.1%	0.1%	0.1%				
Monroe	Perry Township	59	1,134	0	0	59	1,134	2,057	1,977	0.2%	0.3%	0.3%	0.1%	0.2%	0.2%				
Monroe	Polk Township	0	61	0	0	0	61	123	143	0.2%	0.3%	0.3%	0.1%	0.2%	0.2%				
Monroe	Richland Township	5	618	0	0	5	618	321	350	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%				
Monroe	Salt Creek Township	0	160	0	0	0	160	192	215	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%				
Monroe	Van Buren Township	41	2,956	0	0	41	2,956	4,864	5,482	0.3%	0.4%	0.5%	0.2%	0.2%	0.3%				
Monroe	Washington Township	0	75	0	0	0	75	131	145	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%				
Monroe	Bloomington Civil City	3,442	41,621	0	0	3,442	41,621	76,222	73,839	0.2%	0.3%	0.3%	0.1%	0.1%	0.1%				
Monroe	Ellettsville Civil Town	197	5,097	0	0	197	5,097	6,573	6,640	0.4%	0.5%	0.5%	0.2%	0.2%	0.2%				
Monroe	Stinesville Civil Town	0	67	0	0	0	67	29	29	0.3%	0.4%	0.4%	0.2%	0.1%	0.1%				
Monroe	Richland-Bean Blossom Comm School Corp	218	8,094	0	0	218	8,094	7,120	7,267	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%				
Monroe	Monroe County Community School Corp	2,859	54,155	0	0	2,859	54,155	87,637	87,859	0.2%	0.3%	0.3%	0.2%	0.3%	0.3%				
Monroe	Monroe County Public Library	586	12,622	0	0	586	12,622	19,682	20,011	0.2%	0.3%	0.3%	0.1%	0.2%	0.2%				
Monroe	Bloomington Transportation	144	1,703	0	0	144	1,703	3,127	3,042	0.2%	0.3%	0.3%	0.0%	0.0%	0.0%				
Monroe	Perry-Clear Creek Fire Protection	20	1,828	0	0	20	1,828	2,561	2,866	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%				
Monroe	Monroe County Solid Waste Mgt Dist	148	2,864	0	0	148	2,864	4,478	4,589	0.2%	0.3%	0.3%	0.1%	0.2%	0.2%				
Monroe	Bloomington City Redevelopment	108	0	0	0	108	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Monroe	Monroe County Redevelopment Comm	10	0	0	0	10	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Monroe	TIF_53004_Bloomington Township	0	76	0	0	0	76	76	77										
Monroe	TIF_53005_Bloomington City-Bloomington Twp	0	568	0	0	0	568	573	579										
Monroe	TIF_53008_Perry Township	0	0	0	0	0	0	0	0										
Monroe	TIF_53009_Bloomington City-Perry Twp	0	466	0	0	0	466	470	475										
Monroe	TIF_53011_Richland Township	0	0	0	0	0	0	0	0										
Monroe	TIF_53012_Bloomington City-Richland Twp	0	0	0	0	0	0	0	0										
Montgomery	Montgomery County	25,692	279,375	0	0	25,692	279,375	300,983	268,689	3.9%	4.1%	3.6%	1.4%	1.4%	1.2%				
Montgomery	Brown Township	0	65	0	0	0	65	191	193	0.1%	0.3%	0.3%	0.1%	0.2%	0.2%				
Montgomery	Clark Township	0	244	0	0	0	244	320	207	0.7%	0.9%	0.6%	0.3%	0.4%	0.3%				
Montgomery	Coal Creek Township	0	152	0	0	0	152	221	187	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%				
Montgomery	Franklin Township	0	33	0	0	0	33	88	92	0.1%	0.3%	0.3%	0.1%	0.2%	0.2%				
Montgomery	Madison Township	0	49	0	0	0	49	156	170	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%				
Montgomery	Ripley Township	0	102	0	0	0	102	285	292	0.1%	0.4%	0.4%	0.1%	0.3%	0.3%				
Montgomery	Scott Township	0	27	0	0	0	27	67	68	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%				

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		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Montgomery	Sugar Creek Township	0	7	0	0	0	7	18	18	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Montgomery	Union Township	1,492	15,032	0	0	1,492	15,032	16,690	15,402	2.9%	3.2%	2.9%	1.6%	1.6%	1.4%
Montgomery	Walnut Township	0	27	0	0	0	27	87	89	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Montgomery	Wayne Township	0	96	0	0	0	96	250	254	0.3%	0.7%	0.7%	0.1%	0.2%	0.2%
Montgomery	Crawfordsville Civil City	88,910	867,249	0	0	88,910	867,249	916,998	837,084	11.9%	12.2%	10.9%	5.9%	6.1%	5.4%
Montgomery	Alamo Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Montgomery	Darlington Civil Town	0	212	0	0	0	212	590	639	0.3%	0.8%	0.8%	0.1%	0.3%	0.3%
Montgomery	Ladoga Civil Town	0	5,281	0	0	0	5,281	6,042	3,406	3.4%	3.8%	2.1%	1.1%	1.2%	0.7%
Montgomery	Linden Civil Town	0	72	0	0	0	72	235	259	0.2%	0.5%	0.6%	0.0%	0.1%	0.2%
Montgomery	New Market Civil Town	0	299	0	0	0	299	529	553	0.6%	1.0%	1.0%	0.1%	0.2%	0.1%
Montgomery	Waveland Civil Town	0	48	0	0	0	48	137	162	0.2%	0.4%	0.5%	0.0%	0.0%	0.0%
Montgomery	Waynetown Civil Town	0	430	0	0	0	430	1,126	1,238	0.6%	1.4%	1.6%	0.1%	0.3%	0.3%
Montgomery	Wingate Civil Town	0	1,258	0	0	0	1,258	1,302	748	2.7%	2.7%	1.5%	0.0%	0.0%	0.0%
Montgomery	New Richmond Civil Town	0	2,234	0	0	0	2,234	1,834	1,507	3.5%	2.8%	2.2%	1.8%	1.5%	1.2%
Montgomery	New Ross Civil Town	0	124	0	0	0	124	381	402	0.4%	1.2%	1.3%	0.1%	0.3%	0.3%
Montgomery	North Montgomery Community School Corp	0	34,311	0	0	0	34,311	52,422	49,155	0.6%	0.8%	0.8%	0.4%	0.6%	0.6%
Montgomery	South Montgomery Community School Corp	136	17,144	0	0	136	17,144	30,338	27,161	0.2%	0.4%	0.3%	0.2%	0.3%	0.3%
Montgomery	Crawfordsville Community School Corp	106,380	1,229,733	0	498,433	106,380	731,300	1,247,216	1,105,199	9.6%	16.4%	14.5%	8.1%	13.3%	11.4%
Montgomery	Crawfordsville Public Library	10,081	89,023	0	0	10,081	89,023	94,287	85,148	5.9%	6.2%	5.5%	3.7%	3.8%	3.4%
Montgomery	Darlington Public Library	0	70	0	0	0	70	192	200	0.1%	0.3%	0.3%	0.1%	0.3%	0.3%
Montgomery	Ladoga Public Library	0	485	0	0	0	485	606	373	1.1%	1.3%	0.8%	0.6%	0.7%	0.4%
Montgomery	Linden Public Library	0	48	0	0	0	48	151	162	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Montgomery	Waveland Public Library	0	85	0	0	0	85	250	258	0.1%	0.4%	0.4%	0.1%	0.2%	0.2%
Montgomery	West Central Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Montgomery	Crawfordsville Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Montgomery	TIF_54028_Crawfordsville City-N. Montgom	0	102	0	0	0	102	103	104						
Montgomery	TIF_54030_Crawfordsville City-Crawfordsv	4,538	170,140	0	0	4,538	170,140	171,841	173,559						
Morgan	Morgan County	2,384	4,610	0	0	2,384	4,610	9,975	9,778	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Morgan	Adams Township	0	6	0	0	0	6	25	21	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Morgan	Ashland Township	2	74	0	0	2	74	111	104	0.2%	0.4%	0.3%	0.0%	0.0%	0.0%
Morgan	Baker Township	4	10	0	0	4	10	34	32	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
Morgan	Brown Township	272	469	0	0	272	469	876	870	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Morgan	Clay Township	10	34	0	0	10	34	89	80	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Morgan	Green Township	31	115	0	0	31	115	231	224	0.1%	0.2%	0.1%	0.0%	0.1%	0.0%
Morgan	Gregg Township	33	176	0	0	33	176	548	543	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Morgan	Harrison Township	0	8	0	0	0	8	13	13	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%
Morgan	Jackson Township	0	298	0	0	0	298	458	447	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Morgan	Jefferson Township	3	31	0	0	3	31	93	92	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Morgan	Madison Township	134	307	0	0	134	307	1,556	1,507	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Morgan	Monroe Township	30	29	0	0	30	29	40	39	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Morgan	Ray Township	0	10	0	0	0	10	38	38	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Morgan	Washington Township	145	369	0	0	145	369	751	747	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Morgan	Martinsville Civil City	6,636	3,491	0	0	6,636	3,491	7,141	7,219	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Morgan	Mooreville Civil Town	700	1,801	0	0	700	1,801	4,472	4,486	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Morgan	Bethany Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Morgan	Brooklyn Civil Town	126	237	0	0	126	237	452	445	0.2%	0.4%	0.4%	0.0%	0.1%	0.1%
Morgan	Morgantown Civil Town	0	153	0	0	0	153	373	394	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Morgan	Paragon Civil Town	0	1	0	0	0	1	27	27	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Morgan	Monrovia Civil Town	37	31	0	0	37	31	31	31	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Morgan	Nineveh-Hensley-Jackson United School Corp	0	2,017	0	0	0	2,017	3,323	3,301	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
Morgan	Monroe-Gregg School Corp	2,277	2,515	0	0	2,277	2,515	4,970	4,927	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Morgan	Eminence Consolidated School Corp	47	1,753	0	0	47	1,753	3,117	2,885	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
Morgan	M.S.D. Martinsville School Corp	3,776	5,127	0	0	3,776	5,127	11,559	11,517	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCL, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

e Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit			Net Credit		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
										as % of Est. Levy	as % of Est. Levy	as % of Est. Levy	as % of Est. Budget*	as % of Est. Budget*	as % of Est. Budget*
Morgan	Mooresville Consolidated School Corp	1,574	3,845	0	0	1,574	3,845	10,553	10,534	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Morgan	Morgan County Public Library	412	763	0	0	412	763	1,627	1,590	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Morgan	Mooresville Public Library	203	463	0	0	203	463	1,043	1,043	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Morgan	Harrison Township Fire #7	0	41	0	0	0	41	40	39	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%
Morgan	West Central Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Morgan	Monroe Township Fire Dist	328	308	0	0	328	308	391	380	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
Morgan	Town Of Mooresville Redevelopment	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Morgan	TIF_55005_Mooresville Town	24	26	0	0	24	26	26	26	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Morgan	TIF_55016_Monroe Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Newton	Newton County	17,079	82,780	0	0	17,079	82,780	106,728	75,236	1.7%	2.0%	1.4%	0.6%	0.8%	0.5%
Newton	Beaver Township	305	8,091	0	0	305	8,091	9,694	5,352	5.4%	6.1%	3.3%	2.2%	2.5%	1.3%
Newton	Colfax Township	0	1	0	0	0	1	0	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Newton	Grant Township	9	575	0	0	9	575	607	529	1.6%	1.8%	1.4%	0.8%	0.8%	0.6%
Newton	Iroquois Township	901	1,303	0	0	901	1,303	1,414	1,248	3.5%	3.7%	3.1%	1.1%	1.2%	1.0%
Newton	Jackson Township	4	62	0	0	4	62	51	40	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%
Newton	Jefferson Township	18	616	0	0	18	616	811	626	0.8%	1.0%	0.7%	0.5%	0.6%	0.4%
Newton	Lake Township	49	1,753	0	0	49	1,753	3,818	1,064	1.0%	2.1%	0.6%	0.7%	1.5%	0.4%
Newton	Lincoln Township	48	483	0	0	48	483	963	683	0.3%	0.7%	0.5%	0.2%	0.4%	0.2%
Newton	Mcclellan Township	4	14	0	0	4	14	26	20	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Newton	Washington Township	0	9	0	0	0	9	21	15	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%
Newton	Brook Civil Town	0	47,569	0	0	0	47,569	52,417	48,470	21.5%	22.6%	20.3%	6.2%	8.6%	7.6%
Newton	Goodland Civil Town	0	14,854	0	0	0	14,854	16,128	14,715	6.0%	6.2%	5.5%	2.2%	2.3%	2.1%
Newton	Keritland Civil Town	0	11,447	0	0	0	11,447	15,331	12,093	2.9%	3.6%	2.8%	1.2%	1.6%	1.2%
Newton	Morocco Civil Town	0	20,323	0	0	0	20,323	22,418	20,616	10.1%	10.5%	9.4%	5.3%	5.6%	4.9%
Newton	Mt. Ayr Civil Town	0	1,342	0	0	0	1,342	965	842	11.7%	8.1%	6.0%	4.9%	3.4%	2.8%
Newton	North Newton School Corp	2,283	57,748	0	0	2,283	57,748	78,234	44,208	1.3%	1.7%	1.0%	1.1%	1.4%	0.8%
Newton	South Newton School Corp	15,639	63,175	0	0	15,639	63,175	70,630	57,927	2.3%	2.5%	2.0%	1.6%	1.7%	1.4%
Newton	Brook Public Library	4,089	5,862	0	0	4,089	5,862	6,431	5,564	2.9%	3.1%	2.6%	2.4%	2.5%	2.0%
Newton	Goodland Public Library	33	2,091	0	0	33	2,091	2,249	1,954	2.4%	2.4%	2.0%	1.3%	1.4%	1.2%
Newton	Kentland Public Library	104	3,414	0	0	104	3,414	4,352	3,308	1.6%	2.1%	1.5%	1.0%	1.3%	0.9%
Newton	Newton County Public Library	623	8,883	0	0	623	8,883	12,040	6,852	1.3%	1.7%	1.0%	0.8%	0.8%	0.4%
Newton	Northwest Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Newton	TIF_56005_Goodland Corp (Grant)	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	Noble County	16,587	74,644	0	0	16,587	74,644	91,751	92,712	1.0%	1.2%	1.2%	0.5%	0.6%	0.6%
Noble	Albion Township	21	607	0	0	21	607	812	821	2.3%	3.0%	2.8%	1.3%	1.7%	1.7%
Noble	Allen Township	8	420	0	0	8	420	506	519	0.4%	0.5%	0.5%	0.2%	0.2%	0.2%
Noble	Eikhart Township	6	9	0	0	6	9	13	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	Green Township	2	30	0	0	2	30	47	44	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Noble	Jefferson Township	12	16	0	0	12	16	72	64	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Noble	Noble Township	77	61	0	0	77	61	73	73	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	Orange Township	6	203	0	0	6	203	264	279	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Noble	Perry Township	1,324	3,151	0	0	1,324	3,151	3,639	3,638	2.1%	2.4%	2.3%	1.4%	1.6%	1.6%
Noble	Sparta Township	331	603	0	0	331	603	682	672	0.4%	0.5%	0.4%	0.2%	0.3%	0.2%
Noble	Swan Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	Washington Township	4	2	0	0	4	2	11	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	Wayne Township	18	1,797	0	0	18	1,797	2,276	2,351	1.4%	1.7%	1.8%	1.4%	1.7%	1.7%
Noble	York Township	1	2	0	0	1	2	83	75	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
Noble	Kendalville Civil City	581	92,306	0	0	581	92,306	115,017	120,218	2.4%	2.9%	2.9%	1.4%	1.7%	1.8%
Noble	Ligonier Civil City	33,056	70,005	0	0	33,056	70,005	80,820	82,086	5.1%	5.7%	5.7%	2.5%	2.9%	3.0%
Noble	Albion Civil Town	633	17,448	0	0	633	17,448	23,580	23,922	2.1%	2.7%	2.7%	0.9%	1.1%	1.1%
Noble	Avilla Civil Town	214	54	0	0	214	54	289	302	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	Cromwell Civil Town	8,275	14,809	0	0	8,275	14,809	16,206	16,538	11.0%	11.7%	11.6%	5.4%	5.8%	5.9%
Noble	Rome City Civil Town	9	20	0	0	9	20	27	28	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Estimated Circuit Breaker Credits

Current Law

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Noble	Wolcottville Civil Town	80	4,223	0	0	80	4,223	5,509	5,855	5.0%	6.3%	6.5%	2.1%	2.7%	2.9%
Noble	Lakeland School Corp	50	2,458	0	0	50	2,458	3,183	3,312	5.0%	6.3%	6.5%	4.1%	5.3%	5.5%
Noble	Central Noble Community School Corp	1,081	14,517	0	0	1,081	14,517	20,720	20,094	0.5%	0.7%	0.7%	0.4%	0.6%	0.6%
Noble	East Noble School Corp	930	62,998	0	0	930	62,998	79,149	80,201	0.8%	1.1%	1.1%	0.8%	0.7%	0.7%
Noble	West Noble School Corp	54,174	110,939	0	0	54,174	110,939	126,088	123,144	1.9%	2.1%	2.0%	1.6%	1.8%	1.7%
Noble	Smith-Green Community School Corp	25	661	0	0	25	661	1,019	928	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Noble	Kendallville Public Library	137	15,790	0	0	137	15,790	19,561	20,155	1.3%	1.5%	1.5%	1.0%	1.3%	1.3%
Noble	Ligonier Public Library	4,426	10,841	0	0	4,426	10,841	12,558	12,780	5.1%	5.7%	5.7%	3.3%	3.7%	3.7%
Noble	Noble County Public Library	759	2,789	0	0	759	2,789	3,631	3,550	0.3%	0.4%	0.4%	0.2%	0.2%	0.2%
Noble	Northeast Indiana Solid Waste Management	486	2,391	0	0	486	2,391	2,319	2,347	1.0%	1.2%	1.2%	0.0%	0.0%	0.0%
Noble	Ligonier City Redevelopment Comm	1,967	0	0	0	1,967	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	Albion Town Redevelopment Comm	17	0	0	0	17	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	Avilla Town Redevelopment Comm	16	0	0	0	16	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	Kendallville Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	TIF_57002_Albion-Albion	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	TIF_57005_Avilla Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Noble	TIF_57014_Ligonier City	1,150	2,146	0	0	1,150	2,146	2,167	2,189						
Noble	TIF_57020_Kendallville City-Wayne Twp	0	1,433	0	0	0	1,433	1,447	1,481						
Noble	TIF_57022_Albion-Jefferson	0	0	0	0	0	0	0	0						
Ohio	Ohio County	132	44	0	0	132	44	69	70	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ohio	Cass Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ohio	Pike Township	9	2	0	0	9	2	5	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ohio	Randolph Township	1	1	0	0	1	1	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ohio	Union Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ohio	Rising Sun Civil City	49	36	0	0	49	36	48	50	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ohio	Rising Sun-Ohio County Community School	110	46	0	0	110	46	72	72	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ohio	Ohio County Public Library	11	5	0	0	11	5	9	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ohio	Southeastern Indiana Solid Waste Mgt Dist	4	2	0	0	4	2	3	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Orange	Orange County	1,009	5,752	0	0	1,009	5,752	8,632	7,055	0.3%	0.4%	0.3%	0.1%	0.1%	0.1%
Orange	French Lick Township	20	68	0	0	20	68	135	107	0.3%	0.5%	0.4%	0.1%	0.1%	0.1%
Orange	Greenfield Township	5	16	0	0	5	16	30	30	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Orange	Jackson Township	6	8	0	0	6	8	8	10	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%
Orange	Northeast Township	0	5	0	0	0	5	3	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Orange	Northwest Township	1	3	0	0	1	3	6	7	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Orange	Orangeville Township	0	0	0	0	0	0	0	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Orange	Orleans Township	1	36	0	0	1	36	56	43	0.5%	0.7%	0.5%	0.2%	0.3%	0.3%
Orange	Paoli Township	30	130	0	0	30	130	115	118	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%
Orange	Southeast Township	1	14	0	0	1	14	19	18	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Orange	Stamperscreek Township	0	3	0	0	0	3	4	6	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Orange	French Lick Civil Town	312	444	0	0	312	444	1,587	645	0.1%	0.3%	0.1%	0.0%	0.1%	0.1%
Orange	Orleans Civil Town	77	4,928	0	0	77	4,928	7,763	5,591	0.8%	1.3%	0.9%	0.3%	0.4%	0.3%
Orange	Paoli Civil Town	347	1,734	0	0	347	1,734	1,610	1,670	0.4%	0.3%	0.3%	0.2%	0.2%	0.2%
Orange	West Baden Civil Town	453	2,275	0	0	453	2,275	4,854	4,510	1.1%	2.1%	1.9%	0.3%	0.6%	0.6%
Orange	Orleans Community School Corp	165	5,671	0	0	165	5,671	8,926	6,289	0.4%	0.5%	0.4%	0.3%	0.4%	0.3%
Orange	Paoli Community School Corp	816	4,901	0	0	816	4,901	4,858	4,865	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Orange	Springs Valley Community School Corp	1,472	4,238	0	0	1,472	4,238	8,231	6,523	0.2%	0.4%	0.3%	0.1%	0.2%	0.2%
Orange	Orleans Public Library	9	297	0	0	9	297	490	355	0.5%	0.8%	0.3%	0.2%	0.3%	0.2%
Orange	Paoli Public Library	164	440	0	0	164	440	386	383	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%
Orange	French Lick-Melton Public Library	165	555	0	0	165	555	1,064	850	0.2%	0.4%	0.3%	0.1%	0.3%	0.2%
Orange	Orange County Fire Protection Dist	60	230	0	0	60	230	209	225	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Orange	Orange County Solid Waste Mgt Dist	115	663	0	0	115	663	689	569	0.3%	0.4%	0.3%	0.1%	0.1%	0.1%
Orange	TIF_59002_French Lick Town	0	271	0	0	0	271	273	276						
Orange	TIF_59003_West Baden Town	0	0	0	0	0	0	0	0						

**Estimated Circuit Breaker Credits
Current Law**

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2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Owen	Owen County	4,379	44,358	0	0	4,379	44,358	45,042	37,511	1.6%	1.6%	1.3%	0.5%
Owen	Clay Township	0	14	0	0	0	14	178	122	0.0%	0.5%	0.3%	0.0%	0.1%	0.1%
Owen	Franklin Township	0	51	0	0	0	51	167	130	0.2%	0.7%	0.5%	0.1%	0.3%	0.3%
Owen	Harrison Township	0	0	0	0	0	0	17	12	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
Owen	Jackson Township	0	392	0	0	0	392	169	60	2.5%	1.0%	0.3%	1.8%	0.8%	0.3%
Owen	Jefferson Township	0	14	0	0	0	14	89	69	0.1%	0.4%	0.3%	0.0%	0.3%	0.2%
Owen	Jennings Township	0	2	0	0	0	2	31	19	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%
Owen	Lafayette Township	4	0	0	0	4	0	41	27	0.0%	0.4%	0.2%	0.0%	0.2%	0.2%
Owen	Marion Township	0	0	0	0	0	0	40	28	0.0%	0.2%	0.2%	0.0%	0.2%	0.1%
Owen	Montgomery Township	0	0	0	0	0	0	5	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Owen	Morgan Township	0	4	0	0	0	4	85	62	0.0%	0.4%	0.3%	0.0%	0.2%	0.2%
Owen	Taylor Township	25	15	0	0	25	15	60	36	0.1%	0.4%	0.2%	0.1%	0.3%	0.2%
Owen	Washington Township	101	726	0	0	101	726	739	671	3.6%	3.7%	3.2%	0.9%	0.9%	0.8%
Owen	Wayne Township	1	562	0	0	1	562	320	247	2.6%	1.5%	1.1%	1.4%	0.8%	0.6%
Owen	Gospport Civil Town	11	6,670	0	0	11	6,670	2,967	2,382	11.1%	4.8%	3.8%	8.2%	3.7%	2.9%
Owen	Spencer Civil Town	7,084	50,380	0	0	7,084	50,380	51,138	47,533	5.9%	5.9%	5.4%	2.7%	2.6%	2.3%
Owen	Spencer-Owen Community School Corp	12,529	121,046	0	0	12,529	121,046	127,609	107,380	1.7%	1.7%	1.5%	1.2%	1.2%	1.0%
Owen	Cloverdale Community School Corp	878	14,265	0	0	878	14,265	8,152	3,464	1.1%	0.6%	0.3%	0.8%	0.5%	0.2%
Owen	Spencer-Owen County Public Library	1,030	10,353	0	0	1,030	10,353	10,317	8,519	1.6%	1.6%	1.3%	1.0%	0.9%	0.7%
Owen	Clay-Owen-Vigo Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Owen	Poland Fire Terr (Jackson Township)	0	1,336	0	0	0	1,336	525	185	2.5%	1.0%	0.3%	1.1%	0.4%	0.1%
Parke	Parke County	1,007	12,308	0	0	1,007	12,308	13,087	8,711	0.4%	0.4%	0.3%	0.1%	0.1%	0.1%
Parke	Adams Township	20	285	0	0	20	285	352	238	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%
Parke	Florida Township	9	282	0	0	9	282	358	285	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
Parke	Greene Township	0	0	0	0	0	0	1	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	Howard Township	0	4	0	0	0	4	7	6	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Parke	Jackson Township	3	50	0	0	3	50	19	18	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%
Parke	Liberty Township	0	8	0	0	0	8	12	10	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Parke	Penn Township	2	3	0	0	2	3	4	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	Raccoon Township	58	70	0	0	58	70	87	78	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%
Parke	Reserve Township	14	336	0	0	14	336	309	236	1.5%	1.4%	1.0%	0.5%	0.4%	0.3%
Parke	Sugar Creek Township	0	20	0	0	0	20	27	23	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Parke	Union Township	3	105	0	0	3	105	125	125	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Parke	Wabash Township	0	13	0	0	0	13	10	9	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%
Parke	Washington Township	0	1	0	0	0	1	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	Bloomington Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	Marshall Civil Town	4	28	0	0	4	28	29	30	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Parke	Montezuma Civil Town	386	9,942	0	0	386	9,942	9,364	7,448	10.2%	9.6%	7.7%	2.7%	2.6%	2.0%
Parke	Rockville Civil Town	569	4,063	0	0	569	4,063	5,403	1,329	1.0%	1.3%	0.3%	0.4%	0.5%	0.1%
Parke	Rosedale Civil Town	91	3,898	0	0	91	3,898	3,602	2,691	6.6%	6.1%	4.6%	2.2%	2.0%	1.5%
Parke	Mecca Civil Town	0	1	0	0	0	1	1	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	Clay Community School Corp	72	700	0	0	72	700	281	264	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%
Parke	Southwest Parke Community School Corp	1,451	24,525	0	0	1,451	24,525	24,159	18,703	1.1%	1.1%	0.8%	1.0%	0.9%	0.7%
Parke	Rockville Community School Corp	721	6,803	0	0	721	6,803	9,004	4,197	0.3%	0.4%	0.2%	0.2%	0.3%	0.1%
Parke	Turkey Run Community School Corp	30	630	0	0	30	630	933	786	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Parke	Montezuma Public Library	39	993	0	0	39	993	927	712	3.0%	2.8%	2.2%	1.1%	1.0%	0.8%
Parke	Rockville Public Library	119	971	0	0	119	971	1,259	477	0.5%	0.7%	0.3%	0.2%	0.3%	0.1%
Parke	West Central Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	Raccoon Creek Fire Protection Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	TIF_61001_Adams Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	TIF_61002_Rockville Town	0	20	0	0	0	20	20	20	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	TIF_61012_Reserve Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parke	TIF_61015_Union Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Parke	TIF_61016_Wabash Township	0	0	0	0	0	0	0	0						
Parke	TIF_61019_Washington Township	0	0	0	0	0	0	0	0						
Perry	Perry County	45,029	231,279	0	0	45,029	231,279	267,639	251,059	7.3%	8.3%	7.6%	2.7%	3.2%	3.0%
Perry	Anderson Township	0	7	0	0	0	7	25	22	0.1%	0.4%	0.3%	0.1%	0.2%	0.2%
Perry	Clark Township	11	10	0	0	11	10	37	29	0.1%	0.4%	0.3%	0.1%	0.2%	0.2%
Perry	Leopold Township	1	3	0	0	1	3	13	11	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Perry	Oil Township	0	5	0	0	0	5	24	21	0.1%	0.4%	0.4%	0.0%	0.2%	0.2%
Perry	Tobin Township	0	11	0	0	0	11	24	17	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Perry	Troy Township	1,621	8,925	0	0	1,621	8,925	10,428	9,941	10.3%	11.7%	10.9%	7.3%	8.5%	8.1%
Perry	Union Township	0	9	0	0	0	9	33	19	0.1%	0.2%	0.1%	0.0%	0.2%	0.1%
Perry	Tell City Civil City	49,606	293,741	0	0	49,606	293,741	341,943	328,775	15.2%	17.2%	16.1%	7.6%	8.8%	8.4%
Perry	Cannelton Civil City	35,020	86,534	0	0	35,020	86,534	83,551	82,474	20.3%	19.1%	18.3%	9.1%	8.5%	8.2%
Perry	Troy Civil Town	0	1,572	0	0	0	1,572	1,365	1,290	8.2%	6.9%	6.4%	2.3%	2.0%	1.9%
Perry	Perry Central Community School Corp	516	1,802	0	0	516	1,802	6,355	5,041	0.1%	0.3%	0.2%	0.1%	0.3%	0.2%
Perry	Cannelton City School Corp	26,115	61,613	24,373	25,690	1,742	35,923	57,833	55,554	11.9%	19.1%	18.3%	14.9%	22.8%	20.9%
Perry	Tell City-Troy Township School Corp	58,371	438,623	0	165,883	58,371	272,740	508,666	472,829	6.8%	12.7%	11.8%	5.8%	10.3%	9.1%
Perry	Cannelton Public Library	1,661	4,207	0	0	1,661	4,207	4,062	4,011	20.3%	19.1%	18.3%	14.6%	14.1%	13.9%
Perry	Tell City Public Library	7,678	49,195	0	0	7,678	49,195	58,501	54,510	6.6%	7.6%	7.0%	4.9%	5.7%	5.2%
Perry	Perry County Airport Authority	580	2,268	0	0	580	2,268	2,623	2,429	7.3%	8.3%	7.5%	0.7%	0.8%	0.7%
Perry	Perry County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Perry	Perry County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Perry	TIF_62006_Troy Township	0	2,173	0	0	0	2,173	2,194	2,216						
Perry	TIF_62007_Tell City City	2,785	18,421	0	0	2,785	18,421	18,605	18,791						
Pike	Pike County	28,546	101,725	0	0	28,546	101,725	110,803	91,779	1.9%	2.0%	1.6%	1.0%	1.1%	0.9%
Pike	Clay Township	0	0	0	0	0	0	3	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pike	Jefferson Township	7	305	0	0	7	305	464	112	1.0%	1.5%	0.3%	0.8%	1.2%	0.3%
Pike	Lockhart Township	32	283	0	0	32	283	473	162	0.8%	1.4%	0.5%	0.6%	1.1%	0.4%
Pike	Logan Township	2	3	0	0	2	3	37	8	0.0%	0.3%	0.1%	0.0%	0.2%	0.0%
Pike	Madison Township	2	3	0	0	2	3	87	8	0.0%	0.5%	0.0%	0.0%	0.4%	0.0%
Pike	Marion Township	1	129	0	0	1	129	184	64	1.1%	1.5%	0.5%	0.8%	1.2%	0.4%
Pike	Monroe Township	33	419	0	0	33	419	596	233	1.1%	1.6%	0.6%	0.8%	1.1%	0.4%
Pike	Patoka Township	558	1,940	0	0	558	1,940	2,079	1,954	6.0%	6.3%	5.7%	4.0%	4.3%	4.0%
Pike	Washington Township	546	1,667	0	0	546	1,667	1,681	1,627	1.3%	1.3%	1.2%	1.1%	1.1%	1.1%
Pike	Petersburg Civil City	26,370	92,024	0	0	26,370	92,024	91,188	87,894	15.5%	15.0%	14.1%	9.4%	9.3%	8.9%
Pike	Spurgeon Civil Town	308	1,622	0	0	308	1,622	1,370	1,318	11.4%	9.4%	8.8%	2.0%	1.6%	1.5%
Pike	Winslow Civil Town	12,937	23,688	0	0	12,937	23,688	24,182	23,723	20.1%	20.0%	19.1%	10.0%	10.2%	10.0%
Pike	Pike County School Corp	35,799	119,815	0	0	35,799	119,815	128,614	105,053	1.9%	2.0%	1.6%	1.9%	2.1%	1.7%
Pike	Pike County Public Library	2,637	9,402	0	0	2,637	9,402	10,257	8,514	1.0%	2.0%	1.6%	0.4%	0.6%	0.4%
Pike	Patoka Township Fire	78	3,916	0	0	78	3,916	4,458	4,059	3.2%	3.6%	3.2%	3.0%	3.3%	2.9%
Pike	Jefferson-Marion Township Fire	16	779	0	0	16	779	1,163	318	1.0%	1.5%	0.4%	1.5%	2.2%	0.6%
Pike	Pike County Solid Waste Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Porter County	18,213	659,038	0	0	18,213	659,038	1,331,458	1,212,752	1.8%	3.6%	3.2%	1.2%	2.4%	2.1%
Porter	Boone Township	1,911	9,289	0	0	1,911	9,289	14,415	11,758	5.9%	8.9%	7.1%	5.4%	8.2%	6.6%
Porter	Center Township	1	9,741	0	0	1	9,741	19,332	17,281	0.7%	1.3%	1.1%	0.5%	1.0%	0.9%
Porter	Jackson Township	1	212	0	0	1	212	41	40	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Liberty Township	3	1,062	0	0	3	1,062	1,528	1,265	0.3%	0.4%	0.4%	0.3%	0.4%	0.3%
Porter	Morgan Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Pine Township	2	105	0	0	2	105	978	772	0.1%	0.9%	0.7%	0.0%	0.4%	0.3%
Porter	Pleasant Township	18	64	0	0	18	64	163	69	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%
Porter	Portaga Township	6	35,318	0	0	6	35,318	86,034	82,326	1.6%	3.9%	3.6%	1.2%	3.0%	2.9%
Porter	Porter Township	27	36	0	0	27	36	76	94	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Union Township	6	42	0	0	6	42	70	84	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Washington Township	73	423	0	0	73	423	228	212	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCL, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$46,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.6%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.6%; All Other Real and Pers Prop = 3.6%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Actual Net Credits		Estimated Credits		Net Credit			Net Credit		
		Actual Circuit Breaker Credits		Levy Replacement Grant		2009	2010	2011	2012	as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.					2010	2011	2012	2010	2011	2012
Porter	Westchester Township	3	1,673	0	0	3	1,673	3,377	3,048	1.0%	2.0%	1.8%	0.8%	1.1%	0.9%
Porter	Valparaiso Civil City	4,054	505,590	0	0	4,054	505,590	965,360	859,475	3.0%	5.6%	4.9%	2.0%	3.8%	3.4%
Porter	Portage Civil City	76	469,360	0	0	76	469,360	1,182,491	1,126,143	3.2%	7.9%	7.3%	1.9%	4.5%	4.2%
Porter	Chesterton Civil Town	149	253,701	0	0	149	253,701	459,167	415,529	4.6%	8.1%	7.2%	2.7%	4.6%	4.0%
Porter	Beverly Shores Civil Town	0	1,712	0	0	0	1,712	16,192	12,741	0.3%	2.8%	2.2%	0.1%	1.4%	1.0%
Porter	Burns Harbor Civil Town	0	27	0	0	0	27	27	28	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Dune Acres Civil Town	0	72	0	0	0	72	4,735	3,633	0.0%	1.6%	1.2%	0.0%	1.2%	0.9%
Porter	Hebron Civil Town	23,652	61,193	0	0	23,652	61,193	72,936	66,505	9.9%	11.5%	10.2%	3.7%	4.2%	3.6%
Porter	Kouts Civil Town	55	346	0	0	55	346	889	282	0.1%	0.3%	0.1%	0.0%	0.1%	0.0%
Porter	Ogden Dunes Civil Town	0	5,108	0	0	0	5,108	0	0	0.8%	0.0%	0.0%	0.5%	0.0%	0.0%
Porter	Porter Civil Town	442	123,885	0	0	442	123,885	206,708	193,362	6.0%	9.7%	8.9%	3.0%	4.8%	4.3%
Porter	Pines Civil Town	0	0	0	0	0	0	156	0	0.0%	0.2%	0.0%	0.0%	0.1%	0.0%
Porter	Michigan City Area School Corp	0	5,484	0	1,913	0	3,571	51,231	39,456	0.1%	2.1%	1.6%	0.0%	0.2%	0.2%
Porter	Boone Township School Corp	73,746	254,663	0	82,996	73,746	171,667	357,342	293,840	4.6%	9.5%	7.7%	4.1%	8.1%	6.3%
Porter	Duneland School Corp	640	374,994	0	0	640	374,994	685,414	599,559	1.8%	3.2%	2.9%	1.6%	2.8%	2.5%
Porter	East Porter County School Corp	4,873	25,948	0	0	4,873	25,948	15,416	12,674	0.3%	0.2%	0.1%	0.3%	0.1%	0.1%
Porter	Porter Township School Corp	253	390	0	0	253	390	865	1,057	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Union Township School Corp	80	555	0	0	80	555	931	1,083	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Portage Township School Corp	73	452,879	0	46,516	73	406,363	1,088,878	1,018,642	2.3%	6.1%	5.7%	2.0%	5.2%	4.7%
Porter	Valparaiso Community School Corp	42	352,009	0	11,819	42	340,190	680,705	592,843	2.1%	4.1%	3.6%	1.5%	3.0%	2.6%
Porter	Westchester Public Library	100	57,885	0	0	100	57,885	113,984	106,300	2.4%	4.6%	4.2%	2.0%	3.9%	3.6%
Porter	Porter County Public Library	3,326	90,128	0	0	3,326	90,128	182,694	164,817	1.7%	3.4%	3.0%	1.5%	3.0%	2.7%
Porter	West Porter Township Fire Protection	1	5	0	0	1	5	15	18	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Porter Co Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Porter Co Airport Authority	325	11,671	0	0	325	11,671	23,481	21,244	1.8%	3.6%	3.2%	0.8%	1.5%	1.3%
Porter	Valparaiso Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Burns Harbor Town Redevelopment	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Porter Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Portage Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	Chesterton Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Porter	TIF_64002_Hebron (Boone)	0	702	0	0	0	702	709	718						
Porter	TIF_64004_Valparaiso (Center)	0	45,505	0	0	0	45,505	45,960	46,419						
Porter	TIF_64007_Chesterton-Liberty Twp	0	1,212	0	0	0	1,212	1,224	1,236						
Porter	TIF_64016_Portage City-Portage Twp	0	2,246	0	0	0	2,246	2,268	2,291						
Porter	TIF_64022_Portage City-Westchester Twp	0	141	0	0	0	141	142	143						
Porter	TIF_64023_Chesterton-Westchester Twp	0	3,565	0	0	0	3,565	3,600	3,636						
Porter	TIF_64024_Burns Harbor (Westchester)	0	0	0	0	0	0	0	0						
Porter	TIF_64026_Porter Town (Westchester)	0	7,999	0	0	0	7,999	8,078	8,159						
Porter	TIF_64027_Chesterton-Jackson Twp	0	0	0	0	0	0	0	0						
Porter	TIF_64029_Valparaiso-Washington Twp	0	295	0	0	0	295	297	300						
Posey	Posey County	24,176	120,733	0	0	24,176	120,733	133,736	128,700	1.3%	1.5%	1.4%	0.6%	0.7%	0.6%
Posey	Bethel Township	21	143	0	0	21	143	190	165	0.9%	1.2%	1.0%	0.6%	0.8%	0.7%
Posey	Black Township	783	3,559	0	0	783	3,559	4,179	4,154	0.4%	0.5%	0.5%	0.3%	0.4%	0.4%
Posey	Center Township	1	86	0	0	1	86	52	38	0.5%	0.3%	0.2%	0.4%	0.2%	0.2%
Posey	Harmony Township	0	52	0	0	0	52	67	60	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Posey	Lynn Township	0	139	0	0	0	139	169	125	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%
Posey	Marrs Township	0	420	0	0	0	420	244	203	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%
Posey	Point Township	0	1	0	0	0	1	78	51	0.0%	0.4%	0.3%	0.0%	0.3%	0.2%
Posey	Robb Township	33	482	0	0	33	482	575	472	0.9%	1.0%	0.8%	0.7%	0.8%	0.7%
Posey	Robinson Township	24	352	0	0	24	352	635	500	0.2%	0.4%	0.3%	0.1%	0.2%	0.1%
Posey	Smith Township	4	306	0	0	4	306	301	229	0.7%	0.7%	0.5%	0.5%	0.5%	0.4%
Posey	Mount Vernon Civil City	71,438	296,841	0	0	71,438	296,841	328,736	329,792	9.7%	10.5%	10.2%	5.6%	5.9%	5.7%
Posey	Cyrithiana Civil Town	39	3,220	0	0	39	3,220	3,844	3,157	4.8%	5.6%	4.5%	1.5%	1.7%	1.3%

Estimated Circuit Breaker Credits

Current Law

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2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Actual Net Credits				Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		2010	2011	2012	2010	2011	2012
		2009	2010	2009	2010 Est.	2009	2010	2011	2012						
Posey	Griffin Civil Town	311	1,641	0	0	311	1,641	1,605	1,514	13.9%	13.2%	12.1%	2.7%	2.6%	2.5%
Posey	New Harmony Civil Town	6	348	0	0	6	348	551	474	0.2%	0.4%	0.3%	0.0%	0.1%	0.1%
Posey	Poseyville Civil Town	965	11,494	0	0	965	11,494	11,466	9,970	4.8%	4.6%	3.9%	2.2%	2.1%	1.8%
Posey	M.S.D. Mount Vernon School Corp	34,471	150,583	0	0	34,471	150,583	163,752	158,548	1.5%	1.7%	1.6%	1.5%	1.6%	1.6%
Posey	M.S.D. North Posey County School Corp	1,958	29,541	0	0	1,958	29,541	32,581	28,066	0.8%	0.9%	0.7%	0.7%	0.7%	0.5%
Posey	New Harmony Town And Township School Corp	6	603	0	0	6	603	837	725	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Posey	New Harmony Workingsmens Institute	3	143	0	0	3	143	226	195	0.2%	0.4%	0.3%	0.1%	0.1%	0.1%
Posey	Poseyville Carnegie Library	87	1,385	0	0	87	1,385	1,432	1,173	1.2%	1.2%	1.0%	1.0%	1.0%	0.7%
Posey	Alexandrian Free Public Library	4,206	16,800	0	0	4,206	16,800	18,874	18,665	1.4%	1.5%	1.5%	1.0%	1.0%	1.0%
Posey	Griffin-Bethel Township Fire Protection	79	533	0	0	79	533	705	615	0.9%	1.2%	1.0%	1.2%	1.8%	1.4%
Posey	Wadesville-Center Township Fire	4	224	0	0	4	224	136	99	0.5%	0.3%	0.2%	0.4%	0.3%	0.2%
Posey	Posey County Solid Waste Mgt Dist	1,352	6,710	0	0	1,352	6,710	7,482	7,281	1.3%	1.5%	1.4%	1.0%	1.1%	1.0%
Posey	TIF_65018_Mount Vernon City	0	0	0	0	0	0	0	0						
Posey	TIF_65019_Marrs Township	0	234	0	0	0	234	236	238						
Pulaski	Pulaski County	0	1,280	0	0	0	1,280	2,846	1,717	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Pulaski	Beaver Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Cass Township	0	3	0	0	0	3	8	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Franklin Township	0	2	0	0	0	2	5	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Hamison Township	0	0	0	0	0	0	2	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Indian Creek Township	0	1	0	0	0	1	4	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Jefferson Township	0	0	0	0	0	0	3	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Monroe Township	0	0	0	0	0	0	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Rich Grove Township	0	0	0	0	0	0	3	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Salem Township	0	0	0	0	0	0	5	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Tippecanoe Township	0	1	0	0	0	1	2	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Van Buren Township	0	5	0	0	0	5	15	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	White Post Township	0	100	0	0	0	100	204	113	0.2%	0.3%	0.2%	0.1%	0.1%	0.1%
Pulaski	Francesville Civil Town	0	4	0	0	0	4	101	77	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Pulaski	Medaryville Civil Town	0	2,953	0	0	0	2,953	6,056	3,560	1.8%	3.6%	2.1%	0.9%	1.9%	1.1%
Pulaski	Monterey Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Winamac Civil Town	0	21	0	0	0	21	75	74	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Culver Community School Corp	0	5	0	0	0	5	9	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Eastern Pulaski Community School Corp	0	81	0	0	0	81	280	250	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	West Central School Corp	0	1,197	0	0	0	1,197	2,568	1,472	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Pulaski	North Judson-San Pierre School Corp	0	4	0	0	0	4	51	40	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Francesville Public Library	0	1	0	0	0	1	20	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Monterey Public Library	0	2	0	0	0	2	3	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pulaski	Pulaski County Public Library	0	228	0	0	0	228	498	298	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Pulaski	Northwest Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Putnam	Putnam County	41	40,572	0	0	41	40,572	53,947	49,871	0.9%	1.2%	1.1%	0.4%	0.5%	0.5%
Putnam	Clinton Township	0	10	0	0	0	10	13	13	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
Putnam	Cloverdale Township	0	99	0	0	0	99	173	118	0.2%	0.4%	0.3%	0.1%	0.2%	0.1%
Putnam	Floyd Township	0	4	0	0	0	4	7	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Putnam	Franklin Township	0	8	0	0	0	8	12	12	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Putnam	Greencastle Township	1	1,183	0	0	1	1,183	1,732	1,702	1.2%	1.6%	1.6%	0.7%	0.9%	0.9%
Putnam	Jackson Township	0	2	0	0	0	2	2	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Putnam	Jefferson Township	0	14	0	0	0	14	21	20	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Putnam	Madison Township	0	31	0	0	0	31	49	49	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Putnam	Marion Township	0	47	0	0	0	47	65	45	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
Putnam	Monroe Township	0	6	0	0	0	6	14	14	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Putnam	Russell Township	0	11	0	0	0	11	15	15	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Putnam	Warren Township	0	7	0	0	0	7	12	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Putnam	Washington Township	0	56	0	0	0	56	104	81	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M In 2009, \$80 M In 2010, \$0 In 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.6%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Putnam	Greencastle Civil City	85	105,535	0	0	85	105,535	140,332	136,435	3.8%	4.8%	4.8%	1.7%
Putnam	Bainbridge Civil Town	6	159	0	0	6	159	270	288	0.2%	0.2%	0.3%	0.1%	0.1%	0.1%
Putnam	Cloverdale Civil Town	9	3,079	0	0	9	3,079	4,539	2,951	1.1%	1.5%	0.9%	0.4%	0.6%	0.4%
Putnam	Roachdale Civil Town	0	174	0	0	0	174	327	365	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Putnam	Russellville Civil Town	0	50	0	0	0	50	104	110	0.2%	0.3%	0.3%	0.1%	0.2%	0.2%
Putnam	Fillmore Civil Town	0	547	0	0	0	547	788	305	1.5%	2.0%	0.7%	0.4%	0.6%	0.2%
Putnam	South Putnam Community School Corp	0	5,813	0	0	0	5,813	8,461	5,361	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
Putnam	North Putnam Community School Corp	11	1,553	0	0	11	1,553	2,544	2,533	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Putnam	Cloverdale Community School Corp	34	11,174	0	0	34	11,174	17,124	11,029	0.5%	0.8%	0.5%	0.4%	0.6%	0.4%
Putnam	Greencastle Community School Corp	104	154,905	0	9,639	104	145,266	199,655	189,109	2.2%	2.9%	2.8%	1.9%	2.6%	2.4%
Putnam	Roachdale Public Library	0	22	0	0	0	22	34	36	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Putnam	Putnam County Public Library	7	4,319	0	0	7	4,319	5,960	5,486	1.0%	1.3%	1.1%	0.5%	0.6%	0.6%
Putnam	Roachdale Fire Protection	0	28	0	0	0	28	25	27	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Putnam	Walnut Creek Fire Protection	1	68	0	0	1	68	80	80	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Putnam	Floyd Twp Fire Dist	0	22	0	0	0	22	25	24	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Putnam	West Central Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Putnam	Greencastle Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Putnam	TIF_67003_Cloverdale Town-Cloverdale Twp	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Putnam	TIF_67008_Greencastle City	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Randolph	Randolph County	152,526	333,413	0	0	152,526	333,413	378,925	351,489	6.5%	7.0%	6.4%	2.6%	3.0%	2.8%
Randolph	Franklin Township	444	1,568	0	0	444	1,568	1,674	1,562	5.5%	5.6%	5.0%	4.1%	4.3%	4.0%
Randolph	Green Township	10	58	0	0	10	58	79	66	0.3%	0.4%	0.3%	0.2%	0.2%	0.2%
Randolph	Greensfork Township	0	1	0	0	0	1	2	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Randolph	Jackson Township	4	0	0	0	4	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Randolph	Monroe Township	945	3,019	0	0	945	3,019	3,370	3,038	5.1%	5.6%	4.9%	2.7%	3.0%	2.7%
Randolph	Stoney Creek Township	0	11	0	0	0	11	28	18	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
Randolph	Union Township	23	98	0	0	23	98	89	80	0.6%	0.5%	0.5%	0.2%	0.2%	0.1%
Randolph	Ward Township	92	273	0	0	92	273	247	230	1.9%	1.8%	1.6%	0.9%	0.8%	0.8%
Randolph	Washington Township	167	610	0	0	167	610	659	616	1.6%	1.6%	1.5%	0.8%	0.9%	0.8%
Randolph	Wayne Township	3,713	6,948	0	0	3,713	6,948	7,730	7,581	16.6%	17.5%	16.8%	8.2%	9.1%	8.9%
Randolph	White River Township	2,616	8,508	0	0	2,616	8,508	9,847	9,016	3.8%	4.3%	3.8%	2.6%	2.9%	2.6%
Randolph	Winchester Civil City	107,146	345,978	0	0	107,146	345,978	406,488	382,116	14.7%	16.7%	15.3%	8.6%	10.1%	9.5%
Randolph	Union City Civil City	489,341	787,839	0	0	489,341	787,839	865,607	871,921	37.5%	39.9%	39.1%	24.2%	25.4%	24.7%
Randolph	Albany Civil Town	77	1,395	0	0	77	1,395	1,730	1,535	11.8%	13.3%	11.5%	4.7%	5.8%	5.1%
Randolph	Farmiland Civil Town	25,267	57,893	0	0	25,267	57,893	63,253	60,806	22.0%	23.5%	22.0%	9.5%	10.2%	9.6%
Randolph	Losantville Civil Town	2,422	7,910	0	0	2,422	7,910	6,161	5,873	4.0%	3.2%	3.0%	3.3%	2.4%	2.2%
Randolph	Lynn Civil Town	7,001	27,861	0	0	7,001	27,861	28,906	27,844	11.0%	11.1%	10.4%	6.0%	6.1%	5.8%
Randolph	Modoc Civil Town	0	2,420	0	0	0	2,420	2,401	2,157	8.8%	8.4%	7.3%	3.1%	2.9%	2.6%
Randolph	Parker Civil Town	6,468	21,949	0	0	6,468	21,949	23,979	22,507	10.9%	11.5%	10.5%	5.0%	5.3%	4.8%
Randolph	Ridgeville Civil Town	13,886	51,943	0	0	13,886	51,943	53,898	53,055	32.5%	32.9%	31.5%	14.6%	14.7%	14.0%
Randolph	Saratoga Civil Town	6,294	25,125	0	0	6,294	25,125	22,714	22,178	12.7%	11.6%	11.2%	9.6%	8.3%	7.7%
Randolph	Union School Corp	1,265	5,367	0	0	1,265	5,367	4,777	4,173	0.6%	0.5%	0.5%	0.4%	0.3%	0.3%
Randolph	Randolph Southern School Corp	3,957	15,659	0	0	3,957	15,659	16,047	14,472	1.3%	1.3%	1.1%	0.9%	0.9%	0.8%
Randolph	Monroe Central School Corp	35,409	91,316	0	21,921	35,409	69,395	100,871	89,172	3.2%	4.5%	3.9%	2.9%	4.0%	3.3%
Randolph	Randolph Central School Corp	59,089	214,549	55,149	72,066	3,940	142,483	241,766	216,097	4.9%	8.1%	7.2%	3.2%	5.2%	4.4%
Randolph	Randolph Eastern School Corp	181,207	299,805	169,132	121,864	12,075	177,941	320,465	303,753	9.8%	17.4%	16.4%	6.9%	11.9%	10.7%
Randolph	Farmiland Public Library	2,788	8,303	0	0	2,788	6,303	6,896	6,633	22.0%	23.5%	22.0%	10.6%	11.3%	10.5%
Randolph	Ridgeville Public Library	1,482	5,494	0	0	1,482	5,494	5,710	5,625	32.5%	32.9%	31.5%	30.5%	31.7%	31.2%
Randolph	Union City Public Library	32,204	52,804	0	0	32,204	52,804	57,529	57,984	37.5%	39.9%	39.1%	35.4%	37.5%	36.7%
Randolph	Winchester Public Library	5,628	18,520	0	0	5,628	18,520	21,528	19,617	7.3%	8.2%	7.2%	3.8%	4.4%	4.0%
Randolph	Washington Township Public Library	308	1,143	0	0	308	1,143	1,193	1,107	2.1%	2.1%	1.9%	1.3%	1.4%	1.2%
Randolph	Randolph Co Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Randolph	Winchester City Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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County	Unit Name	Actual Circuit Breaker Credits				School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Randolph	TIF_68018_Wayne Township	0	0	0	0	0	0	0	0	0	0						
Randolph	TIF_68021_Winchester City	12,586	84,832	0	0	12,586	84,832	85,680	86,537								
Ripley	Ripley County	764	1,450	0	0	764	1,450	2,697	2,470			0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Ripley	Adams Township	13	24	0	0	13	24	38	38			0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Ripley	Brown Township	2	4	0	0	2	4	7	7			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ripley	Center Township	4	6	0	0	4	6	16	18			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ripley	Delaware Township	0	0	0	0	0	0	0	0			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ripley	Franklin Township	4	8	0	0	4	8	18	18			0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Ripley	Jackson Township	0	3	0	0	0	3	5	5			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ripley	Johnson Township	30	31	0	0	30	31	47	45			0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Ripley	Laughery Township	6	14	0	0	6	14	23	26			0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Ripley	Otter Creek Township	7	30	0	0	7	30	52	14			0.1%	0.2%	0.0%	0.1%	0.1%	0.0%
Ripley	Shelby Township	5	4	0	0	5	4	7	7			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ripley	Washington Township	4	11	0	0	4	11	19	19			0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Ripley	Batesville Civil City	280	550	0	0	280	550	965	1,054			0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Ripley	Milan Civil Town	34	82	0	0	34	82	211	216			0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Ripley	Napoleon Civil Town	1	8	0	0	1	8	20	20			0.1%	0.2%	0.2%	0.0%	0.0%	0.0%
Ripley	Osgood Civil Town	75	74	0	0	75	74	251	294			0.0%	0.1%	0.1%	0.0%	0.0%	0.1%
Ripley	Sunman Civil Town	0	25	0	0	0	25	62	67			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ripley	Versailles Civil Town	397	406	0	0	397	406	627	653			0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Ripley	Holton Civil Town	7	472	0	0	7	472	809	23			1.0%	1.6%	0.0%	0.4%	0.6%	0.0%
Ripley	Sunman-Dearbom Community School Corp	477	1,067	0	0	477	1,067	1,523	1,538			0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Ripley	South Ripley Community School Corp	1,570	2,265	0	0	1,570	2,265	3,625	2,386			0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Ripley	Batesville Community School Corp	444	1,145	0	0	444	1,145	2,104	2,207			0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Ripley	Jac-Cen-Del Community School Corp	121	191	0	0	121	191	538	572			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ripley	Milan Community School Corp	304	779	0	0	304	779	1,627	1,653			0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Ripley	Batesville Public Library	43	104	0	0	43	104	196	209			0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Ripley	Osgood Public Library	39	90	0	0	39	90	200	208			0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Ripley	Southeastern Indiana Solid Waste Mgt Dist	37	68	0	0	37	68	82	77			0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Rush	Rush County	115,472	204,609	0	0	115,472	204,609	250,519	235,519			5.0%	5.9%	5.4%	2.0%	2.4%	2.2%
Rush	Anderson Township	5	17	0	0	5	17	31	26			0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Rush	Center Township	5	12	0	0	5	12	24	22			0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Rush	Jackson Township	49	281	0	0	49	281	325	278			0.8%	0.9%	0.7%	0.6%	0.7%	0.5%
Rush	Noble Township	2	9	0	0	2	9	15	13			0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Rush	Orange Township	1	4	0	0	1	4	6	6			0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Rush	Posey Township	22	121	0	0	22	121	137	125			0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Rush	Richland Township	0	3	0	0	0	3	5	5			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rush	Ripley Township	469	2,186	0	0	469	2,186	2,529	2,134			2.6%	3.0%	2.4%	1.5%	1.7%	1.4%
Rush	Rushville Township	3,206	5,543	0	0	3,206	5,543	6,828	6,740			6.3%	7.6%	7.3%	3.2%	3.7%	3.5%
Rush	Union Township	25	57	0	0	25	57	50	45			0.4%	0.4%	0.3%	0.3%	0.2%	0.2%
Rush	Walker Township	4	8	0	0	4	8	13	11			0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
Rush	Washington Township	7	12	0	0	7	12	22	19			0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Rush	Rushville Civil City	437,242	854,216	0	0	437,242	854,216	1,028,332	1,022,405			22.9%	27.1%	26.2%	14.5%	16.8%	16.1%
Rush	Carthage Civil Town	7,942	28,921	0	0	7,942	28,921	31,034	28,664			18.6%	19.3%	17.3%	9.5%	10.0%	9.2%
Rush	Glenwood Civil Town	1,692	4,214	0	0	1,692	4,214	3,730	3,582			11.0%	9.4%	8.8%	1.4%	1.2%	1.1%
Rush	Charles A. Beard Memorial School Corp	8,394	36,037	0	10,034	8,394	26,003	39,605	33,338			2.9%	4.4%	3.7%	2.2%	3.3%	2.7%
Rush	Rush County School Corp	154,591	310,401	144,286	87,471	10,305	222,930	364,514	338,414			3.7%	6.0%	5.5%	2.7%	4.2%	3.7%
Rush	Carthage-Henry Hensley Public Library	99	368	0	0	99	368	396	385			18.6%	19.4%	17.3%	2.2%	2.3%	2.0%
Rush	Rushville Public Library	28,689	56,662	0	0	28,689	56,662	68,138	67,775			22.9%	27.1%	26.2%	17.3%	20.8%	20.7%
Rush	Rush County Solid Waste Mgt Dist	2,539	5,015	0	0	2,539	5,015	6,023	5,659			5.0%	5.9%	5.4%	4.6%	5.5%	5.0%
Rush	Rushville Redevelopment Comm	0	0	0	0	0	0	0	0			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rush	TIF_70003_Jackson Township	0	0	0	0	0	0	0	0								
Rush	TIF_70011_Rushville City	0	126	0	0	0	126	127	128								

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		2009	2010	2009	2010 Est.	2009	2010	2011	2012	as % of Est. Levy			as % of Est. Budget*		
										2010	2011	2012	2010	2011	2012
Rush	TIF_70018_Rushville City-Jackson	4,761	42,950	0	0	4,761	42,950	43,379	43,813						
St. Joseph	St. Joseph County	2,025,228	3,744,422	0	0	2,025,228	3,744,422	4,567,661	4,693,443	7.6%	9.0%	9.1%	4.3%	5.1%	5.0%
St. Joseph	Centre Township	2,984	7,706	0	0	2,984	7,706	9,866	10,304	13.8%	17.1%	17.4%	11.5%	14.7%	15.4%
St. Joseph	Clay Township	3,642	10,066	0	0	3,642	10,066	15,020	14,954	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%
St. Joseph	German Township	4,198	10,365	0	0	4,198	10,365	13,721	14,188	13.7%	17.6%	17.7%	5.8%	7.7%	8.0%
St. Joseph	Greene Township	1	2	0	0	1	2	10	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	Harris Township	67	453	0	0	67	453	1,051	1,087	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
St. Joseph	Liberty Township	3,981	2,310	0	0	3,981	2,310	3,033	2,940	1.0%	1.3%	1.2%	0.9%	1.2%	1.1%
St. Joseph	Lincoln Township	1,119	468	0	0	1,119	468	758	732	0.4%	0.6%	0.5%	0.3%	0.4%	0.4%
St. Joseph	Madison Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	Olive Township	0	2	0	0	0	2	131	103	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	Penn Township	9,759	30,679	0	0	9,759	30,679	39,078	40,160	2.0%	2.5%	2.5%	1.4%	1.8%	1.8%
St. Joseph	Portage Township	95,462	168,407	0	0	95,462	168,407	196,969	203,527	6.5%	7.5%	7.7%	5.3%	6.0%	5.9%
St. Joseph	Union Township	0	82	0	0	0	82	101	106	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
St. Joseph	Warren Township	139	428	0	0	139	428	593	600	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
St. Joseph	South Bend Civil City	8,679,919	16,595,854	0	0	8,679,919	16,595,854	19,830,132	20,545,596	24.8%	28.8%	29.0%	17.5%	20.9%	21.7%
St. Joseph	Mishawaka Civil City	414,046	1,421,920	0	0	414,046	1,421,920	1,982,290	2,038,624	5.9%	8.0%	8.0%	3.3%	4.4%	4.4%
St. Joseph	Indian Village Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	Lakeville Civil Town	0	28	0	0	0	28	38	43	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	New Carlisle Civil Town	0	39	0	0	0	39	2,946	2,340	0.0%	0.2%	0.2%	0.0%	0.1%	0.1%
St. Joseph	North Liberty Civil Town	23,875	14,773	0	0	23,875	14,773	19,588	19,471	3.4%	4.4%	4.3%	2.2%	2.9%	2.8%
St. Joseph	Osceola Civil Town	0	30	0	0	0	30	47	58	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	Roseland Civil Town	0	51	0	0	0	51	1,528	1,168	0.0%	0.6%	0.5%	0.0%	0.0%	0.0%
St. Joseph	Walkerton Civil Town	23,570	9,729	0	0	23,570	9,729	15,786	15,468	1.1%	1.7%	1.6%	0.6%	0.9%	0.8%
St. Joseph	New Prairie United School Corp	0	30	0	0	0	30	2,201	1,694	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
St. Joseph	John Glenn School Corp	19,850	11,245	0	0	19,850	11,245	15,862	15,156	0.5%	0.7%	0.7%	0.4%	0.5%	0.5%
St. Joseph	Penn-Harris-Madison-School Corp	78,613	348,059	0	0	78,613	348,059	473,376	478,737	1.3%	1.7%	1.7%	1.2%	1.6%	1.6%
St. Joseph	Mishawaka City School Corp	93,446	280,786	160,861	36,151	0	244,635	338,634	338,861	2.4%	3.3%	3.3%	2.5%	3.4%	3.4%
St. Joseph	South Bend Community School Corp	2,269,565	3,623,660	2,982,555	1,224,244	0	2,369,416	4,304,040	4,393,980	4.9%	8.7%	8.8%	4.2%	7.4%	7.4%
St. Joseph	Union-North United School Corp	1	306	0	0	1	306	379	369	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	Mishawaka Public Library	37,146	121,774	0	0	37,146	121,774	160,559	164,966	2.5%	3.2%	3.3%	2.2%	2.9%	3.0%
St. Joseph	New Carlisle Public Library	0	11	0	0	0	11	818	640	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
St. Joseph	Walkerton Public Library	1,253	598	0	0	1,253	598	967	935	0.8%	1.2%	1.1%	0.0%	0.0%	0.0%
St. Joseph	St. Joseph County Public Library	759,031	1,373,048	0	0	759,031	1,373,048	1,650,328	1,701,200	10.7%	12.5%	12.6%	6.7%	7.8%	7.8%
St. Joseph	St. Joseph Airport	101,874	188,871	0	0	101,874	188,871	230,425	236,821	6.6%	7.8%	7.9%	0.8%	1.0%	1.0%
St. Joseph	South Bend Public Transportation	317,841	574,342	0	0	317,841	574,342	702,223	726,372	17.9%	21.3%	21.5%	4.3%	5.3%	5.5%
St. Joseph	South Bend Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	St. Joe Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	Mishawaka Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	South Bend Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Joseph	TIF_71002_South Bend-Centre	773,911	1,626,689	0	0	773,911	1,626,689	1,642,955	1,659,385						
St. Joseph	TIF_71004_South Bend-Clay	30,762	84,157	0	0	30,762	84,157	84,998	85,848						
St. Joseph	TIF_71005_Mishawaka-Clay	11,844	208,596	0	0	11,844	208,596	210,681	212,788						
St. Joseph	TIF_71009_South Bend-German	788,046	2,031,020	0	0	788,046	2,031,020	2,051,330	2,071,843						
St. Joseph	TIF_71015_Walkerton (Lincoln)	19	0	0	0	19	0	0	0						
St. Joseph	TIF_71016_Madison Township	0	0	0	0	0	0	0	0						
St. Joseph	TIF_71017_Olive Township	0	0	0	0	0	0	0	0						
St. Joseph	TIF_71018_New Carlisle (Olive)	0	0	0	0	0	0	0	0						
St. Joseph	TIF_71022_Mishawaka(Penn)-Phm School	18,425	183,079	0	0	18,425	183,079	184,909	186,758						
St. Joseph	TIF_71023_Mishawaka-Penn	4,190	24,998	0	0	4,190	24,998	25,247	25,500						
St. Joseph	TIF_71026_South Bend (Portage)	735,155	2,369,596	0	0	735,155	2,369,596	2,393,291	2,417,224						
St. Joseph	TIF_71028_Lakeville (Union)	0	0	0	0	0	0	0	0						
St. Joseph	TIF_71031_Penn Township-Phm School	0	0	0	0	0	0	0	0						

Estimated Circuit Breaker Credits

Current Law

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2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M In 2009, \$80 M In 2010, \$0 In 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
St. Joseph	TIF_71036_Mishawaka-Harris	1,450	495,357	0	0	1,450	495,357	500,310	505,313						
St. Joseph	TIF_71037_South Bend (Warren)	2,285	14,933	0	0	2,285	14,933	15,082	15,233						
Scott	Scott County	26,158	134,358	0	0	26,158	134,358	159,615	152,355	3.5%	4.1%	3.8%	1.4%	1.6%	1.5%
Scott	Finley Township	12	30	0	0	12	30	55	47	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Scott	Jennings Township	2,736	9,548	0	0	2,736	9,548	9,595	9,105	6.8%	6.6%	6.1%	4.4%	4.5%	4.2%
Scott	Johnson Township	9	34	0	0	9	34	55	54	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Scott	Lexington Township	0	20	0	0	0	20	30	27	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Scott	Vienna Township	19	2,180	0	0	19	2,180	3,013	2,897	2.2%	3.0%	2.8%	1.3%	1.8%	1.7%
Scott	Scottsburg Civil City	205	85,277	0	0	205	85,277	118,242	114,682	5.0%	6.7%	6.3%	1.9%	2.6%	2.4%
Scott	Austin Civil Town	30,001	72,171	0	0	30,001	72,171	76,355	75,314	14.6%	15.0%	14.4%	4.9%	5.2%	5.1%
Scott	Scott County Dist No. 1 School Corp	72,454	196,489	67,622	69,609	4,832	126,880	196,516	184,537	5.5%	8.5%	8.0%	4.7%	7.3%	6.8%
Scott	Scott County Dist No. 2 School Corp	998	125,022	0	3,469	998	121,553	169,279	158,979	2.1%	2.9%	2.7%	2.2%	3.1%	2.9%
Scott	Scott County Public Library	2,785	15,533	0	0	2,785	15,533	18,516	17,771	3.5%	4.1%	3.8%	2.3%	2.6%	2.4%
Scott	Southeastern Indiana Solid Waste Mgt Dist	600	3,332	0	0	600	3,332	3,964	3,807	3.5%	4.1%	3.8%	1.9%	2.3%	2.2%
Scott	Scottsburg Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Scott	Scott County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Scott	Austin Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Scott	TIF_72002_Jennings Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Scott	TIF_72003_Austin Town	520	1,298	0	0	520	1,298	1,310	1,324						
Scott	TIF_72008_Scottsburg City	15	32,788	0	0	15	32,788	33,115	33,447						
Shelby	Shelby County	2,440	155,698	0	0	2,440	155,698	207,593	203,799	2.3%	3.0%	2.9%	0.8%	1.1%	1.1%
Shelby	Addison Township	8	3,120	0	0	8	3,120	4,010	4,075	3.4%	4.2%	4.2%	1.7%	2.2%	2.2%
Shelby	Brandywine Township	43	75	0	0	43	75	104	106	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Shelby	Hanover Township	0	51	0	0	0	51	138	97	0.1%	0.2%	0.1%	0.0%	0.1%	0.1%
Shelby	Hendricks Township	1	6	0	0	1	6	2	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shelby	Jackson Township	57	283	0	0	57	283	325	322	1.5%	1.7%	1.6%	0.8%	0.9%	0.8%
Shelby	Liberty Township	3	6	0	0	3	6	8	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shelby	Manion Township	1	450	0	0	1	450	885	874	1.2%	2.3%	2.2%	0.8%	1.6%	1.5%
Shelby	Moral Township	70	103	0	0	70	103	171	169	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
Shelby	Noble Township	0	5	0	0	0	5	30	12	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%
Shelby	Shelby Township	7	299	0	0	7	299	414	402	0.5%	0.7%	0.6%	0.2%	0.2%	0.2%
Shelby	Sugar Creek Township	4	24	0	0	4	24	33	34	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Shelby	Union Township	0	13	0	0	0	13	2	0	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Shelby	Van Buren Township	0	82	0	0	0	82	28	17	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
Shelby	Washington Township	0	0	0	0	0	0	10	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shelby	Shelbyville Civil City	1,517	457,093	0	0	1,517	457,093	610,326	615,433	5.1%	6.8%	6.4%	2.5%	3.3%	3.2%
Shelby	St. Paul Civil Town	0	38	0	0	0	38	9	12	0.2%	0.0%	0.1%	0.1%	0.0%	0.0%
Shelby	Edinburgh Civil Town	7,418	54,217	0	0	7,418	54,217	59,861	60,692	38.8%	42.0%	41.4%	22.8%	23.8%	23.0%
Shelby	Morristown Civil Town	0	3,154	0	0	0	3,154	7,628	5,414	1.2%	2.7%	1.9%	0.5%	1.1%	0.8%
Shelby	Fairland Civil Town	0	356	0	0	0	356	397	431	0.9%	1.0%	1.0%	1.6%	1.8%	1.9%
Shelby	Decatur County Community School Corp	0	59	0	0	0	59	12	16	0.3%	0.1%	0.1%	0.2%	0.0%	0.1%
Shelby	Shelby Eastern School Corp	141	8,902	0	0	141	8,902	17,616	11,736	0.2%	0.4%	0.2%	0.2%	0.3%	0.2%
Shelby	Northwestern Consol School Corp	864	2,057	0	0	864	2,057	3,001	3,001	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Shelby	Southwestern Consol Shelby County Schl Corp	3,821	19,778	0	0	3,821	19,778	22,459	21,409	1.1%	1.2%	1.1%	0.8%	0.9%	0.8%
Shelby	Shelbyville Central School Corp	1,453	509,123	0	131,031	1,453	378,092	664,960	653,752	3.3%	5.8%	5.7%	3.2%	5.4%	5.1%
Shelby	Shelbyville-Shelby County Public Library	202	13,560	0	0	202	13,560	18,380	18,127	2.3%	3.0%	2.9%	1.1%	1.5%	1.5%
Shelby	Shelby County Solid Waste Mgt Dist	57	3,826	0	0	57	3,826	5,032	4,955	2.3%	3.0%	2.9%	1.1%	1.4%	1.3%
Shelby	Morristown Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shelby	Shelbyville Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shelby	TIF_73002_Shelbyville City-Addison Towns	0	0	0	0	0	0	0	0						
Shelby	TIF_73005_Shelbyville City-Brandywine Twp	0	8	0	0	0	8	8	8						
Shelby	TIF_73008_Morristown Town	0	5	0	0	0	5	5	5						
Spencer	Spencer County	8,645	16,156	0	0	8,645	16,156	18,031	16,606	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%

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County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Spencer	Carter Township	2	85	0	0	2	85	14	15	0.3%	0.1%	0.1%	0.2%	0.0%	0.0%
Spencer	Clay Township	0	33	0	0	0	33	83	72	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%
Spencer	Grass Township	0	3	0	0	0	3	8	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Spencer	Hammond Township	0	75	0	0	0	75	115	83	0.2%	0.3%	0.2%	0.1%	0.2%	0.2%
Spencer	Harrison Township	4	3	0	0	4	3	18	17	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Spencer	Huff Township	0	0	0	0	0	0	2	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Spencer	Jackson Township	0	63	0	0	0	63	66	49	0.3%	0.3%	0.2%	0.2%	0.2%	0.1%
Spencer	Luce Township	4	397	0	0	4	397	513	465	0.2%	0.3%	0.2%	0.1%	0.2%	0.1%
Spencer	Ohio Township	365	369	0	0	365	369	455	440	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Spencer	Rockport Civil City	18,974	19,791	0	0	18,974	19,791	23,162	22,518	4.8%	5.4%	5.1%	2.5%	2.8%	2.7%
Spencer	Chrisney Civil Town	0	0	0	0	0	0	58	33	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Spencer	Dale Civil Town	13	2,160	0	0	13	2,160	66	77	0.8%	0.0%	0.0%	0.3%	0.0%	0.0%
Spencer	Gentryville Civil Town	0	529	0	0	0	529	558	428	2.5%	2.6%	1.9%	0.8%	0.8%	0.6%
Spencer	Grandview Civil Town	0	316	0	0	0	316	1,184	843	0.4%	1.5%	1.0%	0.2%	0.6%	0.4%
Spencer	Santa Claus Civil Town	52	531	0	0	52	531	1,720	1,531	0.1%	0.3%	0.2%	0.0%	0.1%	0.1%
Spencer	Richland Civil Town	0	3,588	0	0	0	3,588	3,463	3,329	6.0%	5.6%	5.2%	5.5%	5.3%	5.1%
Spencer	North Spencer County School Corp	282	7,300	0	0	282	7,300	5,505	4,573	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Spencer	South Spencer County School Corp	13,818	15,808	0	0	13,818	15,808	19,349	17,936	0.3%	0.4%	0.4%	0.2%	0.2%	0.2%
Spencer	Spencer County Public Library	2,437	3,097	0	0	2,437	3,097	3,749	3,543	0.3%	0.4%	0.4%	0.2%	0.3%	0.3%
Spencer	Lincoln Heritage Public Library	26	698	0	0	26	698	584	491	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Spencer	Carter Fire Protection Dist	2	442	0	0	2	442	31	26	0.5%	0.0%	0.0%	0.3%	0.0%	0.0%
Spencer	Spencer County Solid Waste Mgt Dist	446	820	0	0	446	820	920	847	0.3%	0.3%	0.2%	0.1%	0.2%	0.1%
Spencer	TIF_74006_Grass Township	0	0	0	0	0	0	0	0						
Spencer	TIF_74009_Hammond Township-South	0	0	0	0	0	0	0	0						
Starke	Starke County	1,581	48,862	0	0	1,581	48,862	69,530	60,975	1.4%	1.7%	1.6%	0.5%	0.6%	0.6%
Starke	California Township	0	48	0	0	0	48	776	532	0.0%	0.3%	0.2%	0.0%	0.1%	0.1%
Starke	Center Township	0	580	0	0	0	580	726	723	1.1%	1.3%	1.3%	0.7%	0.8%	0.8%
Starke	Davis Township	0	161	0	0	0	161	223	207	0.3%	0.4%	0.4%	0.2%	0.2%	0.2%
Starke	Jackson Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Starke	North Bend Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Starke	Oregon Township	0	71	0	0	0	71	78	78	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Starke	Railroad Township	0	7	0	0	0	7	10	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Starke	Washington Township	9	4	0	0	9	4	17	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Starke	Wayne Township	101	840	0	0	101	840	919	866	1.4%	1.5%	1.4%	0.7%	0.8%	0.7%
Starke	Knox Civil City	0	96,823	0	0	0	96,823	127,450	126,669	6.8%	8.9%	8.7%	4.2%	5.3%	5.1%
Starke	Hamlet Civil Town	0	10,444	0	0	0	10,444	13,199	12,791	5.4%	6.7%	6.3%	2.8%	3.4%	3.1%
Starke	North Judson Civil Town	4,193	36,770	0	0	4,193	36,770	39,796	38,164	9.0%	9.4%	8.8%	5.0%	5.3%	5.0%
Starke	Culver Community School Corp	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Starke	Oregon-Davis School Corp	0	9,944	0	0	0	9,944	12,179	11,322	0.5%	0.6%	0.6%	0.4%	0.4%	0.4%
Starke	North Judson-San Pierre School Corp	4,501	35,192	0	0	4,501	35,192	37,424	34,252	1.7%	1.8%	1.6%	1.3%	1.3%	1.2%
Starke	Knox Community School Corp	53	94,644	0	0	53	94,644	128,872	120,742	1.9%	2.5%	2.4%	1.6%	2.0%	1.8%
Starke	North Judson Public Library	704	6,175	0	0	704	6,175	6,590	6,160	3.0%	3.1%	2.8%	2.0%	2.1%	1.9%
Starke	Starke County Public Library	6	10,248	0	0	6	10,248	13,804	13,260	1.1%	1.5%	1.4%	0.7%	0.9%	0.9%
Starke	Starke County Airport Authority	106	3,182	0	0	106	3,182	3,840	3,704	1.4%	1.7%	1.6%	0.0%	0.0%	0.0%
Starke	Starke County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Starke	TIF_75004_Knox City (Center)	0	249	0	0	0	249	251	254						
Starke	TIF_75015_Davis Township	0	0	0	0	0	0	0	0						
Steuben	Steuben County	267	1,598	0	0	267	1,598	2,346	2,364	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Clear Lake Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Fremont Township	1	1	0	0	1	1	2	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Jackson Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Jamestown Township	3	7	0	0	3	7	6	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Millgrove Township	4	4	0	0	4	4	6	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Estimated Circuit Breaker Credits

Current Law

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2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M In 2009, \$80 M In 2010, \$0 In 2011

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2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

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* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Steuben	Otsego Township	3	3	0	0	3	3	5	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Pleasant Township	11	70	0	0	11	70	121	122	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Richland Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Salem Township	4	10	0	0	4	10	10	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Scott Township	0	2	0	0	0	2	4	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Steuben Township	0	81	0	0	0	81	95	94	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Steuben	York Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Angola Civil City	407	2,799	0	0	407	2,799	5,490	5,488	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Steuben	Ashley Civil Town	0	3,531	0	0	0	3,531	3,675	3,655	3.7%	3.7%	3.6%	1.5%	1.5%	1.4%
Steuben	Clearlake Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Fremont Civil Town	46	71	0	0	46	71	120	155	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Hamilton Civil Town	32	72	0	0	32	72	71	75	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Hudson Civil Town	6	4	0	0	6	4	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Orland Civil Town	249	251	0	0	249	251	318	328	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Steuben	Dekalb County Central United School Corp	0	2,981	0	0	0	2,981	3,060	2,977	3.7%	3.8%	3.6%	3.2%	3.2%	3.0%
Steuben	Prairie Heights Community School Corp	308	357	0	0	308	357	410	414	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Fremont Community School Corp	69	116	0	0	69	116	133	160	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Hamilton Community School Corp	49	73	0	0	49	73	87	92	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	M.S.D. Steuben County School Corp	384	2,773	0	0	384	2,773	5,203	5,135	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Steuben	Carnegie Public Library Of Steuben County	28	184	0	0	28	184	347	343	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Steuben	Fremont Public Library	9	16	0	0	9	16	19	22	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Northeast Indiana Solid Waste Mgt Dist	12	80	0	0	12	80	97	97	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	Hudson Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Steuben	TIF_76004_Fremont Town	0	0	0	0	0	0	0	0						
Steuben	TIF_76015_Hudson Town-Salem Township	0	0	0	0	0	0	0	0						
Steuben	TIF_76019_Hudson Town-Steuben Township	0	0	0	0	0	0	0	0						
Steuben	TIF_76022_Fremont Township	0	0	0	0	0	0	0	0						
Sullivan	Sullivan County	50,827	150,092	0	0	50,827	150,092	210,765	149,038	2.7%	3.7%	2.6%	1.2%	1.6%	1.1%
Sullivan	Cass Township	117	376	0	0	117	376	781	701	0.7%	1.5%	1.3%	0.6%	1.2%	1.1%
Sullivan	Curry Township	171	4,294	0	0	171	4,294	8,622	2,976	2.1%	4.2%	1.4%	1.5%	3.0%	1.0%
Sullivan	Fairbanks Township	10	37	0	0	10	37	58	47	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Sullivan	Gill Township	17	504	0	0	17	504	579	70	0.4%	0.4%	0.1%	0.3%	0.4%	0.0%
Sullivan	Haddon Township	212	1,224	0	0	212	1,224	1,524	419	1.4%	1.7%	0.5%	1.0%	1.2%	0.3%
Sullivan	Hamilton Township	2,103	5,988	0	0	2,103	5,988	8,075	6,145	4.3%	5.7%	4.2%	3.0%	4.0%	2.9%
Sullivan	Jackson Township	274	497	0	0	274	497	824	764	0.9%	1.4%	1.3%	0.8%	1.3%	1.2%
Sullivan	Jefferson Township	6	463	0	0	6	463	615	20	0.9%	1.2%	0.0%	0.8%	1.0%	0.0%
Sullivan	Turman Township	6	1,768	0	0	6	1,768	1,992	411	2.9%	3.2%	0.6%	2.5%	2.7%	0.5%
Sullivan	Sullivan Civil City	95,440	215,238	0	0	95,440	215,238	286,051	279,721	19.5%	25.2%	24.0%	10.0%	12.8%	12.0%
Sullivan	Carlisle Civil Town	4,534	8,202	0	0	4,534	8,202	12,628	11,296	8.4%	12.6%	11.0%	3.4%	5.0%	4.3%
Sullivan	Dugger Civil Town	997	3,342	0	0	997	3,342	7,286	6,811	4.0%	8.4%	7.7%	1.6%	3.3%	3.0%
Sullivan	Farmersburg Civil Town	72	1,517	0	0	72	1,517	3,612	3,028	2.5%	5.8%	4.7%	0.7%	1.6%	1.2%
Sullivan	Hymera Civil Town	2,601	4,855	0	0	2,601	4,855	8,319	8,011	8.3%	13.9%	13.0%	2.5%	4.1%	3.8%
Sullivan	Merom Civil Town	569	2,357	0	0	569	2,357	2,443	2,342	12.6%	12.7%	11.8%	3.0%	3.0%	2.7%
Sullivan	Shelburn Civil Town	968	2,693	0	0	968	2,693	6,708	5,925	3.8%	9.1%	7.9%	1.1%	2.6%	2.2%
Sullivan	Northeast School Corp	7,103	34,747	0	0	7,103	34,747	67,637	36,889	1.3%	2.5%	1.3%	1.1%	2.2%	1.2%
Sullivan	Southwest School Corp	76,538	220,727	0	41,584	76,538	179,143	282,060	207,881	2.7%	4.3%	3.1%	2.2%	3.4%	2.4%
Sullivan	Sullivan County Public Library	9,066	26,838	0	0	9,066	26,838	37,740	26,732	2.7%	3.7%	2.6%	2.3%	3.0%	2.1%
Sullivan	Sullivan County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sullivan	TIF_77005_Shelburn Town	0	0	0	0	0	0	0	0						
Sullivan	TIF_77011_Hamilton Township	0	6	0	0	0	6	6	6						
Sullivan	TIF_77012_Sullivan City	965	4,128	0	0	965	4,128	4,169	4,210						
Switzerland	Switzerland County	1,304	2,988	0	0	1,304	2,988	3,186	3,359	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Switzerland	Cotton Township	20	42	0	0	20	42	58	59	0.2%	0.3%	0.2%	0.1%	0.1%	0.1%

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County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Switzerland	Craig Township	9	48	0	0	9	48	39	43	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Switzerland	Jefferson Township	79	171	0	0	79	171	170	189	0.4%	0.4%	0.4%	0.1%	0.1%	0.1%
Switzerland	Pleasant Township	0	8	0	0	0	8	5	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Switzerland	Posey Township	9	27	0	0	9	27	40	37	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%
Switzerland	York Township	8	2	0	0	8	2	2	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Switzerland	Patriot Civil Town	1	125	0	0	1	125	89	93	1.7%	1.2%	1.2%	0.3%	0.2%	0.3%
Switzerland	Vevay Civil Town	800	1,891	0	0	800	1,891	1,838	1,835	0.6%	0.6%	0.6%	0.3%	0.3%	0.3%
Switzerland	Switzerland County School Corp	2,084	4,548	0	0	2,084	4,548	4,790	4,985	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Switzerland	Switzerland County Public Library	108	248	0	0	108	248	285	283	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Switzerland	Southeastern Indiana Solid Waste Mgt Dist	35	80	0	0	35	80	84	93	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Tippecanoe	Tippecanoe County	1,030	604,819	0	0	1,030	604,819	818,762	825,246	2.4%	3.2%	3.2%	1.2%	1.5%	1.5%
Tippecanoe	Fairfield Township	8	11,574	0	0	8	11,574	14,915	15,333	2.3%	2.9%	2.9%	1.8%	2.3%	2.3%
Tippecanoe	Jackson Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	Lauramie Township	6	77	0	0	6	77	97	91	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Tippecanoe	Perry Township	0	3	0	0	0	3	5	6	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Tippecanoe	Randolph Township	0	3	0	0	0	3	9	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	Sheffield Township	0	14	0	0	0	14	10	6	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	Shelby Township	4	36	0	0	4	36	54	52	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Tippecanoe	Tippecanoe Township	0	263	0	0	0	263	447	397	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Tippecanoe	Union Township	0	3	0	0	0	3	8	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	Wabash Township	2	1,618	0	0	2	1,618	2,425	2,433	0.3%	0.5%	0.5%	0.2%	0.2%	0.2%
Tippecanoe	Washington Township	0	13	0	0	0	13	47	48	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Tippecanoe	Wayne Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	Wea Township	4	4,650	0	0	4	4,650	5,913	5,974	1.2%	1.5%	1.5%	0.9%	1.1%	1.0%
Tippecanoe	Lafayette Civil City	1,221	898,528	0	0	1,221	898,528	1,158,236	1,183,039	3.4%	4.3%	4.3%	2.0%	2.5%	2.6%
Tippecanoe	West Lafayette Civil City	600	472,366	0	0	600	472,366	708,699	717,442	6.0%	8.7%	8.6%	2.0%	2.8%	2.7%
Tippecanoe	Otterbein Civil Town	475	5,011	0	0	475	5,011	7,833	7,582	5.4%	8.1%	7.7%	2.8%	4.3%	4.2%
Tippecanoe	Battle Ground Civil Town	0	1,619	0	0	0	1,619	1,532	1,260	0.7%	0.7%	0.5%	0.3%	0.3%	0.2%
Tippecanoe	Clarks Hill Civil Town	52	2,817	0	0	52	2,817	3,475	3,433	4.3%	5.2%	5.0%	0.0%	0.0%	0.0%
Tippecanoe	Dayton Civil Town	0	889	0	0	0	889	464	113	0.5%	0.2%	0.1%	0.2%	0.1%	0.0%
Tippecanoe	Shadeland Civil Town	0	25	0	0	0	25	69	69	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	Benton Community School Corp	562	5,049	0	0	562	5,049	7,672	6,997	0.4%	0.7%	0.6%	0.4%	0.5%	0.5%
Tippecanoe	Lafayette School Corp	1,449	809,529	0	184,962	1,449	624,567	1,023,838	1,029,050	3.0%	5.0%	5.0%	2.7%	4.2%	4.0%
Tippecanoe	Tippecanoe School Corp	153	276,443	0	0	153	276,443	330,272	318,260	0.8%	1.0%	0.9%	0.6%	0.7%	0.7%
Tippecanoe	West Lafayette Community School Corp	624	434,782	0	131,635	624	303,147	660,746	656,143	4.0%	6.8%	6.7%	3.6%	7.5%	7.1%
Tippecanoe	Otterbein Public Library	101	1,050	0	0	101	1,050	1,615	1,540	5.4%	8.1%	7.7%	3.6%	5.4%	5.1%
Tippecanoe	West Lafayette Public Library	72	93,190	0	0	72	93,190	136,899	136,382	6.4%	9.3%	9.2%	4.8%	7.0%	7.0%
Tippecanoe	Tippecanoe County Public Library	127	75,887	0	0	127	75,887	99,455	99,485	1.9%	2.4%	2.4%	1.3%	1.6%	1.7%
Tippecanoe	Greater Lafayette Public Transportation	88	66,712	0	0	88	66,712	80,123	90,510	3.2%	4.2%	4.2%	0.6%	0.8%	0.8%
Tippecanoe	Wildcat Creek Solid Waste Mgt Dist	9	5,092	0	0	9	5,092	6,876	6,936	2.4%	3.2%	3.2%	0.9%	1.2%	1.2%
Tippecanoe	Lafayette Redevelopment Comm	19	0	0	0	19	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	Tippecanoe County Redevelopment	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	West Lafayette Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	Shadeland Town Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	TIF_79003_Fairfield Twp-TSC-B	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tippecanoe	TIF_79004_Lafayette-Fairfield Twp-LSC-B	0	163,750	0	0	0	163,750	165,387	167,041						
Tippecanoe	TIF_79005_Lafayette-Fairfield Twp-TSC-B	0	2,697	0	0	0	2,697	2,723	2,751						
Tippecanoe	TIF_79009_Perry Township-TSC	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79012_Sheffield Township-TSC	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79020_Shadeland Town-TSC	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79021_Shadeland-TSC-B	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79022_Wabash Township-TSC	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79025_West Lafayette City-TSC-B	0	0	0	0	0	0	0	0						

Estimated Circuit Breaker Credits

Current Law

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2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 In 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Tippecanoe	TIF_79026_West Lafayette City-WLSC-B	0	218,037	0	0	0	218,037	220,217	222,419				
Tippecanoe	TIF_79027_Washington Township-TSC	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79030_Wea Township-TSC	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79031_Wea Township-TSC-B	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79032_Lafayette City-Wea Township-LSC	0	72,001	0	0	0	72,001	72,721	73,448						
Tippecanoe	TIF_79033_Lafayette City-Wea Township-TSC	0	16,822	0	0	0	16,822	16,990	17,160						
Tippecanoe	TIF_79034_West Lafayette City-TSC-B-C	0	83,491	0	0	0	83,491	84,325	85,169						
Tippecanoe	TIF_79035_West Lafayette-WLSC-B-C	0	2,959	0	0	0	2,959	2,988	3,018						
Tippecanoe	TIF_79036_Lafayette Sheffield TSC-B	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79037_Laf Wea TSC-B Annex	0	0	0	0	0	0	0	0						
Tippecanoe	TIF_79038_Lafayette Perry-TSC	0	291	0	0	0	291	293	296						
Tipton	Tipton County	29,961	57,445	0	0	29,961	57,445	77,904	71,755	1.8%	2.4%	2.1%	0.6%	0.8%	0.7%
Tipton	Cicero Township	1,063	1,291	0	0	1,063	1,291	1,804	1,722	0.5%	0.7%	0.7%	0.3%	0.4%	0.3%
Tipton	Jefferson Township	26	106	0	0	26	106	114	89	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Tipton	Liberty Township	7	437	0	0	7	437	416	369	0.7%	0.6%	0.5%	0.3%	0.2%	0.2%
Tipton	Madison Township	67	66	0	0	67	66	52	39	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Tipton	Prairie Township	4	11	0	0	4	11	6	5	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Tipton	Wildcat Township	178	1,493	0	0	178	1,493	1,709	1,458	1.3%	1.4%	1.2%	0.7%	0.8%	0.7%
Tipton	Etwood Civil City	5	633	0	0	5	633	698	479	4.9%	5.2%	3.5%	1.8%	1.9%	1.3%
Tipton	Tipton Civil City	124,068	165,166	0	0	124,068	165,166	239,691	232,513	5.9%	6.4%	7.9%	2.7%	3.7%	3.5%
Tipton	Kempton Civil Town	336	4,049	0	0	336	4,049	4,536	4,202	6.2%	6.6%	6.0%	2.3%	2.5%	2.2%
Tipton	Sharpsville Civil Town	109	17,651	0	0	109	17,651	19,116	17,582	13.0%	13.5%	12.0%	4.7%	5.1%	4.7%
Tipton	Windfall Civil Town	1,824	18,930	0	0	1,824	18,930	23,211	20,742	12.4%	14.5%	12.7%	6.1%	7.4%	6.5%
Tipton	Northern Community Schools Tipton County	1,986	35,504	0	0	1,986	35,504	36,660	31,189	1.3%	1.4%	1.2%	1.2%	1.2%	1.0%
Tipton	Tipton Community School Corp	57,979	82,230	0	1,428	57,979	80,802	115,370	106,085	2.0%	2.8%	2.6%	1.4%	1.9%	1.7%
Tipton	Tipton County Public Library	7,629	13,974	0	0	7,629	13,974	18,824	17,393	1.8%	2.4%	2.1%	1.1%	1.4%	1.3%
Tipton	Tipton County Solid Waste Mgt Dist	1,104	2,112	0	0	1,104	2,112	2,125	1,975	1.8%	2.4%	2.1%	1.2%	1.1%	1.0%
Tipton	TIF_80001_Cicero Township	0	0	0	0	0	0	0	0						
Union	Union County	17,718	55,411	0	0	17,718	55,411	66,156	59,128	3.5%	4.0%	3.5%	1.3%	1.5%	1.4%
Union	Brownsville Township	0	21	0	0	0	21	134	104	0.1%	0.8%	0.6%	0.0%	0.0%	0.0%
Union	Center Township	206	573	0	0	206	573	753	683	2.2%	2.8%	2.4%	1.1%	1.4%	1.2%
Union	Harmony Township	2	22	0	0	2	22	80	50	0.1%	0.4%	0.3%	0.0%	0.0%	0.0%
Union	Harrison Township	0	17	0	0	0	17	96	51	0.1%	0.5%	0.3%	0.1%	0.4%	0.2%
Union	Liberty Township	0	10	0	0	0	10	51	23	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%
Union	Union Township	29	213	0	0	29	213	197	169	1.4%	1.3%	1.1%	0.8%	0.8%	0.6%
Union	Liberty Civil Town	46,511	135,404	0	0	46,511	135,404	153,762	146,991	22.3%	24.8%	22.8%	11.2%	12.7%	12.1%
Union	West College Corner Civil Town	1,703	10,385	0	0	1,703	10,385	11,818	10,747	12.9%	14.2%	12.6%	3.8%	4.1%	3.6%
Union	Union County School Corp	48,379	136,866	0	24,102	48,379	112,764	159,075	139,402	2.9%	4.0%	3.5%	2.4%	3.3%	2.7%
Union	Union County Public Library	4,583	14,267	0	0	4,583	14,267	16,547	14,711	3.5%	4.0%	3.5%	2.4%	2.8%	2.5%
Union	W. U. R. Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vanderburgh	Vanderburgh County	164,145	1,467,554	0	0	164,145	1,467,554	1,693,987	1,706,807	3.4%	3.9%	3.8%	1.8%	2.0%	2.0%
Vanderburgh	Armstrong Township	27	22	0	0	27	22	103	103	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
Vanderburgh	Center Township	513	6,557	0	0	513	6,557	7,711	7,627	0.8%	0.9%	0.9%	0.6%	0.6%	0.6%
Vanderburgh	German Township	8	64	0	0	8	64	114	91	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
Vanderburgh	Perry Township	434	4,418	0	0	434	4,418	4,860	4,805	1.1%	1.2%	1.1%	0.7%	0.8%	0.7%
Vanderburgh	Knight Township	1,125	17,514	0	0	1,125	17,514	20,488	20,931	3.9%	4.4%	4.4%	2.1%	2.4%	2.4%
Vanderburgh	Pigeon Township	13,223	39,648	0	0	13,223	39,648	44,848	44,837	4.8%	5.3%	5.1%	2.4%	2.5%	2.4%
Vanderburgh	Scott Township	4	39	0	0	4	39	421	329	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Vanderburgh	Union Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vanderburgh	Evansville Civil City	320,857	2,827,718	0	0	320,857	2,827,718	3,255,402	3,259,915	4.9%	5.5%	5.4%	2.2%	2.4%	2.3%
Vanderburgh	Darmstadt Civil Town	13	14	0	0	13	14	96	76	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Vanderburgh	Evansville-Vanderburgh School Corp	150,629	1,324,325	0	257,080	150,629	1,067,245	1,506,601	1,496,887	2.8%	3.9%	3.8%	2.0%	2.7%	2.6%
Vanderburgh	Evansville-Vanderburgh County Public Library	44,629	407,336	0	0	44,629	407,336	466,962	467,830	3.4%	3.9%	3.8%	2.4%	2.6%	2.5%

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County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit			Net Credit		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	as % of Est. Levy	as % of Est. Levy	as % of Est. Budget*	as % of Est. Budget*		
										2010	2011	2012	2010	2011	2012
Vanderburgh	Vanderburgh County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vanderburgh	Evansville Levee Authority	7,215	57,811	0	0	7,215	57,811	65,187	63,935	3.4%	3.9%	3.8%	3.1%	3.3%	3.1%
Vanderburgh	Evansville-Vanderburgh Airport Authority	0	30,719	0	0	0	30,719	35,604	35,863	3.4%	3.9%	3.8%	0.5%	0.6%	0.6%
Vanderburgh	TIF_82019_Center Township	0	234	0	0	0	234	236	238						
Vanderburgh	TIF_82020_Evansville City-Center Twp	0	0	0	0	0	0	0	0						
Vanderburgh	TIF_82022_German Township	0	0	0	0	0	0	0	0						
Vanderburgh	TIF_82024_Perry Township	0	0	0	0	0	0	0	0						
Vanderburgh	TIF_82026_Knight Township	0	0	0	0	0	0	0	0						
Vanderburgh	TIF_82027_Evansville City-Knight Twp	0	0	0	0	0	0	0	0						
Vanderburgh	TIF_82029_Evansville City-Pigeon Twp	5,221	55,373	0	0	5,221	55,373	55,926	56,485						
Vanderburgh	TIF_82030_Scott Township	0	0	0	0	0	0	0	0						
Vanderburgh	TIF_82034_Evansville City - Knight Twp Annex	0	0	0	0	0	0	0	0						
Vermillion	Vermillion County	53,944	159,039	0	0	53,944	159,039	158,792	146,742	2.7%	2.8%	2.3%	1.6%	1.6%	1.4%
Vermillion	Clinton Township	4,993	17,280	0	0	4,993	17,280	17,421	15,939	7.9%	7.8%	6.9%	5.6%	5.6%	5.2%
Vermillion	Eugene Township	23	266	0	0	23	266	219	214	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
Vermillion	Helt Township	300	436	0	0	300	436	444	406	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Vermillion	Highland Township	2	32	0	0	2	32	30	20	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%
Vermillion	Vermillion Township	2	85	0	0	2	85	78	59	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Vermillion	Clinton Civil City	58,346	135,198	0	0	58,346	135,198	144,416	138,677	16.0%	16.7%	15.6%	9.2%	9.8%	9.0%
Vermillion	Cayuga Civil Town	986	11,394	0	0	986	11,394	9,332	9,212	6.0%	4.8%	4.6%	2.4%	1.9%	1.8%
Vermillion	Dana Civil Town	3,833	7,400	0	0	3,833	7,400	6,857	6,768	9.2%	8.2%	7.9%	4.2%	3.8%	3.8%
Vermillion	Fairview Park Civil Town	1,294	7,431	0	0	1,294	7,431	5,599	5,120	8.7%	6.4%	5.7%	3.3%	2.5%	2.3%
Vermillion	Newport Civil Town	15	637	0	0	15	637	588	452	2.4%	2.1%	1.6%	1.2%	1.1%	0.8%
Vermillion	Perrysville Civil Town	37	688	0	0	37	688	665	464	2.2%	2.0%	1.4%	0.9%	0.9%	0.6%
Vermillion	Universal Civil Town	23	559	0	0	23	559	403	357	8.0%	5.6%	4.8%	1.3%	0.9%	0.8%
Vermillion	North Vermillion Community School Corp	492	7,171	0	0	492	7,171	5,857	5,276	0.4%	0.3%	0.3%	0.1%	0.1%	0.1%
Vermillion	South Vermillion Community School Corp	79,625	194,915	0	49,786	79,625	145,149	192,373	174,357	3.3%	4.4%	4.0%	2.7%	3.5%	3.1%
Vermillion	Clinton Public Library	17,285	49,524	0	0	17,285	49,524	49,652	45,695	9.7%	9.6%	8.6%	8.5%	8.4%	7.5%
Vermillion	Vermillion County Public Library	425	1,170	0	0	425	1,170	1,036	956	0.3%	0.3%	0.3%	0.6%	0.5%	0.5%
Vermillion	Vermillion County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vermillion	TIF_83002_Clinton Civil City	0	0	0	0	0	0	0	0						
Vigo	Vigo County	1,050,485	2,920,674	0	0	1,050,485	2,920,674	3,409,753	3,432,632	11.5%	12.9%	12.6%	7.8%	9.1%	9.2%
Vigo	Fayette Township	64	36	0	0	64	36	89	94	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
Vigo	Harrison Township	55,465	135,447	0	0	55,465	135,447	151,488	154,908	21.9%	23.9%	23.8%	11.5%	12.3%	12.0%
Vigo	Honey Creek Township	291	2,667	0	0	291	2,667	3,281	3,223	7.4%	6.9%	8.5%	7.0%	8.6%	8.5%
Vigo	Linton Township	80	65	0	0	80	65	175	164	0.1%	0.3%	0.3%	0.1%	0.2%	0.2%
Vigo	Lost Creek Township	6,042	18,396	0	0	6,042	18,396	21,196	21,613	18.6%	20.9%	20.7%	4.8%	5.1%	4.9%
Vigo	Nevins Township	67	276	0	0	67	276	460	439	0.5%	0.8%	0.7%	0.2%	0.4%	0.3%
Vigo	Otter Creek Township	233	757	0	0	233	757	1,778	1,550	0.3%	0.8%	0.7%	0.2%	0.4%	0.4%
Vigo	Pierson Township	12	97	0	0	12	97	187	186	0.1%	0.3%	0.3%	0.1%	0.2%	0.2%
Vigo	Prairie Creek Township	7	27	0	0	7	27	58	56	0.2%	0.3%	0.3%	0.1%	0.1%	0.1%
Vigo	Princeton Township	18	57	0	0	18	57	125	129	0.4%	0.8%	0.8%	0.4%	0.8%	0.8%
Vigo	Riley Township	81	778	0	0	81	778	1,184	1,134	3.2%	4.7%	4.4%	2.1%	3.2%	2.9%
Vigo	Sugar Creek Township	3,173	6,754	0	0	3,173	6,754	8,403	8,419	3.3%	4.0%	3.9%	1.9%	2.3%	2.1%
Vigo	Terre Haute Civil City	2,309,489	6,195,449	0	0	2,309,489	6,195,449	7,016,190	7,164,854	22.4%	24.5%	24.3%	12.6%	14.0%	14.1%
Vigo	Riley Civil Town	45	617	0	0	45	617	783	767	3.4%	4.2%	4.0%	0.4%	0.5%	0.5%
Vigo	Seelyville Civil Town	24	2,028	0	0	24	2,028	2,570	2,494	3.8%	4.7%	4.4%	0.7%	0.9%	0.8%
Vigo	West Terre Haute Civil Town	29,091	71,449	0	0	29,091	71,449	82,589	83,783	16.1%	18.0%	17.7%	8.8%	10.0%	9.9%
Vigo	Vigo County School Corp	1,155,033	3,115,580	1,078,022	1,190,094	77,011	1,925,486	3,555,827	3,507,844	7.1%	12.9%	12.6%	5.3%	9.4%	8.9%
Vigo	Vigo County Public Library	199,763	575,178	0	0	199,763	575,178	671,836	678,393	11.5%	12.9%	12.6%	8.9%	10.1%	9.8%
Vigo	Terre Haute Sanitary	453,543	1,265,993	0	0	453,543	1,265,993	1,316,910	1,295,614	16.4%	18.3%	18.0%	13.0%	12.9%	12.1%
Vigo	Hulman Field Airport	49,312	143,069	0	0	49,312	143,069	148,884	149,963	11.5%	12.9%	12.6%	3.1%	3.2%	3.2%
Vigo	Honey Creek Fire Protection	1,013	57,285	0	0	1,013	57,285	88,554	84,818	3.2%	5.0%	4.7%	2.7%	3.9%	3.6%

**Estimated Circuit Breaker Credits
Current Law**

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCl, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
Vigo	New Goshen Fire Protection Dist	97	115	0	0	97	115	211	221	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Vigo	Lost Creek Fire Protection Dist	147	1,116	0	0	147	1,116	1,663	1,447	1.2%	1.9%	1.6%	0.9%	1.4%	1.2%
Vigo	Prairieton Fire Protection Dist	54	536	0	0	54	536	1,079	1,091	0.3%	0.5%	0.5%	0.2%	0.4%	0.4%
Vigo	Riley Fire Protection Dist	751	8,997	0	0	751	8,997	14,956	14,220	2.7%	4.3%	4.0%	2.3%	3.6%	3.3%
Vigo	Clay-Owen-Vigo Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vigo	Sugar Creek Township Fire Dist	6,470	12,195	0	0	6,470	12,195	14,056	14,023	3.3%	4.0%	3.9%	2.6%	2.9%	2.8%
Vigo	Vigo County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vigo	Terre Haute Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Vigo	TIF_84002_Terre Haute City-Harrison Town	137,988	392,823	0	0	137,988	392,823	396,751	400,718						
Vigo	TIF_84003_Honey Creek Township	0	0	0	0	0	0	0	0						
Vigo	TIF_84007_Lost Creek Township	0	0	0	0	0	0	0	0						
Vigo	TIF_84008_Lost Creek Township-Sanitary	0	97	0	0	0	97	97	86						
Vigo	TIF_84009_Terre Haute City-Lost Creek Twp	27,038	130,419	0	0	27,038	130,419	131,723	133,040						
Vigo	TIF_84018_Riley Township	374	367	0	0	374	367	370	374						
Vigo	TIF_84019_Riley Township-Sanitary	0	157	0	0	0	157	158	160						
Vigo	TIF_84022_West Terre Haute Town	117	616	0	0	117	616	622	628						
Vigo	TIF_84023_Terre Haute City - Riley Town	916	4,132	0	0	916	4,132	4,173	4,215						
Vigo	TIF_84024_Linton Township - Sanitary	0	0	0	0	0	0	0	0						
Wabash	Wabash County	7,280	9,587	0	0	7,280	9,587	22,994	19,473	0.2%	0.5%	0.5%	0.1%	0.1%	0.1%
Wabash	Chester Township	0	333	0	0	0	333	765	710	0.1%	0.3%	0.3%	0.1%	0.2%	0.2%
Wabash	Lagro Township	0	120	0	0	0	120	263	224	0.1%	0.2%	0.2%	0.0%	0.1%	0.1%
Wabash	Liberty Township	0	111	0	0	0	111	252	234	0.2%	0.4%	0.4%	0.1%	0.1%	0.1%
Wabash	Noble Township	394	455	0	0	394	455	1,022	863	0.2%	0.5%	0.4%	0.1%	0.3%	0.2%
Wabash	Paw Paw Township	0	81	0	0	0	81	93	91	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Wabash	Pleasant Township	0	141	0	0	0	141	306	294	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Wabash	Waltz Township	0	34	0	0	0	34	101	92	0.2%	0.6%	0.5%	0.1%	0.3%	0.3%
Wabash	Wabash Civil City	30,960	19,011	0	0	30,960	19,011	44,379	33,985	0.4%	0.8%	0.6%	0.2%	0.4%	0.3%
Wabash	North Manchester Civil Town	0	5,417	0	0	0	5,417	14,938	14,040	0.4%	1.0%	0.9%	0.2%	0.4%	0.4%
Wabash	LaFontaine Civil Town	0	297	0	0	0	297	1,243	1,228	0.2%	0.9%	0.9%	0.1%	0.3%	0.3%
Wabash	Lagro Civil Town	0	132	0	0	0	132	197	148	0.2%	0.3%	0.2%	0.1%	0.1%	0.1%
Wabash	Roann Civil Town	0	365	0	0	0	365	772	729	0.5%	1.0%	0.9%	0.2%	0.3%	0.3%
Wabash	Manchester Community School Corp	0	7,140	0	0	0	7,140	18,238	17,035	0.2%	0.5%	0.5%	0.2%	0.4%	0.4%
Wabash	M.S.D. Wabash County School Corp	0	9,940	0	0	0	9,940	19,660	17,843	0.2%	0.5%	0.4%	0.2%	0.4%	0.3%
Wabash	Wabash City School Corp	16,990	4,779	0	0	16,990	4,779	15,449	10,861	0.3%	0.8%	0.6%	0.2%	0.8%	0.5%
Wabash	North Manchester Public Library	0	732	0	0	0	732	1,862	1,862	0.4%	1.0%	0.9%	0.2%	0.4%	0.4%
Wabash	Roann Public Library	0	52	0	0	0	52	68	63	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Wabash	Wabash Public Library	3,928	1,844	0	0	3,928	1,844	4,365	3,343	0.4%	0.8%	0.6%	0.2%	0.4%	0.3%
Wabash	Wabash County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wabash	TIF_85001_Chester Township	0	0	0	0	0	0	0	0						
Wabash	TIF_85005_Liberty Township	0	0	0	0	0	0	0	0						
Wabash	TIF_85008_Wabash City-Wabash County Sch	0	8	0	0	0	8	8	8						
Wabash	TIF_85009_Wabash City-Wabash City School	0	0	0	0	0	0	0	0						
Warren	Warren County	39	4,731	0	0	39	4,731	6,255	3,319	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%
Warren	Adams Township	1	34	0	0	1	34	38	20	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%
Warren	Jordan Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Warren	Kent Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Warren	Liberty Township	0	5	0	0	0	5	12	5	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Warren	Medina Township	0	4	0	0	0	4	4	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Warren	Mound Township	0	17	0	0	0	17	44	15	0.1%	0.2%	0.1%	0.0%	0.1%	0.0%
Warren	Pike Township	0	74	0	0	0	74	72	42	0.7%	0.7%	0.4%	0.3%	0.3%	0.2%
Warren	Pine Township	0	3	0	0	0	3	5	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Warren	Prairie Township	0	1	0	0	0	1	2	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Warren	Steuben Township	0	12	0	0	0	12	5	3	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
		Warren	Warren Township	0	6	0	0	0	6	11	5	0.1%	0.1%	0.1%	0.0%
Warren	Washington Township	0	43	0	0	0	43	111	66	0.1%	0.3%	0.2%	0.1%	0.2%	0.1%
Warren	Pine Village Civil Town	68	1,689	0	0	68	1,689	1,999	1,132	4.7%	5.4%	3.1%	1.8%	2.1%	1.2%
Warren	State Line City Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Warren	West Lebanon Civil Town	0	3,157	0	0	0	3,157	3,545	1,936	3.0%	3.3%	1.8%	0.9%	1.0%	0.5%
Warren	Williamsport Civil Town	0	489	0	0	0	489	900	708	0.2%	0.4%	0.3%	0.1%	0.1%	0.1%
Warren	Benton Community School Corp	0	159	0	0	0	159	203	109	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Warren	Covington Community School Corp	0	270	0	52	0	218	720	249	0.1%	0.2%	0.1%	0.0%	0.2%	0.1%
Warren	M.S.D. Of Warren County School Corp	50	5,609	0	0	50	5,609	7,263	3,994	0.2%	0.3%	0.1%	0.2%	0.2%	0.1%
Warren	West Lebanon Public Library	0	1,242	0	0	0	1,242	1,371	746	1.4%	1.5%	0.8%	0.9%	0.9%	0.5%
Warren	Williamsport Public Library	0	168	0	0	0	168	400	257	0.1%	0.3%	0.2%	0.1%	0.2%	0.1%
Warren	Warren County Solid Waste Mgt Dist	2	189	0	0	2	189	183	94	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%
Warren	TIF_88009_Pike Township	0	0	0	0	0	0	0	0						
Warren	TIF_86010_West Lebanon (Pike)	0	0	0	0	0	0	0	0						
Warrick	Warrick County	39,647	139,335	0	0	39,647	139,335	168,933	162,754	1.1%	1.3%	1.2%	0.5%	0.6%	0.6%
Warrick	Anderson Township	0	9	0	0	0	9	52	47	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Warrick	Boon Township	2,246	6,664	0	0	2,246	6,664	7,764	7,534	2.3%	2.6%	2.4%	0.0%	0.0%	0.0%
Warrick	Campbell Township	0	2	0	0	0	2	8	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Warrick	Greer Township	0	90	0	0	0	90	113	72	0.3%	0.4%	0.2%	0.2%	0.3%	0.2%
Warrick	Hart Township	3	16	0	0	3	16	214	162	0.0%	0.5%	0.4%	0.0%	0.2%	0.2%
Warrick	Lane Township	0	10	0	0	0	10	7	7	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Warrick	Ohio Township	2	797	0	0	2	797	1,301	1,172	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Warrick	Owen Township	0	1	0	0	0	1	171	138	0.0%	0.6%	0.4%	0.0%	0.5%	0.4%
Warrick	Pigeon Township	0	29	0	0	0	29	152	124	0.1%	0.3%	0.3%	0.0%	0.2%	0.2%
Warrick	Skelton Township	0	20	0	0	0	20	128	86	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%
Warrick	Boonville Civil City	150,466	455,758	0	0	150,466	455,758	487,633	487,072	18.5%	19.2%	18.7%	7.4%	7.9%	7.8%
Warrick	Chandler Civil Town	6	605	0	0	6	605	1,127	369	0.2%	0.3%	0.1%	0.1%	0.2%	0.1%
Warrick	Elberfeld Civil Town	0	1,254	0	0	0	1,254	1,205	750	0.7%	0.7%	0.4%	0.3%	0.3%	0.2%
Warrick	Lynnville Civil Town	28	40	0	0	28	40	779	581	0.0%	0.5%	0.4%	0.0%	0.2%	0.1%
Warrick	Newburgh Civil Town	64	20,248	0	0	64	20,248	33,690	31,929	3.2%	5.2%	4.8%	0.9%	1.4%	1.3%
Warrick	Tennyson Civil Town	0	225	0	0	0	225	266	105	1.1%	1.3%	0.5%	0.3%	0.3%	0.1%
Warrick	Warrick County School Corp	66,095	244,931	0	0	66,095	244,931	291,322	275,884	1.1%	1.3%	1.2%	1.0%	1.2%	1.1%
Warrick	Newburgh - Ohio Township Public Library	23	7,501	0	0	23	7,501	12,300	11,155	0.3%	0.6%	0.5%	0.3%	0.5%	0.4%
Warrick	Boonville-Warrick County Public Library	4,823	14,902	0	0	4,823	14,902	16,847	16,521	1.9%	2.1%	2.0%	1.6%	1.8%	1.7%
Warrick	Warrick County Solid Waste Mgt Dist	4,714	17,089	0	0	4,714	17,089	20,769	20,066	1.1%	1.3%	1.2%	0.8%	1.0%	0.9%
Warrick	TIF_87002_Boon Township	0	0	0	0	0	0	0	0						
Warrick	TIF_87007_Greer Township	0	0	0	0	0	0	0	0						
Warrick	TIF_87019_Ohio Township	0	0	0	0	0	0	0	0						
Washington	Washington County	33,809	143,213	0	0	33,809	143,213	172,982	160,274	3.3%	3.8%	3.4%	1.3%	1.5%	1.4%
Washington	Brown Township	18	493	0	0	18	493	468	390	2.5%	2.3%	1.8%	1.4%	1.3%	1.0%
Washington	Franklin Township	0	15	0	0	0	15	23	19	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Washington	Gibson Township	0	7	0	0	0	7	9	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Washington	Howard Township	0	2	0	0	0	2	7	2	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Washington	Jackson Township	0	34	0	0	0	34	41	40	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
Washington	Jefferson Township	4	1	0	0	4	1	2	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Washington	Madison Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Washington	Monroe Township	0	0	0	0	0	0	20	7	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Washington	Pierce Township	7	152	0	0	7	152	154	130	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%
Washington	Polk Township	0	164	0	0	0	164	183	135	0.4%	0.4%	0.3%	0.2%	0.2%	0.1%
Washington	Posey Township	5	14	0	0	5	14	50	9	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Washington	Vernon Township	1	23	0	0	1	23	0	0	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
Washington	Washington Township	907	3,516	0	0	907	3,516	4,420	4,132	2.2%	2.7%	2.5%	1.2%	1.4%	1.3%
Washington	Salem Civil City	87,625	356,778	0	0	87,625	356,778	434,256	421,218	15.0%	17.8%	16.8%	7.4%	8.9%	8.5%

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Washington	Campbellsburg Civil Town	171	4,326	0	0	171	4,326	4,299	3,724	6.2%	6.0%	5.1%	2.1%	1.9%	1.6%
Washington	Fredericksburg Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Washington	Hardinsburg Civil Town	0	41	0	0	0	41	53	0	0.7%	0.8%	0.0%	0.1%	0.1%	0.0%
Washington	Little York Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Washington	Livonia Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Washington	New Pekin Civil Town	0	6,084	0	0	0	6,084	6,216	5,310	4.7%	4.6%	3.8%	1.3%	1.2%	1.0%
Washington	Saltillo Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Washington	Salem Community School Corp	67,051	265,386	0	85,082	67,051	180,304	316,341	292,247	4.4%	7.7%	7.1%	3.6%	6.4%	5.9%
Washington	East Washington School Corp	114	13,317	0	0	114	13,317	13,558	11,109	0.5%	0.5%	0.4%	0.3%	0.3%	0.2%
Washington	West Washington School Corp	596	12,513	0	0	596	12,513	12,085	9,005	0.5%	0.5%	0.4%	0.5%	0.5%	0.3%
Washington	Salem Public Library	7,310	28,567	0	0	7,310	28,567	34,999	33,066	8.3%	9.6%	9.1%	5.4%	6.5%	6.0%
Washington	Brown-Vernon Fire Dist	42	1,097	0	0	42	1,097	808	666	1.3%	1.2%	0.9%	1.1%	0.8%	0.7%
Washington	Washington County Solid Waste Mgt Dist	4,779	21,651	0	0	4,779	21,651	25,979	24,151	3.3%	3.8%	3.4%	2.3%	2.7%	2.5%
Washington	Blue River Fire Protection Dist	0	7	0	0	0	7	17	6	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Washington	TIF_88021_Washington Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wayne	Wayne County	348,517	1,240,093	0	0	348,517	1,240,093	1,727,595	1,708,765	7.8%	10.5%	10.1%	4.3%	6.1%	6.0%
Wayne	Abington Township	11	5,165	0	0	11	5,165	1,829	1,831	9.8%	3.4%	3.3%	4.5%	1.6%	1.5%
Wayne	Boston Township	0	1	0	0	0	1	188	0	0.0%	0.2%	0.2%	0.0%	0.2%	0.1%
Wayne	Center Township	973	9,847	0	0	973	9,847	14,070	13,807	10.9%	15.1%	14.4%	5.6%	8.0%	7.8%
Wayne	Clay Township	138	235	0	0	138	235	1,885	1,642	0.4%	3.4%	2.9%	0.3%	2.1%	1.8%
Wayne	Dalton Township	0	0	0	0	0	0	122	94	0.0%	1.1%	0.9%	0.0%	0.6%	0.4%
Wayne	Franklin Township	30	30	0	0	30	30	1,581	1,376	0.1%	3.6%	3.2%	0.0%	0.0%	0.0%
Wayne	Greene Township	12	6	0	0	12	6	2,598	2,196	0.0%	3.9%	3.2%	0.0%	1.5%	1.2%
Wayne	Harrison Township	0	0	0	0	0	0	483	409	0.0%	2.1%	1.8%	0.0%	1.2%	1.0%
Wayne	Jackson Township	1,757	7,129	0	0	1,757	7,129	10,812	10,052	6.4%	9.5%	8.6%	4.5%	6.9%	6.4%
Wayne	Jefferson Township	1,322	4,429	0	0	1,322	4,429	6,708	6,227	5.2%	7.7%	7.0%	2.5%	3.6%	3.3%
Wayne	New Garden Township	294	686	0	0	294	686	2,569	2,266	1.1%	4.1%	3.5%	0.6%	2.1%	1.9%
Wayne	Perry Township	35	104	0	0	35	104	1,859	1,453	0.2%	3.4%	2.9%	0.1%	1.8%	1.6%
Wayne	Washington Township	90	216	0	0	90	216	924	809	0.7%	3.0%	2.6%	0.2%	0.7%	0.6%
Wayne	Wayne Township	13,949	51,354	0	0	13,949	51,354	75,232	75,930	5.0%	7.1%	6.9%	2.7%	3.2%	3.9%
Wayne	Webster Township	192	488	0	0	192	488	2,313	1,639	0.7%	3.1%	2.1%	0.5%	2.2%	1.5%
Wayne	Richmond Civil City	425,977	1,442,426	0	0	425,977	1,442,426	1,928,632	1,954,649	10.0%	13.0%	12.8%	4.9%	6.6%	6.7%
Wayne	Boston Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wayne	Cambridge City Civil Town	31,081	100,872	0	0	31,081	100,872	128,298	124,907	17.2%	20.9%	20.1%	10.0%	12.1%	11.6%
Wayne	Centerville Civil Town	40,992	114,393	0	0	40,992	114,393	128,301	127,663	23.1%	25.1%	24.3%	12.5%	14.1%	14.0%
Wayne	Dublin Civil Town	0	3,764	0	0	0	3,764	6,481	6,257	7.6%	12.6%	11.8%	3.5%	6.0%	5.8%
Wayne	East Germantown Civil Town	0	471	0	0	0	471	543	478	4.2%	4.6%	4.0%	0.6%	0.7%	0.6%
Wayne	Economy Civil Town	690	2,253	0	0	690	2,253	2,695	2,656	11.2%	13.0%	12.5%	3.0%	3.6%	3.5%
Wayne	Fountain City Civil Town	5,665	15,586	0	0	5,665	15,586	21,801	21,189	13.0%	17.6%	16.6%	5.0%	6.9%	6.6%
Wayne	Greens Fork Civil Town	5,969	11,143	0	0	5,969	11,143	13,376	13,222	17.9%	20.9%	20.1%	8.7%	10.3%	10.0%
Wayne	Hagerstown Civil Town	36,889	132,231	0	0	36,889	132,231	159,300	157,444	19.0%	22.2%	21.4%	9.0%	10.3%	9.7%
Wayne	Milton Civil Town	4,597	10,417	0	0	4,597	10,417	12,213	12,032	16.9%	19.3%	18.5%	6.8%	7.6%	7.2%
Wayne	Mount Auburn Civil Town	0	171	0	0	0	171	306	264	2.8%	4.9%	4.1%	0.0%	0.0%	0.0%
Wayne	Spring Grove Civil Town	26	3,430	0	0	26	3,430	4,536	4,589	4.4%	5.6%	5.5%	3.6%	4.8%	4.9%
Wayne	Whitewater Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wayne	Nettle Creek School Corp	30,384	102,335	0	24,514	30,384	77,821	159,596	146,086	3.6%	7.3%	6.6%	3.1%	6.4%	5.9%
Wayne	Western Wayne School Corp	30,700	109,450	0	32,939	30,700	76,511	167,785	153,497	4.0%	8.6%	7.8%	2.9%	6.1%	5.4%
Wayne	Centerville-Abington Community School Corp	71,265	506,288	66,513	197,123	4,752	309,143	605,979	586,984	7.7%	14.9%	14.3%	6.4%	12.3%	11.6%
Wayne	Northeastern Wayne School Corp	7,847	19,329	0	0	7,847	19,329	92,487	77,772	0.9%	4.2%	3.5%	0.6%	2.9%	2.3%
Wayne	Richmond Community School Corp	224,842	785,702	209,860	278,339	14,982	507,363	1,054,604	1,047,423	5.5%	11.3%	11.1%	4.7%	9.7%	9.6%
Wayne	Cambridge City Public Library	2,289	7,444	0	0	2,289	7,444	11,509	10,718	5.6%	8.4%	7.6%	3.6%	5.6%	5.2%
Wayne	Centerville Public Library	8,409	48,695	0	0	8,409	48,695	63,875	62,256	13.1%	16.7%	16.1%	11.0%	14.4%	13.9%
Wayne	Dublin Public Library	0	1,330	0	0	0	1,330	2,314	2,236	7.6%	12.6%	11.8%	6.6%	11.4%	11.1%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCL, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

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* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit			Net Credit		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	as % of Est. Levy			as % of Est. Budget*		
										2010	2011	2012	2010	2011	2012
Wayne	Hagerstown Public Library	4,712	16,117	0	0	4,712	16,117	21,955	20,962	8.3%	10.9%	10.1%	4.8%	6.2%	5.7%
Wayne	Richmond-Morrisson-Reeves Public Library	31,926	132,715	0	0	31,926	132,715	178,848	180,735	8.8%	11.6%	11.5%	5.1%	6.8%	6.9%
Wayne	Wayne County Contractual Library	254	1,633	0	0	254	1,633	3,521	3,099	1.6%	3.4%	2.9%	1.2%	2.6%	2.3%
Wayne	Richmond Sanitary	144,551	505,904	0	0	144,551	505,904	644,108	653,749	9.7%	12.7%	12.5%	8.0%	10.2%	10.3%
Wayne	W, U. R. Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wayne	Richmond Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wayne	TIF_89006_Richmond City -Center Twp	0	12,172	0	0	0	12,172	12,283	12,416						
Wayne	TIF_89015_Jackson Township	0	0	0	0	0	0	0	0						
Wayne	TIF_89030_Richmond City -Wayne Twp	0	80,794	0	0	0	80,794	81,601	82,417						
Wells	Wells County	86	9,731	0	0	86	9,731	10,205	6,768	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%
Wells	Chester Township	2	0	0	0	2	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Harrison Township	1	499	0	0	1	499	519	316	0.5%	0.5%	0.3%	0.2%	0.2%	0.1%
Wells	Jackson Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Jefferson Township	2	0	0	0	2	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Lancaster Township	2	12	0	0	2	12	9	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Liberty Township	0	58	0	0	0	58	90	83	0.2%	0.3%	0.2%	0.1%	0.1%	0.1%
Wells	Nottingham Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Rockcreek Township	1	156	0	0	1	156	138	111	0.4%	0.3%	0.3%	0.2%	0.2%	0.1%
Wells	Union Township	0	7	0	0	0	7	6	5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Bluffton Civil City	63	15,330	0	0	63	15,330	16,503	10,111	0.7%	0.7%	0.4%	0.2%	0.3%	0.2%
Wells	Zanesville Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Markle Civil Town	60	9,215	0	0	60	9,215	8,209	6,982	5.3%	4.6%	3.9%	1.9%	1.7%	1.4%
Wells	Cassian Civil Town	1	0	0	0	1	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Poneto Civil Town	25	0	0	0	25	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Uniondale Civil Town	0	23	0	0	0	23	23	24	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Wells	Vera Cruz Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wells	Southern Wells Community School Corp	32	594	0	0	32	594	938	876	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Wells	Northern Wells Community School Corp	145	6,561	0	0	145	6,561	5,879	4,921	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Wells	M.S.D. Bluffton-Harrison School Corp	31	26,671	0	0	31	26,671	28,706	17,472	0.7%	0.8%	0.5%	0.6%	0.6%	0.4%
Wells	Wells County Public Library	22	2,344	0	0	22	2,344	2,544	1,571	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
Wells	Huntington Library	14	2,350	0	0	14	2,350	2,081	1,769	5.3%	4.6%	3.9%	2.7%	2.3%	1.9%
Wells	Wells County Solid Waste Mgt Dist	2	289	0	0	2	289	291	192	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%
Wells	TIF_90004_Bluffton City-Harrison Twp	0	372	0	0	0	372	375	379						
Wells	TIF_90011_Bluffton City-Lancaster Twp-N	0	0	0	0	0	0	0	0						
White	White County	0	39,845	0	0	0	39,845	58,485	52,514	0.6%	0.9%	0.8%	0.2%	0.2%	0.2%
White	Big Creek Township	0	9	0	0	0	9	12	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Cass Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Honey Creek Township	0	0	0	0	0	0	3	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Jackson Township	0	3	0	0	0	3	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Liberty Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Lincoln Township	0	0	0	0	0	0	26	9	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%
White	Monon Township	0	505	0	0	0	505	527	499	0.4%	0.4%	0.4%	0.2%	0.2%	0.2%
White	Prairie Township	0	17	0	0	0	17	1	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Princeton Township	0	210	0	0	0	210	229	172	0.5%	0.5%	0.4%	0.2%	0.2%	0.2%
White	Round Grove Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Union Township	0	975	0	0	0	975	1,677	1,568	0.4%	0.7%	0.6%	0.3%	0.5%	0.5%
White	West Point Township	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Monticello Civil City	0	69,027	0	0	0	69,027	118,459	111,770	2.8%	4.6%	4.2%	1.1%	1.8%	1.6%
White	Brookston Civil Town	0	1,440	0	0	0	1,440	98	72	0.7%	0.0%	0.0%	0.3%	0.0%	0.0%
White	Burnettsville Civil Town	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Chalmers Civil Town	0	707	0	0	0	707	976	304	1.0%	1.4%	0.4%	0.5%	0.7%	0.2%
White	Monon Civil Town	0	29,769	0	0	0	29,769	32,580	31,358	9.6%	10.0%	9.4%	4.0%	4.2%	3.9%
White	Reynolds Civil Town	0	4	0	0	0	4	66	41	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%

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County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
White	Wolcott Civil Town	0	10,268	0	0	0	10,268	11,763	9,263	4.1%	4.5%	3.4%	1.4%	1.6%	1.2%
White	Pioneer Regional School Corp	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	North White School Corp	0	18,298	0	0	0	18,298	19,285	17,728	0.6%	0.6%	0.5%	0.4%	0.4%	0.4%
White	Frontier School Corp	0	3,191	0	0	0	3,191	1,271	429	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%
White	Tri County School Corp	0	8,281	0	0	0	8,281	9,032	6,515	0.5%	0.5%	0.4%	0.3%	0.3%	0.2%
White	Twin Lakes Community School Corp	0	44,072	0	0	0	44,072	74,287	67,698	0.9%	1.4%	1.3%	0.6%	1.0%	0.9%
White	Brookston Public Library	0	193	0	0	0	193	13	9	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%
White	Monon Public Library	0	2,441	0	0	0	2,441	2,607	2,429	1.1%	1.2%	1.1%	0.6%	0.6%	0.8%
White	Monticello Public Library	0	3,350	0	0	0	3,350	5,694	5,318	1.0%	1.7%	1.5%	0.6%	1.0%	0.9%
White	Wolcott Public Library	0	602	0	0	0	602	682	490	1.0%	1.0%	0.8%	0.5%	0.5%	0.4%
White	Northwest Indiana Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	Monticello Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	TIF_91005_Honey Creek Township-North Whi	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
White	TIF_91021_Monticello City	0	387	0	0	0	387	390	394						
Whitley	Whitley County	1,378	38,451	0	0	1,378	38,451	72,155	70,136	0.8%	1.3%	1.3%	0.3%	0.5%	0.5%
Whitley	Cleveland Township	266	3,690	0	0	266	3,690	5,624	5,245	1.7%	2.5%	2.3%	0.8%	1.2%	1.0%
Whitley	Columbia Township	6	1,697	0	0	6	1,697	3,320	3,313	1.2%	2.2%	2.2%	0.3%	0.6%	0.6%
Whitley	Etna Troy Township	0	47	0	0	0	47	76	73	0.1%	0.2%	0.2%	0.0%	0.1%	0.0%
Whitley	Jefferson Township	0	87	0	0	0	87	110	100	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Whitley	Richland Township	0	36	0	0	0	36	229	197	0.1%	0.3%	0.3%	0.0%	0.1%	0.1%
Whitley	Smith Township	46	414	0	0	46	414	657	658	0.4%	0.6%	0.6%	0.1%	0.2%	0.1%
Whitley	Thomcreek Township	0	58	0	0	0	58	168	149	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Whitley	Union Township	0	26	0	0	0	26	42	40	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Whitley	Washington Township	22	27	0	0	22	27	26	22	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Whitley	Columbia City Civil City	155	50,134	0	0	155	50,134	100,297	100,127	2.5%	4.6%	4.5%	1.0%	2.0%	2.0%
Whitley	Churubusco Civil Town	769	11,694	0	0	769	11,694	18,492	18,892	3.6%	5.3%	5.2%	1.4%	2.1%	2.2%
Whitley	Larwill Civil Town	0	184	0	0	0	184	619	494	0.8%	2.5%	2.0%	0.3%	0.8%	0.6%
Whitley	South Whitley Civil Town	1,334	15,371	0	0	1,334	15,371	23,871	23,181	5.6%	8.0%	7.6%	2.0%	3.0%	2.8%
Whitley	Whitko Community School Corp	1,932	24,809	0	0	1,932	24,809	40,433	36,713	1.1%	1.8%	1.6%	0.9%	1.5%	1.3%
Whitley	Smith-Green Community School Corp	907	14,424	0	0	907	14,424	22,035	21,607	0.8%	1.2%	1.2%	0.7%	1.1%	1.0%
Whitley	Whitley County Consolidated School Corp	317	54,177	0	0	317	54,177	106,394	101,965	0.7%	1.3%	1.2%	0.5%	0.9%	0.9%
Whitley	Churubusco Public Library	32	401	0	0	32	401	635	638	0.8%	1.2%	1.2%	0.3%	0.5%	0.5%
Whitley	Peabody Library	23	9,503	0	0	23	9,503	18,500	18,137	1.2%	2.2%	2.1%	0.5%	1.1%	1.0%
Whitley	South Whitley Public Library	322	3,755	0	0	322	3,755	6,152	5,753	1.1%	1.8%	1.8%	0.7%	1.0%	0.9%
Whitley	Whitley County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Whitley	Whitley County Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Whitley	Columbia City Redevelopment Comm	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Whitley	TIF_92004_Columbia City	94	1,063	0	0	94	1,063	1,073	1,084						
Whitley	TIF_92012_Union Township	0	0	0	0	0	0	0	0						
Total		175,477,819	478,578,690	40,000,000	50,000,000	136,268,224	428,578,690	577,511,615	558,213,777						
Total Without TIF Allocations		164,985,838	447,635,689	40,000,000	50,000,000	125,766,243	397,635,689	546,378,580	526,850,638	6.5%	8.8%	8.3%	3.6%	4.9%	4.6%

Estimated Circuit Breaker Credits

Current Law

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M In 2009, \$80 M In 2010, \$0 In 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
School Corporations by Corp Number															
0015	Adams Central Community School Corp	87	2,092	0	0	87	2,092	4,112	2,861	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
0025	North Adams Community School Corp	84,572	300,693	0	66,577	84,572	234,116	404,550	386,097	3.0%	5.1%	4.9%	2.1%	3.5%	3.2%
0035	South Adams School Corp	14,393	154,013	0	35,291	14,393	118,722	200,896	190,692	3.1%	5.1%	4.8%	2.5%	4.0%	3.6%
0125	M.S.D. Southwest Allen County School Corp	114,446	1,462,064	0	452,605	114,446	1,009,459	1,823,922	1,881,056	4.2%	7.6%	7.7%	3.6%	6.3%	6.3%
0225	Northwest Allen County School Corp	91,472	1,597,204	0	560,409	91,472	1,036,795	2,111,874	2,092,897	5.4%	10.9%	10.8%	4.8%	9.3%	8.8%
0235	Fort Wayne Community School Corp	1,128,018	4,126,614	0	1,366,004	1,128,018	2,758,810	4,858,432	5,100,073	4.7%	8.2%	8.6%	3.9%	6.7%	6.9%
0255	East Allen County School Corp	100,748	504,307	0	59,313	100,748	444,994	573,595	576,844	2.4%	3.0%	3.0%	1.8%	2.2%	2.1%
0365	Bartholomew Consolidated School Corp	14,890	1,162,731	0	249,419	14,890	913,312	1,522,443	1,553,942	2.8%	4.8%	4.9%	2.3%	3.7%	3.6%
0370	Flatrock-Hawcreek School Corp	5,195	5,821	0	0	5,195	5,821	7,031	6,608	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
0395	Benton Community School Corp	19,624	83,839	0	0	19,624	83,839	111,231	92,089	1.2%	1.6%	1.3%	1.0%	1.3%	1.0%
0515	Blackford County School Corp	152,207	507,409	142,058	194,330	10,149	313,079	587,907	529,948	7.2%	13.3%	11.9%	6.0%	11.3%	10.1%
0815	Western Boone County School Corp	0	8,653	0	0	0	8,653	19,892	14,913	0.2%	0.3%	0.3%	0.1%	0.3%	0.2%
0830	Zionsville Community School Corp	252	1,461,017	0	441,594	252	1,019,423	1,938,817	1,730,944	4.0%	7.6%	6.8%	3.4%	6.2%	5.3%
0665	Lebanon Community School Corp	1,776	141,948	0	0	1,776	141,948	213,481	180,320	1.2%	1.8%	1.5%	1.1%	1.8%	1.3%
0670	Brown County School Corporation	1	72	0	0	1	72	351	351	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0750	Camroll Consolidated School Corp	66	30,727	0	0	66	30,727	32,097	26,731	1.3%	1.3%	1.1%	0.7%	0.8%	0.6%
0755	Delphi Community School Corp	45,939	258,704	0	74,090	45,939	184,614	258,341	229,936	3.7%	5.2%	4.6%	3.6%	5.0%	4.4%
0775	Pioneer Regional School Corp	10,580	23,503	0	0	10,580	23,503	34,397	24,623	1.1%	1.5%	1.1%	0.8%	1.1%	0.7%
0815	Southeastern School Corp	3,609	71,729	0	4,220	3,609	67,509	81,258	68,110	2.2%	2.5%	2.1%	1.5%	1.7%	1.4%
0875	Logansport Community School Corp	1,088,709	1,870,694	1,016,113	785,214	72,596	1,085,480	2,013,096	1,953,755	12.6%	23.0%	22.2%	12.7%	23.6%	22.9%
0940	West Clark Community School Corp	1,749	6,449	0	0	1,749	6,449	13,554	14,196	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
1000	Clarksville Community School Corp	92,626	296,848	0	87,297	92,626	209,551	376,987	374,751	3.9%	6.9%	6.8%	2.5%	4.3%	4.1%
1010	Greater Clark County School Corp	13,630	811,770	0	155,839	13,630	655,931	1,069,374	1,068,830	2.8%	4.4%	4.4%	2.4%	3.8%	3.6%
1125	Clay Community School Corp	62,837	1,604	0	0	62,837	1,604	2,115	2,102	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1150	Clinton Central School Corp	1	305	0	0	1	305	1,514	688	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%
1180	Clinton Prairie School Corp	6,307	22,592	0	0	6,307	22,592	28,885	23,550	0.7%	0.9%	0.7%	0.6%	0.7%	0.6%
1170	Frankfort Community School Corp	128,634	701,749	0	263,032	128,634	438,717	780,160	750,106	6.6%	11.7%	11.2%	5.8%	10.0%	9.6%
1180	Rossville Consolidated School Corp	26	53	0	0	26	53	96	50	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1300	Crawford County Community School Corp	126,621	512,488	118,180	198,175	8,441	314,313	555,711	533,703	7.5%	13.1%	12.4%	6.0%	10.2%	9.4%
1315	Barr-Reeve Community School Corp	21	2,307	0	0	21	2,307	4,095	2,872	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
1375	North Daviess County School Corp	5,221	26,081	0	0	5,221	26,081	47,048	38,876	0.8%	1.5%	1.2%	0.7%	1.2%	1.0%
1405	Washington Community School Corp	315,134	762,984	294,112	302,896	21,022	460,088	831,749	793,158	8.5%	15.3%	14.6%	7.2%	12.4%	11.3%
1560	Sunman-Deaiborn Community School Corp	477	14,070	0	0	477	14,070	27,613	24,489	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
1600	South Dearborn Community School Corp	0	176,137	0	9,981	0	166,156	204,925	196,914	2.2%	2.6%	2.5%	2.1%	2.5%	2.3%
1620	Lawrenceburg Community School Corp	0	72,614	0	0	0	72,614	105,152	110,324	1.6%	2.2%	2.3%	1.4%	2.1%	2.2%
1655	Decatur County Community School Corp	252	1,803	0	0	252	1,803	2,881	2,805	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
1730	Greensburg Community School Corp	101	116,431	0	0	101	116,431	181,320	166,332	1.9%	3.0%	2.7%	1.6%	2.5%	2.3%
1805	DeKalb County Eastern Comm School Corp	0	15,307	0	0	0	15,307	16,521	16,891	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
1820	Garrett-Keiser-Butler Comm School Corp	628	63,773	0	0	628	63,773	67,514	67,151	1.8%	1.9%	1.9%	1.6%	1.6%	1.5%
1835	DeKalb County Central United School Corp	20,709	163,171	0	0	20,709	163,171	170,486	166,446	1.6%	1.7%	1.6%	1.4%	1.4%	1.4%
1875	Delaware Community School Corp	24,485	148,948	0	15,632	24,485	133,316	218,873	176,342	2.3%	3.8%	3.0%	1.9%	3.1%	2.5%
1885	Wes-Del Community School Corp	5,042	18,606	0	0	5,042	18,606	25,684	20,781	1.0%	1.4%	1.1%	0.8%	1.1%	0.8%
1895	Liberty-Perry Community School Corp	4,011	14,528	0	0	4,011	14,528	16,197	13,980	0.7%	0.8%	0.7%	0.5%	0.5%	0.4%
1900	Cowan Community School Corp	183	61,167	0	13,025	183	48,142	79,010	55,850	2.9%	4.8%	3.3%	2.8%	4.3%	2.9%
1910	Mt. Pleasant Township Comm School Corp	188,384	655,596	175,820	250,753	12,564	404,843	905,051	832,925	7.1%	15.8%	14.4%	5.9%	12.7%	11.3%
1940	Daleville Community Schools	10,352	89,111	0	22,560	10,352	66,551	114,785	87,238	3.3%	5.7%	4.3%	2.8%	4.6%	3.3%
1970	Muncie Community School Corp	2,673,720	5,152,784	2,494,576	2,222,210	179,144	2,930,574	5,794,174	5,633,025	16.9%	33.1%	32.0%	15.9%	29.9%	27.7%
2040	Northeast Dubois County School Corp	51	1,805	0	0	51	1,805	2,592	2,659	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
2100	Southeast Dubois County School Corp	774	25,954	0	0	774	25,954	30,096	24,724	0.7%	0.8%	0.6%	0.5%	0.6%	0.5%
2110	Southwest Dubois County School Corp	685	87,150	0	10,624	685	76,526	101,018	93,494	2.4%	3.1%	2.9%	1.4%	1.7%	1.5%
2120	Greater Jasper Consolidated School Corp	769	336,549	0	40,269	769	296,280	446,913	411,167	2.4%	3.6%	3.3%	1.9%	2.8%	2.4%
2155	Fairfield Community School Corp	99	15,649	0	0	99	15,649	41,107	36,246	0.3%	0.7%	0.6%	0.2%	0.5%	0.4%

Estimated Circuit Breaker Credits

Current Law

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County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
2260	Baugo Community School Corp	107	24,582	0	0	107	24,582	91,114	78,976	0.4%	1.5%	1.3%	0.4%	1.3%	1.1%
2270	Concord Community School Corp	193,649	1,499,829	0	535,664	193,649	964,165	2,026,835	1,972,266	5.6%	11.9%	11.6%	5.0%	10.0%	9.3%
2275	Middlebury Community School Corp	1,582	131,857	0	0	1,582	131,857	247,658	237,982	1.1%	2.0%	1.9%	0.9%	1.5%	1.4%
2285	Wa-Nee Community School Corp	68,857	355,570	0	62,547	68,857	293,023	605,237	574,662	2.7%	5.4%	5.1%	2.0%	4.0%	3.6%
2305	Elkhart Community School Corp	697,799	2,616,339	651,249	881,322	46,550	1,735,017	3,692,966	3,708,722	4.9%	10.2%	10.2%	4.5%	9.0%	8.6%
2315	Goshen Community School Corp	231,925	1,349,612	0	468,121	231,925	881,491	2,026,742	1,969,353	5.2%	11.8%	11.4%	4.7%	10.7%	10.2%
2395	Fayette County School Corp	177,732	791,498	165,888	296,675	11,844	494,823	1,051,629	967,316	6.6%	13.9%	12.6%	6.4%	13.3%	11.9%
2400	New Albany-Floyd County Consol Schools	5,472	526,038	0	0	5,472	526,038	728,573	728,668	1.7%	2.3%	2.3%	1.3%	1.8%	1.7%
2435	Attica Consolidated School Corp	60	58,899	0	9,084	60	49,815	65,172	56,376	2.5%	3.3%	2.8%	2.2%	2.8%	2.4%
2440	Covington Community School Corp	7,697	84,509	0	16,147	7,697	68,362	100,588	87,272	2.8%	4.0%	3.4%	2.3%	3.2%	2.6%
2455	Southeast Fountain School Corp	82	9,657	0	0	82	9,657	11,425	6,142	0.4%	0.5%	0.2%	0.3%	0.3%	0.2%
2475	Franklin County Community School Corp	484	634	0	0	484	634	8,947	6,051	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%
2645	Rochester Community School Corp	173	920	0	0	173	920	2,098	2,048	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
2650	Caston School Corp	1,655	5,713	0	0	1,655	5,713	7,027	6,431	0.3%	0.4%	0.4%	0.3%	0.3%	0.3%
2725	East Gibson School Corp	24,311	71,228	0	10,969	24,311	60,259	82,632	76,530	2.5%	3.4%	3.2%	2.1%	2.8%	2.6%
2735	North Gibson School Corp	48,811	376,118	0	109,012	48,811	267,106	425,818	388,813	3.8%	6.0%	5.5%	3.0%	4.5%	3.9%
2765	South Gibson School Corp	9,071	65,357	0	0	9,071	65,357	87,902	76,367	0.9%	1.3%	1.1%	0.9%	1.1%	0.9%
2815	Eastbrook Community School Corp	7,321	8,947	0	0	7,321	8,947	12,670	9,738	0.3%	0.4%	0.3%	0.3%	0.4%	0.3%
2825	Madison-Grant United School Corp	8,570	9,942	0	0	8,570	9,942	14,998	12,907	0.3%	0.5%	0.4%	0.3%	0.4%	0.3%
2855	Mississinewa Community School Corp	105,845	87,002	98,785	11,723	7,060	75,279	112,637	93,478	2.4%	3.6%	3.0%	2.1%	3.0%	2.5%
2865	Marion Community School Corp	460,623	226,586	430,100	23,656	30,723	202,930	328,372	291,074	2.3%	3.7%	3.3%	2.0%	3.1%	2.6%
2920	Bloomfield School Dist	790	37,436	0	176	790	37,260	41,362	35,455	2.0%	2.2%	1.9%	1.5%	1.7%	1.4%
2940	Eastern Consolidated School Corp	110,786	488,652	103,394	197,349	7,392	291,303	430,428	398,160	9.4%	13.8%	12.7%	6.7%	9.4%	8.3%
2950	Linton-Stockton School Corp	58,578	182,526	54,672	64,360	3,906	118,166	186,628	164,241	5.5%	8.6%	7.5%	3.9%	6.2%	5.5%
2960	M.S.D. Shakamak School Corp	19,773	72,023	0	21,172	19,773	50,851	67,687	61,673	3.9%	5.1%	4.6%	3.2%	4.2%	3.7%
2980	White River Valley Consol School Corp	182	19,537	0	0	182	19,537	22,292	18,363	0.8%	1.0%	0.8%	0.7%	0.8%	0.6%
3005	Hamilton Southeastern School Corp	2,191	646,336	0	0	2,191	646,336	863,562	771,566	1.0%	1.4%	1.2%	0.9%	1.1%	1.0%
3025	Hamilton Heights School Corp	240	169,905	0	9,879	240	160,026	188,550	154,941	2.2%	2.5%	2.1%	1.7%	1.9%	1.5%
3030	Westfield-Washington School Corp	51,887	3,370,008	0	1,280,805	51,887	2,089,203	4,264,266	4,113,052	7.0%	14.2%	13.6%	6.7%	13.0%	12.0%
3055	Sheridan Community Schools	13,175	89,836	0	12,617	13,175	77,219	91,146	85,532	2.5%	2.9%	2.7%	2.2%	2.4%	2.2%
3060	Carmel-Clay School Corp	79	188,427	0	0	79	188,427	215,969	196,923	0.4%	0.5%	0.4%	0.3%	0.4%	0.3%
3070	Noblesville School Corp	5,219	3,046,505	0	1,164,569	5,219	1,881,936	3,420,594	3,360,670	7.1%	12.9%	12.6%	6.3%	11.0%	10.3%
3115	Southern Hancock County Comm Schools	15,687	618,727	0	206,227	15,687	412,500	503,065	449,919	4.8%	5.7%	5.0%	4.0%	4.8%	4.2%
3125	Greenfield Central Community School Corp	1,253	793,140	0	235,623	1,253	557,517	718,387	666,525	3.9%	5.0%	4.8%	2.5%	3.1%	2.8%
3135	Mt. Vernon Community School Corp	60,182	1,249,626	0	465,888	60,182	783,738	1,021,332	942,897	6.5%	8.4%	7.7%	5.4%	6.7%	5.9%
3145	Eastern Hancock County Comm Schools	12,222	28,402	0	0	12,222	28,402	27,052	24,470	1.1%	1.0%	0.9%	0.8%	0.8%	0.7%
3160	Lanesville School Corp	0	210	0	0	0	210	1,162	1,254	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
3180	North Harrison Community School Corp	1,867	48,499	0	0	1,867	48,499	59,598	49,121	0.8%	1.0%	0.8%	0.4%	0.5%	0.4%
3190	South Harrison School Corp	1,249	5,148	0	0	1,249	5,148	8,374	8,847	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
3295	Northwest Hendricks School Corp	7,516	422,797	0	123,169	7,516	299,628	523,733	456,513	3.8%	6.5%	5.7%	3.2%	5.4%	4.5%
3305	Brownsburg Community School Corp	220,410	2,153,377	0	745,014	220,410	1,408,363	2,709,517	2,537,278	5.2%	9.9%	9.2%	4.0%	7.2%	6.5%
3315	Avon Community School Corp	125,416	2,882,035	0	1,012,848	125,416	1,869,387	3,801,181	3,607,909	5.4%	10.7%	10.1%	5.2%	10.0%	9.1%
3325	Darville Community School Corp	169	401,570	0	108,074	169	293,496	517,703	458,000	3.5%	6.0%	5.3%	2.9%	4.9%	4.1%
3330	Plainfield Community School Corp	932	412,975	0	30,272	932	382,703	552,887	502,285	2.2%	3.2%	2.9%	1.9%	2.7%	2.3%
3335	Mill Creek Community School Corp	13	5,538	0	0	13	5,538	8,571	6,293	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%
3405	Blue River Valley School Corp	1,643	86,218	0	22,245	1,643	63,973	82,593	46,324	3.4%	4.3%	2.4%	2.1%	2.6%	1.4%
3415	South Henry School Corp	454	9,941	0	0	454	9,941	14,099	10,324	0.5%	0.7%	0.5%	0.4%	0.6%	0.4%
3435	Shenandoah School Corp	625	22,510	0	0	625	22,510	25,904	18,962	0.7%	0.8%	0.6%	0.6%	0.7%	0.5%
3445	New Castle Community School Corp	123,754	1,052,060	0	423,057	123,754	629,003	1,092,264	996,953	9.2%	15.8%	14.3%	8.1%	13.8%	12.5%
3455	Charles A. Beard Memorial School Corp	10,154	172,265	0	47,963	10,154	124,302	176,947	124,980	3.6%	5.1%	3.6%	2.8%	3.9%	2.7%
3460	Taylor Community School Corp	48,306	160,927	0	42,527	48,306	118,400	263,042	222,610	3.4%	7.6%	6.4%	3.0%	6.6%	5.6%
3470	Northwestern School Corp	1,433	6,193	0	0	1,433	6,193	6,218	6,230	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
3480	Eastern Howard Community School Corp	18,010	168,865	0	43,718	18,010	125,147	235,372	176,418	3.4%	6.3%	4.7%	2.9%	5.3%	3.9%

Estimated Circuit Breaker Credits

Current Law

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2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; New Homestead Credit = \$140 M in 2009, \$80 M in 2010, \$0 in 2011

2009+: Standard Deduction = \$45,000 up to 60% of AV /AND/ Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.6%; All Other Real and Pers Prop = 3.6%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

* Estimated Budget Appropriations Only Include Funds With Property Tax Levies and are Allocated Between Counties Based on Levy For Cross-County Units.

"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Net Credit				as % of Est. Levy			as % of Est. Budget*		
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		2010	2011	2012	2010	2011	2012
		2009	2010	2009	2010 Est.	2009	2010	2011	2012						
3490	Western School Corp	45,381	185,176	0	33,955	45,381	151,221	251,877	234,481	2.7%	4.5%	4.2%	2.1%	3.4%	3.0%
3500	Kokomo-Center Township Consol School Corp	189,563	864,580	0	251,985	189,563	612,595	1,040,456	987,604	3.8%	6.5%	6.1%	3.4%	5.6%	5.0%
3625	Huntington County Comm School Corp	155,156	821,692	0	271,126	155,156	550,566	1,036,035	1,013,285	4.7%	8.6%	8.3%	3.6%	6.5%	6.2%
3640	Medora Community School Corp	4,017	7,046	0	0	4,017	7,046	11,384	7,622	1.8%	2.5%	1.8%	0.8%	1.2%	0.7%
3675	Seymour Community School Corp	1,206	59,509	0	0	1,206	59,509	99,102	90,473	0.8%	1.1%	1.0%	0.4%	0.6%	0.5%
3695	Brownstown Central Community School Corp	962	28,820	0	0	962	28,820	38,307	31,340	0.8%	1.0%	0.8%	0.6%	0.8%	0.6%
3710	Crothersville Community School Corp	58	8,430	0	0	58	8,430	9,806	6,735	0.6%	0.7%	0.5%	0.5%	0.5%	0.4%
3785	Kankakee Valley School Corp	1,358	2	0	0	1,358	2	507	519	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3815	Rensselaer Central School Corp	318	3	0	0	318	3	214	199	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
3945	Jay County School Corp	3,366	180,139	0	0	3,366	180,139	236,491	150,722	1.9%	2.5%	1.6%	1.8%	2.3%	1.4%
3995	Madison Consolidated School Corp	13,761	271,555	0	46,403	13,761	225,152	340,059	332,208	2.6%	3.9%	3.8%	2.2%	3.1%	2.9%
4000	Southwestern Jefferson Consol School Corp	474	20,863	0	0	474	20,863	34,416	25,014	0.8%	1.3%	0.9%	0.6%	0.9%	0.6%
4015	Jennings County School Corp	71,525	285,253	0	37,057	71,525	228,196	298,486	276,934	2.5%	3.2%	2.9%	2.1%	2.7%	2.4%
4145	Clark-Pleasant Community School Corp	302,930	2,678,458	0	1,052,323	302,930	1,626,135	3,132,775	3,025,394	8.1%	15.2%	14.6%	7.6%	13.9%	12.8%
4205	Center Grove Community School Corp	9,190	155,254	0	0	9,190	155,254	285,724	242,959	0.7%	1.3%	1.1%	0.6%	1.1%	0.9%
4215	Edinburgh Community School Corp	79,974	334,685	63,411	137,710	16,563	196,975	356,341	355,510	10.7%	19.0%	18.8%	10.0%	17.2%	16.3%
4225	Franklin Community School Corp	556,005	2,273,597	410,786	891,233	145,219	1,382,364	2,653,077	2,527,054	8.0%	15.0%	14.2%	7.0%	12.9%	11.7%
4245	Greenwood Community School Corp	604	5,135	0	0	604	5,135	26,016	26,085	0.1%	0.3%	0.3%	0.0%	0.2%	0.2%
4255	Nineveh-Hensley-Jackson United Schl Corp	876	5,796	0	0	876	5,796	8,351	6,552	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
4315	North Knox School Corp	70,674	98,629	65,964	21,339	4,710	77,290	103,245	94,957	2.9%	3.9%	3.5%	1.7%	2.3%	2.1%
4325	South Knox School Corp	359	1,270	0	0	359	1,270	1,187	997	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4335	Vincennes Community School Corp	302,700	1,489,108	282,518	623,392	20,182	865,716	1,661,104	1,617,181	12.3%	23.4%	22.7%	8.8%	16.1%	14.9%
4345	Wawasee Community School Corp	1,249	865	0	0	1,249	865	1,203	1,322	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4415	Warsaw Community School Corp	9,477	306,322	0	0	9,477	306,322	378,882	357,879	1.7%	2.0%	1.9%	1.4%	1.7%	1.5%
4445	Tippecanoe Valley School Corp	229	30,944	0	0	229	30,944	38,170	31,609	0.6%	0.7%	0.6%	0.5%	0.5%	0.4%
4455	Whitko Community School Corp	1,945	27,346	0	0	1,945	27,346	43,507	39,314	0.6%	0.9%	0.8%	0.5%	0.7%	0.6%
4515	Prairie Heights Community School Corp	426	616	0	0	426	616	934	983	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4525	Westview School Corp	1,135	23,550	0	0	1,135	23,550	33,148	31,644	0.3%	0.5%	0.4%	0.2%	0.3%	0.3%
4535	Lakeland School Corp	798	15,012	0	0	798	15,012	21,622	20,360	0.3%	0.4%	0.4%	0.3%	0.4%	0.4%
4580	Hanover Community School Corp	748	281 e	0	0	748	281 e	339	318	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4590	River Forest Community School Corp	58,580	109,929 e	0	23,171	58,580	86,758 e	120,526	108,123	2.9%	4.0%	3.6%	2.6%	3.5%	3.0%
4600	Memillville School Corp	446	15,662 e	0	0	446	15,662 e	23,697	10,976	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%
4615	Lake Central School Corp	17	2,337 e	0	0	17	2,337 e	3,708	2,644	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4645	Tri Creek School Corp	2,169	4,118 e	0	0	2,169	4,118 e	6,244	4,162	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
4650	Lake Ridge School Corp	637,889	494,006 e	333,123	176,905	304,766	317,101 e	685,651	658,813	5.7%	12.2%	11.8%	4.3%	8.9%	8.2%
4660	Crown Point Community School Corp	1,312	5,798 e	0	0	1,312	5,798 e	8,664	6,737	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4670	East Chicago City School Corp	7,084,184	3,929,384 e	6,592,535	1,618,257	471,649	2,311,127 e	4,001,352	3,901,266	10.8%	18.5%	18.0%	9.9%	16.6%	15.7%
4680	Lake Station School Corp	67,762	112,678 e	63,238	34,437	4,524	78,241 e	119,377	107,984	4.1%	6.2%	5.6%	3.2%	4.8%	4.2%
4690	Gary Community School Corp	11,786,891	9,567,502 e	8,513,599	4,174,803	5,253,292	5,392,699 e	14,399,727	14,192,521	20.0%	52.7%	51.4%	14.8%	37.6%	35.3%
4700	Griffith Public School Corp	4,513	236,764 e	0	43,223	4,513	193,541 e	274,129	232,495	2.7%	3.8%	3.2%	2.6%	3.5%	2.9%
4710	Hammond City School Corp	1,285,847	2,198,189 e	1,199,996	673,399	85,851	1,524,800 e	2,327,566	1,819,589	4.1%	6.2%	5.1%	4.1%	5.8%	4.7%
4720	Highland Town School Corp	1,639	11,976 e	0	0	1,639	11,976 e	19,321	12,658	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%
4730	School City Of Hobart School Corp	1,484	72,242 e	0	0	1,484	72,242 e	91,006	50,828	0.8%	1.0%	0.8%	0.7%	0.9%	0.5%
4740	Munster Community School Corp	486	116,384 e	0	0	486	116,384 e	208,975	129,620	0.8%	1.4%	0.8%	0.7%	1.3%	0.8%
4760	Whiting City School Corp	222,054	321,067 e	207,263	125,553	14,791	195,514 e	322,654	277,516	7.9%	12.9%	11.0%	5.8%	9.0%	7.5%
4770	Cass Township School Corp	0 e	28 e	0	0	0 e	28 e	94	114	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
4790	Dewey Township School Corp	385 e	2,917 e	0	0	385 e	2,917 e	3,499	3,103	1.4%	1.7%	1.5%	1.0%	1.2%	1.0%
4805	New Prairie United School Corp	14,508 e	61,276 e	0	0	14,508 e	61,276 e	91,919	69,235	0.7%	1.1%	0.8%	0.6%	0.8%	0.6%
4860	New Durham Township School Corp	7,914 e	20,378 e	0	0	7,914 e	20,378 e	24,819	20,989	1.2%	1.4%	1.2%	0.9%	1.1%	0.9%
4880	Prairie Township School Corp	0 e	0 e	0	0	0 e	0 e	1	3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4925	Michigan City Area School Corp	85,147 e	1,455,785 e	0	507,959	85,147 e	947,836 e	1,781,108	1,672,343	5.3%	9.8%	9.2%	2.3%	4.3%	4.0%
4940	South Central Community School Corp	1,530 e	2,051 e	0	0	1,530 e	2,051 e	3,659	2,890	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%
4945	Laporte Community School Corp	336,635 e	949,750 e	0	311,217	336,635 e	638,533 e	1,124,178	1,029,800	4.6%	8.0%	7.3%	4.2%	7.3%	6.6%

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Current Law

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County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
5075	North Lawrence Community School Corp	370,173	830,936	345,503	273,938	24,670	556,998	1,061,180	1,009,420	4.7%	8.8%	8.3%	4.0%	7.2%	6.5%
5085	Mitchell Community School Corp	243,836	164,278	227,570	34,047	16,266	130,231	241,277	204,543	2.9%	5.2%	4.4%	2.3%	4.2%	3.4%
5245	Frankton-Lapel Community School Corp	97,592	578,450	0	201,766	97,592	376,684	690,178	562,480	5.3%	9.6%	7.8%	4.6%	8.0%	6.2%
5255	South Madison Community School Corp	309,555	778,320	288,076	250,057	21,479	526,263	1,125,953	936,311	4.5%	9.5%	7.9%	4.0%	8.1%	6.4%
5265	Alexandria Community School Corp	43,755	79,122	40,842	22,568	2,913	56,554	95,277	86,796	3.7%	6.2%	5.6%	2.4%	4.0%	3.5%
5275	Anderson Community School Corp	5,199,572	7,095,400	4,852,966	3,033,883	346,606	4,061,517	8,826,397	8,410,371	15.2%	32.8%	31.0%	16.1%	33.4%	30.3%
5280	Elwood Community School Corp	372,547	621,825	347,697	258,203	24,850	363,622	693,231	644,550	11.5%	21.7%	20.0%	9.9%	18.8%	17.5%
5300	M.S.D. Decatur Township School Corp	573,092	2,387,681	534,851	924,013	38,241	1,463,648	2,540,863	2,228,976	7.5%	13.0%	11.4%	5.5%	9.0%	7.5%
5310	Franklin Township Community School Corp	2,100,513	8,146,194	1,960,367	3,459,602	140,146	4,686,592	9,064,744	8,674,172	14.1%	27.2%	25.9%	13.6%	26.2%	25.0%
5330	M.S.D. Lawrence Township School Corp	2,052	2,312,899	0	672,663	2,052	1,640,238	3,070,101	2,776,855	3.8%	7.1%	6.4%	3.2%	5.8%	5.1%
5340	M.S.D. Perry Township School Corp	80,234	647,927	0	23,722	80,234	624,205	817,521	662,078	2.1%	2.7%	2.2%	1.4%	1.9%	1.5%
5350	M.S.D. Pike Township School Corp	888	802,420	0	653	888	801,767	1,111,556	946,768	2.0%	2.8%	2.3%	1.6%	2.2%	1.8%
5360	M.S.D. Warren Township School Corp	175,310	783,150	0	102,008	175,310	681,142	888,405	797,010	2.4%	3.1%	2.8%	1.9%	2.5%	2.2%
5370	M.S.D. Washington Township School Corp	1,427	29,442	0	0	1,427	29,442	75,408	58,045	0.1%	0.3%	0.2%	0.1%	0.2%	0.2%
5375	M.S.D. Wayne Township School Corp	1,681,071	5,373,180	1,568,943	2,112,667	112,128	3,260,513	5,990,813	5,400,306	8.1%	14.8%	13.3%	6.8%	12.1%	10.5%
5380	Beech Grove City School Corp	971,536	2,404,352	906,737	1,026,105	64,799	1,378,247	2,503,519	2,391,396	14.9%	26.9%	25.6%	13.8%	23.9%	21.7%
5385	Indianapolis Public School Corp	2,575,835	12,423,428	2,403,973	4,633,040	171,862	7,790,388	13,701,833	13,249,122	6.5%	11.3%	10.8%	4.9%	8.2%	7.6%
5400	Speedway City School Corp	25	22,708	0	0	25	22,708	23,274	13,630	1.0%	1.1%	0.6%	0.9%	0.9%	0.5%
5455	Culver Community School Corp	54	462	0	0	54	462	689	786	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
5470	Argos Community School Corp	9,001	33,713	0	1,986	9,001	31,727	44,393	36,554	2.2%	3.0%	2.4%	1.8%	2.5%	2.1%
5480	Bremen Public School Corp	353	48,259	0	0	353	48,259	69,521	66,454	1.6%	2.3%	2.2%	1.4%	2.0%	1.9%
5485	Plymouth Community School	27,625	145,928	0	4,347	27,625	141,581	193,872	189,913	2.1%	2.8%	2.7%	1.4%	1.9%	1.9%
5495	Triton School Corp	94	15,197	0	0	94	15,197	18,114	17,193	0.9%	1.1%	1.0%	0.7%	0.8%	0.8%
5520	Shoals Community School Corp	12,348	36,441	0	845	12,348	35,596	38,097	32,160	2.1%	2.2%	1.8%	1.7%	1.8%	1.4%
5525	Loogootee Community School Corp	147	27,465	0	0	147	27,465	28,953	26,208	1.9%	2.0%	1.8%	1.5%	1.5%	1.4%
5615	Maconaquah School Corp	1,600	10,157	0	0	1,600	10,157	15,049	13,258	0.3%	0.5%	0.4%	0.3%	0.4%	0.3%
5620	North Miami Consolidated School Corp	0	1,715	0	0	0	1,715	2,198	2,108	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
5625	Oak Hill United School Corp	19,280	39,757	0	0	19,280	39,757	59,209	36,625	1.1%	1.6%	1.0%	0.9%	1.3%	0.8%
5635	Peru Community School Corp	92,918	594,503	86,722	235,323	6,196	359,180	786,405	736,980	8.4%	18.3%	17.1%	6.0%	12.6%	11.2%
5705	Richland-Bean Blossom Comm School Corp	218	8,094	0	0	218	8,094	7,120	7,267	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
5740	Monroe County Community School Corp	2,859	54,155	0	0	2,859	54,155	87,637	87,859	0.2%	0.3%	0.3%	0.2%	0.3%	0.3%
5835	North Montgomery Community School Corp	0	34,311	0	0	0	34,311	52,422	49,155	0.6%	0.8%	0.8%	0.4%	0.6%	0.6%
5845	South Montgomery Community School Corp	136	17,144	0	0	136	17,144	30,338	27,161	0.2%	0.4%	0.3%	0.2%	0.3%	0.3%
5855	Crawfordsville Community School Corp	106,380	1,229,733	0	498,433	106,380	731,300	1,247,216	1,105,199	9.6%	16.4%	14.5%	8.1%	13.3%	11.4%
5900	Monroe-Gregg School Corp	2,277	2,515	0	0	2,277	2,515	4,970	4,927	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
5910	Eminence Consolidated School Corp	47	1,753	0	0	47	1,753	3,117	2,865	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
5925	M.S.D. Martinsville School Corp	3,776	5,127	0	0	3,776	5,127	11,559	11,517	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
5930	Mooreville Consolidated School Corp	1,574	3,845	0	0	1,574	3,845	10,553	10,534	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
5945	North Newton School Corp	2,283	57,748	0	0	2,283	57,748	78,234	44,208	1.3%	1.7%	1.0%	1.1%	1.4%	0.8%
5995	South Newton School Corp	15,839	63,226	0	0	15,839	63,226	70,716	58,001	2.0%	2.3%	1.8%	1.4%	1.5%	1.2%
6055	Central Noble Community School Corp	1,081	14,517	0	0	1,081	14,517	20,720	20,094	0.5%	0.7%	0.7%	0.4%	0.6%	0.6%
6060	East Noble School Corp	930	62,998	0	0	930	62,998	79,149	80,201	0.9%	1.1%	1.1%	0.6%	0.7%	0.7%
6065	West Noble School Corp	54,174	110,939	0	0	54,174	110,939	126,088	123,144	1.9%	2.1%	2.0%	1.6%	1.8%	1.7%
6080	Rising Sun-Ohio County Community School	110	46	0	0	110	46	72	72	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6145	Orleans Community School Corp	165	5,671	0	0	165	5,671	8,920	6,289	0.4%	0.5%	0.4%	0.3%	0.4%	0.3%
6155	Paoli Community School Corp	816	4,901	0	0	816	4,901	4,858	4,865	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
6160	Springs Valley Community School Corp	1,472	4,238	0	0	1,472	4,238	8,231	6,523	0.2%	0.4%	0.3%	0.1%	0.2%	0.2%
6195	Spencer-Owen Community School Corp	12,529	121,048	0	0	12,529	121,048	127,609	107,380	1.7%	1.7%	1.5%	1.2%	1.2%	1.0%
6260	Southwest Parke Community School Corp	1,451	24,525	0	0	1,451	24,525	24,159	18,703	1.1%	1.1%	0.8%	1.0%	0.9%	0.7%
6300	Rockville Community School Corp	721	6,803	0	0	721	6,803	9,004	4,197	0.3%	0.4%	0.2%	0.2%	0.3%	0.1%
6310	Turkey Run Community School Corp	30	630	0	0	30	630	933	786	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
6325	Perry Central Community School Corp	516	1,802	0	0	516	1,802	6,355	5,041	0.1%	0.3%	0.2%	0.1%	0.3%	0.2%
6340	Cannelton City School Corp	26,115	61,613	24,373	25,690	1,742	35,923	57,833	55,554	11.9%	19.1%	18.3%	14.9%	22.8%	20.9%

**Estimated Circuit Breaker Credits
Current Law**

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Assumes LOIT Replacement Credits Only For Counties That Have Adopted

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"e" Denotes Estimated 2009 or 2010 Amounts

County	Unit Name	School				Net Credit				Net Credit					
		Actual Circuit Breaker Credits		Levy Replacement Grant		Actual Net Credits		Estimated Credits		as % of Est. Levy			as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
6350	Tell City-Troy Township School Corp	58,371	438,623	0	165,883	58,371	272,740	508,666	472,829	6.8%	12.7%	11.8%	5.8%	10.3%	9.1%
6445	Pike County School Corp	35,799	119,815	0	0	35,799	119,815	128,614	105,053	1.9%	2.0%	1.6%	1.9%	2.1%	1.7%
6460	Boone Township School Corp	73,746	254,663	0	82,996	73,746	171,667	357,342	293,640	4.6%	9.5%	7.7%	4.1%	8.1%	6.3%
6470	Duneland School Corp	640	374,994	0	0	640	374,994	665,414	599,559	1.8%	3.2%	2.9%	1.6%	2.8%	2.5%
6510	East Porter County School Corp	4,873	25,948	0	0	4,873	25,948	15,416	12,674	0.3%	0.2%	0.1%	0.3%	0.1%	0.1%
6520	Porter Township School Corp	253	390	0	0	253	390	865	1,057	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6530	Union Township School Corp	80	555	0	0	80	555	931	1,083	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6550	Portage Township School Corp	73	452,879	0	46,516	73	406,363	1,088,878	1,018,842	2.3%	6.1%	5.7%	2.0%	5.2%	4.7%
6560	Valparaiso Community School Corp	42	352,009	0	11,819	42	340,190	680,705	592,843	2.1%	4.1%	3.6%	1.5%	3.0%	2.6%
6590	M.S.D. Mount Vernon School Corp	34,471	150,583	0	0	34,471	150,583	163,752	159,548	1.5%	1.7%	1.6%	1.5%	1.6%	1.6%
6600	M.S.D. North Posey County School Corp	1,958	29,541	0	0	1,958	29,541	32,581	26,066	0.8%	0.9%	0.7%	0.7%	0.7%	0.5%
6610	New Harmony Town And Township School Corp	6	603	0	0	6	603	837	725	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
6620	Eastern Pulaski Community School Corp	0	81	0	0	0	81	280	250	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6630	West Central School Corp	0	1,197	0	0	0	1,197	2,568	1,472	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
6705	South Putnam Community School Corp	0	5,613	0	0	0	5,613	8,481	5,381	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
6715	North Putnam Community School Corp	11	1,553	0	0	11	1,553	2,544	2,533	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
6750	Cloverdale Community School Corp	912	25,439	0	0	912	25,439	25,276	14,493	0.7%	0.7%	0.4%	0.6%	0.5%	0.3%
6755	Greencastle Community School Corp	104	154,905	0	9,639	104	145,266	199,655	189,109	2.2%	2.9%	2.8%	1.9%	2.6%	2.4%
6795	Union School Corp	1,285	5,514	0	0	1,285	5,514	5,226	4,542	0.5%	0.5%	0.4%	0.3%	0.3%	0.2%
6805	Randolph Southern School Corp	3,957	15,659	0	0	3,957	15,659	16,047	14,472	1.3%	1.3%	1.1%	0.9%	0.9%	0.8%
6820	Monroe Central School Corp	35,409	91,316	0	21,921	35,409	69,395	100,871	89,172	3.2%	4.5%	3.9%	2.9%	4.0%	3.3%
6825	Randolph Central School Corp	59,089	214,549	55,149	72,066	3,940	142,483	241,766	216,097	4.9%	8.1%	7.2%	3.2%	5.2%	4.4%
6835	Randolph Eastern School Corp	181,207	299,805	169,132	121,864	12,075	177,941	320,465	303,753	9.8%	17.4%	16.4%	6.9%	11.9%	10.7%
6865	South Ripley Community School Corp	1,570	2,265	0	0	1,570	2,265	3,625	2,386	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
6895	Batesville Community School Corp	1,004	1,779	0	0	1,004	1,779	4,908	4,804	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
6900	Jac-Cen-Del Community School Corp	121	191	0	0	121	191	538	572	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6910	Milan Community School Corp	304	779	0	0	304	779	1,627	1,653	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%
6995	Rush County School Corp	154,591	310,401	144,286	87,471	10,305	222,930	364,514	338,414	3.7%	6.0%	5.5%	2.7%	4.2%	3.7%
7150	John Glenn School Corp	20,254 e	11,598 e	0	0	20,254 e	11,598 e	16,472	15,782	0.3%	0.5%	0.5%	0.3%	0.4%	0.3%
7175	Penn-Harris-Madison-School Corp	78,613	348,059	0	0	78,613	348,059	473,376	478,737	1.3%	1.7%	1.7%	1.2%	1.6%	1.6%
7200	Mishawaka City School Corp	93,446	280,786	180,861	36,151	0	244,635	338,634	338,861	2.4%	3.3%	3.3%	2.5%	3.4%	3.4%
7205	South Bend Community School Corp	2,269,565	3,623,660	2,982,555	1,224,244	0	2,399,416	4,304,040	4,393,980	4.9%	8.7%	8.8%	4.2%	7.4%	7.4%
7215	Union-North Unified School Corp	151	367	0	0	151	367	467	466	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7230	Scott County Dist No. 1 School Corp	72,454	196,489	67,622	69,609	4,832	126,880	196,516	184,537	5.5%	8.5%	8.0%	4.7%	7.3%	6.8%
7255	Scott County Dist No. 2 School Corp	998	125,022	0	3,469	998	121,563	169,279	158,979	2.1%	2.9%	2.7%	2.2%	3.1%	2.9%
7285	Shelby Eastern School Corp	141	8,902	0	0	141	8,902	17,616	11,736	0.2%	0.4%	0.2%	0.2%	0.3%	0.2%
7350	Northwestern Consol School Corp	864	2,057	0	0	864	2,057	3,001	3,001	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
7360	Southwestern Consol Shelby County Schl Corp	3,821	19,778	0	0	3,821	19,778	22,459	21,409	1.1%	1.2%	1.1%	0.8%	0.9%	0.8%
7365	Shelbyville Central School Corp	1,453	509,123	0	131,031	1,453	378,092	664,960	653,752	3.3%	5.8%	5.7%	3.2%	5.4%	5.1%
7385	North Spencer County School Corp	282	7,300	0	0	282	7,300	5,505	4,573	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
7445	South Spencer County School Corp	13,818	15,808	0	0	13,818	15,808	19,349	17,936	0.3%	0.4%	0.4%	0.2%	0.2%	0.2%
7495	Oregon-Davis School Corp	0	9,944	0	0	0	9,944	12,179	11,322	0.5%	0.6%	0.6%	0.4%	0.4%	0.4%
7515	North Judson-San Pierre School Corp	4,501	35,196	0	0	4,501	35,196	37,475	34,292	1.4%	1.5%	1.3%	1.0%	1.1%	1.0%
7525	Knox Community School Corp	53	94,644	0	0	53	94,644	126,872	120,742	1.9%	2.5%	2.4%	1.6%	2.0%	1.8%
7605	Fremont Community School Corp	69	116	0	0	69	116	133	160	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7610	Hamilton Community School Corp	49	79	0	0	49	79	94	97	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7615	M.S.D. Steuben County School Corp	384	2,773	0	0	384	2,773	5,203	5,135	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
7645	Northeast School Corp	7,103	34,747	0	0	7,103	34,747	67,637	36,889	1.3%	2.5%	1.3%	1.1%	2.2%	1.2%
7715	Southwest School Corp	76,538	220,727	0	41,584	76,538	179,143	282,060	207,881	2.7%	4.3%	3.1%	2.2%	3.4%	2.4%
7775	Switzerland County School Corp	2,084	4,548	0	0	2,084	4,548	4,790	4,985	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
7855	Lafayette School Corp	1,449	809,529	0	184,862	1,449	624,567	1,023,838	1,029,050	3.0%	5.0%	5.0%	2.7%	4.2%	4.0%
7865	Tippecanoe School Corp	153	276,443	0	0	153	276,443	330,272	318,260	0.8%	1.0%	0.9%	0.6%	0.7%	0.7%
7875	West Lafayette Community School Corp	624	434,782	0	131,635	624	303,147	660,746	656,143	4.0%	8.8%	8.7%	3.6%	7.5%	7.1%

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County	Unit Name	Actual Circuit Breaker Credits		School Levy Replacement Grant		Actual Net Credits		Estimated Credits		Net Credit as % of Est. Levy			Net Credit as % of Est. Budget*		
		2009	2010	2009	2010 Est.	2009	2010	2011	2012	2010	2011	2012	2010	2011	2012
7935	Northern Community Schools Tipton County	1,986	35,504	0	0	1,986	35,504	36,660	31,189	1.3%	1.4%	1.2%	1.2%	1.2%	1.0%
7945	Tipton Community School Corp	57,979	82,230	0	1,428	57,979	80,802	115,370	106,085	2.0%	2.8%	2.6%	1.4%	1.9%	1.7%
7950	Union County School Corp	48,379	137,074	0	24,139	48,379	112,935	159,075	139,402	2.7%	3.7%	3.2%	2.2%	3.0%	2.5%
7995	Evansville-Vanderburgh School Corp	150,629	1,324,325	0	257,080	150,629	1,067,245	1,508,601	1,496,887	2.8%	3.9%	3.8%	2.0%	2.7%	2.6%
8010	North Vermillion Community School Corp	492	7,171	0	0	492	7,171	5,857	5,276	0.4%	0.3%	0.3%	0.1%	0.1%	0.1%
8020	South Vermillion Community School Corp	79,625	194,915	0	49,766	79,625	145,149	192,373	174,357	3.3%	4.4%	4.0%	2.7%	3.5%	3.1%
8030	Vigo County School Corp	1,155,033	3,115,580	1,078,022	1,190,094	77,011	1,925,486	3,555,827	3,507,844	7.1%	12.9%	12.6%	5.3%	9.4%	8.9%
8045	Manchester Community School Corp	0	7,140	0	0	0	7,140	18,238	17,035	0.2%	0.5%	0.5%	0.2%	0.4%	0.4%
8050	M.S.D. Wabash County School Corp	0	9,940	0	0	0	9,940	19,660	17,843	0.2%	0.5%	0.4%	0.2%	0.4%	0.3%
8060	Wabash City School Corp	18,990	4,779	0	0	18,990	4,779	15,449	10,861	0.3%	0.8%	0.8%	0.2%	0.8%	0.5%
8115	M.S.D. Of Warren County School Corp	50	5,609	0	0	50	5,609	7,263	3,994	0.2%	0.3%	0.1%	0.2%	0.2%	0.1%
8130	Warrick County School Corp	66,095	244,931	0	0	66,095	244,931	291,322	275,884	1.1%	1.3%	1.2%	1.0%	1.2%	1.1%
8205	Salem Community School Corp	67,051	265,386	0	85,082	67,051	180,304	316,341	292,247	4.4%	7.7%	7.1%	3.6%	6.4%	5.9%
8215	East Washington School Corp	114	13,317	0	0	114	13,317	33,558	11,109	0.5%	0.5%	0.4%	0.3%	0.3%	0.2%
8220	West Washington School Corp	596	12,513	0	0	596	12,513	12,085	9,005	0.5%	0.5%	0.4%	0.5%	0.5%	0.3%
8305	Nettie Creek School Corp	30,384	102,335	0	24,514	30,384	77,821	180,021	146,443	3.2%	6.4%	5.8%	2.7%	5.6%	5.1%
8355	Western Wayne School Corp	30,700	109,450	0	32,939	30,700	76,511	167,785	153,497	4.0%	8.6%	7.8%	2.9%	6.1%	5.4%
8360	Centerville-Abington Community School Corp	71,265	506,266	66,513	197,123	4,752	309,143	605,979	586,964	7.7%	14.9%	14.3%	6.4%	12.3%	11.6%
8375	Northeastern Wayne School Corp	7,847	19,329	0	0	7,847	19,329	92,487	77,772	0.9%	4.2%	3.5%	0.6%	2.9%	2.3%
8385	Richmond Community School Corp	224,842	785,702	209,860	278,338	14,982	507,363	1,054,604	1,047,423	5.5%	11.3%	11.1%	4.7%	9.7%	9.6%
8425	Southern Wells Community School Corp	32	594	0	0	32	594	938	876	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
8435	Northern Wells Community School Corp	145	6,561	0	0	145	6,561	5,879	4,921	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
8445	M.S.D. Bluffton-Harrison School Corp	31	26,671	0	0	31	26,671	28,706	17,472	0.7%	0.8%	0.5%	0.6%	0.6%	0.4%
8515	North White School Corp	0	18,298	0	0	0	18,298	19,285	17,728	0.6%	0.6%	0.5%	0.4%	0.4%	0.4%
8525	Frontier School Corp	0	3,191	0	0	0	3,191	1,271	429	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%
8535	Tri County School Corp	0	8,281	0	0	0	8,281	9,089	6,570	0.2%	0.3%	0.2%	0.2%	0.2%	0.1%
8565	Twin Lakes Community School Corp	284	44,631	0	0	284	44,631	74,794	68,163	0.7%	1.1%	1.0%	0.5%	0.7%	0.7%
8825	Smith-Green Community School Corp	932	15,085	0	0	932	15,085	23,054	22,533	0.6%	0.9%	0.9%	0.5%	0.8%	0.7%
8665	Whitley County Consolidated School Corp	317	54,177	0	0	317	54,177	106,394	101,965	0.7%	1.3%	1.2%	0.5%	0.9%	0.9%
Total School Corporations		53,422,183	147,209,225	40,000,000	50,000,001	14,202,588	97,209,224	178,909,837	169,952,190	3.6%	6.6%	6.2%	3.0%	5.2%	4.8%

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

2009+: Standard Deduction = \$45,000 up to 60% of AV

2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Property Type	Net Tax						Circuit Breaker			
	2007 [^]	2008 [^]	2009 [^]	2010 [^]	2011 Est	2012 Est	2009 [^]	2010 [^]	2011 Est	2012 Est
Homesteads ^{^^} (Includes Low Income Elderly)	2,206,047,863 *	1,784,268,147	1,836,153,269	1,846,848,230	1,935,772,521	1,969,218,963	9,419,275	107,898,196	161,418,458	159,384,656
Other Residential (1 to 3 units)	941,863,559	935,770,551	832,254,449	717,850,274	734,334,877	744,797,671	77,549,889	158,980,029	169,692,349	165,182,299
Commercial Apartments (4 or more units)	303,120,978	287,117,438	277,129,750	247,570,586	240,768,788	245,004,487	19,702,951	56,743,824	67,600,967	66,003,714
Ag-Business Real (Includes Farmland)	311,001,643	365,278,306	344,380,765	357,802,232	376,191,913	407,399,674	1,001,386	5,576,023	5,587,403	4,974,171
Other Real (Includes Commercial, Industrial, Mobile Home Land, Long Term Care Facilities)	1,666,814,358	1,777,099,980	1,842,371,404	1,872,267,700	1,854,521,009	1,877,124,500	41,106,716	99,175,434	112,350,920	106,450,795
Personal Property	988,025,196	1,000,503,202	927,993,438	919,484,084	951,306,531	924,565,046	26,912,645	46,198,347	60,862,764	56,219,452
Total	6,416,873,598	6,150,037,624	6,060,283,076	5,961,823,107	6,092,895,638	6,168,110,341	175,692,862	474,571,853	577,512,861	558,215,087

Property Type	Year-Over-Year Change						2008 Net Tax Compared to Pre-Rebate 2007 Bills	2010 Net Tax Compared to Pre-Rebate 2007 Bills
	2007* to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2007 to 2010 #		
Homesteads ^{^^} (Includes Low Income Elderly)	-19.1%	2.9%	0.6%	5.4%	6.6%	-16.3%	-28.8%	-26.3%
Other Residential (1 to 3 units)	-0.6%	-11.1%	-13.7%	2.3%	1.4%	-23.8%		
Commercial Apartments (4 or more units)	-5.3%	-3.5%	-10.7%	-2.7%	1.8%	-18.3%		
Ag-Business Real (Includes Farmland)	17.5%	-5.7%	3.9%	5.1%	8.3%	15.0%		
Other Real (Includes Commercial, Industrial, Mobile Home Land, Long Term Care Facilities)	6.6%	3.7%	1.6%	-0.9%	1.2%	12.3%		
Personal Property	1.3%	-7.2%	-0.9%	3.5%	-2.8%	-6.9%		
Total	-8.7%	-1.6%	-1.3%	1.8%	1.6%	-9.6%		

* 2007 Net Tax is net of the \$300 M homestead rebate passed in HEA 1001 (2007). The 2007 to 2008 comparison of net tax is based on the net tax amount for 2007 after rebates.

This column shows the estimated overall change from 2007 net tax bills to 2010 which illustrates the full effect of the circuit breaker caps at their permanent level, along with other policy changes.

[^] Actual amounts as reported in county data are shown for 2007, 2008, 2009, and 2010, except LaPorte County. 2011 and 2012 are estimates for all counties.

^{^^} The Homestead category includes (1) The entire single family home parcel if a standard deduction is present, (2) Mobile home homesteads, and (3) The homestead-qualified portion of other property types.

Circuit Breaker Tax Credits

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2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

2009 Circuit Breaker Credits ~

Cnty	County	Low Income										Total
		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property	
01	Adams	3,257	5,426	214,685	822	2,431	0	1,688	600	3,365	1,517	233,791
02	Allen	41,779	193,839	2,839,249	1,404,465	160,334	8,872	5,681	5,139	100,867	32,052	4,792,277
03	Bartholomew	1,192	46,087	24,201	0	0	0	2,755	1,022	5,061	263	80,582
04	Benton	494	956	47,381	6,134	3,602	0	936	143	1,782	12	61,441
05	Blackford	4,995	11,925	306,426	61,125	26,454	9,166	1,628	625	27,146	7,619	457,110
06	Boone	0	3,657	0	0	0	0	0	0	0	0	3,657
07	Brown	0	1	0	0	0	0	0	0	0	0	1
08	Carroll	12,844	1,020	153,243	61	0	0	3,678	3,680	4,214	853	179,593
09	Cass	39,106	18,967	1,385,615	144,830	116,809	1,324	7,999	2,416	1,063,309	428,382	3,208,756
10	Clark	4,137	71,611	180,080	990	0	0	25	0	13,937	0	270,780
11	Clay	1,151	20,626	126,176	0	0	137	526	10	4,226	874	153,726
12	Clinton	4,545	4,697	407,872	13,436	0	107	3,561	4,969	5,924	2,798	447,909
13	Crawford	6,203	1,119	120,029	0	3,046	0	28,291	76,472	4,517	3,637	243,312
14	Daviess	56,626	16,259	640,608	137,018	73,803	7,139	402	762	137,772	35,710	1,106,099
15	Dearborn	0	0	0	0	0	0	0	0	0	0	0
16	Decatur	0	854	0	0	0	0	0	0	0	0	854
17	DeKalb	243	6,646	46,303	5,459	0	2,023	538	502	163	365	62,242
18	Delaware	111,512	6,383	5,144,680	2,324,515	340,199	56,984	20,120	10,773	3,480,129	1,131,513	12,626,807
19	Dubois	634	3,843	144	0	0	0	0	0	0	1	4,623
20	Elkhart	121,436	26,800	1,614,372	1,091,711	93,787	8,588	3,465	4,754	270,717	106,052	3,341,681
21	Fayette	1,731	41,288	613,512	6,676	21,801	1,299	2,706	1,430	21,450	2,711	714,605
22	Floyd	784	10,812	0	0	0	0	0	0	0	0	11,596
23	Fountain	4,318	1,790	13,732	570	1,531	0	9	3	685	0	22,637
24	Franklin	189	2,089	0	0	0	0	0	0	0	0	2,278
25	Fullon	0	475	5,499	1,030	0	0	178	32	92	48	7,354
26	Gibson	3,095	9,060	262,435	76	25,170	265	2,795	1,624	4,848	7,329	316,697
27	Grant	15,653	19,590	1,334,283	283,645	200,929	28,931	4,420	979	434,430	15,349	2,338,208
28	Greene	46,912	2,975	223,474	11,113	0	1,635	30,119	69,507	2,505	6,842	395,082
29	Hamilton	99,056	3,469	34,914	4,804	2,599	442	1,538	0	0	0	146,822
30	Hancock	15,865	4,631	167,844	0	0	0	3,501	1,869	4,602	31	198,343
31	Hamilton	251	5,790	8,973	0	0	0	160	249	385	219	16,026
32	Hendricks	11,253	4,823	623,583	1,019	0	871	7,171	3,208	18,924	796	671,646
33	Henry	26,885	0	155,010	33,211	0	2,857	16	242	178,659	1,630	398,510
34	Howard	3,628	304	686,393	273,521	6,338	454	2,547	1,189	20,006	7,429	1,001,809
35	Huntington	11,803	36,708	371,198	70,015	14,943	2,494	3,930	309	34,307	8,548	554,255
36	Jackson	422	4,397	6,995	0	0	31	47	109	67	750	12,817
37	Jasper	0	3,488	0	0	0	0	0	0	0	0	3,487
38	Jay	153	676	109	0	0	0	2,008	382	698	0	4,025
39	Jefferson	293	3,405	33,245	380	0	54	7	189	995	100	38,666
40	Jennings	4,172	4,756	145,946	1,764	12,182	283	168	33	10,458	3,330	183,092
41	Johnson	48,251	3,429	1,395,646	389,440	0	34	20,014	11,915	54,883	0	1,923,611
42	Knox	77,563	0	1,020,185	85,839	1,158	2,899	883	51	105,990	43,101	1,337,667
43	Kosciusko	0	23,674	3,754	0	0	24	335	0	707	43	28,536
44	LaGrange	79	2,644	2,801	820	0	264	92	71	30	343	7,142
45	Lake	3,197,829	101,014	21,748,838	5,123,937	313,004	68,803	176	1,653	19,204,962	20,575,682	70,335,897

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2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

2009 Circuit Breaker Credits ~

Cnty	County	Low Income										Total
		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property	
46	LaPorte	41,624	697,059	0	107,485	27,774	16,492	8,757	0	0	0	899,191
47	Lawrence	92,077	15,145	1,028,241	171,115	131,606	2,525	23,837	39,143	114,449	50,052	1,668,191
48	Madison	725,554	64,939	6,787,312	1,360,153	476,261	315,115	48,736	191,471	4,793,862	1,673,648	16,437,051
49	Marion	1,046,340	46,496	9,993,966	4,741,959	248,419	142,949	67,046	108,288	1,236,675	415,718	18,047,856
50	Marshall	2,422	7,633	70,637	15,914	6,207	5,093	665	427	2,557	2,734	114,291
51	Martin	2,862	618	22,520	1,448	0	128	2,533	114	1,254	1,232	32,709
52	Miami	3,544	0	361,428	1,857	0	88	525	87	2,888	5,840	376,257
53	Monroe	2,955	7,481	0	0	0	0	0	0	0	0	10,435
54	Montgomery	11,544	0	206,019	5,390	0	286	359	352	13,310	3,389	240,649
55	Morgan	196	19,197	0	0	0	0	0	0	0	0	19,393
56	Newton	2,970	5,190	29,968	414	0	1	614	367	1,670	0	41,196
57	Noble	1,358	7,506	100,264	6,861	0	1,809	657	17	8,018	844	127,334
58	Ohio	0	316	0	0	0	0	0	0	0	0	316
59	Orange	10	5,224	0	0	0	0	0	0	0	0	5,234
60	Owen	4,113	1,883	16,836	2,859	2,565	746	28	0	0	937	29,969
61	Parke	941	3,682	0	0	0	0	0	0	0	0	4,624
62	Perry	25,642	4,255	181,991	270	0	327	1,504	397	14,672	1,422	230,481
63	Pike	1,368	3,817	101,074	0	216	0	41	136	1,236	890	108,779
64	Porter	1,608	3,075	79,400	35,105	0	831	489	1	12,276	1,692	134,477
65	Posey	30,959	585	83,806	20,727	612	17	369	136	6,148	736	144,096
66	Pulaski	0	0	0	0	0	0	0	0	0	0	0
67	Putnam	0	301	0	0	0	0	0	0	0	0	301
68	Randolph	22,585	8,880	681,535	37,173	16,926	9,236	2,247	6,208	301,519	72,615	1,158,924
69	Ripley	0	4,673	0	0	0	0	0	0	0	0	4,673
70	Rush	27,576	32,238	450,693	11,746	71,376	980	2,765	274	134,017	38,738	770,402
71	St. Joseph	692,385	16,826	8,922,879	826,469	51,002	7,255	22,737	15,657	4,826,775	1,967,086	17,349,071
72	Scott	28,047	4,332	99,820	783	0	670	923	1,127	995	2,625	139,323
73	Shelby	3,752	4,454	8,804	0	0	0	1,140	138	0	0	18,289
74	Spencer	59	1,321	41,079	0	1,336	19	266	0	999	1,136	46,215
75	Starke	119	89	10,936	0	0	0	28	0	82	0	11,255
76	Steuben	0	1,896	0	0	0	0	0	0	0	0	1,896
77	Sullivan	5,469	1,602	211,683	1,473	700	3,132	174	1,948	21,670	4,833	252,684
78	Switzerland	54	4,461	0	0	0	0	0	0	0	0	4,515
79	Tippecanoe	1,962	3,443	811	91	419	0	0	13	0	2	6,740
80	Tipton	690	16,433	153,239	24,001	0	15,049	469	7	16,495	4,284	230,668
81	Union	8,802	71	105,138	0	0	0	0	0	5,133	402	119,547
82	Vanderburgh	0	18,278	600,132	1,662	15,339	33	50	142	23,286	264	659,187
83	Vermillion	66,650	900	156,149	331	0	20	50	3,148	1,563	861	229,671
84	Vigo	532,653	145,382	2,907,167	672,203	94,433	1,310	28,188	15,762	881,579	212,201	5,490,881
85	Wabash	791	0	55,866	50	1,114	137	54	87	1,460	139	59,698
86	Warren	2,115	0	0	0	0	0	0	0	0	0	2,115
87	Warrick	48,217	384	189,011	475	27,822	174	1,455	87	3,580	3,190	274,395
88	Washington	7,711	4,356	178,255	5	0	0	429	1,804	9,998	9,320	211,878
89	Wayne	47,876	32,776	1,044,315	176,445	66,249	41	9,465	16,416	54,458	9,875	1,457,915
90	Wells	8	484	0	0	0	0	0	0	0	0	492
91	White	702	0	0	0	0	0	0	0	0	0	702
92	Whitley	9,496	3,447	3,518	62	0	265	0	4	79	11	16,882
		7,486,143	1,933,133	76,993,924	19,702,951	2,660,496	730,705	390,718	610,668	37,715,515	26,912,645	175,136,897

~ Data Source: County auditor parcel-level data. LaPorte County is estimated.

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2010 Circuit Breaker Credits ~

Cnty	County	Low Income										Total
		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property	
01	Adams	344,378	24,470	502,425	207,519	11,967	41	5,031	3,021	11,637	3,760	1,114,250
02	Allen	9,876,558	446,894	6,766,769	5,468,335	936,918	353,958	35,351	101,233	607,046	141,253	24,734,314
03	Bartholomew	1,629,822	92,775	994,227	400,517	6,352	473	12,682	5,886	212,712	98,138	3,453,583
04	Benton	36,010	1,342	186,501	21,221	9,962	175	4,342	1,051	11,427	1,728	273,760
05	Blackford	111,159	10,430	545,200	114,922	51,625	19,124	77,060	88,469	325,368	217,340	1,560,696
06	Boone	2,260,074	5,174	198,210	102,145	8,994	2,097	12,583	15,326	17,058	1,680	2,623,341
07	Brown	0	139	0	0	0	0	0	0	0	0	139
08	Carroll	139,613	4,500	412,197	29,253	0	5,704	7,878	9,004	234,128	53,850	896,127
09	Cass	247,112	33,543	2,038,953	383,322	87,811	4,390	76,011	68,603	2,054,343	928,061	5,922,149
10	Clark	436,107	114,046	1,821,600	636,137	115,708	12,544	8,676	18,704	184,148	21,108	3,368,778
11	Clay	371	391	181	0	0	0	1,401	49	60	0	2,452
12	Clinton	54,610	6,637	1,092,004	226,725	11,577	3,948	7,170	10,973	675,622	160,097	2,249,363
13	Crawford	105,915	3,331	338,936	17,512	9,789	0	122,941	305,364	47,093	22,198	973,708
14	Daviess	479,716	16,418	1,050,837	205,310	117,551	13,588	27,869	36,830	566,023	185,363	2,699,504
15	Dearborn	228,895	697	373,265	1,382	14,243	548	1,687	5,121	11,035	2,368	639,240
16	Decatur	37,934	30,275	214,456	2,316	0	0	2,923	738	9,877	2,055	300,575
17	DeKalb	2,014	26,174	368,413	137,673	20,737	35,848	6,259	5,798	6,740	9,731	619,386
18	Delaware	2,147,108	5,332	7,627,456	3,482,256	611,079	255,300	127,953	86,179	8,289,283	5,534	22,637,480
19	Dubois	409,037	31,064	359,354	67,305	21,287	1,216	3,472	4,782	24,060	2,219	923,795
20	Elkhart	4,243,392	72,422	4,393,860	2,474,490	197,691	112,854	34,702	35,593	2,740,760	883,700	15,189,465
21	Fayette	231,265	60,487	1,264,077	279,783	44,980	6,031	6,339	3,356	825,277	406,247	3,127,841
22	Floyd	92,181	39,523	726,524	286,195	746	0	249	1,953	9,613	3,449	1,160,433
23	Fountain	56,790	7,766	257,962	4,566	16,234	1,803	986	33	11,282	1,643	359,065
24	Franklin	8,990	0	0	0	0	0	0	0	0	0	8,990
25	Fulton	676	5,326	50,770	3,816	0	547	716	102	2,610	532	65,095
26	Gibson	270,577	34,902	646,070	221,382	58,089	2,771	45,621	25,975	203,642	79,649	1,588,677
27	Grant	14,566	18,420	50,453	5,580	343,996	504	46,402	19,088	715,965	166,318	1,381,292
28	Greene	291,548	23,550	589,366	34,041	0	13,178	126,540	278,635	85,709	44,758	1,487,325
29	Hamilton	10,654,361	15,334	2,707,710	1,145,329	69,272	53,355	39,355	69,334	141,011	2,509	14,897,568
30	Hancock	2,904,911	33,712	1,426,897	389,093	46,168	14,468	90,742	95,358	60,467	4,354	5,066,170
31	Harrison	21,857	41,241	28,982	0	0	0	1,629	4,378	1,404	145	99,636
32	Hendricks	6,079,500	20,890	2,969,874	1,266,508	4,694	17,692	108,727	107,233	61,262	16,366	10,652,744
33	Henry	375,605	0	1,545,486	377,175	13,434	13,790	108,203	86,214	1,022,108	363,214	3,905,228
34	Howard	26,857	26,948	2,677,445	946,143	290,242	74,881	73,754	39,500	284,854	34,645	4,475,269
35	Huntington	519,365	39,731	916,000	294,726	65,325	23,550	8,635	2,395	1,522,922	460,963	3,853,610
36	Jackson	6,994	29,402	162,299	53,760	0	373	1,891	1,053	5,589	8,202	269,564
37	Jasper	1,103	11	0	0	0	0	0	0	0	0	1,113
38	Jay	7,504	19,843	171,974	31,432	813	1,691	5,152	1,817	174,625	67,747	482,598
39	Jefferson	326,411	12,158	343,277	105,792	0	545	349	1,795	8,919	1,268	800,514
40	Jennings	119,035	27,216	360,554	77,699	31,944	793	2,461	1,397	28,501	10,858	660,458
41	Johnson	3,655,880	54,231	3,335,623	1,122,631	143,447	165,614	114,720	211,496	1,096,798	395,426	10,295,866
42	Knox	972,422	654	1,898,333	338,656	37,191	8,972	21,855	12,830	1,408,187	568,865	5,267,964
43	Kosciusko	307,387	34,465	329,372	142,083	55,896	5,088	1,900	2,638	12,649	5,994	897,472
44	LaGrange	6,014	5,243	80,713	33,426	2,161	5,524	1,559	1,766	3,706	5,204	145,315
45	Lake	9,089,669	116,935	30,443,325	7,136,855	291,862	247,186	1,916	9,325	27,690,465	26,213,321	101,240,860

Circuit Breaker Tax Credits

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2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

2010 Circuit Breaker Credits ~

Cnty	County	Low Income											Total
		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property		
46	LaPorte	2,579,227	226,321	6,106,436	877,283	197,233	105,265	39,962	247	166,124	87,704	10,385,802	
47	Lawrence	537,143	10,236	1,224,331	233,672	159,990	2,241	14,917	21,252	469,779	152,974	2,826,534	
48	Madison	3,093,128	22,728	9,047,325	2,273,670	875,907	517,795	407,169	687,712	9,368,143	2,944,435	29,238,011	
49	Marion	26,253,228	25,151	26,262,051	12,970,468	755,243	398,034	122,803	234,242	8,504,999	3,947,980	79,474,200	
50	Marshall	185,875	15,238	345,993	109,768	44,775	21,783	4,246	2,068	39,842	11,828	781,417	
51	Martin	34,776	3,664	83,792	11,044	5,551	676	6,920	2,827	21,406	6,859	177,514	
52	Miami	20,400	7,723	920,060	84,901	107,676	46,071	14,608	17,743	631,595	257,965	2,108,743	
53	Monroe	100,994	75,152	0	0	0	0	0	0	0	0	176,146	
54	Montgomery	72,993	91,115	1,030,408	391,672	71,351	22,467	6,937	7,511	799,307	234,041	2,727,802	
55	Morgan	255	28,939	0	0	0	0	0	0	0	0	29,194	
56	Newton	54,918	14,460	198,724	2,951	0	24	21,097	17,742	17,783	4,498	332,197	
57	Noble	3,601	6,793	328,584	100,717	28,776	20,288	2,085	2,079	14,450	9,682	517,054	
58	Ohio	0	136	0	0	0	0	0	0	0	0	136	
59	Orange	8,589	10,649	11,978	1,050	0	0	164	31	328	358	33,149	
60	Owen	34,137	1,872	137,083	22,898	18,109	3,738	2,189	9,088	0	0	229,115	
61	Parke	1,493	12,524	51,393	734	0	0	329	60	105	2,029	68,668	
62	Perry	240,321	24,884	590,763	64,293	10,661	1,142	7,832	12,063	214,897	38,848	1,205,704	
63	Pike	30,310	6,234	177,158	49,990	2,481	321	8,620	31,534	39,709	18,647	365,004	
64	Porter	1,190,459	38,302	1,866,827	484,482	14,191	48,987	45,359	13,498	124,172	38,810	3,865,088	
65	Posey	283,918	7,495	281,335	70,321	0	29	1,542	457	1,594	0	646,691	
66	Pulaski	55	307	5,349	0	0	0	62	108	6	63	5,950	
67	Pulnam	1,412	22,152	214,606	61,067	19,622	610	1,885	1,125	6,820	1,326	330,625	
68	Randolph	220,441	12,808	1,063,351	97,510	32,212	11,454	5,785	8,946	731,035	321,660	2,505,202	
69	Ripley	16	7,554	900	17	0	0	187	192	44	5	8,916	
70	Rush	94,306	49,878	624,937	86,030	104,098	3,181	4,698	859	463,057	127,507	1,558,550	
71	St. Joseph	4,928,939	33,705	10,041,475	4,951,599	251,689	49,005	29,008	19,666	10,829,557	4,465,647	35,600,290	
72	Scott	30,677	10,892	463,868	98,320	0	1,549	24,472	25,300	23,003	12,249	690,330	
73	Shelby	347,965	22,048	627,626	213,162	0	0	9,331	1,909	12,582	9,265	1,243,889	
74	Spencer	15,324	1,677	50,781	0	1,447	21	954	835	1,222	1,016	73,277	
75	Starke	35,318	2,102	286,226	7,131	13,006	0	3,342	2,894	4,373	1,427	355,820	
76	Steuben	5,287	3,348	6,565	0	0	0	0	0	253	0	15,453	
77	Sullivan	55,171	8,547	275,269	14,132	15,913	2,136	72,560	40,755	123,341	82,508	690,331	
78	Switzerland	2,343	7,830	0	0	0	0	0	0	0	0	10,172	
79	Tippecanoe	302,522	8,991	2,100,733	1,776,531	19,573	30,493	9,254	3,566	80,479	11,799	4,343,942	
80	Tipton	47,133	15,068	271,119	31,063	0	19,623	968	97	15,983	5,557	406,610	
81	Union	70,209	858	194,056	16,928	10,434	38	30	1,815	41,185	18,603	354,155	
82	Vanderburgh	0	22,789	3,259,047	1,482,538	76,397	23,612	584	936	338,081	5,273	5,209,256	
83	Vermillion	108,077	0	337,264	12,387	34,181	1,236	7,261	30,220	47,742	24,951	603,317	
84	Vigo	3,347,199	147,627	4,498,767	1,189,448	173,330	4,309	50,599	32,394	4,094,098	1,534,042	15,071,812	
85	Wabash	865	38,447	98	0	16,869	0	1,921	2,517	718	0	61,436	
86	Warren	3,666	1,894	12,095	0	0	0	61	34	155	20	17,924	
87	Warrick	283,907	2,033	364,712	58,188	54,942	17,340	2,839	447	95,296	35,837	915,541	
88	Washington	87,020	4,380	422,686	85,485	10,195	4,316	3,894	7,692	176,851	79,192	881,710	
89	Wayne	1,620,589	809	2,596,317	456,126	170,087	15,714	82,176	144,044	329,405	95,232	5,510,498	
90	Wells	1,921	1,376	49,891	6,331	10,943	541	879	673	1,656	571	74,784	
91	White	44,121	306	150,081	22,360	9,672	439	1,073	1,143	4,716	1,327	235,240	
92	Whitley	19,066	16,506	130,040	52,549	1,667	7,267	758	259	3,646	4,754	236,511	
		105,230,609	2,667,588	158,980,029	56,743,824	7,068,003	2,861,909	2,407,050	3,168,973	89,245,522	46,198,347	474,571,853	

~ Data Source: County auditor parcel-level data. LaPorte County is estimated.

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2011 Circuit Breaker Credit ESTIMATES

Cnty	County	Low Income										Total
		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property	
01	Adams	555,034	35,733	564,527	260,473	12,950	14,824	11,977	238	22,495	4,575	1,482,826
02	Allen	13,692,176	532,778	7,410,462	5,905,347	1,084,411	381,759	151,166	140	732,314	145,816	30,036,369
03	Bartholomew	2,417,678	140,949	1,102,231	466,942	84,091	15,675	17,565	1,345	192,989	96,442	4,535,907
04	Benton	69,793	2,442	224,365	29,363	10,757	210	6,457	23	14,679	4,803	362,892
05	Blackford	300,808	17,438	555,458	128,632	61,244	27,882	111,039	655	334,320	226,423	1,763,899
06	Boone	3,153,572	7,369	196,039	126,428	14,166	3,906	17,355	0	0	0	3,518,835
07	Brown	0	670	0	0	0	0	0	0	0	0	670
08	Carroll	189,429	7,014	393,098	43,186	0	8,708	12,346	2,127	180,042	50,379	886,329
09	Cass	419,021	59,025	2,145,268	476,957	119,154	13,577	159,936	193	2,039,083	1,010,704	6,442,918
10	Clark	881,996	156,898	1,990,724	872,717	351,239	53,852	19,658	0	0	0	4,327,084
11	Clay	0	15	183	0	0	1,792	2,726	0	0	0	4,716
12	Clinton	108,646	18,267	1,202,118	264,574	18,292	10,522	14,833	3,396	727,698	175,676	2,544,022
13	Crawford	137,006	5,338	450,348	20,116	10,090	0	372,329	992	45,185	17,666	1,059,070
14	Davies	671,746	26,691	1,130,183	215,196	121,920	18,766	44,985	715	590,046	191,899	3,012,147
15	Dearborn	336,260	877	382,689	85,239	18,509	6,281	6,418	0	0	0	836,273
16	Decatur	89,870	40,234	246,112	81,728	2,923	1,497	6,198	0	0	0	468,562
17	DeKalb	3,903	29,807	388,997	146,624	21,255	36,921	10,735	0	449	440	639,131
18	Delaware	3,222,067	0	8,636,284	3,640,658	618,070	269,498	249,593	7,081	9,108,990	3,541,474	29,293,715
19	Dubois	672,504	44,029	358,064	84,329	23,307	4,655	7,539	0	0	0	1,194,427
20	Elkhart	6,187,769	72,412	5,064,106	3,151,253	269,847	360,879	345,364	9,830	4,746,512	1,290,320	21,498,292
21	Fayette	232,561	79,969	914,008	214,793	68,442	16,272	126,097	1,708	1,567,571	852,676	4,074,097
22	Floyd	284,132	70,973	916,776	354,706	1,845	11,938	665	0	0	0	1,641,035
23	Fountain	75,155	10,767	295,725	18,148	19,806	7,249	1,730	0	0	0	428,580
24	Franklin	8,295	9,731	5,539	1,314	0	200	28	0	0	0	25,107
25	Fulton	1,922	9,572	60,228	5,038	0	994	1,088	0	0	0	78,842
26	Gibson	419,846	49,971	665,905	244,958	62,853	11,272	70,216	308	219,822	80,143	1,825,294
27	Grant	16,444	40,562	82,351	12,958	364,591	95,110	77,795	615	975,188	238,625	1,904,239
28	Greene	361,304	45,741	637,339	70,480	0	17,521	226,151	46	44,477	16,015	1,419,074
29	Hamilton	13,588,386	22,441	2,784,170	1,348,254	69,646	55,481	91,884	0	0	0	17,960,262
30	Hancock	2,242,134	13,807	1,470,671	418,632	54,313	15,240	114,554	11	6,709	3,137	4,339,208
31	Harrison	39,133	54,888	25,334	2,920	0	0	918	28	6	84	123,311
32	Hendricks	8,585,596	39,590	3,129,118	1,454,852	139,253	61,871	195,158	252	10,737	622	13,617,049
33	Henry	575,316	76,465	1,659,930	426,016	11,606	34,297	144,523	1,164	926,580	360,024	4,215,921
34	Howard	54,992	31,442	3,003,512	1,192,187	341,630	91,271	201,371	94	629,271	122,757	5,668,527
35	Huntington	805,527	50,279	1,087,142	362,036	84,920	54,473	12,706	1,107	1,727,686	540,152	4,726,028
36	Jackson	10,904	64,901	222,623	83,661	8,249	9,676	7,481	0	0	0	407,495
37	Jasper	50	1,898	0	0	0	0	0	0	0	0	1,948
38	Jay	9,736	57,930	243,710	35,165	5,106	7,559	9,962	364	178,370	70,712	618,614
39	Jefferson	471,747	29,596	362,367	142,284	12,793	6,356	1,035	0	0	0	1,026,178
40	Jennings	170,771	50,962	349,104	85,210	30,248	19,934	2,114	0	0	0	708,343
41	Johnson	4,949,498	108,704	3,541,345	1,237,383	151,156	214,623	274,569	2,023	1,142,385	445,393	12,067,079
42	Knox	1,204,670	1,110	1,954,718	470,981	91,001	13,268	37,000	92	1,461,322	605,354	5,839,516
43	Kosciusko	417,763	46,632	376,966	204,271	61,497	11,931	4,636	0	0	0	1,123,696
44	LaGrange	21,308	10,719	102,152	43,311	2,839	6,705	2,683	0	0	0	189,717
45	Lake	18,616,918	118,435	32,940,956	8,350,553	481,715	377,769	16,310	0	33,039,966	34,510,270	128,452,892

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		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property	
46	LaPorte	3,341,935	279,059	6,751,219	942,487	211,627	114,230	44,964	1,301	613,996	336,834	12,637,652
47	Lawrence	824,466	19,537	1,369,729	268,831	188,051	14,874	47,973	5,922	676,454	215,914	3,631,751
48	Madison	7,249,312	55,558	10,144,635	2,319,624	861,651	505,299	1,073,479	83,655	9,075,503	3,509,864	34,878,580
49	Marion	35,232,332	63,325	25,430,721	15,872,037	974,696	617,546	206,991	43,419	6,797,068	3,588,902	88,827,037
50	Marshall	312,454	23,578	418,809	176,729	55,827	26,387	10,216	31	13,239	3,143	1,040,413
51	Martin	32,364	6,106	80,322	12,323	6,163	2,244	9,471	20	18,078	5,499	172,590
52	Miami	15,738	11,734	1,080,671	136,268	244,616	86,933	52,132	346	825,292	350,910	2,804,640
53	Monroe	115,067	162,461	0	0	0	0	0	0	0	0	277,528
54	Montgomery	7,887	230,529	1,064,541	443,334	75,815	24,426	12,083	592	755,073	231,684	2,845,964
55	Morgan	382	63,608	0	0	0	0	0	0	0	0	63,990
56	Newton	74,966	20,100	218,587	16,900	0	307	53,036	17	15,817	5,707	405,437
57	Noble	31,604	12,625	378,145	127,814	33,414	24,543	5,384	0	0	0	613,529
58	Ohio	0	203	0	0	0	0	0	0	0	0	203
59	Orange	9,255	13,678	19,972	6,607	206	0	245	0	0	0	49,963
60	Owen	92,035	2,401	112,852	19,849	15,443	4,071	1,043	0	0	0	247,694
61	Parke	588	17,278	47,127	3,148	0	856	394	0	0	0	69,391
62	Perry	358,716	35,170	562,308	77,000	67,765	4,218	14,184	1,081	202,545	40,938	1,363,925
63	Pike	49,638	9,857	139,475	51,805	13,192	1,985	50,746	189	44,907	15,859	377,653
64	Porter	4,060,131	72,007	1,976,986	1,221,203	98,360	120,667	60,273	0	0	0	7,609,627
65	Posey	310,349	9,091	304,648	72,096	8,432	5,742	2,333	0	0	0	712,691
66	Pulaski	173	1,163	11,107	123	0	0	194	0	0	0	12,760
67	Pulnam	46,186	34,023	239,150	76,868	35,946	753	3,520	0	0	0	436,446
68	Randolph	284,035	16,621	1,098,496	123,244	80,383	20,414	17,562	3,944	738,751	356,812	2,740,262
69	Ripley	387	13,113	1,573	55	0	0	651	0	0	0	15,779
70	Rush	324,194	59,759	641,406	93,192	106,518	7,019	6,163	256	474,809	132,477	1,845,793
71	St. Joseph	6,644,152	46,511	10,834,034	6,020,085	318,538	77,929	44,435	7,478	12,317,311	5,378,519	41,688,992
72	Scott	64,285	15,316	465,577	145,197	22,774	38,349	38,161	0	0	0	789,659
73	Shelby	487,702	37,081	691,557	261,204	90,834	35,978	14,480	0	3,768	862	1,623,466
74	Spencer	16,128	1,583	54,222	1,742	1,640	1,657	2,702	0	0	0	79,674
75	Starke	53,265	2,785	295,504	47,682	41,288	1,795	5,364	0	0	0	447,683
76	Steuben	8,254	6,178	7,193	0	0	0	0	0	0	0	21,625
77	Sullivan	76,093	12,397	453,218	28,265	16,160	5,731	145,683	176	125,797	88,983	952,503
78	Switzerland	626	9,756	0	0	0	0	0	0	0	0	10,382
79	Tippecanoe	1,096,289	17,387	2,277,175	2,125,455	78,697	29,989	17,958	0	0	0	5,642,950
80	Tipton	77,224	11,556	318,674	39,845	59,529	24,356	1,776	17	6,561	2,703	542,241
81	Union	86,770	878	203,723	43,047	10,658	976	437	538	41,669	19,978	408,674
82	Vanderburgh	1,690,444	30,416	3,465,030	1,787,384	152,311	29,362	3,622	0	0	0	7,158,569
83	Vermillion	91,695	0	319,571	33,320	46,966	1,498	33,143	467	44,780	22,325	593,765
84	Vigo	4,350,824	183,552	4,828,234	1,331,622	254,560	11,462	66,215	10,236	4,288,844	1,722,645	17,048,194
85	Wabash	5,018	88,635	15,410	1,552	23,292	6,623	6,561	0	0	0	147,091
86	Warren	5,330	3,066	13,459	1,298	0	0	99	0	0	0	23,252
87	Warrick	384,908	3,740	358,874	67,551	62,289	21,471	3,134	434	103,715	38,673	1,044,789
88	Washington	184,034	5,193	433,994	116,437	40,788	17,263	8,028	948	156,212	64,077	1,026,974
89	Wayne	2,811,147	0	2,856,216	602,621	231,156	61,471	122,967	10,061	533,031	126,875	7,355,545
90	Wells	1,929	2,227	40,990	5,377	23,444	987	1,570	0	0	0	76,524
91	White	99,014	649	186,039	33,539	12,936	4,309	1,666	0	0	0	338,152
92	Whitley	98,620	30,566	208,231	66,334	2,833	12,342	1,797	0	0	0	420,723
		157,381,331	4,037,127	169,692,349	67,600,967	9,474,532	4,338,276	5,381,728	205,675	98,538,112	60,862,764	577,512,861

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2012 Circuit Breaker Credit ESTIMATES

Cnty	County	Low Income											Total
		Homesteads	Elderly Homesteads	Other Res	Apartments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property		
01	Adams	543,139	33,933	556,700	257,511	12,711	14,650	11,813	183	5,349	1,190	1,437,179	
02	Allen	14,355,296	563,681	7,630,226	6,090,763	1,128,728	392,745	166,568	204	972,972	205,027	31,506,210	
03	Bartholomew	2,524,000	144,694	1,131,164	479,153	86,290	16,087	20,750	1,403	202,707	101,113	4,707,361	
04	Benton	62,827	2,326	201,013	27,318	10,095	145	6,442	8	4,912	1,564	316,650	
05	Blackford	286,108	19,735	540,686	126,638	60,557	27,477	83,905	473	310,907	197,648	1,654,134	
06	Boone	2,877,117	7,262	138,850	99,132	8,768	2,338	17,467	0	0	0	3,150,934	
07	Brown	0	691	0	0	0	0	0	0	0	0	691	
08	Carroll	171,067	6,429	362,521	39,729	0	7,960	13,281	1,781	151,303	41,865	795,936	
09	Cass	414,416	62,347	2,122,975	474,779	119,121	12,644	139,973	176	1,993,597	966,855	6,306,883	
10	Clark	923,353	173,872	1,992,019	875,060	352,456	54,005	22,170	0	0	0	4,392,935	
11	Clay	0	29	216	0	0	1,679	2,931	0	0	0	4,855	
12	Clinton	104,589	18,640	1,174,824	260,588	17,154	10,343	16,680	3,233	696,855	165,406	2,468,312	
13	Crawford	127,409	6,548	420,502	19,326	9,425	0	388,056	843	37,887	14,609	1,024,605	
14	Daviess	663,709	29,678	1,111,088	213,562	121,163	18,642	25,581	687	565,555	179,358	2,929,023	
15	Dearborn	342,420	881	385,251	86,861	18,290	6,207	7,425	0	0	0	847,335	
16	Decatur	83,294	42,552	224,366	74,636	2,670	1,359	6,420	0	0	0	435,297	
17	DeKalb	3,086	28,635	393,890	147,906	21,603	37,301	12,533	0	518	509	645,981	
18	Delaware	3,283,719	0	8,531,734	3,633,480	616,977	268,124	203,006	6,505	8,819,254	3,295,187	28,657,986	
19	Dubois	639,073	49,694	314,371	74,427	20,308	4,149	7,531	0	0	0	1,109,553	
20	Elkhart	6,286,257	81,961	5,072,076	3,173,834	270,420	363,594	388,455	8,949	4,601,963	1,243,697	21,491,206	
21	Fayette	232,215	83,791	893,508	210,053	66,928	14,977	53,878	1,673	1,538,110	823,277	3,918,410	
22	Floyd	305,257	78,544	915,730	354,340	1,843	11,926	756	0	0	0	1,668,396	
23	Fountain	65,672	11,134	254,192	15,851	17,796	6,222	1,407	0	0	0	372,274	
24	Franklin	7,455	9,575	1,024	224	0	41	5	0	0	0	18,324	
25	Fulton	1,258	9,751	55,307	4,606	0	918	1,185	0	0	0	73,025	
26	Gibson	396,677	59,300	638,060	237,162	61,398	10,880	59,664	236	169,617	58,022	1,691,016	
27	Grant	13,669	39,608	45,681	6,480	362,203	92,858	57,197	477	867,198	208,226	1,693,597	
28	Greene	321,811	47,932	585,704	65,983	0	15,993	219,685	0	27,698	11,264	1,296,070	
29	Hamilton	13,263,304	25,091	2,638,646	1,293,609	66,697	52,650	92,186	0	0	0	17,432,183	
30	Hancock	2,079,524	17,799	1,380,098	394,350	50,859	14,019	108,558	0	934	818	4,046,959	
31	Harrison	28,483	57,421	21,813	1,812	0	0	999	6	1	20	110,555	
32	Hendricks	8,069,111	41,322	2,943,644	1,384,941	131,200	58,325	182,363	0	0	0	12,810,906	
33	Henry	555,231	77,661	1,559,574	411,633	5,924	31,640	58,441	1,026	805,225	293,434	3,799,789	
34	Howard	50,921	42,514	2,964,635	1,188,876	339,863	90,251	143,565	39	440,520	78,468	5,339,652	
35	Huntington	818,698	50,056	1,089,268	363,176	85,800	54,915	14,700	1,119	1,746,671	546,175	4,770,578	
36	Jackson	8,609	68,964	191,397	73,094	7,376	8,398	3,593	0	0	0	361,431	
37	Jasper	0	1,921	0	0	0	0	0	0	0	0	1,921	
38	Jay	4,629	57,974	179,139	25,737	4,641	6,876	9,831	120	77,409	30,896	397,252	
39	Jefferson	467,954	38,836	342,472	133,736	11,005	5,881	1,000	0	0	0	1,000,884	
40	Jennings	156,174	65,048	320,305	78,550	27,901	18,333	2,172	0	0	0	668,483	
41	Johnson	4,863,724	128,700	3,456,523	1,202,233	146,809	210,080	278,311	1,827	1,033,746	397,688	11,719,641	
42	Knox	1,212,930	1,432	1,938,313	468,790	89,934	13,025	36,533	89	1,419,872	580,255	5,761,173	
43	Kosciusko	408,749	49,772	349,894	190,714	57,072	11,073	4,905	0	0	0	1,072,179	
44	LaGrange	21,661	11,761	97,170	41,250	2,638	6,514	2,979	0	0	0	183,973	
45	Lake	18,118,683	132,529	32,021,316	8,068,704	459,803	361,695	13,993	0	30,937,791	31,983,691	122,098,205	

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2012 Circuit Breaker Credit ESTIMATES

Cnty	County	Low Income											Total
		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property		
46	LaPorte	3,370,578	294,440	6,579,493	923,441	207,416	109,491	48,274	591	291,464	155,744	11,980,932	
47	Lawrence	820,010	24,647	1,341,485	264,920	186,051	14,544	31,456	5,284	602,030	188,313	3,478,740	
48	Madison	7,186,029	67,073	9,818,516	2,272,336	842,109	489,118	973,266	79,351	8,566,097	3,187,103	33,480,998	
49	Marion	33,792,442	66,528	24,111,930	14,829,090	917,785	587,298	224,548	34,697	5,541,468	2,839,618	82,945,404	
50	Marshall	313,891	26,522	405,770	171,890	54,615	25,773	11,321	3	2,137	604	1,012,526	
51	Marlin	29,931	7,036	73,928	11,297	5,553	2,086	6,505	17	15,372	4,280	156,005	
52	Miami	13,779	12,386	1,033,612	128,352	239,877	84,473	49,129	323	767,027	316,919	2,645,877	
53	Monroe	96,514	181,802	0	0	0	0	0	0	0	0	278,316	
54	Montgomery	4,750	247,969	1,008,948	423,682	71,762	23,256	11,416	475	604,199	176,549	2,573,006	
55	Morgan	238	63,128	0	0	0	0	0	0	0	0	63,366	
56	Newton	52,297	22,219	178,124	14,160	0	270	18,482	12	11,713	4,091	301,368	
57	Noble	32,075	12,091	382,611	129,096	33,345	24,913	6,266	0	0	0	620,397	
58	Ohio	0	210	0	0	0	0	0	0	0	0	210	
59	Orange	8,295	15,024	12,452	4,229	0	0	167	0	0	0	40,167	
60	Owen	73,227	2,402	97,468	17,641	13,898	3,706	127	0	0	0	208,469	
61	Parke	124	16,308	28,648	558	0	449	317	0	0	0	46,404	
62	Perry	349,082	40,740	545,289	75,105	66,308	4,101	13,417	958	162,026	32,022	1,289,048	
63	Pike	47,457	11,957	129,152	51,008	13,022	1,960	21,077	160	37,919	13,122	326,834	
64	Porter	3,784,195	92,126	1,728,071	1,069,100	87,435	110,483	50,447	0	0	0	6,921,857	
65	Posey	303,318	9,935	294,869	69,926	8,135	5,506	2,517	0	0	0	694,206	
66	Pulaski	95	1,012	6,365	72	0	0	128	0	0	0	7,672	
67	Putnam	43,420	35,153	218,125	72,009	33,998	711	2,701	0	0	0	406,117	
68	Randolph	279,834	18,030	1,070,586	120,982	78,785	20,243	18,423	3,740	695,579	322,675	2,628,877	
69	Ripley	248	13,610	0	0	0	0	0	0	0	0	13,858	
70	Rush	324,900	62,368	626,941	90,019	104,911	6,912	6,864	238	444,385	121,574	1,789,112	
71	St. Joseph	7,064,977	53,274	11,063,803	6,138,349	324,590	79,257	51,533	7,657	12,618,867	5,442,273	42,844,580	
72	Scott	59,462	16,320	444,092	139,130	21,752	36,770	36,822	0	0	0	754,348	
73	Shelby	492,547	40,934	674,216	255,163	87,277	34,949	15,504	0	3,538	799	1,604,927	
74	Spencer	14,010	1,873	50,575	1,522	1,569	1,586	2,804	0	0	0	73,939	
75	Starke	49,749	3,043	284,240	45,927	40,180	1,699	5,886	0	0	0	430,724	
76	Steuben	7,444	7,090	7,032	0	0	0	0	0	0	0	21,566	
77	Sullivan	71,318	14,233	418,835	25,947	15,173	5,422	10,799	160	113,002	78,561	753,450	
78	Switzerland	406	10,577	0	0	0	0	0	0	0	0	10,983	
79	Tippecanoe	1,132,293	18,045	2,282,696	2,117,515	78,816	29,735	20,058	0	0	0	5,679,158	
80	Tipton	74,802	12,114	299,682	38,058	57,004	23,318	1,881	0	582	181	507,622	
81	Union	77,245	1,046	191,253	40,896	10,188	857	474	439	34,013	15,653	372,064	
82	Vanderburgh	1,703,477	34,491	3,392,993	1,846,094	149,182	28,643	11,878	0	0	0	7,166,758	
83	Vermillion	85,161	0	304,621	32,081	45,932	1,395	29,612	362	34,580	16,977	550,721	
84	Vigo	4,480,634	204,286	4,859,709	1,329,004	257,036	11,013	72,749	10,154	4,256,538	1,682,309	17,163,432	
85	Wabash	2,838	88,156	1,146	0	19,366	5,576	6,050	0	0	0	123,132	
86	Warren	2,438	2,502	7,035	694	0	0	59	0	0	0	12,728	
87	Warrick	378,120	4,582	352,787	67,022	62,187	21,436	3,502	390	93,086	33,432	1,016,544	
88	Washington	179,226	5,315	417,554	112,946	39,912	16,893	7,936	811	132,407	52,644	965,644	
89	Wayne	2,848,911	0	2,857,245	605,028	232,670	61,281	119,628	9,554	452,273	107,747	7,294,337	
90	Wells	1,203	2,112	25,694	4,089	16,704	604	1,183	0	0	0	51,589	
91	White	95,260	713	165,070	30,323	11,624	3,991	1,619	0	0	0	308,600	
92	Whitley	95,819	29,860	201,753	64,406	2,760	11,912	2,020	0	0	0	408,530	
		155,007,347	4,377,309	165,182,299	66,003,714	9,313,353	4,228,569	4,787,738	186,433	92,908,873	56,219,452	558,215,087	

Circuit Breaker Tax Credit Counts

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2009 Circuit Breaker

Cnty	County	Total Real Property Parcel / Personal Property Record Counts										Count of Real Property Parcels / Personal Property Records With Credits												
		Hmstds	Other Res	Apartment	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	Pers Prop	Hmstds	Hmstds	Other Res	Apartment	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop
01	Adams	9,207	3,402	62	1	14	5,921	2,239	1,627	22,473	3,665	151	74	923	4	1	0	63	9	29	1,254	5.6%	108	2.9%
02	Allen	97,760	34,686	553	53	77	8,901	5,135	10,936	158,101	19,069	3,223	1,761	19,148	399	19	38	125	83	778	25,574	16.2%	2,371	12.4%
03	Bartholomew	20,673	7,675	167	11	43	5,234	2,412	2,291	38,506	4,723	393	333	97	0	0	0	15	1	14	853	2.2%	13	0.3%
04	Benton	2,692	1,315	15	1	1	3,055	902	587	8,568	1,077	30	6	434	13	1	0	35	4	31	554	6.5%	2	0.2%
05	Blackford	4,946	2,926	52	3	6	1,865	532	714	11,044	941	895	101	2,331	76	4	10	11	4	476	3,908	35.4%	512	54.4%
06	Boone	16,585	6,518	99	5	17	5,043	1,269	1,875	31,411	3,313	6	6	0	0	0	0	0	0	0	12	0.0%	0	0.0%
07	Brown	4,797	7,967	7	1	1	1,030	1,210	637	15,650	734	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
08	Carroll	6,645	7,089	34	0	18	5,756	1,678	1,521	22,741	1,775	450	5	775	1	0	0	32	5	26	1,294	5.7%	10	0.6%
09	Cass	11,089	5,940	82	8	12	6,466	2,367	2,821	28,785	2,523	2,004	200	3,425	65	8	3	81	48	1,925	7,759	27.0%	1,138	45.1%
10	Clark	30,960	16,838	263	13	9	5,209	2,763	4,018	60,073	5,329	759	567	871	8	0	0	1	0	78	2,284	3.8%	0	0.0%
11	Clay	8,018	6,459	25	4	4	8,251	2,667	1,478	26,906	2,037	192	164	1,754	0	0	1	53	1	32	2,197	8.2%	33	1.6%
12	Clinton	8,955	6,420	60	9	11	6,776	1,654	1,686	25,571	2,364	90	48	2,212	24	0	1	26	10	53	2,464	9.6%	133	5.6%
13	Crawford	3,285	4,028	9	1	0	3,536	1,797	492	13,148	832	103	14	1,617	0	1	0	1,606	1,671	39	5,051	38.4%	202	24.3%
14	Daviess	8,281	3,972	30	7	5	5,835	2,583	2,300	23,013	2,823	1,812	100	2,402	33	10	6	12	9	504	4,888	21.2%	801	28.4%
15	Dearborn	14,431	8,748	97	7	24	6,247	2,995	1,701	34,250	2,675	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
16	Decatur	6,999	5,609	35	1	8	4,393	2,057	1,171	20,273	2,234	17	17	0	0	0	0	0	0	0	34	0.2%	0	0.0%
17	DeKalb	11,997	10,057	122	5	23	5,808	2,147	2,923	33,082	3,195	100	94	349	11	0	4	19	8	7	592	1.8%	128	4.0%
18	Delaware	31,050	18,007	436	23	53	5,391	2,287	4,815	62,062	6,541	4,557	52	10,741	397	16	31	181	71	3,223	19,269	31.0%	3,103	47.4%
19	Dubois	12,397	11,045	105	5	27	6,582	2,481	3,641	36,283	3,807	170	59	126	0	0	0	3	0	3	361	1.0%	3	0.1%
20	Elkhart	49,487	23,739	339	17	98	8,483	3,187	10,247	95,597	14,907	505	222	8,713	355	9	7	164	37	1,060	11,072	11.6%	1,911	12.8%
21	Fayette	7,101	3,667	53	5	12	2,808	1,460	977	16,083	1,808	213	203	1,873	5	3	5	16	16	65	2,399	14.9%	75	4.1%
22	Floyd	21,037	11,038	99	7	8	2,480	1,540	2,827	39,036	2,810	128	123	0	0	0	0	0	0	0	251	0.6%	0	0.0%
23	Fountain	5,277	4,902	12	2	14	4,817	1,593	808	17,425	1,438	54	24	279	1	1	0	2	2	13	376	2.2%	0	0.0%
24	Franklin	6,671	4,792	21	1	8	5,774	3,050	765	21,082	2,258	29	28	0	0	0	0	0	0	0	57	0.3%	0	0.0%
25	Fulton	6,091	6,021	45	2	13	4,535	1,907	1,055	19,669	2,249	17	10	193	2	0	0	5	3	7	237	1.2%	28	1.2%
26	Gibson	10,387	4,700	45	5	32	6,059	1,921	4,312	27,461	2,881	124	68	1,485	1	4	1	42	9	25	1,759	6.4%	275	9.5%
27	Grant	18,879	16,935	171	15	104	6,745	2,221	5,350	50,420	4,289	994	260	11,095	140	23	65	111	15	1,177	13,880	27.5%	481	11.2%
28	Greene	9,944	7,196	40	6	14	7,641	3,152	2,294	30,287	3,108	442	31	1,226	6	0	6	1,181	1,028	21	3,941	13.0%	338	10.9%
29	Hamilton	79,035	22,485	225	23	32	5,590	2,012	5,178	114,580	11,941	133	133	0	0	0	0	0	0	0	266	0.2%	0	0.0%
30	Hancock	21,324	6,458	90	8	10	5,038	1,231	1,578	35,737	2,971	1,244	0	1,064	0	0	0	51	12	35	2,406	6.7%	4	0.1%
31	Harrison	11,929	7,014	33	2	7	8,282	4,827	2,664	34,758	2,539	101	98	46	0	0	0	7	6	2	260	0.7%	1	0.0%
32	Hendricks	42,528	13,650	144	9	20	5,287	2,050	3,036	66,724	6,264	343	56	2,988	5	0	2	77	14	167	3,652	5.5%	91	1.5%
33	Henry	15,052	8,337	87	7	14	7,685	3,170	2,196	36,548	3,017	2,279	0	3,219	53	0	7	3	2	815	6,378	17.5%	178	5.9%
34	Howard	23,898	14,157	207	12	23	4,091	1,107	4,492	47,987	3,607	93	6	7,622	184	2	2	39	14	228	8,190	17.1%	480	13.3%
35	Huntington	11,423	6,365	68	4	15	4,967	1,839	2,080	26,761	2,738	530	266	1,533	42	2	5	43	10	174	2,605	9.7%	212	7.7%
36	Jackson	12,136	4,886	119	13	18	7,955	3,004	1,569	29,700	3,272	134	124	95	0	0	1	5	2	1	362	1.2%	46	1.4%
37	Jasper	9,016	5,951	34	2	5	4,448	1,224	1,208	21,888	2,330	20	20	0	0	0	0	0	0	0	40	0.2%	0	0.0%
38	Jay	6,478	3,818	43	2	12	4,775	1,718	1,034	17,880	2,305	27	21	23	0	0	0	22	3	6	102	0.6%	0	0.0%
39	Jefferson	9,519	4,746	97	4	29	4,898	2,683	1,847	23,823	2,223	68	47	1,305	8	0	1	9	8	28	1,474	6.2%	47	2.1%
40	Jennings	8,437	8,005	23	2	11	4,340	2,221	897	23,936	1,858	100	69	800	3	1	1	4	2	40	1,020	4.3%	164	8.8%
41	Johnson	38,351	12,949	169	14	22	4,980	2,167	3,473	62,125	5,428	1,371	38	4,266	93	0	1	93	96	87	6,045	9.7%	0	0.0%
42	Knox	10,971	8,353	145	5	8	8,881	1,618	3,155	33,136	2,851	1,953	0	5,457	197	3	6	16	7	1,160	8,799	26.6%	1,230	43.1%
43	Kosciusko	21,655	20,399	165	10	136	8,870	3,686	4,179	59,100	8,638	3	0	150	0	0	2	6	0	32	193	0.3%	32	0.4%
44	LaGrange	8,951	9,839	47	2	31	7,013	3,116	1,505	30,504	4,821	46	39	74	8	0	1	11	2	4	185	0.6%	51	1.1%
45	Lake	138,044	72,835	1,507	44	334	4,114	1,125	17,301	235,304	19,780	12,618	371	32,786	1,322	10	34	6	7	5,948	53,102	22.6%	4,250	21.5%

Circuit Breaker Tax Credit Counts

2008 Only: Additional \$620 M In Homestead Credits [In Addition to \$250 M Appropriated In HEA 1001 (2007)]

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2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

2009 Circuit Breaker

Cnty	County	Total Real Property Parcel / Personal Property Record Counts										Count of Real Property Parcels / Personal Property Records With Credits													
		Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	Pers Prop	Hmstds	Elderly Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop	
46	LaPorte	29,461	22,595	88	8	32	9,158	3,433	7,621	72,396	7,390	60	3,432	0	24	3	4	87	0	0	3,610	5.0%	0	0.0%	
47	Lawrence	14,819	7,939	48	9	16	7,824	3,437	2,314	36,406	3,691	2,018	141	4,110	67	16	10	1,333	1,200	1,133	10,028	27.5%	1,589	43.1%	
48	Madison	38,960	30,082	253	29	62	6,957	4,735	7,236	88,314	6,915	7,443	243	17,103	211	23	49	213	1,192	3,884	30,361	34.4%	3,143	45.5%	
49	Marion	228,626	90,050	1,967	79	141	1,061	535	25,475	347,934	32,233	4,965	388	67,030	1,191	36	82	277	395	3,014	77,378	22.2%	3,548	11.0%	
50	Marshall	13,452	10,303	141	10	26	8,468	3,611	2,713	38,724	4,536	144	131	1,948	62	5	7	29	9	37	2,372	6.1%	283	6.2%	
51	Marlin	3,113	2,533	21	1	8	3,956	1,241	707	11,580	913	113	14	234	1	0	2	16	2	10	392	3.4%	41	4.5%	
52	Miami	9,927	8,364	68	13	86	5,506	2,212	2,146	28,322	2,586	77	0	3,075	4	0	5	7	3	80	3,251	11.5%	229	8.9%	
53	Monroe	28,955	15,882	557	10	51	6,065	2,435	4,425	58,380	6,720	203	159	0	0	0	0	0	0	0	362	0.6%	0	0.0%	
54	Montgomery	11,104	5,226	98	6	17	5,241	1,940	1,621	25,253	2,881	1,373	0	1,232	4	0	1	9	3	89	2,711	10.7%	186	6.5%	
55	Morgan	19,736	12,397	71	5	26	7,330	2,501	2,019	44,085	3,851	299	299	0	0	0	0	0	0	0	598	1.4%	0	0.0%	
56	Newton	4,304	3,667	22	1	6	3,101	1,035	743	12,879	1,429	362	53	388	1	0	1	16	4	11	836	6.5%	0	0.0%	
57	Noble	12,696	7,849	86	4	48	5,224	2,607	2,011	30,525	4,543	136	109	415	10	0	3	8	2	35	718	2.4%	61	1.3%	
58	Ohio	1,808	2,066	13	1	6	460	339	202	4,895	526	2	2	0	0	0	0	0	0	0	4	0.1%	0	0.0%	
59	Orange	6,334	6,366	27	5	1	6,859	2,151	1,150	22,893	2,574	59	58	0	0	0	0	0	0	0	117	0.5%	0	0.0%	
60	Owen	6,534	5,115	19	4	16	6,097	3,169	798	21,752	1,307	249	19	284	12	1	12	3	0	1	581	2.7%	81	6.2%	
61	Parke	5,062	7,345	19	4	6	7,130	2,389	1,239	23,194	2,130	65	57	0	0	0	0	0	0	0	122	0.5%	0	0.0%	
62	Perry	5,654	4,741	31	2	10	4,522	1,701	1,114	17,775	1,356	1,517	30	1,781	2	0	3	18	6	111	3,468	19.5%	71	5.2%	
63	Pike	4,478	5,709	10	3	5	6,196	2,200	3,802	22,403	1,249	61	45	1,401	0	1	0	4	6	14	1,532	6.8%	38	3.0%	
64	Porter	46,762	24,183	402	13	257	3,642	588	4,658	80,505	8,733	135	51	335	33	0	2	17	2	153	728	0.9%	53	0.6%	
65	Posey	8,222	5,467	38	5	17	5,377	1,573	5,936	26,635	1,851	176	11	719	22	1	1	5	1	36	972	3.6%	69	3.7%	
66	Pulaski	4,022	6,059	21	0	19	6,073	1,632	1,101	18,927	1,546	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
67	Pulnam	10,055	8,721	58	6	5	7,074	2,556	1,581	30,056	2,145	12	12	0	0	0	0	0	0	0	24	0.1%	0	0.0%	
68	Randolph	7,883	4,791	35	5	27	6,197	2,455	1,544	22,937	2,203	487	66	2,682	18	2	4	23	11	274	3,567	15.6%	259	11.8%	
69	Ripley	8,182	3,395	56	4	11	5,452	3,413	1,179	21,692	2,504	79	79	0	0	0	0	0	0	0	158	0.7%	0	0.0%	
70	Rush	5,145	2,386	19	2	6	4,173	1,960	854	14,545	1,707	1,166	207	1,101	11	4	4	9	5	394	2,901	19.9%	525	30.8%	
71	St. Joseph	71,980	31,563	256	13	13	5,966	2,898	9,542	122,231	11,142	7,328	87	20,188	130	6	5	170	36	3,858	31,808	26.0%	4,085	36.7%	
72	Scott	7,049	4,237	49	6	21	3,196	1,557	890	17,005	1,241	127	36	736	3	0	2	22	10	9	945	5.6%	61	4.9%	
73	Shelby	12,244	7,804	111	7	20	7,211	2,242	1,808	31,447	3,058	75	59	26	0	0	0	43	2	0	205	0.7%	0	0.0%	
74	Spencer	6,323	7,991	21	3	13	7,483	2,414	2,109	26,357	1,639	25	19	594	0	1	1	2	0	27	669	2.5%	74	4.5%	
75	Starke	7,316	8,445	40	6	5	5,115	2,006	1,240	24,173	1,439	10	1	669	0	0	0	4	0	10	694	2.9%	0	0.0%	
76	Steuben	10,488	22,364	31	13	139	4,642	2,056	2,431	42,164	4,043	52	52	0	0	0	0	0	0	0	104	0.2%	0	0.0%	
77	Sullivan	6,082	4,746	15	5	19	5,609	1,732	2,974	21,182	1,436	637	14	1,506	8	4	3	8	13	308	2,501	11.8%	264	18.4%	
78	Switzerland	2,641	2,311	17	1	5	2,807	1,486	307	9,575	690	64	64	0	0	0	0	0	0	0	128	1.3%	0	0.0%	
79	Tippecanoe	35,679	14,289	522	18	46	6,073	1,902	3,541	62,070	7,710	43	38	31	1	1	0	0	1	0	115	0.2%	1	0.0%	
80	Tipton	5,541	3,639	22	2	51	4,749	1,404	1,027	16,435	1,501	194	177	805	17	0	49	51	1	342	1,636	10.0%	146	9.7%	
81	Union	2,101	2,747	12	1	7	1,366	1,058	251	7,543	676	328	1	375	0	0	0	0	0	11	715	9.5%	23	3.4%	
82	Vanderburgh	49,281	20,276	415	14	27	2,992	978	8,838	82,821	9,146	0	134	14,030	30	9	4	17	5	586	14,815	17.9%	123	1.3%	
83	Vermillion	5,563	3,562	24	5	7	3,017	1,801	782	14,761	1,296	1,198	17	1,257	2	0	1	3	4	20	2,502	17.0%	36	2.8%	
84	Vigo	27,455	18,233	398	8	58	9,044	2,145	7,385	64,726	3,906	6,096	784	11,125	217	12	4	193	45	3,355	21,831	33.7%	1,940	49.7%	
85	Wabash	10,204	6,587	35	6	16	3,711	1,763	1,752	24,074	2,680	254	0	916	1	1	2	2	3	38	1,217	5.1%	9	0.3%	
86	Warren	2,801	2,247	14	1	1	5,354	1,376	479	12,273	748	24	7	0	0	0	0	0	0	0	31	0.3%	0	0.0%	
87	Warrick	17,905	10,454	192	9	15	5,453	790	4,239	39,057	3,254	1,103	7	1,025	1	3	1	13	1	45	2,199	5.6%	94	2.9%	
88	Washington	8,375	5,852	39	2	9	5,457	2,892	854	23,480	1,990	107	53	913	1	0	0	8	15	27	1,124	4.8%	213	10.7%	
89	Wayne	19,267	8,058	268	11	28	4,762	1,703	3,156	37,253	5,147	4,555	78	5,692	260	5	1	136	68	275	11,070	29.7%	240	4.7%	
90	Wells	8,670	2,924	26	5	32	4,228	1,465	1,104	18,454	2,580	14	12	0	0	0	0	0	0	0	26	0.1%	0	0.0%	
91	White	7,741	6,818	52	4	44	5,811	1,596	1,666	23,732	3,065	4	0	0	0	0	0	0	0	0	4	0.0%	0	0.0%	
92	Whitley	10,531	4,322	38	2	25	4,341	2,037	1,234	22,530	2,688	215	59	97	1	0	5	0	1	4	382	1.7%	40	1.5%	
Total		1,784,919	984,638	13,046	752	2,889	499,385	195,153	275,059	3,755,841	370,582	82,175	13,163	297,320	5,801	252	509	6,922	6,265	36,504	448,911	12.0%	35,976	9.7%	
% of Total Parcels With Circuit Breaker Credits												5.3%		30.2%	44.5%	33.5%	17.6%	1.4%	3.2%	13.3%	12.0%				

Circuit Breaker Tax Credit Counts

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**2010 Circuit Breaker
Count of Real Property Records / Personal Property Records With Credits**

**2011 Circuit Breaker
Count of Real Property Records / Personal Property Records With Credits**

Cnty	County	2010 Circuit Breaker												2011 Circuit Breaker													
		Hmstds	Elderly Hmstds	Other Res	Apartment	LT Care	Mob Home Land	Farmland	Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop	Hmstds	Elderly Hmstds	Other Res	Apartment	LT Care	Mob Home Land	Farmland	Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop
01	Adams	1,003	414	1,108	60	1	11	94	3	80	2,774	12.3%	48	1.3%	1,334	417	1,288	60	1	12	461	4	492	4,069	18.1%	304	8.3%
02	Allen	22,867	4,448	18,288	465	34	55	1,904	1	84	48,146	30.5%	305	1.6%	28,534	4,461	20,266	468	34	55	2,105	6	3,419	59,348	37.5%	2,737	14.4%
03	Bartholomew	4,237	712	2,921	140	6	9	194	1	55	8,275	21.5%	85	1.8%	5,282	717	2,915	138	6	8	194	1	55	9,316	24.2%	85	1.8%
04	Benton	153	19	693	15	1	1	53	1	141	1,077	12.6%	93	8.6%	226	20	718	15	1	1	54	1	202	1,238	14.4%	136	12.6%
05	Blackford	541	233	2,121	51	2	6	1,787	5	506	5,252	47.6%	489	52.0%	668	228	2,132	51	2	6	1,795	5	517	5,404	48.9%	503	53.5%
06	Boone	4,622	96	1,377	88	5	9	182	0	0	6,379	20.3%	0	0.0%	5,322	97	1,388	89	5	9	181	0	0	7,091	22.6%	0	0.0%
07	Brown	0	9	0	0	0	0	0	0	0	9	0.1%	0	0.0%	0	18	0	0	0	0	0	0	0	18	0.1%	0	0.0%
08	Carroll	451	48	1,005	23	0	2	50	5	332	1,916	8.4%	225	12.7%	560	52	1,005	23	0	2	50	5	332	2,029	8.9%	224	12.6%
09	Cass	569	569	3,450	80	7	9	1,193	3	1,677	7,557	26.3%	995	39.4%	934	584	3,560	80	7	9	2,477	3	1,677	9,331	32.4%	996	39.5%
10	Clark	2,114	988	4,812	217	12	9	274	0	333	8,759	14.6%	289	5.4%	2,638	996	4,218	200	12	8	233	0	0	8,305	13.8%	0	0.0%
11	Clay	214	13	1,169	19	0	2	68	0	0	1,485	5.5%	0	0.0%	0	4	28	0	0	2	68	0	0	102	0.4%	0	0.0%
12	Clinton	36	125	2,490	49	2	4	51	9	717	3,483	13.6%	686	29.0%	358	128	2,598	51	2	6	53	9	717	3,922	15.3%	688	29.1%
13	Crawford	371	97	2,296	6	1	0	3,334	23	129	6,257	47.6%	137	16.5%	484	105	2,296	6	1	0	3,334	23	129	6,378	48.5%	137	16.5%
14	Davless	987	316	2,241	23	6	4	1,411	3	437	5,428	23.6%	595	21.1%	1,203	337	2,301	23	6	4	1,830	3	470	6,177	26.8%	612	21.7%
15	Dearborn	800	8	1,188	84	7	17	168	0	0	2,272	6.6%	0	0.0%	1,228	8	1,189	84	7	17	174	0	0	2,707	7.9%	0	0.0%
16	Decatur	207	304	966	26	1	3	57	0	0	1,564	7.7%	0	0.0%	368	304	966	26	1	3	58	0	0	1,726	8.5%	0	0.0%
17	DeKalb	6	620	2,089	114	5	17	124	0	24	2,999	9.1%	11	0.3%	36	624	2,093	114	5	17	126	0	26	3,041	9.2%	12	0.4%
18	Delaware	4,909	0	12,534	411	20	43	1,646	34	3,081	22,678	36.5%	3,236	49.5%	6,483	0	12,897	412	20	47	2,592	34	3,084	25,569	41.2%	3,254	49.7%
19	Dubois	1,287	548	1,698	99	5	25	262	0	0	3,924	10.8%	0	0.0%	1,749	565	1,698	99	5	25	265	0	0	4,406	12.1%	0	0.0%
20	Elkhart	10,270	902	10,925	321	17	32	873	5	3,970	27,315	28.6%	3,687	24.7%	13,574	840	12,503	326	17	35	1,364	33	5,775	34,467	36.1%	6,179	41.5%
21	Fayette	205	289	2,150	45	4	12	2,616	8	696	6,025	37.5%	968	53.5%	532	291	2,153	45	4	12	2,658	8	696	6,399	39.8%	968	53.5%
22	Floyd	469	463	3,488	91	2	5	31	0	0	4,549	11.7%	0	0.0%	1,387	467	3,490	91	2	5	31	0	0	5,473	14.0%	0	0.0%
23	Fountain	174	143	1,027	8	2	9	36	0	0	1,399	8.0%	0	0.0%	228	151	1,129	8	2	10	41	0	0	1,569	9.0%	0	0.0%
24	Franklin	19	122	0	0	0	0	0	0	0	141	0.7%	0	0.0%	42	123	262	14	0	4	5	0	0	450	2.1%	0	0.0%
25	Fulton	1	80	242	6	0	3	12	0	0	344	1.7%	0	0.0%	10	82	242	6	0	3	12	0	0	355	1.8%	0	0.0%
26	Gibson	1,011	530	2,091	44	5	26	904	7	464	5,082	18.5%	858	29.8%	1,430	556	2,094	44	5	26	905	7	467	5,534	20.2%	871	30.2%
27	Grant	0	213	5,256	2	14	93	1,273	13	2,713	9,577	19.0%	1,789	41.7%	1	214	9,041	108	14	93	1,514	13	2,734	13,732	27.2%	1,854	43.2%
28	Greene	884	342	3,461	32	0	12	3,393	190	416	8,730	28.8%	587	18.9%	1,054	347	3,140	32	0	12	3,210	5	391	8,191	27.0%	412	13.3%
29	Harrilton	18,035	281	4,433	106	7	18	1,092	0	0	23,972	20.9%	0	0.0%	23,057	286	4,448	107	7	19	1,219	0	0	29,143	25.4%	0	0.0%
30	Hancock	8,177	740	2,940	88	8	10	1,646	0	96	13,705	38.3%	43	1.4%	6,204	501	2,998	88	8	10	1,662	3	156	11,630	32.5%	123	4.1%
31	Harrison	159	497	385	3	0	0	497	6	3	1,550	4.5%	5	0.2%	255	506	179	3	0	0	18	6	2	969	2.8%	5	0.2%
32	Hendricks	15,960	386	4,894	131	5	14	2,080	0	0	23,470	35.2%	0	0.0%	20,279	389	4,909	131	5	14	2,093	5	76	27,901	41.8%	43	0.7%
33	Henry	954	488	4,524	82	5	11	2,933	2	902	9,901	27.1%	823	27.3%	1,374	488	4,443	82	5	11	2,914	2	886	10,205	27.9%	793	26.3%
34	Howard	26	795	7,193	196	12	13	1,678	0	163	10,076	21.0%	225	6.2%	232	575	8,564	196	12	13	1,696	3	2,608	13,899	29.0%	1,647	45.7%
35	Huntington	1,332	367	2,875	59	3	11	90	8	873	5,618	21.0%	874	31.9%	1,775	377	2,882	59	3	11	90	8	874	6,079	22.7%	879	32.1%
36	Jackson	26	605	1,853	111	4	18	89	0	0	2,706	9.1%	0	0.0%	51	619	1,913	111	4	18	490	0	0	3,206	10.8%	0	0.0%
37	Jasper	0	22	0	0	0	0	0	0	0	22	0.1%	0	0.0%	1	22	0	0	0	0	0	0	0	23	0.1%	0	0.0%
38	Jay	0	503	1,920	41	1	10	56	7	470	3,008	16.8%	607	26.3%	32	506	1,933	41	1	10	56	7	470	3,056	17.1%	614	26.6%
39	Jefferson	982	563	1,202	91	2	19	29	0	0	2,888	12.1%	0	0.0%	1,245	741	1,202	91	2	19	29	0	0	3,329	14.0%	0	0.0%
40	Jennings	496	638	765	21	1	8	344	0	274	2,547	10.6%	109	5.9%	574	662	581	21	1	7	14	0	0	1,860	7.8%	0	0.0%
41	Johnson	9,720	1,582	4,454	113	9	14	1,977	12	945	18,846	30.3%	1,029	19.0%	11,618	1,659	4,471	111	10	14	2,073	12	945	20,913	33.7%	1,045	19.3%
42	Knox	1,582	20	4,757	136	5	8	297	3	1,161	7,969	24.0%	1,068	37.5%	2,805	21	4,777	136	5	8	297	3	1,164	9,216	27.8%	1,073	37.6%
43	Kosciusko	719	581	1,382	104	4	14	119	0	0	2,923	4.9%	0	0.0%	968	605	1,382	104	4	14	124	0	0	3,201	5.4%	0	0.0%
44	LaGrange	43	130	377	32	1	9	43	0	0	635	2.1%	0	0.0%	108	144	437	38	1	9	47	0	0	784	2.6%	0	0.0%
45	Lake	31,792	371	38,243	928	12	274	247	0	7,284	79,151	33.6%	5,598	28.3%	35,548	371	38,245	928	12	274	248	0	7,284	82,910	35.2%	5,607	28.3%

Circuit Breaker Tax Credit Counts

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2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCl, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

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2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

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2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

2010 Circuit Breaker

Count of Real Property Parcels / Personal Property Records With Credits

Cnty	County	Hmstds	Elderly Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop
46	LaPorte	4,127	662	6,000	63	8	18	166	7	942	11,993	18.6%	1,143	15.5%
47	Lawrence	1,126	302	3,347	43	8	14	869	49	1,086	6,844	18.8%	1,120	30.3%
48	Madison	10,740	389	20,036	236	22	59	5,098	150	4,345	41,075	46.5%	3,596	52.0%
49	Marion	55,215	523	57,460	1,793	61	141	960	193	3,215	119,561	34.4%	6,255	19.4%
50	Marshall	712	302	1,385	121	7	15	67	2	104	2,715	7.0%	89	2.0%
51	Martin	117	160	619	11	1	7	468	2	78	1,463	12.6%	86	9.4%
52	Miami	0	318	3,471	63	13	66	361	2	999	5,293	18.7%	844	32.6%
53	Monroe	269	1,371	0	0	0	0	0	0	0	1,640	2.8%	0	0.0%
54	Montgomery	1	1,257	1,496	85	5	8	98	3	483	3,436	13.6%	671	23.3%
55	Morgan	0	801	0	0	0	0	0	0	0	801	1.8%	0	0.0%
56	Newton	153	195	1,114	16	0	1	661	1	62	2,203	17.1%	40	2.8%
57	Noble	53	121	1,160	60	2	24	59	0	0	1,479	4.8%	0	0.0%
58	Ohio	0	2	0	0	0	0	0	0	0	2	0.0%	0	0.0%
59	Orange	25	193	325	9	0	0	14	0	0	566	2.5%	0	0.0%
60	Owan	307	3	1,012	19	3	15	636	0	0	1,995	9.2%	0	0.0%
61	Parke	1	161	577	10	0	4	25	0	0	778	3.4%	0	0.0%
62	Perry	805	429	2,058	29	2	8	593	7	661	4,592	25.8%	442	32.6%
63	Pike	152	188	1,926	10	2	4	3,297	6	324	5,909	26.4%	232	18.6%
64	Porter	8,755	711	5,522	391	12	25	581	0	0	15,997	19.9%	0	0.0%
65	Posey	881	52	921	29	4	5	22	0	0	1,914	7.2%	0	0.0%
66	Pulaski	0	23	161	2	0	0	8	0	0	194	1.0%	0	0.0%
67	Putnam	85	288	989	48	5	1	82	0	0	1,498	5.0%	0	0.0%
68	Randolph	743	160	2,438	32	5	20	68	10	717	4,193	18.3%	654	29.7%
69	Ripley	0	147	61	2	0	0	21	0	0	231	1.1%	0	0.0%
70	Rush	654	409	1,045	15	2	4	13	2	412	2,556	17.6%	467	27.4%
71	St. Joseph	9,226	332	18,655	227	10	6	192	11	3,708	32,367	26.5%	3,348	30.0%
72	Scott	179	123	1,279	47	4	20	525	0	0	2,177	12.8%	0	0.0%
73	Shelby	953	404	2,058	90	6	13	199	0	6	3,729	11.9%	4	0.1%
74	Spencer	28	27	421	4	1	10	34	0	0	525	2.0%	0	0.0%
75	Starke	151	26	841	34	6	1	55	0	0	1,114	4.6%	0	0.0%
76	Steuben	24	88	50	0	0	0	0	0	0	162	0.4%	0	0.0%
77	Sullivan	151	175	2,247	15	5	15	3,735	2	327	6,672	31.5%	251	17.5%
78	Switzerland	3	106	0	0	0	0	0	0	0	109	1.1%	0	0.0%
79	Tippecanoe	2,591	131	6,507	439	15	12	148	0	0	9,843	15.9%	0	0.0%
80	Tipton	229	156	720	15	2	49	56	0	3	1,230	7.5%	4	0.3%
81	Union	233	20	348	9	1	5	2	1	95	714	9.5%	126	18.6%
82	Vanderburgh	3,064	175	10,576	374	10	20	48	0	0	14,267	17.2%	0	0.0%
83	Vermillion	211	0	1,532	19	3	5	623	2	220	2,615	17.7%	206	15.9%
84	Vigo	5,016	1,011	11,369	392	8	31	671	24	3,332	21,854	33.8%	2,168	55.5%
85	Wabash	2	846	35	0	5	7	46	0	0	941	3.9%	0	0.0%
86	Warren	12	45	151	1	0	0	7	0	0	216	1.8%	0	0.0%
87	Warrick	843	68	1,335	35	3	7	18	1	357	2,667	6.8%	297	9.1%
88	Washington	270	21	1,156	38	2	9	496	9	308	2,309	9.8%	529	26.6%
89	Wayne	4,725	0	5,584	265	9	24	1,320	29	1,647	13,603	36.5%	1,203	23.4%
90	Wells	0	14	620	8	3	13	39	0	0	697	3.8%	0	0.0%
91	White	213	6	910	37	4	5	40	0	0	1,215	5.1%	0	0.0%
92	Whitley	159	433	739	33	1	15	30	0	0	1,410	6.3%	0	0.0%
	Total	261,614	34,594	353,539	9,930	498	1,575	57,678	862	51,457	771,747	20.5%	49,239	13.3%
	% With Credits	16.6%	35.9%	76.1%	66.2%	54.5%	11.5%	0.4%	18.7%	20.5%				

2011 Circuit Breaker

Count of Real Property Parcels / Personal Property Records With Credits

Cnty	County	Hmstds	Elderly Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop
46	LaPorte	5,116	662	8,094	63	8	18	167	18	2,067	16,213	22.4%	2,523	34.1%
47	Lawrence	1,779	353	3,516	43	8	14	2,043	50	1,100	8,906	24.5%	1,170	31.7%
48	Madison	14,644	395	21,280	236	22	59	5,098	151	4,536	46,421	52.6%	3,786	54.8%
49	Marion	64,771	542	57,424	1,793	61	141	960	193	3,213	129,098	37.1%	6,238	19.4%
50	Marshall	977	305	1,418	121	7	15	67	2	116	3,028	7.8%	108	2.4%
51	Martin	160	161	620	11	1	7	481	2	78	1,521	13.1%	86	9.4%
52	Miami	7	301	3,526	63	13	66	650	2	1,010	5,638	19.9%	860	33.3%
53	Monroe	516	1,389	0	0	0	0	0	0	0	1,905	3.3%	0	0.0%
54	Montgomery	55	1,269	1,496	85	5	8	98	3	483	3,502	13.9%	671	23.3%
55	Morgan	2	847	0	0	0	0	0	0	0	849	1.9%	0	0.0%
56	Newton	323	197	1,165	16	0	1	718	1	62	2,483	19.3%	42	2.9%
57	Noble	177	148	1,236	73	2	27	60	0	0	1,723	5.6%	0	0.0%
58	Ohio	0	2	0	0	0	0	0	0	0	2	0.0%	0	0.0%
59	Orange	38	197	560	22	1	0	15	0	0	833	3.6%	0	0.0%
60	Owan	405	4	816	16	2	12	196	0	0	1,451	6.7%	0	0.0%
61	Parke	5	163	577	10	0	4	25	0	0	784	3.4%	0	0.0%
62	Perry	962	438	2,072	29	2	8	593	7	663	4,774	26.9%	450	33.2%
63	Pike	256	208	2,004	10	2	4	4,168	6	324	6,982	31.2%	236	18.9%
64	Porter	12,667	718	5,653	391	12	27	585	0	0	20,053	24.9%	0	0.0%
65	Posey	1,057	52	922	29	4	5	22	0	0	2,091	7.9%	0	0.0%
66	Pulaski	1	26	162	3	0	0	8	0	0	200	1.1%	0	0.0%
67	Putnam	234	289	994	48	5	1	82	0	0	1,653	5.5%	0	0.0%
68	Randolph	1,013	163	2,478	32	5	20	350	10	717	4,788	20.9%	660	30.0%
69	Ripley	3	163	61	2	0	0	24	0	0	253	1.2%	0	0.0%
70	Rush	750	413	1,052	15	2	4	13	2	412	2,663	18.3%	469	27.5%
71	St. Joseph	11,413	338	18,965	229	11	7	212	11	3,732	34,918	28.6%	3,364	30.2%
72	Scott	320	127	1,278	47	4	20	525	0	0	2,321	13.6%	0	0.0%
73	Shelby	1,281	443	2,058	90	6	13	200	0	6	4,097	13.0%	4	0.1%
74	Spencer	45	40	426	4	1	10	34	0	0	560	2.1%	0	0.0%
75	Starke	238	26	841	34	6	1	55	0	0	1,201	5.0%	0	0.0%
76	Steuben	64	97	50	0	0	0	0	0	0	211	0.5%	0	0.0%
77	Sullivan	219	194	2,261	15	5	15	3,755	2	331	6,797	32.1%	255	17.8%
78	Switzerland	5	110	0	0	0	0	0	0	0	115	1.2%	0	0.0%
79	Tippecanoe	3,924	136	6,506	439	15	12	144	0	0	11,176	18.0%	0	0.0%
80	Tipton	342	136	884	15	2	49	56	1	367	1,852	11.3%	170	11.3%
81	Union	289	20	349	9	1	5	2	1	95	771	10.2%	127	18.8%
82	Vanderburgh	4,383	176	10,578	374	10	20	48	0	0	15,589	18.8%	0	0.0%
83	Vermillion	341	0	1,536	19	3	5	623	2	221	2,750	18.6%	212	16.4%
84	Vigo	5,908	1,018	11,411	392	8	33	697	24	3,333	22,824	35.3%	2,177	55.7%
85	Wabash	38	854	856	14	5	7	46	0	0	1,820	7.6%	0	0.0%
86	Warren	31	45	151	1	0	0	7	0	0	235	1.9%	0	0.0%
87	Warrick	1,037	72	1,394	37	3	7	26	1	358	2,935	7.5%	303	9.3%
88	Washington	439	21	1,111	38	2	9	86	9	308	2,023	8.6%	530	26.6%
89	Wayne	5,562	0	6,100	265	9	25	2,108	37	1,804	15,910	42.7%	1,940	37.7

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2012 Circuit Breaker

Count of Real Property Parcels / Personal Property Records With Credits

Cnty	County	Count of Real Property Parcels / Personal Property Records With Credits											Total Real	% of Real Parcels	Pers Prop	% Pers Prop
		Hmstds	Elderly Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real						
01	Adams	1,309	417	1,130	60	1	11	103	3	115	3,149	14.0%	68	1.9%		
02	Allen	29,480	4,491	20,433	466	34	55	2,046	7	3,941	60,953	38.6%	3,168	16.6%		
03	Bartholomew	5,390	717	2,915	138	6	8	195	1	56	9,426	24.5%	85	1.8%		
04	Benton	210	20	695	15	1	1	53	1	141	1,137	13.3%	95	8.8%		
05	Blackford	661	237	2,117	51	2	6	1,774	5	505	5,358	48.5%	485	51.5%		
06	Boone	5,083	96	961	75	4	8	155	0	0	6,382	20.3%	0	0.0%		
07	Brown	0	18	0	0	0	0	0	0	0	18	0.1%	0	0.0%		
08	Carroll	501	52	1,003	23	0	2	50	5	332	1,968	8.7%	217	12.2%		
09	Cass	928	585	3,448	80	7	9	1,189	3	1,677	7,926	27.5%	995	39.4%		
10	Clark	2,727	996	4,218	199	12	8	226	0	0	8,386	14.0%	0	0.0%		
11	Clay	0	5	51	0	0	2	71	0	0	129	0.5%	0	0.0%		
12	Clinton	354	128	2,491	49	2	4	51	9	717	3,805	14.9%	686	29.0%		
13	Crawford	437	105	2,295	6	1	0	3,334	23	129	6,330	48.1%	135	16.2%		
14	Davies	1,171	338	2,236	23	6	4	1,347	3	437	5,565	24.2%	596	21.1%		
15	Dearborn	1,196	8	1,190	84	7	17	175	0	0	2,677	7.8%	0	0.0%		
16	Decatur	352	305	966	26	1	3	58	0	0	1,711	8.4%	0	0.0%		
17	DeKalb	31	626	2,097	114	5	17	126	0	26	3,042	9.2%	13	0.4%		
18	Delaware	6,562	0	12,536	411	20	43	1,650	34	3,082	24,338	39.2%	3,244	49.6%		
19	Dubois	1,688	565	1,693	99	5	25	262	0	0	4,337	12.0%	0	0.0%		
20	Elkhart	13,569	895	12,395	326	17	34	1,218	33	5,762	34,249	35.8%	6,061	40.7%		
21	Fayette	540	291	2,115	45	4	12	2,102	8	696	5,813	36.1%	968	53.5%		
22	Floyd	1,481	467	3,490	91	2	5	31	0	0	5,567	14.3%	0	0.0%		
23	Fountain	212	151	1,023	8	2	9	36	0	0	1,441	8.3%	0	0.0%		
24	Franklin	37	123	252	13	0	4	2	0	0	431	2.0%	0	0.0%		
25	Fulton	8	82	242	6	0	3	13	0	0	354	1.8%	0	0.0%		
26	Gibson	1,331	557	2,088	44	5	26	896	7	463	5,417	19.7%	838	29.1%		
27	Grant	1	214	5,459	8	14	93	955	13	2,722	9,479	18.8%	1,815	42.3%		
28	Greene	993	347	2,755	32	0	12	2,808	0	121	7,068	23.3%	133	4.3%		
29	Hamilton	22,311	286	4,198	106	7	16	604	0	0	27,528	24.0%	0	0.0%		
30	Hancock	5,802	615	2,701	88	8	10	1,256	0	31	10,511	29.4%	30	1.0%		
31	Harrison	176	506	151	3	0	0	18	4	1	859	2.5%	3	0.1%		
32	Hendricks	19,358	389	4,861	131	5	14	1,853	0	0	26,611	39.9%	0	0.0%		
33	Henry	1,291	488	4,163	80	5	10	2,361	2	770	9,170	25.1%	743	24.6%		
34	Howard	231	819	7,750	196	12	13	1,686	3	2,258	12,968	27.0%	1,296	35.9%		
35	Huntington	1,784	379	2,882	59	3	11	91	8	874	6,091	22.8%	879	32.1%		
36	Jackson	44	619	1,864	111	4	18	99	0	0	2,759	9.3%	0	0.0%		
37	Jasper	0	22	0	0	0	0	0	0	0	22	0.1%	0	0.0%		
38	Jay	14	506	1,871	41	1	10	47	7	459	2,956	16.5%	519	22.5%		
39	Jefferson	1,235	742	1,199	91	2	19	29	0	0	3,317	13.9%	0	0.0%		
40	Jennings	516	661	580	21	1	7	14	0	0	1,800	7.5%	0	0.0%		
41	Johnson	11,396	1,661	4,348	111	9	14	1,916	10	906	20,371	32.8%	972	17.9%		
42	Knox	2,761	21	4,765	136	5	8	297	3	1,163	9,159	27.6%	1,072	37.6%		
43	Kosciusko	955	580	1,363	104	4	14	126	0	0	3,146	5.3%	0	0.0%		
44	LaGrange	106	144	435	38	1	9	46	0	0	779	2.6%	0	0.0%		
45	Lake	33,869	371	37,393	923	12	274	144	0	7,183	80,169	34.1%	5,245	26.5%		

Circuit Breaker Tax Credit Counts

2008 Only: Additional \$620 M In Homestead Credits [In Addition to \$250 M Appropriated In HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

2009+: Standard Deduction = \$45,000 up to 60% of AV

2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

2012 Circuit Breaker

Count of Real Property Parcels / Personal Property Records With Credits

Cnty	County	Hmstds	Elderly Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop
46	LaPorte	5,190	662	7,727	63	8	18	166	18	2,024	15,876	21.9%	2,156	29.2%
47	Lawrence	1,712	354	3,466	43	8	14	1,543	50	1,096	8,286	22.8%	1,156	31.3%
48	Madison	13,723	395	19,949	236	22	59	5,096	146	4,343	43,969	49.8%	3,594	52.0%
49	Marion	63,290	542	56,902	1,791	61	141	956	190	3,205	127,078	36.5%	6,127	19.0%
50	Marshall	989	306	1,344	121	7	15	67	2	93	2,944	7.6%	63	1.4%
51	Marlin	147	160	549	11	1	7	28	2	78	983	8.5%	86	9.4%
52	Miami	5	344	3,483	63	13	66	366	2	1,009	5,351	18.9%	855	33.1%
53	Monroe	394	1,389	0	0	0	0	0	0	0	1,783	3.1%	0	0.0%
54	Montgomery	37	1,269	1,482	85	5	8	98	3	483	3,470	13.7%	665	23.1%
55	Morgan	2	847	0	0	0	0	0	0	0	849	1.9%	0	0.0%
56	Newton	216	197	770	14	0	1	344	1	61	1,604	12.5%	38	2.7%
57	Noble	186	148	1,236	73	2	27	60	0	0	1,732	5.7%	0	0.0%
58	Ohio	0	2	0	0	0	0	0	0	0	2	0.0%	0	0.0%
59	Orange	35	197	324	9	0	0	14	0	0	579	2.5%	0	0.0%
60	Owen	295	4	328	16	2	12	6	0	0	663	3.0%	0	0.0%
61	Parke	1	163	281	1	0	2	21	0	0	469	2.0%	0	0.0%
62	Perry	928	439	2,058	29	2	8	593	7	661	4,725	26.6%	439	32.4%
63	Pike	237	208	1,734	10	2	4	1,893	6	324	4,418	19.7%	233	18.7%
64	Porter	12,266	718	5,425	385	12	25	578	0	0	19,409	24.1%	0	0.0%
65	Posey	1,025	52	920	29	4	5	22	0	0	2,057	7.7%	0	0.0%
66	Pulaski	1	26	161	2	0	0	8	0	0	198	1.0%	0	0.0%
67	Putnam	223	289	981	48	5	1	81	0	0	1,628	5.4%	0	0.0%
68	Randolph	914	163	2,438	32	5	20	68	10	716	4,366	19.0%	653	29.6%
69	Ripley	2	163	0	0	0	0	0	0	0	165	0.8%	0	0.0%
70	Rush	742	410	959	15	2	4	13	1	400	2,546	17.5%	443	26.0%
71	St. Joseph	11,859	339	18,965	229	11	7	211	11	3,732	35,364	28.9%	3,364	30.2%
72	Scott	293	127	1,277	47	4	20	526	0	0	2,294	13.5%	0	0.0%
73	Shelby	1,293	444	2,058	90	6	13	199	0	6	4,109	13.1%	4	0.1%
74	Spencer	38	40	413	4	1	10	34	0	0	540	2.0%	0	0.0%
75	Starke	227	26	841	34	6	1	55	0	0	1,190	4.9%	0	0.0%
76	Steuben	56	96	50	0	0	0	0	0	0	202	0.5%	0	0.0%
77	Sullivan	203	194	1,804	15	5	5	1,435	1	312	3,974	18.8%	235	16.4%
78	Switzerland	4	110	0	0	0	0	0	0	0	114	1.2%	0	0.0%
79	Tippecanoe	4,013	136	6,400	437	15	12	135	0	0	11,148	18.0%	0	0.0%
80	Tipton	324	154	727	15	2	49	56	0	3	1,330	8.1%	4	0.3%
81	Union	261	20	348	9	1	5	2	1	95	742	9.8%	124	18.3%
82	Vanderburgh	4,432	176	10,585	377	10	20	93	0	0	15,693	18.9%	0	0.0%
83	Vermillion	325	0	1,529	19	3	5	612	2	219	2,714	18.4%	201	15.5%
84	Vigo	6,001	1,018	10,907	342	8	18	509	24	3,333	22,160	34.2%	2,176	55.7%
85	Wabash	23	854	36	0	5	7	46	0	0	971	4.0%	0	0.0%
86	Warren	10	45	148	1	0	0	7	0	0	211	1.7%	0	0.0%
87	Warrick	1,014	71	1,128	28	3	7	16	1	357	2,625	6.7%	300	9.2%
88	Washington	403	21	1,058	37	2	9	50	9	307	1,896	8.1%	526	26.4%
89	Wayne	5,576	0	5,876	265	9	24	1,269	36	1,780	14,835	39.8%	1,849	35.9%
90	Wells	8	15	594	8	3	13	39	0	0	680	3.7%	0	0.0%
91	White	282	6	908	37	4	5	37	0	0	1,279	5.4%	0	0.0%
92	Whitley	437	437	741	33	1	15	30	0	0	1,694	7.5%	0	0.0%
	Total	317,743	35,421	351,728	9,834	497	1,550	48,895	715	59,204	825,587	22.0%	55,652	15.0%
	% With Credits	19.8%		35.7%	75.4%	66.1%	53.7%	9.8%	0.4%	21.5%	22.0%			

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M In Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

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2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Homestead Net Tax After Circuit Breaker Credits ~

County	2007 Before Rebate	2007* After \$300 M Rebate	2008**	2009	2010	2011 Est	2012 Est	Year-Over-Year Change					2007 to 2010 #	Pre-Rebate 2007 to 2008**	Pre-Rebate 2007 to 2010	Circuit Breaker Credits ~			
								2007* to 2008**	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012				2009	2010	2011 Est	2012 Est
01 Adams	9,387,736	8,150,713	7,498,992	7,706,148	8,318,152	8,549,855	8,537,879	-8.0%	2.8%	7.9%	2.8%	-0.1%	2.1%	-11.4%	-20.1%	8,684	368,848	590,767	577,072
02 Allen	143,743,132	125,311,487	98,031,844	106,424,903	107,058,226	109,606,389	111,068,648	-21.8%	8.6%	0.6%	2.4%	1.3%	-14.6%	-31.8%	-25.5%	235,618	10,323,452	14,224,954	14,918,977
03 Bartholomew	26,293,003	20,716,775	16,751,158	21,363,326	23,449,392	25,000,339	25,271,428	-19.1%	27.5%	9.8%	6.6%	1.1%	13.2%	-36.3%	-10.8%	47,280	1,722,597	2,558,627	2,668,694
04 Benton	2,343,380	2,014,076	922,468	1,235,014	1,362,319	1,594,031	1,554,304	-54.2%	33.9%	10.3%	17.0%	-2.5%	-32.4%	-60.6%	-41.9%	1,450	37,352	72,235	65,153
05 Blackford	3,016,181	2,597,923	2,015,358	2,362,194	2,457,707	2,516,669	2,563,866	-22.4%	17.2%	4.0%	2.4%	1.9%	-5.4%	-33.2%	-18.5%	16,920	121,589	318,246	305,843
06 Boone	44,350,660	42,186,431	42,106,906	34,325,004	35,199,345	35,990,318	36,525,305	-0.2%	-18.5%	2.5%	2.2%	1.5%	-16.6%	-5.1%	-20.6%	3,657	2,265,249	3,160,941	2,884,379
07 Brown	4,672,765	4,342,321	3,193,887	1,940,287	1,857,864	2,307,526	2,307,855	-26.4%	-39.2%	-4.2%	24.2%	0.0%	-57.2%	-31.6%	-60.2%	1	139	670	691
08 Carroll	5,631,215	4,921,761	3,721,014	3,301,380	3,846,921	4,182,693	4,103,840	-24.4%	-11.3%	16.5%	8.7%	-1.9%	-21.8%	-33.9%	-31.7%	13,864	144,113	196,443	177,496
09 Cass	9,907,867	8,501,526	5,536,048	5,907,878	6,080,066	6,704,164	6,742,044	-34.9%	6.7%	2.9%	10.3%	0.6%	-28.5%	-44.1%	-38.6%	58,074	280,655	478,046	476,763
10 Clark	28,627,333	23,395,271	20,190,966	22,215,375	25,538,161	28,595,272	29,325,353	-13.7%	10.0%	15.0%	12.0%	2.6%	9.2%	-29.5%	-10.8%	75,748	550,153	1,038,894	1,097,225
11 Clay	5,185,517	4,307,210	3,048,725	3,945,121	2,351,903	2,484,502	2,449,028	-29.2%	29.4%	-40.4%	5.6%	-1.4%	-45.4%	-41.2%	-54.6%	21,777	762	15	29
12 Clinton	7,687,227	6,629,844	4,735,016	4,223,783	4,165,173	4,853,724	4,858,634	-28.6%	-10.8%	-1.4%	16.5%	0.1%	-37.2%	-38.4%	-45.8%	9,242	61,247	126,913	123,229
13 Crawford	2,196,746	1,889,544	1,548,565	1,599,799	1,644,296	1,713,991	1,741,477	-18.0%	3.3%	2.8%	4.2%	1.6%	-13.0%	-29.5%	-25.1%	7,322	109,246	142,344	133,957
14 Daviess	6,840,078	5,835,002	4,440,001	4,440,001	5,752,558	6,122,951	6,173,964	-23.9%	28.0%	1.3%	6.4%	0.8%	-1.4%	-35.1%	-15.9%	72,885	496,133	698,437	693,387
15 Dearborn	20,005,534	17,919,363	15,556,228	17,056,327	19,015,919	19,710,857	19,940,032	-13.2%	9.6%	11.5%	3.7%	1.2%	6.1%	-22.2%	-4.9%	0	229,592	337,137	343,301
16 Decatur	5,583,164	4,736,577	4,078,185	3,458,115	4,634,524	4,921,051	4,969,189	-13.9%	-15.2%	34.0%	6.2%	1.0%	-2.2%	-27.0%	-17.0%	854	68,209	130,104	125,846
17 DeKalb	10,846,955	9,281,730	7,304,321	6,875,469	7,682,630	7,886,994	7,900,352	-21.3%	-5.9%	11.7%	2.7%	0.2%	-17.2%	-32.7%	-29.2%	6,889	28,188	33,710	31,721
18 Delaware	36,544,731	31,345,409	24,207,797	22,706,791	22,612,033	23,999,876	24,290,025	-22.8%	-6.2%	-0.4%	3.5%	3.8%	-27.9%	-33.8%	-38.1%	117,895	2,152,440	3,222,067	3,283,719
19 Dubois	15,556,298	14,022,938	12,524,006	12,408,897	12,857,746	13,176,122	13,395,045	-10.7%	-0.9%	3.6%	2.5%	1.7%	-8.3%	-19.5%	-17.3%	4,477	440,101	716,533	688,767
20 Elkhart	71,187,230	63,010,282	55,306,034	58,127,691	58,736,194	59,373,711	60,434,007	-12.2%	5.1%	1.0%	1.1%	1.8%	-6.8%	-22.3%	-17.5%	148,236	4,315,815	6,260,181	6,368,218
21 Fayette	5,978,373	4,943,475	1,432,416	2,870,873	3,479,767	3,514,653	3,569,220	-71.0%	100.4%	21.2%	1.0%	1.6%	-29.6%	-76.0%	-41.8%	43,019	291,752	312,530	316,006
22 Floyd	26,374,599	22,801,456	19,939,248	19,437,885	21,859,915	23,868,202	24,383,529	-12.6%	-2.5%	12.5%	9.2%	2.2%	-4.1%	-24.4%	-17.1%	11,596	131,704	355,105	383,801
23 Fountain	3,323,913	2,852,487	2,150,706	2,232,470	2,516,097	2,621,270	2,595,939	-24.6%	3.8%	12.7%	4.2%	-1.0%	-11.8%	-35.3%	-24.3%	6,108	64,556	85,922	76,806
24 Franklin	5,368,967	4,565,681	4,071,179	4,628,164	5,171,665	5,504,476	5,508,009	-10.8%	13.7%	11.7%	6.4%	0.1%	13.3%	-24.2%	-3.7%	2,278	8,990	18,026	17,030
25 Fulton	3,956,148	3,333,429	2,660,464	2,406,222	2,846,542	3,300,887	3,297,291	-20.2%	-9.6%	18.3%	16.0%	-0.1%	-14.6%	-32.8%	-28.0%	475	6,002	11,494	11,009
26 Gibson	10,872,639	9,688,762	7,443,604	7,456,702	8,014,866	8,187,380	8,342,145	-23.2%	0.2%	7.5%	2.2%	1.9%	-17.3%	-31.5%	-26.3%	12,155	305,479	469,817	455,977
27 Grant	14,763,774	12,818,378	8,143,756	8,870,295	7,292,997	5,792,178	5,674,143	-36.5%	8.9%	-17.8%	-20.6%	-2.0%	-43.1%	-44.8%	-50.6%	35,243	32,986	57,006	53,277
28 Greene	7,221,292	6,438,285	5,995,034	4,677,221	5,126,944	5,634,351	5,709,273	-6.9%	-22.0%	9.6%	9.9%	1.3%	-20.4%	-17.0%	-29.0%	49,887	315,098	407,045	369,743
29 Hamilton	200,996,487	186,093,978	181,832,000	175,586,565	177,803,448	183,236,968	186,486,371	-2.3%	-3.4%	1.3%	3.1%	1.8%	-4.5%	-9.5%	-11.5%	102,525	10,669,695	13,610,827	13,288,395
30 Hancock	31,475,637	28,662,790	29,653,905	29,402,639	30,445,462	29,704,092	30,132,374	3.5%	-0.8%	3.5%	-2.4%	1.4%	6.2%	-5.8%	-3.3%	20,496	2,938,623	2,255,941	2,097,323
31 Harrison	9,785,880	8,585,584	5,951,234	6,332,630	8,133,331	8,637,303	8,728,686	-30.7%	6.4%	28.4%	6.2%	1.1%	-5.3%	-39.2%	-16.9%	6,041	63,098	94,021	85,904
32 Hendricks	81,982,904	76,356,486	68,685,451	67,040,687	68,028,415	70,624,652	71,809,573	-10.0%	-2.4%	1.5%	3.8%	1.7%	-10.9%	-16.2%	-17.0%	16,075	6,100,390	8,625,186	8,110,433
33 Henry	12,969,037	11,335,685	8,524,802	9,182,964	9,407,614	10,293,111	10,563,149	-24.8%	7.7%	2.4%	9.4%	2.6%	-17.0%	-34.3%	-27.5%	26,885	375,605	651,781	632,892
34 Howard	32,095,950	28,960,228	15,530,098	11,027,452	12,624,389	13,284,431	13,659,184	-46.4%	-29.0%	14.5%	5.2%	2.8%	-56.4%	-51.6%	-60.7%	3,932	53,805	86,434	93,435
35 Huntington	12,385,909	10,561,093	6,745,625	8,409,987	8,143,697	8,466,018	8,470,423	-36.1%	24.7%	-3.2%	4.0%	0.1%	-22.9%	-45.5%	-34.3%	48,511	559,095	855,806	868,754

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M In Homestead Credits (In Addition to \$250 M Appropriated in HEA 1001 (2007))

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCL, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

2009+: Standard Deduction = \$45,000 up to 60% of AV

2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

Homestead Net Tax After Circuit Breaker Credits **

County	2007	2007*	2008**	2009	2010	2011 Est	2012 Est	Year-Over-Year Change					2007 to 2010 #	Pre-Rebate 2007 to 2008**	Pre-Rebate 2007 to 2010	Circuit Breaker Credits **			
	Before Rebate	After \$300 M Rebate						2007* to 2008**	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012				2009	2010	2011 Est	2012 Est
36 Jackson	8,488,405	7,263,845	5,200,029	5,081,019	5,593,652	6,485,647	6,562,842	-28.4%	-2.3%	10.1%	15.9%	1.2%	-23.0%	-38.7%	-34.1%	4,819	36,396	75,805	77,573
37 Jasper	8,356,455	7,202,221	4,811,531	4,514,277	4,465,512	5,642,561	5,660,012	-33.2%	-6.2%	-1.1%	26.4%	0.3%	-38.0%	-42.4%	-46.6%	3,487	1,113	1,948	1,921
38 Jay	3,658,129	3,048,750	1,431,038	1,188,726	1,670,367	2,510,157	2,444,573	-53.1%	-16.9%	40.5%	50.3%	-2.6%	-45.2%	-60.9%	-54.3%	828	27,346	67,666	62,603
39 Jefferson	10,709,990	9,406,723	7,242,962	7,007,857	7,012,386	7,294,187	7,443,089	-23.0%	-3.2%	0.1%	4.0%	2.0%	-25.5%	-32.4%	-34.5%	3,698	338,569	501,343	506,790
40 Jennings	6,637,005	5,891,681	4,896,487	4,659,187	5,130,447	5,250,803	5,368,722	-16.9%	-4.8%	10.1%	2.3%	2.2%	-12.9%	-26.2%	-22.7%	8,928	146,251	221,733	221,222
41 Johnson	65,940,551	60,290,661	53,838,034	50,136,150	52,378,649	54,212,990	55,158,265	-10.7%	-6.9%	4.5%	3.5%	1.7%	-13.1%	-18.4%	-20.6%	51,680	3,710,111	5,058,202	4,992,424
42 Knox	9,077,776	7,754,319	5,742,385	6,523,907	6,366,635	6,564,932	6,668,518	-25.9%	13.6%	-2.4%	3.1%	1.6%	-17.9%	-36.7%	-29.9%	77,563	973,076	1,205,780	1,214,362
43 Kosciusko	20,703,130	18,546,658	15,492,247	18,511,068	18,759,001	19,212,689	19,502,254	-16.5%	19.5%	1.3%	2.4%	1.5%	1.1%	-25.2%	-9.4%	23,674	341,853	464,395	458,521
44 LaGrange	8,136,853	7,024,733	5,456,045	6,352,922	6,808,824	7,354,163	7,418,391	-22.3%	16.4%	7.2%	8.0%	0.9%	-3.1%	-32.9%	-16.3%	2,722	11,257	32,027	33,422
45 Lake	303,152,374	262,495,631	216,828,430	225,360,679	227,281,972	231,325,873	235,611,083	-17.4%	3.9%	0.9%	1.8%	1.9%	-13.4%	-28.5%	-25.0%	3,298,843	9,206,604	18,735,353	18,251,212
46 LaPorte	39,546,911	33,027,696	22,016,477	29,096,264	31,580,371	33,058,008	34,080,896	-33.3%	32.2%	8.5%	4.7%	3.1%	-4.4%	-44.3%	-20.1%	738,683	2,805,548	3,620,994	3,665,018
47 Lawrence	11,682,630	10,053,250	9,586,908	9,717,675	8,922,091	9,590,933	9,781,656	-4.6%	1.4%	-8.2%	7.5%	2.0%	-11.3%	-17.9%	-23.6%	107,222	547,379	844,003	844,657
48 Madison	38,265,694	32,416,028	25,509,053	30,967,404	29,059,208	32,087,043	33,414,105	-21.3%	21.4%	-6.2%	10.4%	4.1%	-10.4%	-33.3%	-24.1%	790,493	3,115,856	7,304,870	7,253,102
49 Marion	415,755,421	364,038,318	282,221,067	289,186,030	253,421,800	264,694,656	269,399,148	-22.5%	2.5%	-12.4%	4.4%	1.8%	-30.4%	-32.1%	-39.0%	1,092,836	26,278,379	35,295,657	33,858,970
50 Marshall	12,981,788	11,614,601	8,866,107	10,048,616	10,424,407	11,005,312	11,174,344	-23.7%	13.3%	3.7%	5.6%	1.5%	-10.2%	-31.7%	-19.7%	10,055	201,113	336,032	340,413
51 Martin	1,920,392	1,698,834	1,320,919	1,224,918	1,346,992	1,397,304	1,412,568	-22.2%	-7.3%	10.0%	3.7%	1.1%	-20.7%	-31.2%	-29.9%	3,480	38,440	38,470	36,967
52 Miami	7,345,268	6,159,091	4,628,633	1,379,085	1,807,907	2,396,258	2,358,952	-24.8%	-70.2%	31.1%	32.5%	-1.6%	-70.6%	-37.0%	-75.4%	3,544	28,122	27,472	26,165
53 Monroe	36,217,068	31,662,391	27,514,766	27,867,607	32,111,762	34,816,153	35,580,240	-13.1%	1.3%	15.2%	8.4%	2.2%	1.4%	-24.0%	-11.3%	10,435	176,146	277,528	278,316
54 Montgomery	13,568,330	12,392,536	3,469,103	1,137,245	2,198,194	4,124,982	4,175,481	-72.0%	-67.2%	93.3%	87.7%	1.2%	-82.3%	-74.4%	-83.8%	11,544	164,108	238,416	252,719
55 Morgan	22,522,232	19,932,987	10,435,378	10,970,103	11,652,353	13,890,362	13,836,013	-47.6%	5.1%	6.2%	19.2%	-0.4%	-41.5%	-53.7%	-48.3%	19,393	29,194	63,990	63,366
56 Newton	3,983,960	3,410,191	2,701,571	2,942,534	3,387,498	3,517,398	3,546,450	-20.8%	8.9%	15.1%	3.8%	0.8%	-0.7%	-32.2%	-15.0%	8,160	69,378	95,066	74,516
57 Noble	12,244,677	10,702,713	8,367,290	8,865,671	8,426,936	9,411,714	9,425,818	-21.8%	6.0%	-4.9%	11.7%	0.1%	-21.3%	-31.7%	-31.2%	8,864	10,394	44,229	44,166
58 Ohio	1,193,868	991,188	610,044	887,736	724,770	759,798	773,719	-38.5%	45.5%	-18.4%	4.8%	1.8%	-26.9%	-48.9%	-39.3%	316	136	203	210
59 Orange	2,756,811	2,381,781	1,668,358	1,938,451	2,242,071	2,320,415	2,344,276	-30.0%	16.2%	15.7%	3.5%	1.0%	-5.9%	-39.5%	-18.7%	5,234	19,238	22,933	23,319
60 Owen	4,819,281	4,359,738	4,142,120	3,891,249	4,076,232	4,599,051	4,648,482	-5.0%	-6.1%	4.8%	12.8%	1.1%	-6.5%	-14.1%	-15.4%	5,996	36,009	94,436	75,629
61 Parke	2,928,744	2,519,199	1,343,898	1,457,768	1,764,982	2,027,598	1,974,034	-46.7%	8.5%	21.1%	14.9%	-2.6%	-29.9%	-54.1%	-39.7%	4,624	14,017	17,866	16,432
62 Perry	4,676,652	4,132,256	3,260,378	3,148,898	3,458,364	3,527,510	3,586,892	-21.1%	-3.4%	9.8%	2.0%	1.7%	-16.3%	-30.3%	-26.1%	29,898	265,205	393,886	389,822
63 Pike	2,920,486	2,526,443	1,747,914	1,983,231	2,026,077	2,141,654	2,178,438	-30.8%	13.5%	2.2%	5.7%	1.7%	-19.8%	-40.1%	-30.6%	5,185	36,544	59,495	59,414
64 Porter	83,060,744	79,184,274	70,629,975	64,736,399	69,726,230	73,278,836	75,297,893	-10.8%	-8.3%	7.7%	5.1%	2.8%	-11.9%	-15.0%	-16.1%	4,682	1,228,761	4,132,138	3,876,321
65 Posey	7,791,002	6,541,979	5,919,863	6,470,323	7,454,505	7,569,232	7,686,609	-9.5%	9.3%	15.2%	1.5%	1.6%	13.9%	-24.0%	-4.3%	31,544	291,413	319,440	313,253
66 Pulaski	2,512,364	2,088,683	1,231,789	499,590	626,273	1,108,722	1,045,922	-41.0%	-59.4%	25.4%	77.0%	-5.7%	-70.0%	-51.0%	-75.1%	0	363	1,336	1,107
67 Putnam	9,964,386	8,801,306	5,861,565	5,251,205	6,643,675	7,537,059	7,544,237	-33.4%	-10.4%	26.5%	13.4%	0.1%	-24.5%	-41.2%	-33.3%	301	23,564	80,209	78,573
68 Randolph	6,170,099	5,250,647	3,501,800	3,771,722	3,784,746	3,954,491	3,967,526	-33.3%	7.7%	0.3%	4.5%	0.3%	-27.9%	-43.2%	-38.7%	31,465	233,249	300,656	297,864
69 Ripley	6,383,128	5,517,170	4,126,349	4,796,508	5,278,191	5,726,854	5,749,985	-25.2%	16.2%	10.0%	8.5%	0.4%	-4.3%	-35.4%	-17.3%	4,673	7,570	13,500	13,858
70 Rush	3,597,346	2,876,236	1,794,444	2,396,782	2,732,696	2,986,460	2,972,509	-37.6%	33.6%	14.0%	9.3%	-0.5%	-5.0%	-50.1%	-24.0%	59,813	144,184	383,953	387,268

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Exemption [in Addition to \$250 M Appropriated in HEA 1001 (2007)]

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2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Homestead Net Tax After Circuit Breaker Credits ~								Year-Over-Year Change					2007 to 2010 #	Pre-Rebate 2007 to 2008**	Pre-Rebate 2007 to 2010	Circuit Breaker Credits ~			
	2007 Before Rebate	2007* After \$300 M Rebate	2008**	2009	2010	2011 Est	2012 Est	2007* to 2008**	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2009				2010	2011 Est	2012 Est	
	71 St. Joseph	118,795,727	102,667,466	75,889,505	83,448,516	80,064,955	84,891,325	86,638,187	-26.1%	10.0%	-4.1%	6.0%	2.1%	-22.0%	-36.1%	-32.6%	709,211	4,962,644	6,690,663	7,118,251
72 Scott	5,427,477	4,871,533	3,403,865	4,029,524	4,311,511	4,730,322	4,793,755	-30.1%	18.4%	7.0%	9.7%	1.3%	-11.5%	-37.3%	-20.6%	32,379	41,569	79,601	75,782	
73 Shelby	12,837,146	11,429,786	9,817,493	9,711,209	10,384,778	10,821,946	10,913,298	-14.1%	-1.1%	6.9%	4.2%	0.8%	-9.1%	-23.5%	-19.1%	8,206	370,013	524,783	533,481	
74 Spencer	4,955,626	4,351,453	3,320,674	3,669,016	3,546,663	3,661,399	3,708,773	-23.7%	10.5%	-3.3%	3.2%	1.3%	-18.5%	-33.0%	-28.4%	1,380	17,001	17,711	15,883	
75 Starke	6,125,698	5,505,255	3,875,602	3,645,487	4,466,076	4,729,679	4,781,887	-29.6%	-5.9%	22.5%	5.9%	1.1%	-18.9%	-36.7%	-27.1%	208	37,420	56,050	52,792	
76 Steuben	9,432,186	8,229,392	7,230,954	6,625,964	6,666,989	6,610,881	6,723,325	-12.1%	-8.4%	0.6%	-0.8%	1.7%	-19.0%	-23.3%	-29.3%	1,896	8,635	14,432	14,534	
77 Sullivan	4,243,867	3,730,382	2,628,514	2,508,409	2,539,150	2,673,530	2,683,459	-29.5%	-4.6%	1.2%	5.3%	0.4%	-31.9%	-38.1%	-40.2%	7,071	63,718	88,490	85,551	
78 Switzerland	1,261,154	1,065,349	809,161	1,111,355	1,184,332	1,431,731	1,457,748	-24.0%	37.3%	6.6%	20.9%	1.8%	11.2%	-35.8%	-6.1%	4,515	10,172	10,382	10,983	
79 Tippecanoe	47,087,930	41,361,959	34,513,046	33,515,673	35,241,691	38,880,967	39,411,266	-16.6%	-2.9%	5.1%	10.3%	1.4%	-14.8%	-26.7%	-25.2%	5,405	311,514	1,113,676	1,150,338	
80 Tipton	5,201,010	4,457,674	3,181,740	3,679,496	3,653,646	3,506,412	3,512,850	-28.6%	15.6%	-0.7%	-4.0%	0.2%	-18.0%	-38.8%	-29.8%	17,123	62,201	88,780	86,916	
81 Union	2,034,072	1,810,577	1,734,510	1,716,133	1,662,860	1,682,615	1,680,295	-4.2%	-1.1%	-3.1%	1.2%	-0.1%	-8.2%	-14.7%	-18.2%	8,873	71,067	87,648	78,291	
82 Vanderburgh	55,533,081	46,340,130	30,018,803	41,122,915	41,648,815	44,096,120	45,455,143	-35.2%	37.0%	1.3%	5.9%	3.1%	-10.1%	-45.9%	-25.0%	18,278	22,789	1,720,860	1,737,968	
83 Vermillion	3,962,655	3,547,297	2,645,401	2,716,968	2,575,030	2,770,204	2,819,372	-25.4%	2.7%	-5.2%	7.6%	1.8%	-27.4%	-33.2%	-35.0%	67,550	108,077	91,695	85,161	
84 Vigo	28,007,034	23,314,943	18,004,868	23,978,674	22,268,420	23,142,836	23,756,043	-22.8%	33.2%	-7.1%	3.9%	2.6%	-4.5%	-35.7%	-20.5%	678,036	3,494,826	4,534,376	4,684,920	
85 Wabash	7,294,520	5,920,213	1,203,911	660,621	1,403,124	3,661,434	3,580,671	-79.7%	-45.1%	112.4%	160.9%	-2.2%	-76.3%	-83.5%	-80.8%	791	39,312	93,653	90,994	
86 Warren	2,184,456	1,850,235	1,175,751	1,290,548	1,386,231	1,459,148	1,393,633	-36.5%	9.8%	7.4%	5.3%	-4.5%	-25.1%	-46.2%	-36.5%	2,115	5,560	8,396	4,940	
87 Warrick	21,398,483	19,041,406	16,561,393	18,335,143	19,844,211	20,740,897	21,166,451	-13.0%	10.7%	8.2%	4.5%	2.1%	4.2%	-22.6%	-7.3%	48,600	285,940	388,648	382,702	
88 Washington	5,696,017	4,926,329	3,988,268	4,231,726	4,537,490	5,208,667	5,217,584	-19.0%	6.1%	7.2%	14.8%	0.2%	-7.9%	-30.0%	-20.3%	12,067	91,400	189,227	184,541	
89 Wayne	21,295,172	17,997,356	12,857,995	17,262,603	16,765,506	16,313,242	16,741,525	-28.6%	34.3%	-2.9%	-2.7%	2.6%	-6.8%	-39.6%	-21.3%	80,651	1,621,398	2,811,147	2,848,911	
90 Wells	6,878,649	5,916,781	3,922,330	3,362,905	3,375,411	5,405,210	5,290,868	-33.7%	-14.3%	0.4%	60.1%	-2.1%	-43.0%	-43.0%	-50.9%	492	3,298	4,156	3,315	
91 White	6,665,789	5,795,331	4,330,694	5,002,748	5,079,156	5,516,445	5,534,193	-25.3%	15.5%	1.5%	8.6%	0.3%	-12.4%	-35.0%	-23.8%	702	44,428	99,663	95,973	
92 Whitley	10,901,903	9,598,278	8,261,672	8,131,472	8,381,038	9,094,241	9,083,113	-13.9%	-1.6%	3.1%	8.5%	-0.1%	-12.7%	-24.2%	-23.1%	12,943	35,573	129,186	125,679	
	2,506,047,863	2,206,047,863	1,784,268,147	1,836,153,269	1,846,848,230	1,935,772,521	1,969,218,963	-19.1%	2.9%	0.6%	5.4%	6.6%	-16.3%	-28.8%	-26.3%	9,419,275	107,898,196	161,418,458	159,384,656	

* The \$300 M homestead rebate passed in HEA 1001 (2007) reduced the final net tax bills for 2007 by that amount. The 2007 to 2008 comparison of net tax is based on the net tax amount for 2007 after rebates.

** The 2008 homestead net tax also reflects a reduction of \$250 M resulting from the additional homestead credits passed in HEA 1001 (2007).

This column shows the estimated overall change from 2007 net tax bills to 2010 which illustrates the full effect of the circuit breaker caps at their permanent level, along with other policy changes.

~ Actual amounts as reported in county data are shown for 2007, 2008, 2009, and 2010, except LaPorte County. 2011 and 2012 are estimates for all counties.

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits (In Addition to \$250 M Appropriated in HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCl, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

2009+: Standard Deduction = \$45,000 up to 60% of AV

2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Other Residential Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change						Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2007 to 2010	2009	2010	2011 Est	2012 Est
	01 Adams	2,377,448	2,619,674	2,269,931	1,942,296	1,929,379	1,934,264	10.2%	-13.4%	-14.4%	-0.7%	0.3%	-18.3%	214,685	502,425	564,527
02 Allen	38,660,241	37,680,468	32,735,269	21,625,505	21,757,347	21,997,658	-2.5%	-13.1%	-33.9%	0.6%	1.1%	-44.1%	2,839,249	6,766,769	7,410,462	7,630,226
03 Bartholomew	9,728,098	9,941,222	10,150,147	9,192,921	9,580,152	9,650,407	2.2%	2.1%	-9.4%	4.2%	0.7%	-5.5%	24,201	994,227	1,102,231	1,131,164
04 Benton	1,085,294	880,245	938,430	732,631	753,845	752,551	-18.9%	6.6%	-21.9%	2.9%	-0.2%	-32.5%	47,381	186,501	224,365	201,013
05 Blackford	1,469,228	1,456,446	1,116,051	907,029	921,847	943,342	-0.9%	-23.4%	-18.7%	1.6%	2.3%	-38.3%	306,426	545,200	555,458	540,686
06 Boone	9,282,145	9,983,014	8,429,256	8,152,544	8,324,692	8,400,531	7.6%	-15.6%	-3.3%	2.1%	0.9%	-12.2%	0	198,210	196,039	138,850
07 Brown	6,886,812	10,171,897	6,408,577	5,506,439	5,631,103	5,652,765	47.7%	-37.0%	-14.1%	2.3%	0.4%	-20.0%	0	0	0	0
08 Carroll	3,223,219	3,400,738	2,954,199	2,965,803	3,129,153	3,069,952	5.5%	-13.1%	0.4%	5.5%	-1.9%	-8.0%	153,243	412,197	393,098	362,521
09 Cass	4,885,165	4,838,319	3,601,165	3,057,374	3,078,961	3,124,534	-1.0%	-25.6%	-15.1%	0.7%	1.5%	-37.4%	1,385,615	2,038,953	2,145,268	2,122,975
10 Clark	14,275,599	15,736,004	14,096,439	12,015,622	12,388,974	12,585,731	10.2%	-10.4%	-14.8%	3.1%	1.6%	-15.8%	180,080	1,821,600	1,990,724	1,992,019
11 Clay	2,050,533	2,282,818	2,413,468	1,455,596	1,500,431	1,483,571	11.3%	5.7%	-39.7%	3.1%	-1.1%	-29.0%	126,176	181	183	216
12 Clinton	4,329,316	3,392,903	3,166,136	2,978,273	3,166,855	3,202,656	-21.6%	-6.7%	-5.9%	6.3%	1.1%	-31.2%	407,872	1,092,004	1,202,118	1,174,824
13 Crawford	1,316,536	1,964,017	1,723,137	1,398,999	1,358,530	1,386,874	49.2%	-12.3%	-18.8%	-2.9%	2.1%	6.3%	120,029	338,936	450,348	420,502
14 Daviess	3,003,150	2,980,183	2,638,856	2,226,257	2,238,622	2,274,473	-0.8%	-11.5%	-15.6%	0.6%	1.6%	-25.9%	640,608	1,050,837	1,130,183	1,111,088
15 Dearborn	7,992,401	8,081,040	8,103,560	7,101,368	7,218,345	7,271,085	1.1%	0.3%	-12.4%	1.6%	0.7%	-11.1%	0	373,265	382,689	385,251
16 Decatur	2,715,684	2,999,238	2,424,448	2,866,768	2,956,660	2,979,814	10.4%	-19.2%	18.2%	3.1%	0.8%	5.6%	0	214,456	246,112	224,366
17 DeKalb	4,293,742	4,434,851	4,233,451	3,801,771	3,817,982	3,857,696	3.3%	-4.5%	-10.2%	0.4%	1.0%	-11.5%	46,303	368,413	388,997	393,890
18 Delaware	19,300,296	20,148,447	14,952,727	11,731,764	12,077,872	12,515,896	4.4%	-25.8%	-21.5%	3.0%	3.6%	-39.2%	5,144,680	7,627,456	8,636,284	8,531,734
19 Dubois	4,577,773	4,655,095	4,958,294	4,755,179	4,990,815	5,083,088	1.7%	6.5%	-4.1%	5.0%	1.8%	3.9%	144	359,354	358,064	314,371
20 Elkhart	24,458,339	24,401,880	21,900,330	18,732,588	18,550,713	18,835,549	-0.2%	-10.3%	-14.5%	-1.0%	1.5%	-23.4%	1,614,372	4,393,860	5,064,106	5,072,076
21 Fayette	3,149,681	2,203,620	2,592,379	2,104,427	2,048,723	2,080,488	-30.0%	17.6%	-18.8%	-2.6%	1.6%	-33.2%	613,512	1,264,077	914,008	893,508
22 Floyd	10,346,670	10,520,462	9,858,623	8,874,540	9,117,247	9,265,373	1.7%	-6.3%	-10.0%	2.7%	1.6%	-14.2%	0	726,524	916,776	915,730
23 Fountain	1,991,397	1,830,985	1,861,294	1,689,136	1,808,702	1,819,480	-8.1%	1.7%	-9.2%	7.1%	0.6%	-15.2%	13,732	257,962	295,725	254,192
24 Franklin	1,971,079	2,124,648	1,879,013	1,834,196	1,906,892	1,906,874	7.8%	-11.6%	-2.4%	4.0%	0.0%	-6.9%	0	0	5,539	1,024
25 Fulton	3,161,794	3,627,658	3,172,078	2,954,764	3,073,095	3,069,854	14.7%	-12.6%	-6.9%	4.0%	-0.1%	-6.5%	5,499	50,770	60,228	55,307
26 Gibson	2,491,220	2,672,831	2,461,773	2,116,446	2,326,678	2,394,022	7.3%	-7.9%	-14.0%	9.9%	2.9%	-15.0%	262,435	646,070	665,905	638,060
27 Grant	9,514,060	9,544,331	7,631,920	5,923,462	6,163,386	6,156,714	0.3%	-20.0%	-22.4%	4.1%	-0.1%	-37.7%	1,334,283	50,453	82,351	45,681
28 Greene	2,759,432	2,521,640	2,633,979	2,287,249	2,414,696	2,449,993	-8.6%	4.5%	-13.2%	5.6%	1.5%	-17.1%	223,474	589,366	637,339	585,704
29 Hamilton	41,802,213	45,494,298	45,552,969	40,009,406	42,691,138	43,267,303	8.8%	0.1%	-12.2%	6.7%	1.3%	-4.3%	34,914	2,707,710	2,784,170	2,638,646
30 Hancock	8,244,588	8,401,025	9,329,034	6,754,420	7,036,176	7,151,720	1.9%	11.0%	-27.6%	4.2%	1.6%	-18.1%	167,844	1,426,897	1,470,671	1,380,098
31 Harrison	2,750,519	2,694,844	2,375,958	2,546,171	2,629,548	2,634,699	-2.0%	-11.8%	7.2%	3.3%	0.2%	-7.4%	8,973	28,982	25,334	21,813
32 Hendricks	20,545,063	15,573,283	19,207,679	14,721,434	14,915,036	15,170,978	-24.2%	23.3%	-23.4%	1.3%	1.7%	-28.3%	623,583	2,969,874	3,129,118	2,943,644
33 Henry	6,152,030	5,996,146	5,553,969	3,666,702	3,714,349	3,836,447	-2.5%	-7.4%	-34.0%	1.3%	3.3%	-40.4%	155,010	1,545,486	1,659,930	1,559,574
34 Howard	13,079,510	13,271,717	11,701,167	9,438,911	9,162,901	9,428,681	1.5%	-11.8%	-19.3%	-2.9%	2.9%	-27.8%	686,393	2,677,445	3,003,512	2,964,635
35 Huntington	3,675,463	3,343,857	3,074,939	2,463,921	2,611,663	2,657,924	-9.0%	-8.0%	-19.9%	6.0%	1.8%	-33.0%	371,198	916,000	1,087,142	1,089,268

Estimated Impact on Net Property Tax

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2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Other Residential Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change					2007 to 2010	Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012		2009	2010	2011 Est	2012 Est
36 Jackson	4,120,438	4,216,826	3,643,533	3,555,824	3,621,350	3,680,606	2.3%	-13.6%	-2.4%	1.8%	1.6%	-13.7%	6,995	162,299	222,623	191,397
37 Jasper	3,900,886	3,417,252	2,490,882	2,312,222	2,710,692	2,675,621	-12.4%	-27.1%	-7.2%	17.2%	-1.3%	-40.7%	0	0	0	0
38 Jay	1,939,929	1,682,295	1,742,701	1,519,958	1,556,204	1,566,802	-13.3%	3.6%	-12.8%	2.4%	0.7%	-21.6%	109	171,974	243,710	179,139
39 Jefferson	2,970,707	3,019,192	2,892,227	2,546,652	2,618,193	2,656,608	1.6%	-4.2%	-11.9%	2.8%	1.5%	-14.3%	33,245	343,277	362,367	342,472
40 Jennings	2,632,125	2,671,192	2,773,308	2,466,947	2,644,822	2,683,298	1.5%	3.8%	-11.0%	7.2%	1.5%	-6.3%	145,946	360,554	349,104	320,305
41 Johnson	21,730,851	21,036,845	18,827,014	15,114,125	15,522,013	15,750,346	-3.2%	-10.5%	-19.7%	2.7%	1.5%	-30.4%	1,395,646	3,335,623	3,541,345	3,456,523
42 Knox	4,518,681	4,512,030	3,704,140	3,095,451	3,176,982	3,230,528	-0.1%	-17.9%	-16.4%	2.6%	1.7%	-31.5%	1,020,185	1,898,333	1,954,718	1,938,313
43 Kosciusko	17,636,403	18,427,119	21,140,834	19,534,230	20,037,047	20,215,005	4.5%	14.7%	-7.6%	2.6%	0.9%	10.8%	3,754	329,372	376,966	349,894
44 LaGrange	6,312,124	6,372,884	5,787,757	5,732,027	5,888,640	5,909,982	1.0%	-9.2%	-1.0%	2.7%	0.4%	-9.2%	2,801	80,713	102,152	97,170
45 Lake	106,003,432	111,622,257	83,534,141	76,397,905	74,519,819	75,518,730	5.3%	-25.2%	-8.5%	-2.5%	1.3%	-27.9%	21,748,838	30,443,325	32,940,956	32,021,316
46 LaPorte	22,775,774	23,267,325	30,524,708	29,585,641	30,137,518	30,863,631	2.2%	31.2%	-3.1%	1.9%	2.4%	29.9%	555,965	6,106,436	6,751,219	6,579,493
47 Lawrence	4,323,971	5,456,775	4,296,396	3,587,623	3,651,067	3,712,790	26.2%	-21.3%	-16.5%	1.8%	1.7%	-17.0%	1,028,241	1,224,331	1,369,729	1,341,485
48 Madison	19,229,585	21,243,189	16,299,624	13,210,369	12,490,974	12,989,559	10.5%	-23.3%	-19.0%	-5.4%	4.0%	-31.3%	6,787,312	9,047,325	10,144,635	9,818,516
49 Marion	143,105,224	126,691,690	105,989,456	86,145,668	87,999,997	89,533,241	-11.5%	-16.3%	-18.7%	2.2%	1.7%	-39.8%	9,993,966	26,262,051	25,430,721	24,111,930
50 Marshall	8,879,714	9,508,994	8,304,102	7,950,769	8,168,165	8,245,986	7.1%	-12.7%	-4.3%	2.7%	1.0%	-10.5%	70,637	345,993	418,809	405,770
51 Martin	728,190	744,254	650,849	616,840	663,541	668,370	2.2%	-12.6%	-5.2%	7.6%	0.7%	-15.3%	22,520	83,792	80,322	73,928
52 Miami	4,146,136	4,782,485	3,154,388	2,715,680	2,759,754	2,787,197	15.3%	-34.0%	-13.9%	1.6%	1.0%	-34.5%	361,428	920,060	1,080,671	1,033,612
53 Monroe	18,977,346	20,156,139	18,136,565	18,957,570	19,937,151	20,205,121	6.2%	-10.0%	4.5%	5.2%	1.3%	-0.1%	0	0	0	0
54 Montgomery	5,134,356	4,517,369	3,155,231	2,912,409	3,058,072	3,126,098	-12.0%	-30.2%	-7.7%	5.0%	2.2%	-43.3%	206,019	1,030,408	1,064,541	1,008,948
55 Morgan	9,610,497	7,308,050	6,802,575	6,211,988	6,718,755	6,642,756	-24.0%	-6.9%	-8.7%	8.2%	-1.1%	-35.4%	0	0	0	0
56 Newton	1,796,430	1,836,531	1,537,297	1,606,429	1,713,725	1,734,708	2.2%	-16.3%	4.5%	6.7%	1.2%	-10.6%	29,968	198,724	218,587	178,124
57 Noble	6,104,898	6,527,788	6,245,840	5,624,176	5,741,629	5,759,985	6.9%	-4.3%	-10.0%	2.1%	0.3%	-7.9%	100,264	328,584	378,145	382,611
58 Ohio	409,039	443,242	389,775	313,257	379,007	390,666	8.4%	-12.1%	-19.6%	21.0%	3.1%	-23.4%	0	0	0	0
59 Orange	1,744,259	1,740,512	1,711,601	1,849,073	1,943,871	1,960,303	-0.2%	-1.7%	8.0%	5.1%	0.8%	6.0%	0	11,978	19,972	12,452
60 Owen	2,290,719	2,446,608	2,495,938	2,228,628	2,358,368	2,356,995	6.8%	2.0%	-10.7%	5.8%	-0.1%	-2.7%	16,836	137,083	112,852	97,468
61 Parke	2,313,204	2,120,834	2,014,916	2,212,455	2,261,217	2,211,109	-8.3%	-5.0%	9.8%	2.2%	-2.2%	-4.4%	0	51,393	47,127	28,648
62 Perry	2,104,312	2,262,628	2,095,954	1,828,344	1,934,490	1,960,723	7.5%	-7.4%	-12.8%	5.8%	1.4%	-13.1%	181,991	590,763	562,308	545,289
63 Pike	1,293,502	1,261,654	1,162,820	962,487	1,041,513	1,060,234	-2.5%	-7.8%	-17.2%	8.2%	1.8%	-25.6%	101,074	177,158	139,475	129,152
64 Porter	31,309,395	31,575,717	27,569,800	24,615,605	25,259,424	25,893,915	0.9%	-12.7%	-10.7%	2.6%	2.5%	-21.4%	79,400	1,866,827	1,976,986	1,728,071
65 Posey	1,969,287	2,153,913	2,070,412	1,787,003	1,975,735	2,005,977	9.4%	-3.9%	-13.7%	10.6%	1.5%	-9.3%	83,806	281,335	304,648	294,869
66 Pulaski	1,589,755	1,273,207	1,032,441	957,366	1,033,765	994,156	-19.9%	-18.9%	-7.3%	8.0%	-3.8%	-39.8%	0	5,349	11,107	6,365
67 Putnam	4,583,017	4,390,141	3,596,627	3,733,402	3,847,256	3,864,573	-4.2%	-18.1%	3.8%	3.0%	0.5%	-18.5%	0	214,606	239,150	218,125
68 Randolph	2,867,021	2,872,259	2,492,516	2,005,002	2,053,547	2,073,319	0.2%	-13.2%	-19.6%	2.4%	1.0%	-30.1%	681,535	1,063,351	1,098,496	1,070,586
69 Ripley	1,926,311	2,007,457	2,007,893	1,939,903	2,017,287	2,015,624	4.2%	0.0%	-3.4%	4.0%	-0.1%	0.7%	0	900	1,573	0
70 Rush	1,513,711	1,734,414	1,554,468	1,232,641	1,263,116	1,266,875	14.6%	-10.4%	-20.7%	2.5%	0.3%	-18.6%	450,693	624,937	641,406	626,941

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2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Other Residential Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change					2007 to 2010	Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012		2009	2010	2011 Est	2012 Est
71 St. Joseph	44,788,131	40,778,771	35,071,618	28,581,019	29,128,725	29,520,826	-9.0%	-14.0%	-18.5%	1.9%	1.3%	-36.2%	8,922,879	10,041,475	10,834,034	11,063,803
72 Scott	2,951,937	2,579,536	2,720,905	2,346,265	2,426,255	2,456,242	-12.6%	5.5%	-13.8%	3.4%	1.2%	-20.5%	99,820	463,868	465,577	444,092
73 Shelby	6,019,237	5,722,959	5,225,463	4,568,664	4,746,483	4,781,740	-4.9%	-8.7%	-12.6%	3.9%	0.7%	-24.1%	8,804	627,626	691,557	674,216
74 Spencer	2,069,240	2,095,126	2,125,830	1,820,168	1,903,816	1,920,510	1.3%	1.5%	-14.4%	4.6%	0.9%	-12.0%	41,079	50,781	54,222	50,575
75 Starke	5,416,933	4,899,740	4,747,618	5,245,955	5,364,820	5,365,019	-9.5%	-3.1%	10.5%	2.3%	0.0%	-3.2%	10,936	286,226	295,504	284,240
76 Steuben	14,071,203	15,550,931	13,485,926	12,962,553	13,942,965	14,048,168	10.5%	-13.3%	-3.9%	7.6%	0.8%	-7.9%	0	6,565	7,193	7,032
77 Sullivan	1,924,495	1,773,546	1,703,369	1,569,481	1,447,348	1,472,905	-7.8%	-4.0%	-7.9%	-7.8%	1.8%	-18.4%	211,683	275,269	453,218	418,835
78 Switzerland	685,178	712,927	810,239	799,937	832,273	840,019	4.0%	13.6%	-1.3%	4.0%	0.9%	16.7%	0	0	0	0
79 Tippecanoe	19,834,475	20,802,627	20,342,193	16,633,010	17,038,588	17,242,964	4.9%	-2.2%	-18.2%	2.4%	1.2%	-16.1%	811	2,100,733	2,277,175	2,282,696
80 Tipton	1,183,449	1,281,355	1,429,086	1,277,734	1,331,119	1,347,013	8.3%	11.5%	-10.6%	4.2%	1.2%	8.0%	153,239	271,119	318,674	299,682
81 Union	990,829	1,058,432	1,053,560	912,004	947,653	940,726	6.8%	-0.5%	-13.4%	3.9%	-0.7%	-8.0%	105,138	194,056	203,723	191,253
82 Vanderburgh	22,721,372	21,973,025	20,881,372	15,549,523	15,976,244	16,376,545	-3.3%	-5.0%	-25.5%	2.7%	2.5%	-31.6%	600,132	3,259,047	3,465,030	3,392,993
83 Vermillion	1,923,737	1,718,797	1,384,421	1,166,315	1,227,565	1,250,953	-10.7%	-19.5%	-15.8%	5.3%	1.9%	-39.4%	156,149	337,264	319,571	304,621
84 Vigo	13,838,530	13,399,724	11,307,515	9,839,622	10,009,543	10,243,050	-3.2%	-15.6%	-13.0%	1.7%	2.3%	-28.9%	2,907,167	4,498,767	4,828,234	4,859,709
85 Wabash	3,069,047	2,719,736	2,460,093	1,765,734	2,221,100	2,216,523	-11.4%	-9.5%	-28.2%	25.8%	-0.2%	-42.5%	55,866	98	15,410	1,146
86 Warren	521,509	521,714	512,743	561,556	604,903	584,132	0.0%	-1.7%	9.5%	7.7%	-3.4%	7.7%	0	12,095	13,459	7,035
87 Warrick	6,692,000	7,287,857	6,322,136	5,939,935	6,172,721	6,261,561	8.9%	-13.3%	-6.0%	3.9%	1.4%	-11.2%	189,011	364,712	358,874	352,787
88 Washington	3,111,474	3,174,353	2,805,643	2,422,000	2,501,663	2,495,840	2.0%	-11.6%	-13.7%	3.3%	-0.2%	-22.2%	178,255	422,686	433,994	417,554
89 Wayne	8,715,162	8,698,687	7,895,067	6,301,662	6,547,330	6,698,626	-0.2%	-9.2%	-20.2%	3.9%	2.3%	-27.7%	1,044,315	2,596,317	2,856,216	2,857,245
90 Wells	2,007,948	1,892,630	1,602,350	1,424,483	1,413,844	1,400,226	-5.7%	-15.3%	-11.1%	-0.7%	-1.0%	-29.1%	0	49,891	40,990	25,694
91 White	6,187,587	6,649,224	5,642,546	5,867,830	6,047,002	6,026,852	7.5%	-15.1%	4.0%	3.1%	-0.3%	-5.2%	0	150,081	186,039	165,070
92 Whitley	3,103,116	3,307,943	2,795,384	2,697,742	2,805,701	2,802,805	6.6%	-15.5%	-3.5%	4.0%	-0.1%	-13.1%	3,518	130,040	208,231	201,753
	941,863,559	935,770,551	832,254,449	717,850,274	734,334,877	744,797,671	-0.6%	-11.1%	-13.7%	2.3%	1.4%	-23.8%	77,549,889	158,980,029	169,692,349	165,182,299

~ Actual amounts as reported in county data are shown for 2007, 2008, 2009, and 2010, except LaPorte County. 2011 and 2012 are estimates for all counties.

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCl, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

2009+: Standard Deduction = \$45,000 up to 60% of AV

2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Commercial Apartment Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change					2007 to 2010	Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012		2009	2010	2011 Est	2012 Est
01 Adams	629,872	714,047	796,330	600,503	541,411	546,217	13.4%	11.5%	-24.6%	-9.8%	0.9%	-4.7%	822	207,519	260,473	257,511
02 Allen	17,560,855	16,740,078	16,468,217	13,071,703	13,009,713	13,138,779	-4.7%	-1.6%	-20.6%	-0.5%	1.0%	-25.6%	1,404,465	5,468,335	5,905,347	6,090,763
03 Bartholomew	2,396,435	2,734,271	3,043,200	2,768,963	2,696,343	2,724,036	14.1%	11.3%	-9.0%	-2.6%	1.0%	15.5%	0	400,517	466,942	479,153
04 Benton	79,851	61,247	62,344	60,030	55,286	56,155	-23.3%	1.8%	-3.7%	-7.9%	1.6%	-24.8%	6,134	21,221	29,363	27,318
05 Blackford	199,445	231,218	203,428	166,149	154,398	158,212	15.9%	-12.0%	-18.3%	-7.1%	2.5%	-16.7%	61,125	114,922	128,632	126,638
06 Boone	1,466,338	1,706,838	1,959,386	1,928,420	1,901,632	1,939,799	16.4%	14.8%	-1.6%	-1.4%	2.0%	31.5%	0	102,145	126,428	99,132
07 Brown	36,451	77,618	52,829	30,784	33,608	33,697	112.9%	-31.9%	-41.7%	9.2%	0.3%	-15.5%	0	0	0	0
08 Carroll	82,701	108,098	98,386	85,304	103,723	104,080	30.7%	-9.0%	-13.3%	21.6%	0.3%	3.1%	61	29,253	43,186	39,729
09 Cass	737,495	676,823	617,900	397,727	440,349	451,164	-8.2%	-8.7%	-35.6%	10.7%	2.5%	-46.1%	144,830	383,322	476,957	474,779
10 Clark	2,966,902	3,799,858	3,927,970	3,863,887	3,723,834	3,792,072	28.1%	3.4%	-1.6%	-3.6%	1.8%	30.2%	990	636,137	872,717	875,060
11 Clay	170,807	279,097	254,922	261,864	134,790	132,499	63.4%	-8.7%	2.7%	-48.5%	-1.7%	53.3%	0	0	0	0
12 Clinton	554,546	549,189	678,162	460,777	436,985	446,098	-1.0%	23.5%	-32.1%	-5.2%	2.1%	-16.9%	13,436	226,725	264,574	260,588
13 Crawford	39,172	30,401	50,719	34,289	31,630	32,410	-22.4%	66.8%	-32.4%	-7.8%	2.5%	-12.5%	0	17,512	20,116	19,326
14 Daviess	282,822	376,316	319,356	247,489	256,749	262,509	33.1%	-15.1%	-22.5%	3.7%	2.2%	-12.5%	137,018	205,310	215,196	213,562
15 Dearborn	684,263	627,059	790,569	809,614	785,211	794,606	-8.4%	26.1%	2.4%	-3.0%	1.2%	18.3%	0	1,382	85,239	86,861
16 Decatur	407,646	574,417	427,837	605,772	587,524	600,056	40.9%	-25.5%	41.6%	-3.0%	2.1%	48.6%	0	2,316	81,728	74,636
17 DeKalb	840,171	925,548	969,600	972,760	974,498	984,089	10.2%	4.8%	0.3%	0.2%	1.0%	15.8%	5,459	137,673	146,624	147,906
18 Delaware	6,789,944	6,529,989	4,389,919	3,579,739	3,478,386	3,625,153	-3.8%	-32.8%	-18.5%	-2.8%	4.2%	-47.3%	2,324,515	3,482,256	3,640,658	3,633,480
19 Dubois	668,378	689,133	699,406	666,051	645,401	660,713	3.1%	1.5%	-4.8%	-3.1%	2.4%	-0.3%	0	67,305	84,329	74,427
20 Elkhart	7,324,713	8,273,556	7,337,425	6,344,745	6,037,650	6,150,109	13.0%	-11.3%	-13.5%	-4.8%	1.9%	-13.4%	1,091,711	2,474,490	3,151,253	3,173,834
21 Fayette	710,696	562,869	792,115	426,309	383,841	391,813	-20.8%	40.7%	-46.2%	-10.0%	2.1%	-40.0%	6,676	279,783	214,793	210,053
22 Floyd	2,090,415	2,355,624	2,234,883	2,161,657	2,149,588	2,192,410	12.7%	-5.1%	-3.3%	-0.6%	2.0%	3.4%	0	286,195	354,706	354,340
23 Fountain	24,762	17,989	18,513	16,275	56,957	58,257	-27.4%	2.9%	-12.1%	250.0%	2.3%	-34.3%	570	4,566	18,148	15,851
24 Franklin	120,708	114,462	137,145	116,661	158,496	160,112	-5.2%	19.8%	-14.9%	35.9%	1.0%	-3.4%	0	0	1,314	224
25 Fulton	222,214	209,972	172,040	167,486	177,312	178,059	-5.5%	-18.1%	-2.6%	5.9%	0.4%	-24.6%	1,030	3,816	5,038	4,606
26 Gibson	630,911	718,458	674,989	488,815	464,823	478,016	13.9%	-6.1%	-27.6%	-4.9%	2.8%	-22.5%	76	221,382	244,958	237,162
27 Grant	1,576,758	1,478,452	1,328,429	976,328	1,036,654	1,036,379	-6.2%	-10.1%	-26.5%	6.2%	0.0%	-38.1%	283,645	5,580	12,958	6,480
28 Greene	202,172	173,132	152,249	233,411	184,616	189,037	-14.4%	-12.1%	53.3%	-20.9%	2.4%	15.5%	11,113	34,041	70,480	65,983
29 Hamilton	9,694,207	10,652,625	13,314,214	14,682,225	14,936,360	15,147,974	9.9%	25.0%	10.3%	1.7%	1.4%	51.5%	4,804	1,145,329	1,348,254	1,293,609
30 Hancock	1,269,192	1,480,187	1,700,299	1,572,061	1,551,153	1,583,925	16.6%	14.9%	-7.5%	-1.3%	2.1%	23.9%	0	389,093	418,632	394,350
31 Harrison	304,502	268,323	261,677	324,749	323,447	325,618	-11.9%	-2.5%	24.1%	-0.4%	0.7%	6.6%	0	0	2,920	1,812
32 Hendricks	5,258,057	5,053,319	6,228,991	5,581,144	5,348,728	5,455,620	-3.9%	23.3%	-10.4%	-4.2%	2.0%	6.1%	1,019	1,266,508	1,454,852	1,384,941
33 Henry	843,254	815,131	916,281	573,764	548,859	572,664	-3.3%	12.4%	-37.4%	-4.3%	4.3%	-32.0%	33,211	377,175	426,016	411,633
34 Howard	3,467,636	3,057,271	2,753,207	2,280,295	2,378,999	2,447,945	-11.8%	-9.9%	-17.2%	4.3%	2.9%	-34.2%	273,521	946,143	1,192,187	1,188,876
35 Huntington	612,902	516,510	507,168	550,903	507,634	511,928	-15.7%	-1.8%	8.6%	-7.9%	0.8%	-10.1%	70,015	294,726	362,036	363,176

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

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2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Commercial Apartment Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change						Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2007 to 2010	2009	2010	2011 Est	2012 Est
36 Jackson	1,013,550	959,057	1,029,674	1,023,554	1,039,844	1,063,449	-5.4%	7.4%	-0.6%	1.6%	2.3%	1.0%	0	53,760	83,661	73,094
37 Jasper	235,909	171,606	156,658	126,358	141,722	139,528	-27.3%	-8.7%	-19.3%	12.2%	-1.5%	-46.4%	0	0	0	0
38 Jay	259,411	228,083	248,740	165,953	151,747	155,332	-12.1%	9.1%	-33.3%	-8.6%	2.4%	-36.0%	0	31,432	35,165	25,737
39 Jefferson	775,344	817,856	791,770	682,636	667,320	682,922	5.5%	-3.2%	-13.8%	-2.2%	2.3%	-12.0%	380	105,792	142,284	133,736
40 Jennings	248,249	242,184	260,040	192,823	178,601	186,549	-2.4%	7.4%	-25.8%	-7.4%	4.5%	-22.3%	1,764	77,699	85,210	78,550
41 Johnson	5,052,989	4,942,110	5,663,947	4,892,041	4,810,007	4,893,553	-2.2%	14.6%	-13.6%	-1.7%	1.7%	-3.2%	389,440	1,122,631	1,237,383	1,202,233
42 Knox	895,689	817,826	837,031	683,758	531,663	544,714	-8.7%	2.3%	-18.3%	-22.2%	2.5%	-23.7%	85,839	338,656	470,981	468,790
43 Kosciusko	1,196,835	1,200,111	1,471,667	1,334,384	1,279,703	1,308,210	0.3%	22.6%	-9.3%	-4.1%	2.2%	11.5%	0	142,083	204,271	190,714
44 LaGrange	225,591	243,799	276,280	258,180	287,883	294,519	8.1%	13.3%	-6.6%	11.5%	2.3%	14.4%	820	33,426	43,311	41,250
45 Lake	30,938,514	32,003,308	26,356,681	22,611,927	21,948,442	22,240,221	3.4%	-17.6%	-14.2%	-2.9%	1.3%	-26.9%	5,123,937	7,136,855	8,350,553	8,068,704
46 LaPorte	2,090,376	2,027,015	2,370,039	1,942,046	1,926,593	1,994,406	-3.0%	16.9%	-18.1%	-0.8%	3.5%	-7.1%	107,485	877,283	942,487	923,441
47 Lawrence	546,513	667,543	523,696	463,866	452,193	462,730	22.1%	-21.5%	-11.4%	-2.5%	2.3%	-15.1%	171,115	233,672	268,831	264,920
48 Madison	2,893,026	3,312,221	2,621,908	2,255,444	2,163,792	2,255,635	14.5%	-20.8%	-14.0%	-4.1%	4.2%	-22.0%	1,360,153	2,273,670	2,319,624	2,272,336
49 Marion	110,178,830	83,139,903	76,759,196	70,261,453	66,888,593	68,006,223	-24.5%	-7.7%	-8.5%	-4.8%	1.7%	-36.2%	4,741,959	12,970,468	15,872,037	14,829,090
50 Marshall	733,926	953,707	714,025	694,192	696,459	712,275	29.9%	-25.1%	-2.8%	0.3%	2.3%	-5.4%	15,914	109,768	176,729	171,890
51 Martin	69,096	66,486	66,347	59,575	61,362	62,519	-3.8%	-0.2%	-10.2%	3.0%	1.9%	-13.8%	1,448	11,044	12,323	11,297
52 Miami	341,647	383,379	209,100	243,180	269,390	276,477	12.2%	-45.5%	16.3%	10.8%	2.6%	-28.8%	1,857	84,901	136,268	128,352
53 Monroe	10,879,853	12,871,168	12,577,651	13,968,904	13,525,438	13,726,455	18.3%	-2.3%	11.1%	-3.2%	1.5%	28.4%	0	0	0	0
54 Montgomery	1,248,340	1,182,345	932,447	717,316	686,492	714,985	-5.3%	-21.1%	-23.1%	-4.3%	4.2%	-42.5%	5,390	391,672	443,334	423,682
55 Morgan	550,920	412,066	439,541	455,953	479,035	474,558	-25.2%	6.7%	3.7%	5.1%	-0.9%	-17.2%	0	0	0	0
56 Newton	80,782	69,448	61,452	64,036	64,359	66,109	-14.0%	-11.5%	4.2%	0.5%	2.7%	-20.7%	414	2,951	16,900	14,160
57 Noble	1,002,283	863,942	879,848	642,963	671,220	677,576	-13.8%	1.8%	-26.9%	4.4%	0.9%	-35.9%	6,861	100,717	127,814	129,096
58 Ohio	48,973	52,668	49,649	39,507	41,097	41,373	7.5%	-5.7%	-20.4%	4.0%	0.7%	-19.3%	0	0	0	0
59 Orange	237,031	217,440	240,936	266,587	264,134	268,095	-8.3%	10.8%	10.6%	-0.9%	1.5%	12.5%	0	1,050	6,607	4,229
60 Owen	113,820	127,544	123,055	103,519	104,042	105,957	12.1%	-3.5%	-15.9%	0.5%	1.8%	-9.1%	2,859	22,898	19,849	17,641
61 Parke	89,250	90,851	95,013	102,774	103,031	103,343	1.8%	4.6%	8.2%	0.3%	0.3%	15.2%	0	734	3,148	558
62 Perry	220,451	215,760	200,501	164,182	151,863	155,613	-2.1%	-7.1%	-18.1%	-7.5%	2.5%	-25.5%	270	64,293	77,000	75,105
63 Pike	128,910	124,957	138,383	88,734	87,631	89,793	-3.1%	10.7%	-35.9%	-1.2%	2.5%	-31.2%	0	49,990	51,805	51,008
64 Porter	6,792,610	8,207,016	8,591,781	8,247,518	7,416,187	7,688,771	20.8%	4.7%	-4.0%	-10.1%	3.7%	21.4%	35,105	484,482	1,221,203	1,069,100
65 Posey	308,209	343,437	254,721	220,149	224,822	230,206	11.4%	-25.8%	-13.6%	2.1%	2.4%	-28.6%	20,727	70,321	72,096	69,926
66 Pulaski	75,035	57,592	46,015	43,859	46,449	44,891	-23.2%	-20.1%	-4.7%	5.9%	-3.4%	-41.5%	0	0	123	72
67 Putnam	433,554	398,346	411,883	422,855	411,749	419,931	-8.1%	3.4%	2.7%	-2.6%	2.0%	-2.5%	0	61,067	76,868	72,009
68 Randolph	218,989	201,390	245,819	190,890	173,335	176,847	-8.0%	22.1%	-22.3%	-9.2%	2.0%	-12.8%	37,173	97,510	123,244	120,982
69 Ripley	443,005	390,296	375,625	376,465	398,042	398,652	-11.9%	-3.8%	0.2%	5.7%	0.2%	-15.0%	0	17	55	0
70 Rush	198,791	196,704	224,357	172,542	171,522	175,366	-1.0%	14.1%	-23.1%	-0.6%	2.2%	-13.2%	11,746	86,030	93,192	90,019

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

2009+: Standard Deduction = \$45,000 up to 60% of AV

2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Commercial Apartment Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change						Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2012 to 2010	2009	2010	2011 Est	2012 Est
71 St. Joseph	16,874,770	19,408,573	19,193,659	14,009,438	13,604,125	13,810,043	15.0%	-1.1%	-27.0%	-2.9%	1.5%	-17.0%	826,469	4,951,599	6,020,085	6,138,349
72 Scott	447,778	501,233	580,560	493,535	488,963	498,682	11.9%	15.8%	-15.0%	-0.9%	2.0%	10.2%	783	98,320	145,197	139,130
73 Shelby	1,090,331	1,050,535	1,079,879	996,839	1,004,994	1,025,195	-3.6%	2.8%	-7.7%	0.8%	2.0%	-8.6%	0	213,162	261,204	255,163
74 Spencer	98,098	107,577	59,791	49,315	74,158	74,421	9.7%	-44.4%	-17.5%	50.4%	0.4%	-49.7%	0	0	1,742	1,522
75 Starke	191,745	167,150	147,896	156,739	125,908	128,657	-12.8%	-11.5%	6.0%	-19.7%	2.2%	-18.3%	0	7,131	47,682	45,927
76 Steuben	244,032	282,058	369,766	370,314	376,782	382,152	15.6%	31.1%	0.1%	1.7%	1.4%	51.7%	0	0	0	0
77 Sullivan	94,429	110,119	91,943	80,156	70,924	72,648	16.6%	-16.5%	-12.8%	-11.5%	2.4%	-15.1%	1,473	14,132	28,265	25,947
78 Switzerland	42,658	56,527	69,930	70,103	71,987	72,946	32.5%	23.7%	0.2%	2.7%	1.3%	64.3%	0	0	0	0
79 Tippecanoe	14,727,624	16,409,788	16,932,547	15,558,175	14,998,727	15,198,466	11.4%	3.2%	-8.1%	-3.6%	1.3%	5.6%	91	1,776,531	2,125,455	2,117,515
80 Tipton	160,509	162,453	146,415	118,160	115,849	118,448	1.2%	-9.9%	-19.3%	-2.0%	2.2%	-26.4%	24,001	31,063	39,845	38,058
81 Union	104,977	121,160	114,421	101,336	75,378	76,595	15.4%	-5.6%	-11.4%	-25.6%	1.6%	-3.5%	0	16,928	43,047	40,896
82 Vanderburgh	9,903,059	9,454,715	9,751,331	7,767,710	8,457,338	8,682,512	-4.5%	3.1%	-20.3%	8.9%	2.7%	-21.6%	1,662	1,482,538	1,787,384	1,846,094
83 Vermillion	206,069	92,771	103,677	91,291	76,099	77,908	-55.0%	11.8%	-11.9%	-16.6%	2.4%	-55.7%	331	12,387	33,320	32,081
84 Vigo	3,178,959	3,747,133	3,776,534	2,856,216	2,813,614	2,881,045	17.9%	0.8%	-24.4%	-1.5%	2.4%	-10.2%	672,203	1,189,448	1,331,622	1,329,004
85 Wabash	495,960	388,304	419,873	283,296	315,687	309,483	-21.7%	8.1%	-32.5%	11.4%	-2.0%	-42.9%	50	0	1,552	0
86 Warren	58,502	51,407	49,506	45,183	44,145	42,956	-12.1%	-3.7%	-8.7%	-2.3%	-2.7%	-22.8%	0	0	1,298	694
87 Warrick	781,076	964,936	982,354	1,054,980	1,040,295	1,052,365	23.5%	1.8%	7.4%	-1.4%	1.2%	35.1%	475	58,188	67,551	67,022
88 Washington	266,007	204,928	231,720	157,357	195,663	199,713	-23.0%	13.1%	-32.1%	24.3%	2.1%	-40.8%	5	85,485	116,437	112,946
89 Wayne	1,539,835	1,578,001	1,492,402	1,203,358	1,182,335	1,211,326	2.5%	-5.4%	-19.4%	-1.7%	2.5%	-21.9%	176,445	456,126	602,621	605,028
90 Wells	276,978	280,669	242,034	258,985	251,238	247,844	1.3%	-13.8%	7.0%	-3.0%	-1.4%	-6.5%	0	6,331	5,377	4,089
91 White	248,494	246,994	357,191	243,583	271,513	277,046	-0.6%	44.6%	-31.8%	11.5%	2.0%	-2.0%	0	22,360	33,539	30,323
92 Whitley	375,591	352,120	350,740	315,740	360,712	364,045	-6.2%	-0.4%	-10.0%	14.2%	0.9%	-15.9%	62	52,549	66,334	64,406
	303,120,978	287,117,438	277,129,750	247,570,586	240,768,788	245,004,487	-5.3%	-3.5%	-10.7%	-2.7%	1.8%	-18.3%	19,702,951	56,743,824	67,600,967	66,003,714

~ Actual amounts as reported in county data are shown for 2007, 2008, 2009, and 2010, except LaPorte County. 2011 and 2012 are estimates for all counties.

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

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2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

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2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Agricultural Business Real Property Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change						Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2007 to 2010	2009	2010	2011 Est	2012 Est
	01 Adams	3,719,910	5,372,109	4,945,085	5,237,102	5,540,265	6,018,979	44.4%	-7.9%	5.9%	5.8%	8.6%	40.8%	2,288	8,053	12,215
02 Allen	6,873,511	8,112,230	7,993,498	8,025,748	8,493,408	9,390,740	18.0%	-1.5%	0.4%	5.8%	10.6%	16.8%	10,820	136,584	151,306	166,772
03 Bartholomew	3,214,642	3,562,589	3,871,354	4,162,485	4,352,004	4,794,395	10.8%	8.7%	7.5%	4.6%	10.2%	29.5%	3,777	18,568	18,910	22,153
04 Benton	5,072,530	5,131,165	4,995,600	5,200,639	5,396,464	5,714,071	1.2%	-2.6%	4.1%	3.8%	5.9%	2.5%	1,079	5,393	6,480	6,450
05 Blackford	1,726,706	2,138,311	1,789,423	1,783,367	1,867,884	2,042,530	23.8%	-16.3%	-0.3%	4.7%	9.3%	3.3%	2,253	165,528	111,694	84,378
06 Boone	4,460,280	5,176,869	4,770,175	5,273,729	5,376,186	5,763,907	16.1%	-7.9%	10.6%	1.9%	7.2%	18.2%	0	27,909	17,355	17,467
07 Brown	422,025	653,480	413,337	340,617	356,259	368,258	54.8%	-36.7%	-17.6%	4.6%	3.4%	-19.3%	0	0	0	0
08 Carroll	4,246,560	5,025,836	4,051,989	4,863,008	4,982,466	5,328,217	18.4%	-19.4%	20.0%	2.5%	6.9%	14.5%	7,358	16,882	14,473	15,062
09 Cass	5,135,987	5,904,580	5,957,578	6,178,098	6,503,338	7,070,289	15.0%	0.9%	3.7%	5.3%	8.7%	20.3%	10,415	144,614	160,129	140,149
10 Clark	2,450,569	2,950,256	2,415,422	2,672,233	2,742,039	2,957,653	20.4%	-18.1%	10.6%	2.6%	7.9%	9.0%	25	27,380	19,658	22,170
11 Clay	2,711,593	3,531,444	3,334,040	3,293,306	3,661,335	3,960,586	30.2%	-5.6%	-1.2%	11.2%	8.2%	21.5%	536	1,450	2,726	2,931
12 Clinton	4,273,252	5,300,995	5,126,954	5,683,210	6,000,297	6,476,768	24.1%	-3.3%	10.8%	5.6%	7.9%	33.0%	8,531	18,143	18,229	19,913
13 Crawford	1,819,441	2,006,722	1,833,366	1,597,854	1,633,841	1,786,390	10.3%	-8.6%	-12.8%	2.3%	9.3%	-12.2%	104,763	428,305	373,321	388,899
14 Daviess	4,949,743	5,946,073	5,232,133	5,448,797	5,687,560	6,071,909	20.1%	-12.0%	4.1%	4.4%	6.8%	10.1%	1,164	64,699	45,700	26,268
15 Dearborn	2,427,742	2,909,919	2,738,455	2,986,959	3,148,822	3,346,693	19.9%	-5.9%	9.1%	5.4%	6.3%	23.0%	0	6,808	6,418	7,425
16 Decatur	3,093,747	3,819,603	3,220,454	3,703,432	3,927,069	4,231,417	23.5%	-15.7%	15.0%	6.0%	7.7%	19.7%	0	3,662	6,198	6,420
17 DeKalb	2,971,623	3,745,155	3,016,771	3,166,393	3,306,350	3,648,423	26.0%	-19.4%	5.0%	4.4%	10.3%	6.6%	1,040	12,057	10,735	12,533
18 Delaware	4,101,316	5,361,282	4,738,510	4,982,565	5,351,804	5,845,967	30.7%	-11.6%	5.2%	7.4%	9.2%	21.5%	30,893	214,132	256,674	209,511
19 Dubois	3,271,949	3,989,011	3,666,708	3,852,083	3,973,449	4,273,125	21.9%	-8.1%	5.1%	3.2%	7.5%	17.7%	0	8,254	7,539	7,531
20 Elkhart	6,624,782	7,712,336	6,597,515	6,888,827	7,573,693	8,096,653	16.4%	-14.5%	4.4%	9.9%	6.9%	4.0%	8,219	70,296	355,194	397,404
21 Fayette	2,037,487	2,412,839	2,394,799	2,773,053	3,134,076	3,501,329	18.4%	-0.7%	15.8%	13.0%	11.7%	36.1%	4,137	9,695	127,805	55,551
22 Floyd	961,144	1,126,317	1,045,278	1,099,991	1,134,440	1,196,759	17.2%	-7.2%	5.2%	3.1%	5.5%	14.4%	0	2,202	665	756
23 Fountain	3,682,188	4,541,362	4,024,971	4,474,589	4,734,524	5,079,773	23.3%	-11.4%	11.2%	5.8%	7.3%	21.5%	12	1,019	1,730	1,407
24 Franklin	2,622,239	3,145,730	2,813,920	2,984,853	3,183,683	3,414,832	20.0%	-10.5%	6.1%	6.7%	7.3%	13.8%	0	0	28	5
25 Fulton	3,594,137	4,026,418	3,480,511	3,491,365	3,684,769	3,994,877	12.0%	-13.6%	0.3%	5.5%	8.4%	-2.9%	210	818	1,088	1,185
26 Gibson	4,059,931	5,048,260	4,730,423	5,065,486	5,296,483	5,877,537	24.3%	-6.3%	7.1%	4.6%	11.0%	24.8%	4,419	71,595	70,524	59,900
27 Grant	4,450,058	5,117,533	4,410,576	4,937,405	5,345,662	5,837,954	15.0%	-13.8%	11.9%	8.3%	9.2%	11.0%	5,399	65,490	78,410	57,674
28 Greene	3,971,780	4,597,922	4,170,033	4,519,813	4,587,935	4,936,415	15.8%	-9.3%	8.4%	1.5%	7.6%	13.8%	99,626	405,175	226,197	219,685
29 Hamilton	4,168,257	4,658,706	4,840,963	4,941,440	5,190,431	5,664,432	11.8%	3.9%	2.1%	5.0%	9.1%	18.5%	1,538	108,688	91,884	92,186
30 Hancock	3,263,752	4,492,999	4,445,141	3,987,511	4,210,939	4,571,129	37.7%	-1.1%	-10.3%	5.6%	8.6%	22.2%	5,370	186,100	114,565	108,558
31 Harrison	2,971,685	3,217,975	3,092,057	3,734,759	3,861,793	4,141,841	8.3%	-3.9%	20.8%	3.4%	7.3%	25.7%	409	6,007	946	1,005
32 Hendricks	2,847,805	4,672,368	5,637,141	5,643,805	5,924,118	6,457,338	64.1%	20.6%	0.1%	5.0%	9.0%	98.2%	10,379	215,959	195,410	182,363
33 Henry	4,870,310	5,546,886	5,743,231	5,751,311	5,919,192	6,434,270	13.9%	3.5%	0.1%	2.9%	8.7%	18.1%	258	194,416	145,687	59,467
34 Howard	3,327,252	4,081,060	4,056,401	4,225,379	4,548,006	5,066,671	22.7%	-0.6%	4.2%	7.6%	11.4%	27.0%	3,736	113,253	201,465	143,604
35 Huntington	3,417,767	3,759,598	3,834,943	3,889,420	4,233,661	4,673,860	10.0%	2.0%	1.4%	8.9%	10.4%	13.8%	4,239	11,030	13,813	15,819

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36 Jackson	3,497,813	3,856,049	3,610,692	3,874,571	4,105,364	4,431,790	10.2%	-6.4%	7.3%	6.0%	8.0%	10.8%	156	2,944	7,481	3,593
37 Jasper	4,057,054	4,214,696	3,039,054	2,861,379	3,312,808	3,480,922	3.9%	-27.9%	-5.8%	15.8%	5.1%	-29.5%	0	0	0	0
38 Jay	4,048,714	4,520,555	4,883,964	5,295,914	5,594,854	5,949,095	11.7%	8.0%	8.4%	5.6%	6.3%	30.8%	2,390	6,969	10,326	9,951
39 Jefferson	2,247,682	2,729,358	2,535,276	2,569,263	2,691,347	2,942,245	21.4%	-7.1%	1.3%	4.8%	9.3%	14.3%	196	2,144	1,035	1,000
40 Jennings	2,572,569	3,029,514	3,028,518	3,324,151	3,329,520	3,570,041	17.8%	0.0%	9.8%	0.2%	7.2%	29.2%	200	3,858	2,114	2,172
41 Johnson	3,617,362	4,326,984	4,146,923	4,108,429	4,481,355	4,915,109	19.6%	-4.2%	-0.9%	9.1%	9.7%	13.6%	31,929	326,216	276,592	280,138
42 Knox	4,931,534	6,066,173	5,825,533	5,669,905	5,891,621	6,431,779	23.0%	-4.0%	-2.7%	3.9%	9.2%	15.0%	933	34,685	37,092	36,622
43 Kosciusko	4,899,495	5,499,907	5,536,616	5,607,521	5,931,286	6,348,195	12.3%	0.7%	1.3%	5.8%	7.0%	14.5%	335	4,538	4,636	4,905
44 LaGrange	3,986,579	4,544,489	3,677,691	3,686,481	3,979,418	4,223,691	14.0%	-19.1%	0.2%	7.9%	6.1%	-7.5%	163	3,325	2,683	2,979
45 Lake	3,675,320	4,206,525	3,920,886	4,206,143	4,266,045	4,578,687	14.5%	-6.8%	7.3%	1.4%	7.3%	14.4%	1,828	11,241	16,310	13,993
46 LaPorte	5,220,283	6,267,422	6,165,025	6,640,818	6,885,944	7,447,990	20.1%	-1.6%	7.7%	3.7%	8.2%	27.2%	8,757	40,209	46,265	48,865
47 Lawrence	2,595,317	3,572,302	3,331,276	3,136,278	3,250,163	3,540,565	37.6%	-6.7%	-5.9%	3.6%	8.9%	20.8%	62,981	36,169	53,895	36,740
48 Madison	6,447,961	7,809,100	7,975,557	7,978,531	7,815,942	8,572,630	21.1%	2.1%	0.0%	-2.0%	9.7%	23.7%	240,206	1,094,881	1,157,134	1,052,617
49 Marion	1,381,704	1,488,402	1,208,327	1,052,211	1,175,516	1,255,614	7.7%	-18.8%	-12.9%	11.7%	6.8%	-23.8%	175,334	357,045	250,410	259,245
50 Marshall	4,576,206	5,423,787	4,731,749	4,752,817	5,055,315	5,450,532	18.5%	-12.8%	0.4%	6.4%	7.8%	3.9%	1,093	6,314	10,247	11,324
51 Martin	1,301,371	1,499,032	1,454,830	1,520,924	1,566,695	1,687,907	15.2%	-2.9%	4.5%	3.0%	7.7%	16.9%	2,648	9,747	9,491	6,522
52 Miami	3,745,831	4,559,337	3,811,534	4,093,934	4,456,223	4,776,711	21.7%	-16.4%	7.4%	8.8%	7.2%	9.3%	612	32,351	52,478	49,452
53 Monroe	1,773,379	2,055,808	1,741,556	1,667,668	1,834,341	1,946,162	15.9%	-15.3%	-4.2%	10.0%	6.1%	-6.0%	0	0	0	0
54 Montgomery	6,144,409	6,494,688	5,545,325	5,838,909	6,006,595	6,498,338	5.7%	-14.6%	5.3%	2.9%	8.2%	-5.0%	711	14,448	12,675	11,891
55 Morgan	2,923,035	2,564,297	2,393,590	2,460,019	2,468,236	2,627,045	-12.3%	-6.7%	2.8%	0.3%	6.4%	-15.8%	0	0	0	0
56 Newton	4,468,739	5,497,083	4,582,016	5,360,754	5,690,673	6,147,924	23.0%	-16.6%	17.0%	6.2%	8.0%	20.0%	982	38,838	53,053	18,494
57 Noble	3,673,513	4,455,537	4,638,978	4,397,153	4,687,985	5,105,838	21.3%	4.1%	-5.2%	6.6%	8.9%	19.7%	675	4,163	5,384	6,266
58 Ohio	199,981	224,768	212,869	181,917	196,059	212,075	12.4%	-5.3%	-14.5%	7.8%	8.2%	-9.0%	0	0	0	0
59 Orange	1,592,794	1,773,319	1,747,295	1,958,980	2,041,261	2,205,055	11.3%	-1.5%	12.1%	4.2%	8.0%	23.0%	0	196	245	167
60 Owen	2,902,931	3,589,577	3,586,367	3,658,156	3,581,544	3,792,576	23.7%	-0.1%	2.0%	-2.1%	5.9%	26.0%	28	11,278	1,043	127
61 Parke	3,551,138	3,738,801	3,513,258	3,709,833	3,842,937	4,070,055	5.3%	-6.0%	5.6%	3.6%	5.9%	4.5%	0	390	394	317
62 Perry	1,522,031	1,699,357	1,567,390	1,700,495	1,768,666	1,897,530	11.7%	-7.8%	8.5%	4.0%	7.3%	11.7%	1,901	19,895	15,265	14,375
63 Pike	2,142,408	2,449,000	2,525,920	2,504,101	2,602,975	2,925,502	14.3%	3.1%	-0.9%	3.9%	12.4%	16.9%	177	40,154	50,935	21,237
64 Porter	1,869,433	2,313,464	2,403,643	2,396,530	2,538,549	2,803,924	23.8%	3.9%	-0.3%	5.9%	10.5%	28.2%	490	58,857	60,273	50,447
65 Posey	3,584,981	4,045,743	3,926,540	4,002,013	4,223,581	4,638,672	12.9%	-2.9%	1.9%	5.5%	9.8%	11.6%	505	1,999	2,333	2,517
66 Pulaski	4,283,439	4,035,460	3,421,977	3,459,776	3,657,813	3,838,137	-5.8%	-15.2%	1.1%	5.7%	4.9%	-19.2%	0	170	194	128
67 Putnam	4,228,067	4,420,459	3,858,933	4,472,139	4,698,551	5,088,010	4.6%	-12.7%	15.9%	5.1%	8.3%	5.8%	0	3,011	3,520	2,701
68 Randolph	5,088,688	5,828,081	5,932,414	6,395,857	6,714,465	7,184,423	14.5%	1.8%	7.8%	5.0%	7.0%	25.7%	8,455	14,732	21,506	22,163
69 Ripley	2,860,031	3,562,930	3,414,541	3,450,132	3,720,377	3,976,320	24.6%	-4.2%	1.0%	7.8%	6.9%	20.6%	0	379	651	0
70 Rush	3,809,706	5,267,078	5,103,920	5,290,272	5,515,356	5,888,965	38.3%	-3.1%	3.7%	4.3%	6.8%	38.9%	3,039	5,557	6,419	7,102

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

2009+: Standard Deduction = \$45,000 up to 60% of AV

2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Agricultural Business Real Property Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change					2007 to 2010	Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2011		2009	2010	2011 Est	2012 Est
	71 St. Joseph	5,564,022	6,125,405	5,929,655	5,739,627	5,995,125	6,556,819	10.1%	-3.2%	-3.2%	4.5%		9.4%	3.2%	38,394	48,675
72 Scott	1,640,041	1,564,187	1,678,304	1,751,146	1,809,726	1,975,011	-4.6%	7.3%	4.3%	3.3%	9.1%	6.8%	2,050	49,772	38,161	36,822
73 Shelby	4,796,430	5,108,368	4,979,154	5,112,398	5,378,274	5,841,688	6.5%	-2.5%	2.7%	5.2%	8.6%	6.6%	1,279	11,240	14,480	15,504
74 Spencer	3,079,023	3,677,360	3,648,336	3,258,102	3,490,090	3,833,798	19.4%	-0.8%	-10.7%	7.1%	9.8%	5.8%	266	1,789	2,702	2,804
75 Starke	2,614,550	2,659,968	2,624,597	3,043,892	3,168,685	3,427,353	1.7%	-1.3%	16.0%	4.1%	8.2%	16.4%	28	6,236	5,364	5,886
76 Steuben	1,643,027	2,082,095	1,760,970	1,685,973	1,762,284	1,921,029	26.7%	-15.4%	-4.3%	4.5%	9.0%	2.6%	0	0	0	0
77 Sullivan	4,039,523	4,606,103	4,800,833	4,776,047	5,409,246	6,068,229	14.0%	4.2%	-0.5%	13.3%	12.2%	18.2%	2,122	113,315	145,859	10,959
78 Switzerland	1,047,972	1,224,946	1,248,966	1,271,720	1,117,524	1,173,554	16.9%	2.0%	1.8%	-12.1%	5.0%	21.4%	0	0	0	0
79 Tippecanoe	4,731,906	5,691,076	5,284,475	5,703,903	5,832,748	6,460,589	20.3%	-7.1%	7.9%	2.3%	10.8%	20.5%	13	12,820	17,958	20,058
80 Tipton	2,892,059	3,603,226	3,693,309	3,852,604	4,177,306	4,483,436	24.6%	2.5%	4.3%	8.4%	7.3%	33.2%	477	1,065	1,793	1,881
81 Union	1,696,113	2,218,475	2,255,073	2,263,898	2,356,168	2,522,930	30.8%	1.6%	0.4%	4.1%	7.1%	33.5%	0	1,845	975	913
82 Vanderburgh	1,457,441	1,574,209	1,483,629	1,515,222	1,695,986	1,872,955	8.0%	-5.8%	2.1%	11.9%	10.4%	4.0%	193	1,520	3,622	11,878
83 Vermillion	2,265,128	2,682,551	2,467,634	2,482,517	2,587,092	2,881,911	18.4%	-8.0%	0.6%	4.2%	11.4%	9.6%	3,198	37,480	33,610	29,974
84 Vigo	3,089,552	3,849,547	3,888,238	3,943,377	4,196,719	4,659,853	24.6%	1.0%	1.4%	6.4%	11.0%	27.6%	43,951	82,992	76,451	82,903
85 Wabash	3,316,117	3,577,720	3,199,782	3,213,705	3,415,851	3,642,067	7.9%	-10.6%	0.4%	6.3%	6.6%	-3.1%	142	4,438	6,561	6,050
86 Warren	3,384,544	3,766,982	3,827,402	3,756,400	3,916,624	4,099,371	11.3%	1.6%	-1.9%	4.3%	4.7%	11.0%	0	94	99	59
87 Warrick	1,527,511	1,952,382	2,076,315	2,022,867	2,119,261	2,362,283	27.8%	6.3%	-2.6%	4.8%	11.5%	32.4%	1,542	3,287	3,568	3,892
88 Washington	3,710,435	4,558,385	4,463,141	4,731,123	4,906,842	5,266,691	22.9%	-2.1%	6.0%	3.7%	7.3%	27.5%	2,234	11,586	8,976	8,747
89 Wayne	4,444,050	5,235,862	4,542,837	4,757,505	4,914,257	5,256,905	17.8%	-13.2%	4.7%	3.3%	7.0%	7.1%	25,880	226,220	133,028	129,182
90 Wells	2,923,870	3,565,648	3,337,255	3,568,098	3,647,503	3,948,319	21.9%	-6.4%	6.9%	2.2%	8.2%	22.0%	0	1,552	1,570	1,183
91 White	4,958,761	5,848,045	5,232,351	5,585,442	5,858,157	6,306,235	17.9%	-10.5%	6.7%	4.9%	7.6%	12.6%	0	2,216	1,666	1,619
92 Whitley	2,944,375	3,680,748	3,529,774	3,622,061	3,992,819	4,352,603	25.0%	-4.1%	2.6%	10.2%	9.0%	23.0%	4	1,017	1,797	2,020
	311,001,643	365,278,306	344,380,765	357,802,232	376,191,913	407,399,674	17.5%	-5.7%	3.9%	5.1%	8.3%	15.0%	1,001,386	5,576,023	5,587,403	4,974,171

~ Actual amounts as reported in county data are shown for 2007, 2008, 2009, and 2010, except LaPorte County. 2011 and 2012 are estimates for all counties.

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

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2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Other Real Property Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change						Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2007 to 2010	2009	2010	2011 Est	2012 Est
01 Adams	5,057,413	5,883,116	6,333,232	6,415,708	6,465,211	6,493,463	16.3%	7.7%	1.3%	0.8%	0.4%	26.9%	5,796	23,645	50,269	32,710
02 Allen	96,946,021	107,095,859	115,381,947	121,369,246	122,857,945	124,547,701	10.5%	7.7%	5.2%	1.2%	1.4%	25.2%	270,073	1,897,921	2,198,484	2,494,445
03 Bartholomew	21,527,554	22,463,589	24,734,195	27,020,064	26,908,729	27,231,225	4.3%	10.1%	9.2%	-0.4%	1.2%	25.5%	5,061	219,536	292,755	305,084
04 Benton	1,090,336	897,526	910,279	957,620	964,946	947,404	-17.7%	1.4%	5.2%	0.8%	-1.8%	-12.2%	5,385	21,564	25,646	15,152
05 Blackford	1,855,697	2,026,543	2,158,925	1,867,060	1,846,799	1,883,715	9.2%	6.5%	-13.5%	-1.1%	2.0%	0.6%	62,767	396,117	423,446	398,941
06 Boone	10,466,760	12,485,186	15,016,240	15,515,350	15,401,760	15,490,645	19.3%	20.3%	3.3%	-0.7%	0.6%	48.2%	0	28,149	18,072	11,106
07 Brown	1,257,369	1,890,620	1,206,282	1,048,301	1,047,162	1,050,097	50.4%	-36.2%	-13.1%	-0.1%	0.3%	-16.6%	0	0	0	0
08 Carroll	1,945,410	2,107,271	2,054,976	2,142,727	2,130,571	2,103,122	8.3%	-2.5%	4.3%	-0.6%	-1.3%	10.1%	4,214	239,832	188,750	159,263
09 Cass	7,877,754	7,488,666	7,352,588	6,541,890	6,425,395	6,528,922	-4.9%	-1.8%	-11.0%	-1.8%	1.6%	-17.0%	1,181,441	2,146,544	2,171,814	2,125,362
10 Clark	27,541,001	33,638,799	32,204,111	37,025,354	37,190,781	37,788,437	22.1%	-4.3%	15.0%	0.4%	1.6%	34.4%	13,937	312,400	405,091	406,461
11 Clay	2,091,679	2,120,358	2,311,628	2,284,636	2,286,063	2,273,603	1.4%	9.0%	-1.2%	0.1%	-0.5%	9.2%	4,363	60	1,792	1,679
12 Clinton	4,162,300	4,652,247	5,511,416	5,349,207	5,286,720	5,333,995	11.8%	18.5%	-2.9%	-1.2%	0.9%	28.5%	6,031	691,148	756,512	724,352
13 Crawford	1,011,939	1,012,168	1,028,373	1,032,276	1,030,714	1,035,266	0.0%	1.6%	0.4%	-0.2%	0.4%	2.0%	7,562	56,881	55,275	47,312
14 Daviess	3,823,648	4,954,727	5,488,146	4,898,201	4,870,675	4,914,727	29.6%	10.8%	-10.7%	-0.6%	0.9%	28.1%	218,714	697,163	730,732	705,360
15 Dearborn	9,127,868	8,204,823	10,236,062	10,410,754	10,401,138	10,549,125	-10.1%	24.8%	1.7%	-0.1%	1.4%	14.1%	0	25,825	24,790	24,497
16 Decatur	3,661,932	4,412,442	3,643,076	5,114,841	5,072,526	5,105,550	20.5%	-17.4%	40.4%	-0.8%	0.7%	39.7%	0	9,877	4,420	4,029
17 DeKalb	11,575,916	12,574,216	11,466,482	12,050,708	11,921,039	12,016,739	8.6%	-8.8%	5.1%	-1.1%	0.8%	4.1%	2,186	63,325	58,625	59,422
18 Delaware	31,374,476	34,233,111	32,414,564	28,953,078	28,799,303	29,780,912	9.1%	-5.3%	-10.7%	-0.5%	3.4%	-7.7%	3,877,311	9,155,663	9,996,558	9,704,355
19 Dubois	10,102,747	11,004,733	11,310,488	11,465,920	11,473,262	11,552,949	8.9%	2.8%	1.4%	0.1%	0.7%	13.5%	0	46,563	27,962	24,457
20 Elkhart	65,005,650	74,805,814	83,202,307	81,860,377	82,089,813	83,401,993	15.1%	11.2%	-1.6%	0.3%	1.6%	25.9%	373,092	3,051,305	5,377,238	5,235,977
21 Fayette	3,448,878	4,035,812	4,175,441	3,533,714	3,579,294	3,660,367	17.0%	3.5%	-15.4%	1.3%	2.3%	2.5%	44,551	876,288	1,652,285	1,620,015
22 Floyd	11,620,293	13,902,434	13,124,082	14,683,349	14,833,075	15,075,484	19.6%	-5.6%	11.9%	1.0%	1.6%	26.4%	0	10,359	13,783	13,769
23 Fountain	1,536,536	1,599,575	1,677,472	1,712,898	1,670,473	1,646,994	4.1%	4.9%	2.1%	-2.5%	-1.4%	11.5%	2,215	29,319	27,055	24,018
24 Franklin	1,157,670	1,314,789	1,355,625	1,394,300	1,401,544	1,399,218	13.6%	3.1%	2.9%	0.5%	-0.2%	20.4%	0	0	200	41
25 Fulton	2,462,287	2,500,619	2,328,928	2,321,754	2,352,828	2,348,209	1.6%	-6.9%	-0.3%	1.3%	-0.2%	-5.7%	92	3,156	994	918
26 Gibson	10,409,769	11,370,477	11,178,580	11,391,052	11,253,306	11,340,614	9.2%	-1.7%	1.9%	-1.2%	0.8%	9.4%	30,283	264,503	293,947	241,895
27 Grant	16,024,890	21,107,203	18,071,950	18,350,592	18,185,771	18,539,759	31.7%	-14.4%	1.5%	-0.9%	1.9%	14.5%	664,290	1,060,464	1,434,889	1,322,259
28 Greene	2,583,443	2,468,577	2,371,124	2,528,609	2,440,950	2,446,274	-4.4%	-3.9%	6.6%	-3.5%	0.2%	-2.1%	4,141	98,887	61,998	43,691
29 Hamilton	74,233,266	86,350,792	100,192,981	104,656,615	103,360,762	104,380,065	16.3%	16.0%	4.5%	-1.2%	1.0%	41.0%	3,041	263,637	125,127	119,347
30 Hancock	7,559,686	9,305,085	11,267,032	12,032,389	12,052,371	12,101,651	23.1%	21.1%	6.8%	0.2%	0.4%	59.2%	4,602	121,103	76,262	65,812
31 Harrison	4,341,545	5,143,601	4,967,146	5,324,949	5,323,604	5,336,938	18.5%	-3.4%	7.2%	0.0%	0.3%	22.7%	385	1,404	6	1
32 Hendricks	39,690,751	43,559,534	53,780,383	59,810,143	59,381,454	59,745,363	9.7%	23.5%	11.2%	-0.7%	0.6%	50.7%	19,794	83,648	211,861	189,525
33 Henry	5,537,121	6,072,279	6,758,975	6,905,149	6,799,980	6,972,563	9.7%	11.3%	2.2%	-1.5%	2.5%	24.7%	181,516	1,049,332	972,483	842,789
34 Howard	25,408,854	28,257,585	28,245,070	26,946,387	27,344,415	28,135,122	11.2%	0.0%	-4.6%	1.5%	2.9%	6.1%	26,799	649,977	1,062,172	870,634
35 Huntington	7,955,003	8,374,890	9,382,218	7,985,885	7,925,547	7,976,625	5.3%	12.0%	-14.9%	-0.8%	0.6%	0.4%	51,743	1,611,797	1,867,079	1,887,386

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCl, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

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2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Other Real Property Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change						Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2007 to 2010	2009	2010	2011 Est	2012 Est
	36 Jackson	9,677,221	9,239,767	9,147,322	9,856,021	9,944,975	10,063,152	-4.5%	-1.0%	7.7%	0.9%	1.2%	1.8%	97	5,963	17,925
37 Jasper	4,496,091	3,730,393	6,134,812	5,897,115	6,839,868	6,757,685	-17.0%	64.5%	-3.9%	16.0%	-1.2%	31.2%	0	0	0	0
38 Jay	3,004,120	2,982,155	3,465,491	3,280,525	3,230,324	3,262,526	-0.7%	16.2%	-5.3%	-1.5%	1.0%	9.2%	698	177,130	191,035	88,926
39 Jefferson	6,049,197	6,089,295	6,353,212	6,316,174	6,283,161	6,344,508	0.7%	4.3%	-0.6%	-0.5%	1.0%	4.4%	1,048	9,464	19,149	16,886
40 Jennings	3,470,822	3,662,678	4,116,169	4,382,941	4,262,461	4,279,644	5.5%	12.4%	6.5%	-2.7%	0.4%	26.3%	22,923	61,238	50,182	46,234
41 Johnson	21,334,629	24,612,368	33,381,443	35,806,988	35,690,096	36,081,013	15.4%	35.6%	7.3%	-0.3%	1.1%	67.8%	54,916	1,405,860	1,508,164	1,390,635
42 Knox	6,394,511	6,495,138	7,272,930	6,615,175	6,514,837	6,616,384	1.6%	12.0%	-9.0%	-1.5%	1.6%	3.5%	110,047	1,454,350	1,565,591	1,522,831
43 Kosciusko	12,393,923	12,923,703	16,358,540	16,371,629	16,328,141	16,486,929	4.3%	26.6%	0.1%	-0.3%	1.0%	32.1%	731	73,633	73,428	68,145
44 LaGrange	4,487,781	4,864,278	5,415,855	5,651,663	5,673,579	5,732,114	8.4%	11.3%	4.4%	0.4%	1.0%	25.9%	294	11,391	9,544	9,152
45 Lake	224,392,531	232,668,730	203,829,121	196,526,931	186,625,929	188,920,273	3.7%	-12.4%	-3.6%	-5.0%	1.2%	-12.4%	19,586,769	28,229,514	33,899,450	31,759,289
46 LaPorte	23,885,607	23,976,003	22,218,035	24,546,836	24,497,493	25,223,572	0.4%	-7.3%	10.5%	-0.2%	3.0%	2.8%	44,266	468,622	939,853	608,371
47 Lawrence	6,151,691	8,370,098	8,627,079	7,757,757	7,687,152	7,834,126	36.1%	3.1%	-10.1%	-0.9%	1.9%	26.1%	248,580	632,010	879,379	802,625
48 Madison	23,270,439	25,821,859	26,792,274	25,560,538	24,760,580	25,611,166	11.0%	3.8%	-4.6%	-3.1%	3.4%	9.8%	5,585,238	10,761,845	10,442,453	9,897,324
49 Marion	372,426,794	358,160,108	357,756,117	374,030,147	369,151,173	371,021,993	-3.8%	-0.1%	4.5%	-1.3%	0.5%	0.4%	1,628,043	9,658,276	8,389,310	7,046,551
50 Marshall	9,731,903	10,675,743	10,935,682	10,754,629	10,868,849	11,010,353	9.7%	2.4%	-1.7%	1.1%	1.3%	10.5%	13,857	106,401	95,453	82,525
51 Martin	837,392	922,049	946,204	956,609	951,566	954,330	10.1%	2.6%	1.1%	-0.5%	0.3%	14.2%	1,382	27,632	26,485	23,011
52 Miami	4,157,252	4,750,788	3,999,153	3,921,531	3,757,793	3,826,926	14.3%	-15.8%	-1.9%	-4.2%	1.8%	-5.7%	2,976	785,343	1,156,841	1,091,377
53 Monroe	23,296,416	26,088,296	25,613,042	27,725,510	26,773,139	27,145,637	12.0%	-1.8%	8.2%	-3.4%	1.4%	19.0%	0	0	0	0
54 Montgomery	11,975,920	11,749,488	10,018,038	10,447,865	10,316,427	10,520,899	-1.9%	-14.7%	4.3%	-1.3%	2.0%	-12.8%	13,596	893,124	855,314	699,217
55 Morgan	6,763,932	5,170,572	5,668,966	5,219,783	5,477,366	5,424,047	-23.6%	9.6%	-7.9%	4.9%	-1.0%	-22.8%	0	0	0	0
56 Newton	1,690,932	1,851,165	2,042,767	2,486,161	2,476,698	2,441,096	9.5%	10.4%	21.7%	-0.4%	-1.4%	47.0%	1,671	17,807	16,124	11,983
57 Noble	9,187,391	9,499,398	10,518,379	9,583,048	9,701,056	9,783,136	3.4%	10.7%	-8.9%	1.2%	0.8%	4.3%	9,827	63,515	57,957	58,258
58 Ohio	675,389	749,519	761,313	653,802	678,551	685,059	11.0%	1.6%	-14.1%	3.8%	1.0%	-3.2%	0	0	0	0
59 Orange	2,303,874	3,099,757	3,501,641	3,967,651	4,016,757	4,038,371	34.5%	13.0%	13.3%	1.2%	0.5%	72.2%	0	328	206	0
60 Owen	1,194,972	1,319,298	1,522,608	1,524,690	1,478,218	1,476,025	10.4%	15.4%	0.1%	-3.0%	-0.1%	27.6%	3,312	21,848	19,514	17,604
61 Parke	904,845	1,010,545	1,026,037	1,167,139	1,164,970	1,132,370	11.7%	1.5%	13.8%	-0.2%	-2.8%	29.0%	0	105	856	449
62 Perry	3,346,307	3,608,908	3,556,043	3,757,811	3,709,203	3,773,104	7.8%	-1.5%	5.7%	-1.3%	1.7%	12.3%	14,999	226,700	274,528	232,435
63 Pike	2,026,809	2,076,148	2,251,510	2,065,008	2,040,103	2,054,088	2.4%	8.4%	-8.3%	-1.2%	0.7%	1.9%	1,453	42,511	60,084	52,901
64 Porter	33,097,263	41,660,510	44,618,236	45,904,236	46,084,570	46,714,155	25.9%	7.1%	2.9%	0.4%	1.4%	38.7%	13,108	187,350	219,027	197,918
65 Posey	6,631,222	7,316,930	7,011,934	5,962,867	5,877,219	5,921,631	10.3%	-4.2%	-15.0%	-1.4%	0.8%	-10.1%	6,777	1,623	14,174	13,641
66 Pulaski	1,500,478	1,236,565	1,079,634	1,010,238	1,052,026	1,005,558	-17.6%	-12.7%	-6.4%	4.1%	-4.4%	-32.7%	0	6	0	0
67 Putnam	5,694,200	5,263,582	5,349,868	6,507,345	6,500,937	6,526,733	-7.6%	1.6%	21.6%	-0.1%	0.4%	14.3%	0	27,051	36,699	34,709
68 Randolph	3,501,850	3,413,668	3,915,014	3,587,810	3,513,412	3,564,920	-2.5%	14.7%	-8.4%	-2.1%	1.5%	2.5%	327,681	774,701	839,548	794,607
69 Ripley	2,958,928	3,310,828	3,322,290	3,376,192	3,332,934	3,338,459	11.9%	0.3%	1.6%	-1.3%	0.2%	14.1%	0	44	0	0
70 Rush	2,081,043	2,374,919	2,492,292	2,203,491	2,164,874	2,196,444	14.1%	4.9%	-11.6%	-1.8%	1.5%	5.9%	206,373	570,336	588,346	556,208

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County	Other Real Property Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change						Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2007 to 2010	2009	2010	2011 Est	2012 Est
71 St. Joseph	85,775,620	92,506,155	103,906,053	99,925,335	100,939,592	102,518,947	7.8%	12.3%	-3.8%	1.0%	1.6%	16.5%	4,885,031	11,130,252	12,713,778	13,022,714
72 Scott	3,942,600	4,198,160	4,404,962	4,469,421	4,383,224	4,407,592	6.5%	4.9%	1.5%	-1.9%	0.6%	13.4%	1,665	24,553	61,123	58,522
73 Shelby	9,384,870	10,514,721	10,229,917	13,867,064	13,841,562	13,982,562	12.0%	-2.7%	35.6%	-0.2%	1.0%	47.8%	0	12,582	130,580	125,764
74 Spencer	4,845,316	5,409,668	5,692,487	5,073,617	5,011,590	5,007,784	11.6%	5.2%	-10.9%	-1.2%	-0.1%	4.7%	2,353	2,690	3,297	3,155
75 Starke	2,321,133	2,321,239	2,493,452	2,702,794	2,682,999	2,693,886	0.0%	7.4%	8.4%	-0.7%	0.4%	16.4%	82	17,379	43,083	41,879
76 Steuben	6,099,415	6,779,285	6,684,184	6,854,348	6,938,872	7,030,026	11.1%	-1.4%	2.5%	1.2%	1.3%	12.4%	0	253	0	0
77 Sullivan	3,025,450	2,625,292	2,672,518	2,594,528	2,405,229	2,390,613	-13.2%	1.8%	-2.9%	-7.3%	-0.6%	-14.2%	25,502	141,389	147,688	133,597
78 Switzerland	1,111,609	1,423,228	1,594,848	1,767,131	1,762,711	1,777,365	28.0%	12.1%	10.8%	-0.3%	0.8%	59.0%	0	0	0	0
79 Tippecanoe	37,081,319	42,143,081	47,001,405	46,298,653	45,626,135	46,180,912	13.7%	11.5%	-1.5%	-1.5%	1.2%	24.9%	419	130,545	108,686	108,551
80 Tipton	1,926,454	2,083,490	2,423,239	2,713,770	2,790,648	2,790,368	8.2%	16.3%	12.0%	2.8%	0.0%	40.9%	31,544	35,606	90,446	80,904
81 Union	418,273	494,810	568,172	524,655	524,287	524,701	18.3%	14.8%	-7.7%	-0.1%	0.1%	25.4%	5,133	51,656	53,303	45,058
82 Vanderburgh	57,069,191	61,429,091	66,293,390	66,640,683	66,845,208	68,933,284	7.6%	7.9%	0.5%	0.3%	3.1%	16.8%	38,658	438,090	181,673	177,825
83 Vermillion	2,579,394	2,858,296	2,593,013	2,531,054	2,494,521	2,510,181	10.8%	-9.3%	-2.4%	-1.4%	0.6%	-1.9%	1,582	83,158	93,244	81,907
84 Vigo	23,715,856	27,703,354	31,283,247	28,574,461	28,328,663	28,912,508	16.8%	12.9%	-8.7%	-0.9%	2.1%	20.5%	977,323	4,271,737	4,554,866	4,524,587
85 Wabash	4,752,862	4,328,951	4,765,946	4,761,423	4,907,814	4,833,470	-8.9%	10.1%	-0.1%	3.1%	-1.5%	0.2%	2,711	17,587	29,915	24,942
86 Warren	590,110	555,504	576,971	544,185	539,167	514,777	-5.9%	3.9%	-5.7%	-0.9%	-4.5%	-7.8%	0	155	0	0
87 Warrick	6,747,498	6,913,281	7,430,471	7,869,948	7,793,484	7,888,011	2.5%	7.5%	5.9%	-1.0%	1.2%	16.6%	31,577	167,577	187,475	176,709
88 Washington	1,824,713	1,921,294	2,161,403	2,144,945	2,036,930	2,063,014	5.3%	12.5%	-0.8%	-5.0%	1.3%	17.5%	9,998	191,361	214,263	189,212
89 Wayne	16,358,486	18,894,813	23,459,269	22,003,835	20,697,921	21,163,103	15.5%	24.2%	-6.2%	-5.9%	2.2%	34.5%	120,749	515,206	825,658	746,224
90 Wells	3,446,444	4,117,795	4,250,934	4,242,017	4,123,357	4,059,013	19.5%	3.2%	-0.2%	-2.8%	-1.6%	23.1%	0	13,140	24,431	17,308
91 White	3,688,761	3,671,810	3,871,274	3,651,901	3,640,529	3,642,399	-0.5%	5.4%	-5.7%	-0.3%	0.1%	-1.0%	0	14,827	17,245	15,615
92 Whitley	3,641,852	4,146,353	4,152,876	4,226,975	4,404,207	4,396,724	13.9%	0.2%	1.8%	4.2%	-0.2%	16.1%	344	12,580	15,175	14,672
	1,666,814,358	1,777,099,980	1,842,371,404	1,872,267,700	1,854,521,009	1,877,124,500	6.6%	3.7%	1.6%	-0.9%	1.2%	12.3%	41,106,716	99,175,434	112,350,920	106,450,795

~ Actual amounts as reported in county data are shown for 2007, 2008, 2009, and 2010, except LaPorte County. 2011 and 2012 are estimates for all counties.

Estimated Impact on Net Property Tax

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County	Personal Property Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change					2007 to 2010	Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012		2009	2010	2011 Est	2012 Est
	01 Adams	3,692,871	4,020,065	4,202,390	4,431,611	4,550,761	4,545,912	8.9%	4.5%	5.5%	2.7%		-0.1%	20.0%	1,517	3,760
02 Allen	44,233,445	43,884,983	41,553,453	46,707,629	48,268,623	48,919,219	-0.8%	-5.3%	12.4%	3.3%	1.3%	5.6%	32,052	141,253	145,816	205,027
03 Bartholomew	14,661,429	14,069,580	13,914,458	15,469,374	15,755,916	15,929,147	-4.0%	-1.1%	11.2%	1.9%	1.1%	5.5%	263	98,138	96,442	101,113
04 Benton	1,012,142	782,157	748,962	782,126	930,564	880,952	-22.7%	-4.2%	20.5%	3.2%	-5.3%	-10.9%	12	1,728	4,803	1,564
05 Blackford	2,195,805	2,147,212	2,219,985	2,026,252	2,075,874	2,080,366	-2.2%	3.4%	-8.7%	2.4%	0.2%	-7.7%	7,619	217,340	226,423	197,648
06 Boone	4,055,012	3,929,537	3,924,630	4,350,005	4,394,076	4,351,859	-3.1%	-0.1%	10.8%	1.0%	-1.0%	7.3%	0	1,680	0	0
07 Brown	401,667	527,163	318,239	242,046	246,205	244,339	31.2%	-39.6%	-23.9%	1.7%	-0.8%	-39.7%	0	0	0	0
08 Carroll	1,951,773	1,772,693	1,487,690	1,806,588	1,816,597	1,757,273	-9.2%	-16.1%	21.4%	0.6%	-3.3%	-7.4%	853	53,850	50,379	41,865
09 Cass	5,375,376	5,204,939	5,183,462	5,200,770	5,301,660	5,263,276	-3.2%	-0.4%	0.3%	1.9%	-0.7%	-3.2%	428,382	928,061	1,010,704	966,855
10 Clark	9,573,955	10,904,242	9,650,047	10,271,880	10,569,492	10,602,561	13.9%	-11.5%	6.4%	2.9%	0.3%	7.3%	0	21,108	0	0
11 Clay	1,642,795	1,835,360	1,764,721	1,763,832	1,822,927	1,777,869	11.7%	-3.8%	-0.1%	3.4%	-2.5%	7.4%	874	0	0	0
12 Clinton	4,729,138	4,235,180	4,120,896	4,120,896	4,097,273	4,183,155	-10.4%	-2.7%	-0.6%	2.1%	-1.9%	-13.4%	2,798	160,097	175,676	165,406
13 Crawford	1,425,232	1,357,307	1,341,474	1,369,000	1,398,865	1,375,238	-4.8%	-1.2%	2.1%	2.2%	-1.7%	-3.9%	3,637	22,198	17,666	14,609
14 Daviess	3,209,816	3,374,720	3,327,461	3,761,842	3,852,884	3,803,386	5.1%	-1.4%	13.1%	2.4%	-1.3%	17.2%	35,710	185,363	191,899	179,358
15 Dearborn	5,479,278	8,939,147	6,319,583	5,676,593	5,821,910	5,877,544	63.1%	-29.3%	-10.2%	2.6%	1.0%	3.6%	0	2,368	0	0
16 Decatur	2,948,053	3,431,088	2,828,084	3,551,704	3,647,848	3,601,537	16.4%	-17.6%	25.6%	2.7%	-1.3%	20.5%	0	2,055	0	0
17 DeKalb	11,289,392	11,418,549	8,252,074	8,723,053	8,826,717	8,873,677	1.1%	-27.7%	5.7%	1.2%	0.5%	-22.7%	365	9,731	440	509
18 Delaware	15,717,312	14,952,526	14,151,231	12,285,306	13,291,074	13,268,217	-4.9%	-5.4%	-13.2%	8.2%	-0.2%	-21.8%	1,131,513	5,534	3,541,474	3,295,187
19 Dubois	5,459,375	5,780,956	5,635,544	5,875,495	5,974,409	5,910,686	5.9%	-2.5%	4.3%	1.7%	-1.1%	7.6%	1	2,219	0	0
20 Elkhart	25,974,353	27,742,157	27,154,390	27,915,016	28,978,370	29,134,003	6.8%	-2.1%	2.8%	3.8%	0.5%	7.5%	106,052	883,700	1,290,320	1,243,697
21 Fayette	5,388,169	5,514,727	2,164,786	2,419,671	2,573,810	2,576,408	2.3%	-60.7%	11.8%	6.4%	0.1%	-55.1%	2,711	406,247	852,676	823,277
22 Floyd	6,835,524	7,186,824	6,393,514	6,945,888	7,174,018	7,211,077	5.1%	-11.0%	8.6%	3.3%	0.5%	1.6%	0	3,449	0	0
23 Fountain	1,790,293	1,842,651	1,801,431	2,018,065	2,064,795	1,994,890	2.9%	-2.2%	12.0%	2.3%	-3.4%	12.7%	0	1,643	0	0
24 Franklin	1,068,771	1,069,659	1,018,025	1,073,209	1,134,366	1,123,072	0.1%	-4.8%	5.4%	5.7%	-1.0%	0.4%	0	0	0	0
25 Fulton	2,863,175	2,393,107	2,000,855	2,090,005	2,170,030	2,123,517	-16.4%	-16.4%	4.5%	3.8%	-2.1%	-27.0%	48	532	0	0
26 Gibson	10,219,663	10,777,280	10,928,947	14,313,728	14,504,172	14,275,851	5.5%	1.4%	31.0%	1.3%	-1.6%	40.1%	7,329	79,649	80,143	58,022
27 Grant	9,896,899	10,995,363	9,931,492	10,357,647	10,603,998	10,592,982	11.1%	-9.7%	4.3%	2.4%	-0.1%	4.7%	15,349	166,318	238,625	208,226
28 Greene	1,408,447	2,468,301	2,325,066	2,420,210	2,376,405	2,304,511	75.2%	-5.8%	4.1%	-1.8%	-3.0%	71.8%	6,842	44,758	16,015	11,264
29 Hamilton	19,114,718	20,923,970	22,505,168	22,994,725	23,247,974	23,195,020	9.5%	7.6%	2.2%	1.1%	-0.2%	20.3%	0	2,509	0	0
30 Hancock	5,648,174	6,320,658	6,581,012	5,954,974	6,078,206	6,025,063	11.9%	4.1%	-9.5%	2.1%	-0.9%	5.4%	31	4,354	3,137	818
31 Harrison	2,464,917	2,173,928	2,004,937	2,461,626	2,475,815	2,449,618	-11.8%	-7.8%	22.8%	0.6%	-1.1%	-0.1%	219	145	84	20
32 Hendricks	11,525,643	11,800,979	14,768,876	15,460,321	15,711,782	15,597,157	2.4%	25.1%	4.7%	1.6%	-0.7%	34.1%	796	16,366	622	0
33 Henry	5,197,552	5,294,767	5,288,774	5,174,043	5,177,570	5,068,179	1.9%	-0.1%	-2.2%	0.1%	-2.1%	-0.5%	1,630	363,214	360,024	293,434
34 Howard	23,708,080	24,487,402	24,759,126	28,197,533	29,747,788	29,774,455	3.3%	1.1%	13.9%	5.5%	0.1%	18.9%	7,429	34,645	122,757	78,468
35 Huntington	4,659,483	4,164,996	4,565,400	4,253,453	4,385,057	4,395,468	-10.6%	9.6%	-6.8%	3.1%	0.2%	-8.7%	8,548	460,963	540,152	546,175

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits (In Addition to \$250 M Appropriated in HEA 1001 (2007)]

2009+: Eliminate Levies For State Fair & Forestry, Child Welfare, HCI, School General Fund, Pre-School Special Ed, and Pre-1977 Public Safety Pensions

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

2009+: Standard Deduction = \$45,000 up to 60% of AV

2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Personal Property Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change						Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012	2007 to 2010	2009	2010	2011 Est	2012 Est
	36 Jackson	5,748,141	5,629,757	5,924,624	6,810,207	7,030,474	6,997,224	-2.1%	5.2%	14.9%	3.2%	-0.5%	18.5%	750	8,202	0
37 Jasper	7,651,469	6,549,489	4,477,186	4,661,105	5,537,985	5,323,017	-14.4%	-31.6%	4.1%	18.8%	-3.9%	-39.1%	0	0	0	0
38 Jay	3,482,523	3,900,163	4,323,977	4,601,733	4,662,484	4,528,480	12.0%	10.9%	6.4%	1.3%	-2.9%	32.1%	0	67,747	70,712	30,896
39 Jefferson	5,961,024	6,170,748	5,365,581	5,955,279	6,066,957	6,034,938	3.5%	-13.0%	11.0%	1.9%	-0.5%	-0.1%	100	1,268	0	0
40 Jennings	2,954,957	2,821,347	2,891,777	3,063,469	3,007,550	2,909,442	-4.5%	2.5%	5.9%	-1.8%	-3.3%	3.7%	3,330	10,858	0	0
41 Johnson	10,279,078	11,231,484	13,040,478	11,985,940	12,179,008	12,174,644	9.3%	16.1%	-8.1%	1.6%	0.0%	16.6%	0	395,426	445,393	397,688
42 Knox	5,634,648	5,481,365	5,769,639	6,179,593	6,324,451	6,199,809	-2.7%	5.3%	7.1%	2.3%	-2.0%	9.7%	43,101	568,865	605,354	580,255
43 Kosciusko	8,391,384	8,774,436	10,117,592	9,821,900	9,993,382	9,915,157	4.6%	15.3%	-2.9%	1.7%	-0.8%	17.0%	43	5,994	0	0
44 LaGrange	2,491,993	2,611,568	2,593,182	2,359,192	2,426,993	2,408,810	4.8%	-0.7%	-9.0%	2.9%	-0.7%	-5.3%	343	5,204	0	0
45 Lake	159,591,972	150,618,765	125,620,763	114,338,249	107,062,896	106,355,680	-5.6%	-16.6%	-9.0%	-6.4%	-0.7%	-28.4%	20,575,682	26,213,321	34,510,270	31,983,691
46 LaPorte	14,285,627	12,065,785	13,402,261	15,199,081	15,504,884	15,463,052	-15.5%	11.1%	13.4%	2.0%	-0.3%	6.4%	0	87,704	336,834	155,744
47 Lawrence	6,684,501	7,069,326	6,047,065	5,103,620	5,268,740	5,244,681	5.8%	-14.5%	-15.6%	3.2%	-0.5%	-23.6%	50,052	152,974	215,914	188,313
48 Madison	13,337,653	13,685,411	13,414,744	12,601,459	11,988,518	11,898,525	2.6%	-2.0%	-6.1%	-4.9%	-0.8%	-5.5%	1,673,648	2,944,435	3,509,864	3,187,103
49 Marion	176,011,236	189,451,124	171,902,731	153,228,851	176,859,270	153,830,490	7.6%	-9.3%	-10.9%	15.4%	-13.0%	-12.9%	415,718	3,947,980	3,588,902	2,839,618
50 Marshall	5,447,251	5,201,736	5,068,922	5,037,916	5,207,180	5,176,969	-4.5%	-2.6%	-0.6%	3.4%	-0.6%	-7.5%	2,734	11,828	3,143	604
51 Martin	1,156,155	1,156,021	1,126,609	1,148,540	1,166,247	1,140,973	0.0%	-2.5%	1.9%	1.5%	-2.2%	-0.7%	1,232	6,859	5,499	4,280
52 Miami	2,931,235	2,868,260	2,549,779	2,397,389	2,523,539	2,483,781	-2.1%	-11.1%	-6.0%	5.3%	-1.6%	-18.2%	5,840	257,965	350,910	316,919
53 Monroe	8,154,207	7,944,767	7,520,096	7,044,629	6,907,273	6,874,793	-2.6%	-5.3%	-6.3%	-1.9%	-0.5%	-13.6%	0	0	0	0
54 Montgomery	8,210,065	8,993,105	7,869,192	7,748,297	7,842,652	7,622,859	9.5%	-12.5%	-1.5%	1.2%	-2.8%	-5.6%	3,389	234,041	231,684	176,549
55 Morgan	4,037,262	3,049,958	2,572,305	2,453,752	2,633,692	2,577,832	-24.5%	-15.7%	-4.6%	7.3%	-2.1%	-39.2%	0	0	0	0
56 Newton	2,039,417	1,824,090	1,598,118	1,926,744	1,992,486	1,902,003	-10.6%	-12.4%	20.6%	3.4%	-4.5%	-5.5%	0	4,498	5,707	4,091
57 Noble	7,041,176	7,250,855	7,618,733	6,899,025	7,162,796	7,209,278	3.0%	5.1%	-9.4%	3.8%	0.6%	-2.0%	844	9,682	0	0
58 Ohio	274,618	265,036	234,108	176,445	186,883	185,577	-3.5%	-11.7%	-24.6%	5.9%	-0.7%	-35.7%	0	0	0	0
59 Orange	1,261,611	1,534,505	1,800,291	1,892,472	1,941,175	1,915,179	21.6%	17.3%	5.1%	2.6%	-1.3%	50.0%	0	358	0	0
60 Owen	1,123,784	1,237,058	1,298,672	1,310,832	1,281,612	1,253,493	10.1%	5.0%	0.9%	-2.2%	-2.2%	16.6%	937	0	0	0
61 Parke	995,836	922,440	917,706	1,007,432	1,006,986	956,182	-7.4%	-0.5%	9.8%	0.0%	-5.0%	1.2%	0	2,029	0	0
62 Perry	2,516,565	2,755,256	2,273,319	2,288,537	2,315,672	2,291,567	9.5%	-17.5%	0.7%	1.2%	-1.0%	-9.1%	1,422	38,848	40,938	32,022
63 Pike	5,640,035	5,331,239	5,007,473	5,533,322	5,611,074	5,537,991	-5.5%	-6.1%	10.5%	1.4%	-1.3%	-1.9%	890	18,647	15,859	13,122
64 Porter	24,950,529	24,516,232	22,926,382	23,507,533	24,023,612	23,667,683	-1.7%	-6.5%	2.5%	2.2%	-1.5%	-5.8%	1,692	38,810	0	0
65 Posey	11,795,871	11,496,649	9,502,377	9,771,933	9,914,738	9,794,382	-2.5%	-17.3%	2.8%	1.5%	-1.2%	-17.2%	736	0	0	0
66 Pulaski	1,617,705	1,237,996	944,011	949,051	1,017,119	951,570	-23.5%	-23.7%	0.5%	7.2%	-6.4%	-41.3%	0	63	0	0
67 Putnam	3,966,294	3,665,739	3,554,450	4,106,108	4,187,012	4,129,115	-7.6%	-3.0%	15.5%	2.0%	-1.4%	3.5%	0	1,326	0	0
68 Randolph	2,774,060	2,835,895	2,741,271	3,011,468	3,074,011	3,035,290	2.2%	-3.3%	9.9%	2.1%	-1.3%	8.6%	72,615	321,660	356,812	322,675
69 Ripley	2,285,320	2,388,556	2,141,263	2,237,704	2,305,687	2,273,042	4.5%	-10.4%	4.5%	3.0%	-1.4%	-2.1%	0	5	0	0
70 Rush	2,703,687	2,133,746	2,186,794	2,092,823	2,125,179	2,081,053	-21.1%	2.5%	-4.3%	1.5%	-2.1%	-22.6%	38,738	127,507	132,477	121,574

Estimated Impact on Net Property Tax

2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007)]

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2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

County	Personal Property Net Tax After Circuit Breaker Credits ~						Year-Over-Year Change					2007 to 2010	Circuit Breaker Credits ~			
	2007	2008	2009	2010	2011 Est	2012 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2011 to 2012		2009	2010	2011 Est	2012 Est
71 St. Joseph	44,128,993	41,748,011	39,869,914	37,762,045	38,785,540	38,865,322	-5.4%	-4.5%	-5.3%	2.7%	0.2%	-14.4%	1,967,086	4,465,647	5,378,519	5,442,273
72 Scott	2,585,883	2,026,888	2,367,473	2,417,323	2,418,361	2,397,154	-21.6%	16.8%	2.1%	0.0%	-0.9%	-6.5%	2,625	12,249	0	0
73 Shelby	7,617,319	7,512,201	8,133,426	7,781,641	7,981,176	7,936,930	-1.4%	8.3%	-4.3%	2.6%	-0.6%	2.2%	0	9,265	862	799
74 Spencer	8,765,052	8,744,676	5,316,767	7,521,883	7,653,624	7,558,126	-0.2%	-39.2%	41.5%	1.8%	-1.2%	-14.2%	1,136	1,016	0	0
75 Starke	1,733,247	1,554,059	1,414,676	1,754,782	1,797,290	1,773,226	-10.3%	-9.0%	24.0%	2.4%	-1.3%	1.2%	0	1,427	0	0
76 Steuben	3,279,985	3,576,842	2,950,625	2,663,122	2,750,036	2,742,360	9.1%	-17.5%	-9.7%	3.3%	-0.3%	-18.8%	0	0	0	0
77 Sullivan	5,284,834	5,377,884	5,228,552	5,777,394	5,845,974	5,682,739	1.8%	-2.8%	10.5%	1.2%	-2.8%	9.3%	4,833	82,508	88,983	78,561
78 Switzerland	482,271	533,667	527,190	539,926	551,600	547,959	10.7%	-1.2%	2.4%	2.2%	-0.7%	12.0%	0	0	0	0
79 Tippecanoe	22,693,421	25,494,792	23,421,574	23,789,663	23,911,552	24,010,977	12.3%	-8.1%	1.6%	0.5%	0.4%	4.8%	2	11,799	0	0
80 Tipton	1,869,909	1,728,250	1,848,212	1,774,544	1,902,683	1,848,984	-7.6%	6.9%	-4.0%	7.2%	-2.8%	-5.1%	4,284	5,557	2,703	181
81 Union	728,878	770,940	876,730	809,819	820,413	794,535	5.8%	13.7%	-7.6%	1.3%	-3.2%	11.1%	402	18,603	19,978	15,653
82 Vanderburgh	23,685,495	24,679,263	22,992,617	24,290,588	24,883,475	24,919,555	4.2%	-6.8%	5.6%	2.4%	0.1%	2.6%	264	5,273	0	0
83 Vermillion	5,971,406	6,171,446	5,555,568	5,732,859	5,809,330	5,724,877	3.3%	-10.0%	3.2%	1.3%	-1.5%	-4.0%	861	24,951	22,325	16,977
84 Vigo	23,389,178	21,635,046	21,157,030	20,146,444	20,557,138	20,632,115	-7.5%	-2.2%	-4.8%	2.0%	0.4%	-13.9%	212,201	1,534,042	1,722,645	1,682,309
85 Wabash	4,148,843	3,534,861	3,222,218	3,213,385	3,412,580	3,295,751	-14.8%	-8.8%	-0.3%	6.2%	-3.4%	-22.5%	139	0	0	0
86 Warren	701,083	648,021	575,172	639,091	655,570	612,798	-7.6%	-11.2%	11.1%	2.6%	-6.5%	-8.8%	0	20	0	0
87 Warrick	10,055,922	10,476,831	10,041,613	10,152,479	10,306,339	10,223,372	4.2%	-4.2%	1.1%	1.5%	-0.8%	1.0%	3,190	35,837	38,673	33,432
88 Washington	2,370,609	2,354,194	2,456,364	2,117,019	2,141,549	2,110,494	-0.7%	4.3%	-13.8%	1.2%	-1.5%	-10.7%	9,320	79,192	64,077	52,644
89 Wayne	9,565,591	10,481,500	9,741,959	10,696,102	10,492,495	10,534,124	9.6%	-7.1%	9.8%	-1.9%	0.4%	11.8%	9,875	95,232	126,875	107,747
90 Wells	2,867,239	2,606,070	2,727,117	2,835,292	2,812,456	2,748,051	-9.1%	4.6%	4.0%	-0.8%	-2.3%	-1.1%	0	571	0	0
91 White	2,944,294	3,044,010	2,721,062	2,776,343	2,853,717	2,783,704	3.4%	-10.6%	2.0%	2.8%	-2.5%	-5.7%	0	1,327	0	0
92 Whitley	2,909,131	3,409,676	3,367,930	3,278,214	3,489,703	3,468,439	17.2%	-1.2%	-2.7%	6.5%	-0.6%	12.7%	11	4,754	0	0
	988,025,196	1,000,503,202	927,993,438	919,484,084	951,306,531	924,565,046	1.3%	-7.2%	-0.9%	3.5%	-2.8%	-6.9%	26,912,645	46,198,347	60,862,764	56,219,452

~ Actual amounts as reported in county data are shown for 2007, 2008, 2009, and 2010, except LaPorte County. 2011 and 2012 are estimates for all counties.

Exhibit E
CSTEP #4
10/21/10

**LEGISLATIVE SERVICES AGENCY
Office of Bill Drafting and Research**

200 W. Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Tel: (317) 234-9005 Email: mlandwer@iga.in.gov

MEMORANDUM

To: Members of the Commission on State tax and Financing Policy
From: Michael Landwer, Attorney for the Commission
Date: October 13, 2010
RE: IC 6-1.1-12-29 (property tax assessed value deduction for a wind power device)

It has been brought to the attention of several legislators that an issue concerning the breadth of the property tax assessed value deduction for a wind power device has been raised in Benton County. A Statement for Deduction of Assessed Valuation has been filed by a limited liability company that owns wind towers that are used to generate electricity for commercial sale (referred to as a "commercial wind tower" in this memo). The applicant checked the box that indicates ownership of real property.

This filing has raised the question of whether the General Assembly intended IC 6-1.1-12-29 to cover a commercial wind tower as distinguished from a wind tower that provides energy to real property improvements on the same parcel (farm, home, etc.) (referred to as a "non-commercial wind tower" in this memo).

Benton County officials and DLGF will testify on the issue at the Commission's October 21st meeting.

This memo is intended only to provide some background for the testimony that the Commission will hear at its meeting.

The Wind Tower Deduction

Section 29 provides a 100% deduction for the increase in value to real property as a result of a wind tower. The deduction is provided to the owner of real property or a mobile home that is equipped with the tower. It reads as follows:

Sec. 29. (a) For purposes of this section, "wind power device" means a device, such as a windmill or a wind turbine, that is designed to utilize the kinetic energy of moving air to provide mechanical energy or to produce electricity.

(b) The owner of real property, or a mobile home that is not assessed as real property, that is equipped with a wind power device is entitled to an annual property tax deduction. The amount of the deduction equals the remainder of (1) the assessed value of the real property or mobile home with the wind power device included, minus (2) the assessed value of the real property or mobile home

without the wind power device. Emphasis added.

This law was added by P.L.56-1979, SECTION 3, and has not been amended. There is also a statutory procedure for claiming the deduction set forth in IC 6-1.1-12-30. There have been no court cases construing the intent of Section 29.

Many states provide property tax incentives for non-commercial wind towers. Some states provide property tax incentives for commercial wind towers.

Wind Tower Assessment

A non-commercial wind tower is assessed by the local assessor as a real property improvement and commonly as an agricultural improvement/yard structure.

The land on which a commercial wind tower is located is assessed by the local assessor and should be classified as industrial land. It should be noted that certain commercial wind tower itself is assessed by the DLGF as state definite-situs distributable property under IC 6-1.1-8 (assessment of utility property). See DLGF memo dated December 4, 2008, and two presentations on the assessment of commercial wind towers under IC 6-1.1-8 (these include a discussion of the Section 29 deduction). See: (1) *December 2008 Memo-Assessment-of-Wind Towers-and-Land.pdf*; (2) *Lukomski Sept 2009 Presentation - Special Use Property Assessing (FINAL).pdf*; and (3) *Barry Wood July 2010 Presentation -Indiana Department of Local Government Finance.pdf*.

Owner

It is the owner of real property that may obtain the deduction. The real property must be equipped with a wind tower. The DLGF indicated in a presentation that the owner of the land and the wind tower must be the same. However, certain leasehold interests may be found to be equivalent to real property ownership so the existence of a lease versus traditional fee simple ownership may not necessarily answer whether common ownership exists. In determining ownership under a lease, some states focus on the terms of the lease, considering such items as the length of the term, which party is liable for property taxes, reversions of property at the end of the lease, etc.

Real Property

The deduction refers only to "real property" (except for mobile homes) and therefore the classification of a wind tower as personal property would justify the denial of the deduction. The assessment of a wind tower as state definite-situs distributable property does not necessarily equate to a classification as either real property or personal property. There are a myriad of court cases and other guidance on characterizing property as real or personal. Some states have addressed the characterization of wind towers directly in statute and others have issued rules. Some states make a distinction between wind towers "owned" by the land owner and wind towers "owned" by an operator that leases the land.

IC 6-1.1-1-15 defines real property as follows:

Sec. 15. "Real property" means:

- (1) land located within this state;
- (2) a building or fixture situated on land located within this state;
- (3) an appurtenance to land located within this state;
- (4) an estate in land located within this state, or an estate, right, or privilege in mines located on or minerals, including but not limited to oil or gas, located in the land, if the estate, right, or privilege is distinct from the ownership of the surface of the land; and
- (5) notwithstanding IC 6-6-6-7, a riverboat:
 - (A) licensed under IC 4-33; or
 - (B) operated under an operating agent contract under IC 4-33-6.5;

for which the department of local government finance shall prescribe standards to be used by assessing officials.

IC 6-1.1-1-11 defines personal property as follows:

Sec. 11. (a) Subject to the limitation contained in subsection (b), "personal property" means:

- (1) billboards and other advertising devices which are located on real property that is not owned by the owner of the devices;
- (2) foundations (other than foundations which support a building or structure) on which machinery or equipment:
 - (A) held for sale in the ordinary course of a trade or business;
 - (B) held, used, or consumed in connection with the production of income; or
 - (C) held as an investment;is installed;
- (3) all other tangible property (other than real property) which:
 - (A) is being held as an investment; or
 - (B) is depreciable personal property; and
- (4) mobile homes that do not qualify as real property and are not described in subdivision (3).

(b) Personal property does not include the following:

- (1) Commercially planted and growing crops while in the ground.
- (2) Computer application software.
- (3) Inventory.

The DLGF has adopted a rule (50 IAC 4.2-4-10) to assist in the identification of property as either real or personal property. Wind towers are not covered specifically but listed as personal

Memorandum
Members of the Commission on State Tax and Financing Policy
October 12, 2010

property are such things as: a steam electric generating plant and equipment; foundations for machinery and equipment; electrical substation equipment; towers for cellular, TV or radio broadcasting; electric transformers; wells, pumps, motors, and equipment; and electric power lines. In addition, certain commercial wind towers have been classified as personal property in the property assessment database.

Real Property . . . Equipped with a Wind Tower

Section 29 also provides that the real property must be "equipped with" a wind tower. The DLGF has not issued a rule or an assessment guideline on the meaning of "equipped with" under Section 29. All words in a statute must be given a meaning or purpose, and the phrase could be read to mean that the wind tower must provide energy on-site to some other real property located on the same parcel, thus not covering a commercial wind tower operation.

The Deduction Calculation

The deduction calculation refers to the increase in value of the real property "with the wind power device included" as compared to the value of the real property without the device. This contemplates a total real property assessment that includes the land and the wind tower improvements.

In the case of a commercial wind tower where the wind tower itself does not qualify to be used in the calculation (lack of common ownership, a lease that does not equate to ownership of real property, the wind tower being classified as personal property, etc.), the land owner may still see a total assessment that increases the value of the land because the land is classified as industrial land. One reading of Section 29 is that in such a case, the land owner should still receive a deduction if the land value is increased, i.e., since the value of the real property "with the wind power device included" is increased over the value of the real property without the device.

We hope this memorandum provides a helpful background for the testimony that the Commission will hear at its October 21st meeting. If you have any questions, please contact me or another Commission attorney.

6-1.1-12-29

Sec. 29. (a) For purposes of this section, "wind power device" means a device, such as a windmill or a wind turbine, that is designed to utilize the kinetic energy of moving air to provide mechanical energy or to produce electricity.

(b) The owner of real property, or a mobile home that is not assessed as real property, that is equipped with a wind power device is entitled to an annual property tax deduction. The amount of the deduction equals the remainder of (1) the assessed value of the real property or mobile home with the wind power device included, minus (2) the assessed value of the real property or mobile home without the wind power device.

As added by Acts 1979, P.L.56, SEC.3.

6-1.1-12-30

Sec. 30. Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 29 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The person must:

- (1) own the real property, mobile home, or manufactured home; or
- (2) be buying the real property, mobile home, or manufactured home under contract;

on the date the statement is filed under this section. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

As added by Acts 1979, P.L.56, SEC.4. Amended by P.L.43-1984, SEC.2; P.L.90-2002, SEC.116; P.L.154-2006, SEC.21; P.L.183-2007, SEC.8; P.L.144-2008, SEC.30; P.L.146-2008, SEC.113; P.L.1-2009, SEC.36.

50 IAC 4.2-4-10 Determination of property as real or personal

Authority: IC 6-1.1-31-1

Affected: IC 6-1.1-3

Sec. 10. (a) The following guide is intended to assist in the identification of property as either real or personal. The use of a unit of machinery, equipment, or a structure determines its classification as real or personal property. If the unit is directly used for manufacturing or a process of manufacturing, it is personal property. If the unit is a land or building improvement, it is real property.

(b) Land improvement -- Real.

Retaining walls, piling and mats for general improvement of site, private roads, walks, paved areas, culverts, bridges, viaducts, subways and tunnels, fencing, reservoirs, dikes, dams, ditches, canals, and drainage.

Fixed river, lake, or tidewater wharves and docks.

Permanent standard gauge railroad trackage, bridges, and trestles.

Walls forming storage yards and fire protection dikes.

Note that on-site utility piping, such as sanitary and storm sewers, potable water and fire prevention lines, and gas lines are considered as on-site improvement costs and are valued with the land.

(c) Buildings -- Real.

Structural and other improvements to buildings, including foundations, walls, floors, roof, insulation, stairways, partitions, loading and unloading platforms and canopies, areaways, systems for heating, air conditioning, ventilating, sanitation, fixed fire protection, lighting, plumbing, and drinking water, building elevators and escalators.

(d) Miscellaneous.

Agricultural irrigation system including distribution system above or below ground -- Personal.

Air conditioning:

Building air conditioning for comfort of occupants -- Real.

Package units, through the wall commercial -- Real.

Special process to maintain controlled temperature and humidity -- Personal.

Air lines for machinery and equipment -- Personal.

Aluminum pot lines -- Personal.

Anhydrous ammonia tanks:

Stationary -- Real.

Portable -- Personal.

Ash handling system, pit and framing related to system -- Personal.

Asphalt mixing plant and equipment (movable) -- Personal.

Auto-call and telephone system -- Personal.

Bar and equipment -- Personal.

Bins -- permanently affixed for storage -- Real.

Boilers:

Manufacturing process -- Personal.

Building service -- Real.

Booths for welding -- Personal.
Bowling alley lanes -- Personal.
Bucket elevators (open or enclosed including casing) -- Personal.
Building, such as special constructed storage, poultry, livestock processing buildings -- (not including machinery or equipment) -- Real.
Bulkheads making additional land area to be assessed with and as part of the improved land -- Real.
Carpeting, commercial -- (Real or Personal) -- The real property assessment includes a finished floor. If the carpet is installed over an existing finished floor, then carpeting becomes personal property. If, as in the case of many newer buildings, carpeting has been specified and is the only finished floor, then carpeting is assessed as real property.
Cistern -- Real.
Coal, handling system -- Personal.
Cold storage:
 Built-in cold storage rooms -- Real.
 Cold storage refrigeration equipment -- Personal.
 Cold storage, prefab walk-in type -- Personal.
Control booth -- Personal.
Conveyor:
 Housing -- Personal.
 Tunnels -- Real.
 Unit including belt and drives -- Personal.
Cooling Towers:
 Primary use for manufacturing -- Personal.
 Primary use for building -- Real.
Crane:
 Moving crane -- Personal.
 Runways including supporting columns or structure and foundation inside or outside of buildings -- Personal.
Dock levelers -- Personal.
Drapes -- Personal.
Drying rooms:
 Structure -- Real.
 Heating System -- Personal.
Dust catchers -- Personal.
Fence, security -- Real.
Fire alarm system -- Personal.
Fire walls, masonry -- Real.
Floors, computer room -- Real.
Foundations for machinery and equipment -- Personal.
Gas lines for equipment or processing -- Personal.
Grain bins, storage -- Real.
Grain drying equipment -- Personal.
Grain drying equipment (such as: augers, aerators) -- Personal.

Grain elevators (commercial, industrial), storage, silos, tanks, cupolas, workinghouse, headhouse, milling space -- Real.

Grain elevator machinery and equipment (commercial, industrial) such as legs (inside or outside), conveyors, spouting, hopper scales, man lifts, aeration systems, grain cleaners, grain dryers, mechanical grain dumping equipment, loading and unloading systems, truck scales, all processing machinery and equipment -- Personal.

Grain storage tents (blow-up) -- Personal.

Gravel plant -- machinery and equipment -- Personal.

Greenhouses:

Building -- Real.

Building, plastic cover, in place on assessment date -- Personal.

Benches and heating system -- Personal.

Hoist, hoist pits -- Personal.

Hydraulic lines -- Personal.

Irrigation equipment -- Personal.

Kilns:

Lumber, drying kiln structure -- Real.

Concrete block, drying kiln structure -- Real.

Laundry, steam-generating equipment -- Personal.

Lighting:

Yard -- Personal.

Special purpose, inside -- Personal.

Service station (except building) -- Personal.

Mixers and mixing houses -- Personal.

Ore bridge foundation -- Personal.

Ovens, processing -- Personal.

Piping, process piping above or below ground -- Personal.

Pits for equipment or processing -- Personal.

Pools, swimming, in-ground or above-ground -- Real.

Power lines and auxiliary equipment -- Personal.

Pumps and motors -- Personal.

Pump house (including substructure) -- Real.

Racks and shelving (portable or removable) -- Personal.

Railroad siding (except belonging to railroad) -- Real.

Ready-mix concrete batch plant and equipment -- Personal.

Refrigeration equipment -- Personal.

Refrigerated display cabinets -- Personal.

Sanitary system -- Real.

Satellite dishes:

Commercial use -- Personal.

Scale houses -- Real.

Scales:

Truck or railroad scales including pit -- Personal.

Dormant scales -- Personal.

Security alarm system -- Personal.

Septic system (priced with land) -- Real.

Sheds or buildings:

Permanent, affixed or portable confinement buildings -- Real.

Agricultural open portable pull-type -- Personal.

Detached storage structures -- Real.

Signs, including supports and foundation -- Personal.

Silos:

Containing a manufacturing process -- Personal.

Farm storage silos -- Real.

Silo equipment -- Personal.

Storage -- Real.

Spray pond:

Masonry reservoir -- Real.

Piping and equipment -- Personal.

Sprinkler system -- Real.

Stacks:

Supported individually and servicing heating boilers -- Real.

Servicing personal property units or a process -- Personal.

Steam electric generating plant and equipment -- Personal.

Stone crushing plant, equipment -- Personal.

Storage facilities, permanent of masonry or wood -- Real.

Storage vaults and doors, including bank vaults and doors -- Real.

Substation:

Building -- Real.

Equipment -- Personal.

Tanks:

Storage only (except as indicated below) above or below ground -- Real.

Used as a part of a manufacturing process -- Personal.

Underground gasoline tanks at service stations -- Personal.

Towers, cellular, TV or radio broadcasting -- Personal.

Transformers -- Personal.

Tunnels -- Real.

Tunnels, waste heat, or processing -- Personal.

Unit heaters, nonportable -- Real.

Unit heaters, portable -- Personal.

Unloader runway -- Personal.

Ventilating -- Real.

Ventilating system for manufacturing equipment -- Personal.

Walls, portable partitions -- Personal.

Water lines, for processing above or below ground -- Personal.

Water pumping station, building and structure -- Real.

Water pumps and motors -- Personal.

Water treating and softening plant building and structure -- Real.

Water treating and softening equipment -- Personal.

Wells, pumps, motors, and equipment -- Personal.

Wiring -- power wiring -- Personal.

(Department of Local Government Finance; 50 IAC 4.2-4-10; filed Dec 7, 1988, 9:35 a.m.: 12 IR 845, eff Mar 1, 1989; reinstated by IC 6-1.1-3-22, eff Jul 1, 2003; filed Feb 26, 2010, 2:43 p.m.: 20100324-IR-050090576FRA)

Position of Benton County Officials

1. We currently have three wind companies in our county, consisting of 495 towers. Two companies have filed for and were granted abatement. The third is Hoosier Wind Farm a company from California that has filed for "Wind Tower Device Deduction of Assessment" totaling \$59,648,016 in value.
2. Ind. Code 6-1.1-12-29 essentially reads that the owner of real property that is equipped with a wind power device is entitled to an annual deduction (see exhibit B)
 - a) Many have the notion that the wind tower device deduction is available only to persons who actually own the land and the wind tower device. But the word "land" is not used in the law. The word "Real Property" is used.
 - b) For the assessing and tax purposes the term real property includes land and the estate in land.
 - c) When ground is leased a leasehold estate is created. This leasehold estate is real property.
3. I am not an attorney and not speaking from that point of view. I am speaking as a concerned County Assessor responsible for the citizens of Benton County.
 - a) If the deduction is available to wind companies, not only will the assessed value and tax dollars of Hoosier wind farm be removed from the 10 payable 11 county budget and tax rate certification, the deduction will also be allowed for the other wind companies. The county has removed the assessed value of \$59,648,016 for the Hoosier wind farm until a decision is made but we will have to remove an additional \$39,310,232 in assessed value for the remaining two companies Assessed value after abatement. (See Exhibit A)
 - b) The approximate tax dollars that would be removed from Benton County for 10 pay 11 (based on 9 pay 10 tax rates) is a total of **\$1,250,029 tax dollars**. \$769,003.45 for Hoosier Wind Farm and the remaining \$485,311.72 for the two companies with abatements (see exhibit A)
 - c) All this from a county of 7776 parcels. This is not even considering the rest of the state that currently has wind tower companies in the process of development.
 - d) This is potentially a large amount of money being removed from this state, which will affect every taxpayer in the state.
 - e) If IC 6-1.1-12-29 and 30 are left the way they are written and the deduction allowed for Wind companies the Counties and Towns will have no incentive to allow wind companies to develop in their areas and will in no way benefit the taxpayers.
 - f) The taxes on the land are the responsibility of the land owner. Any agreement between the land owner and the wind power company to pay taxes is a private matter between the two.
- 4) **If it was not the intent of the legislation to include the lease hold estates in this deduction**, we would request an amendment be made to I.C. 6-1.1-12-29 and 30. (see exhibit B)
 - a) Again I am not a lawyer and am unqualified to suggest how a law should be worded. We would just like it to include something as follows and that it be **RETROACTIVE**
 - 1) Stating a lessee of land is not considered to be an owner of real property for the purpose of this statute.
 - 2) In the event a lease or contract is entered into between the owner of the land and another entity that locates a wind power device upon the land, a wind power device deduction is not permitted.
- 5) The Hoosier Wind Project has included the real estate and improvements in their request for deduction.
 - a) Per the Indiana Department of Local Government Finance the deduction of a wind power device is equal to the value of the wind power device only – acreage and other improvements are not included in determining the amount of the deduction. Therefore the deduction would be for towers only not including lines or substations. (see Exhibit C)
 - b) The counties have no way to separate the value of towers from the utility assessment received from the Department of Local Government Finance Utility Department. (See Exhibit D)

- c) The deduction would not benefit the land owners
- 5. Hoosier Project Development statement page 3-1. The economic benefits expected from the Hoosier Wind Project (see exhibit E)
 - a) Number of persons employed per
 - 1) 150-200 during construction
 - 2) 6-8 permanent
 - b) Additional source of guaranteed revenue to local land owners who participate in the project providing additional stability to the local farming community
 - c) Dollars Stay local and regional economy stabilizes as dependence on foreign sources of fuel is reduced.
 - d) **New source of property tax revenue for Benton County**
- 6. In the Hoosier wind application for deduction they included a slide from the DLGF presentation on wind tower assessments dated 03/22/2008 stating "the taxpayer must own the property in the year in which the deduction is sought." (See Exhibit F)
 - a) We found a more recent slide presentation given by the DLGF dated Sept 2009 on Special Use Assessing slide 37 that states "the taxpayer must own the property (land and Tower) in the year the deduction is sought" Noting that it states "Land and Tower" not "real property." (See Exhibit G)
- 7. If IC 6-1.1-12-29 and 30 are left the way they are written and the deduction allowed for Wind companies the Counties and Towns will have no incentive to allow wind companies to develop in their areas.

Dated this the 19th day of October, 2010

County of Benton
 706 E 5th St
 Fowler In 47944

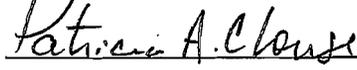
County Assessor



 Kelly Rose

765-884-1205

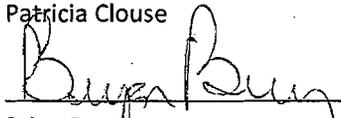
County Auditor



 Patricia Clouse

765-884-0760

County Commissioner President



 Brian Berry

765-884-0760

County Council member



 Pat Carlson

765-884-0760

TAX AND ASSESSED VALUE OF UTILITIES

	BENTON COUNTY WIND FARM	FOWLER RIDGE FARM	HOOSIER WIND FARM	totals
NUMBER OF UTILITYS	87	355	53	495
ACRES INVOLVED	44.3802	210.0989	25.6493	280.1284
09 PAY 10 TOTAL UTILITY VALUE INCREASE	\$85,837,720.00	\$126,551,663.00	\$0.00	\$212,389,383.00
09 PAY 10 TOTAL TAX VALUE INCREASE	\$1,030,116.14	\$653,968.60	\$0.00	\$1,684,084.74
09 PAY 10 TOTAL UTILITY VALUE INCREASE WITH ABATEMENT	\$8,583,772.00	\$0.00	\$0.00	\$8,583,772.00
09 PAY 10 TOTAL TAX VALUE INCREASE WITH ABATEMENT	\$1,041,533.26	\$0.00	\$0.00	\$1,041,533.26
10 PAY 11 TOTAL UTILITY VALUE INCREASE	\$132,215,800.00	\$500,072,320.00	\$59,305,700.00	\$691,593,820.00
10 PAY 11 TOTAL TAX VALUE INCREASE	\$1,604,273.04	\$6,954,831.31	\$764,717.28	\$9,323,821.63
10 PAY 11 TOTAL UTILITY VALUE INCREASE WITH ABATEMENT	\$26,443,160.00	\$12,867,072.00	NO ABATEMENT	\$98,615,932.00
10 PAY 11 TOTAL TAX VALUE INCREASE WITH ABATEMENT	\$320,599.90	\$164,711.82	NO ABATEMENT	\$1,250,029.00

after abatement

total UTILITY value increase 10 pay 11

\$98,615,932.00

with out hoosier

\$39,310,232.00

total UTILITY tax for 10 pay 11

\$1,250,029.00

\$485,311.72

IC 6-1.1-12-29 Wind power device; definition

Sec. 29. (a) For purposes of this section, "wind power device" means a device, such as a windmill or a wind turbine, that is designed to utilize the kinetic energy of moving air to provide mechanical energy or to produce electricity.

(b) The owner of real property, or a mobile home that is not assessed as real property, that is equipped with a wind power device is entitled to an annual property tax deduction. The amount of the deduction equals the remainder of (1) the assessed value of the real property or mobile home with the wind power device included, minus (2) the assessed value of the real property or mobile home without the wind power device. *As added by Acts 1979, P.L.56, SEC.3.*

IC 6-1.1-12-30 Claim for deduction for wind power device

Sec. 30. Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 29 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve

(12) months before March 31 of each year for which the person desires to obtain the deduction. The person must:

- (1) own the real property, mobile home, or manufactured home; or
- (2) be buying the real property, mobile home, or manufactured

home under contract; on the date the statement is filed under this section. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction. *As added by Acts 1979, P.L.56, SEC.4. Amended by P.L.43-1984, SEC.2; P.L.90-2002, SEC.116; P.L.154-2006, SEC.21; P.L.183-2007, SEC.8; P.L.144-2008, SEC.30; P.L.146-2008, SEC.113; P.L.1-2009, SEC.36.*

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058 (B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

TO: County Assessors and County Auditors

FROM: Barry Wood, Assessment Division Director *BJW*

DATE: December 4, 2008

SUBJECT: Assessment of Wind Towers and Land

The purpose of this memorandum is to address the assessment of Wind Towers that are being developed in various parts of the state to provide an alternative source of energy. In 2005, the Department of Local Government Finance ("Department") was asked for an opinion regarding the assessment of Wind Towers. On August 22, 2005, after meeting with interested parties, and the Department's General Counsel, the following decision was rendered to the Benton County Commissioners:

Per IC 6-1.1-8-3(a)(2) and IC 6-1.1-8-9, the wind tower, but not the land upon which it rests, is to be assessed as state distributable property. The company is required to file an Annual Report UD-45 with the Department on March 1 (IC 6-1.1-8-19). The Department will review the assessment and allocate the value to the appropriate taxing district(s). The assessment will be based on federal cost less federal depreciation, at tax basis per 50 IAC 5.1-6-3.

For more specific information required for filing the Annual Report, and State Distributable property in general, please refer to www.in.gov/dlgf/2486.htm.

Since many of the Wind Towers will be developed and placed on land currently being used for agricultural purposes, frequently on a leased basis, the assessment of the portion of the land used for the Wind Tower is classified as Industrial land. The Industrial land rate to be used is the starting point (see Chapter 2 of the 2002 Real Property Assessment Guidelines for Valuing Commercial and Industrial Acreage - www.in.gov/dlgf/files/bk1ch2.pdf), and the land would be assessed comparable to a cell phone tower. For example, a Wind Tower is located on an agricultural parcel of 6.3240 acres. Approximately 5.35 acres of the parcel is assessed as "Tillable Cropland", while 0.474 acres is assessed as a "Road Right of Way". The remaining .50 acres, on which the Wind Tower sits, is assessed as "Industrial Land". Typically, the land area that is utilized for the placement of an individual wind tower is anywhere from .25 acres to .50 acres. Depending on the parcel and its use, the portion of the land that contains the Wind Tower could be assessed as "Secondary Industrial" land (Note: the actual amount of acreage taken out of agricultural production should be charged at the industrial rate. This would include any roads utilized to construct and service the tower and the individual tower placement site). Secondary land is defined as land used for purposes that are secondary to the primary use of the land.

Exhibit C

The deduction for a wind power device (IC 6-1.1-12-29 and IC 6-1.1-12-30) is applicable to Wind Towers. The taxpayer must own the property in the year for which the deduction is sought, and timely apply on Form SES/WPD (Statement for Deduction of Assessed Valuation [Attributed to Solar Energy System/Wind, Geothermal or Hydroelectric Power Device]).

IC 6-1.1-12-29

Wind power device; definition

Sec. 29. (a) For purposes of this section, "wind power device" means a device, such as a windmill or a wind turbine, that is designed to utilize the kinetic energy of moving air to provide mechanical energy or to produce electricity.

IC 6-1.1-12-30 Version a

Claim for deduction for wind power device

Note: This version of section amended by P.L.144-2008, SEC.30. See also following version of this section amended by P.L.146-2008, SEC.113.

Sec. 30. Except as provided in section 36 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 29 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The person must:

- (1) own the real property, mobile home, or manufactured home; or
- (2) be buying the real property, mobile home, or manufactured home under contract; on the date the statement is filed under this section. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, the county auditor shall allow the deduction.

As added by Acts 1979, P.L.56, SEC.4. Amended by P.L.43-1984, SEC.2; P.L.90-2002, SEC.116; P.L.154-2006, SEC.21; P.L.183-2007, SEC.8; P.L.144-2008, SEC.30.

IC 6-1.1-12-30 Version b

Wind power device; filing of claim

Note: This version of section amended by P.L.146-2008, SEC.113. See also preceding version of this section amended by P.L.144-2008, SEC.30.

Sec. 30. Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 29 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the twelve (12) months before June 11 of each year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

As added by Acts 1979, P.L.56, SEC.4. Amended by P.L.43-1984, SEC.2; P.L.90-2002, SEC.116; P.L.154-2006, SEC.21; P.L.183-2007, SEC.8; P.L.146-2008, SEC.113.

If you have any questions, please contact your Assessment Division field representative, or you may contact me at (317) 232-3777 or Bwood@dlgf.in.gov.

[1008]

State of Indiana
Department of Local Government Finance
Public Utility Assessment

County - Benton
Year: 2010
Public Utility Form 11-A

Name of Utility

Hoosier Wind Project, LLC
Ken Andrews, Tax Manager
700 La Terraza Blvd. #200
Escondido, CA 92025

INSTRUCTIONS TO COUNTY AUDITOR: The County Auditor shall enter for taxation the assessed valuation of the public utility company's distributable property as shown below. The County Auditor shall also verify the local assessments of Real Estate and Improvements and Personal Property and inform the Department of any discrepancy.

7/2/2010

Taxing District	DLGF Tax Dist Number	DLGF Distributable
GILBOA TOWNSHIP	04005	\$10,675,030
UNION TOWNSHIP	04016	\$48,630,670
Totals		\$59,305,700

This notice is certification only of the distributable assessment. The local assessment determination is the responsibility of the Township Assessors and reflects those assessments as certified to the DLGF by the County Assessor. The amount of such local assessment may change in the event of future assessment determinations by the Township Assessor, or appeals therefrom.

EXHIBIT D

3 Project Development

3.1 Financial Benefits

The considerable economic benefits expected from the Hoosier Wind Project include:

- Creation of local jobs, both temporary and permanent
 - 150–200 temporary jobs during construction activities
 - 6–8 permanent jobs during the operation of the project
- Additional source of guaranteed revenue to local landowners who participate in the project, providing additional stability to the local farming community
- Dollars stay local and regional economy stabilizes as dependence on foreign sources of fuel is reduced
- New source of property tax revenue for Benton County

3.2 Public Support/Community Acceptance

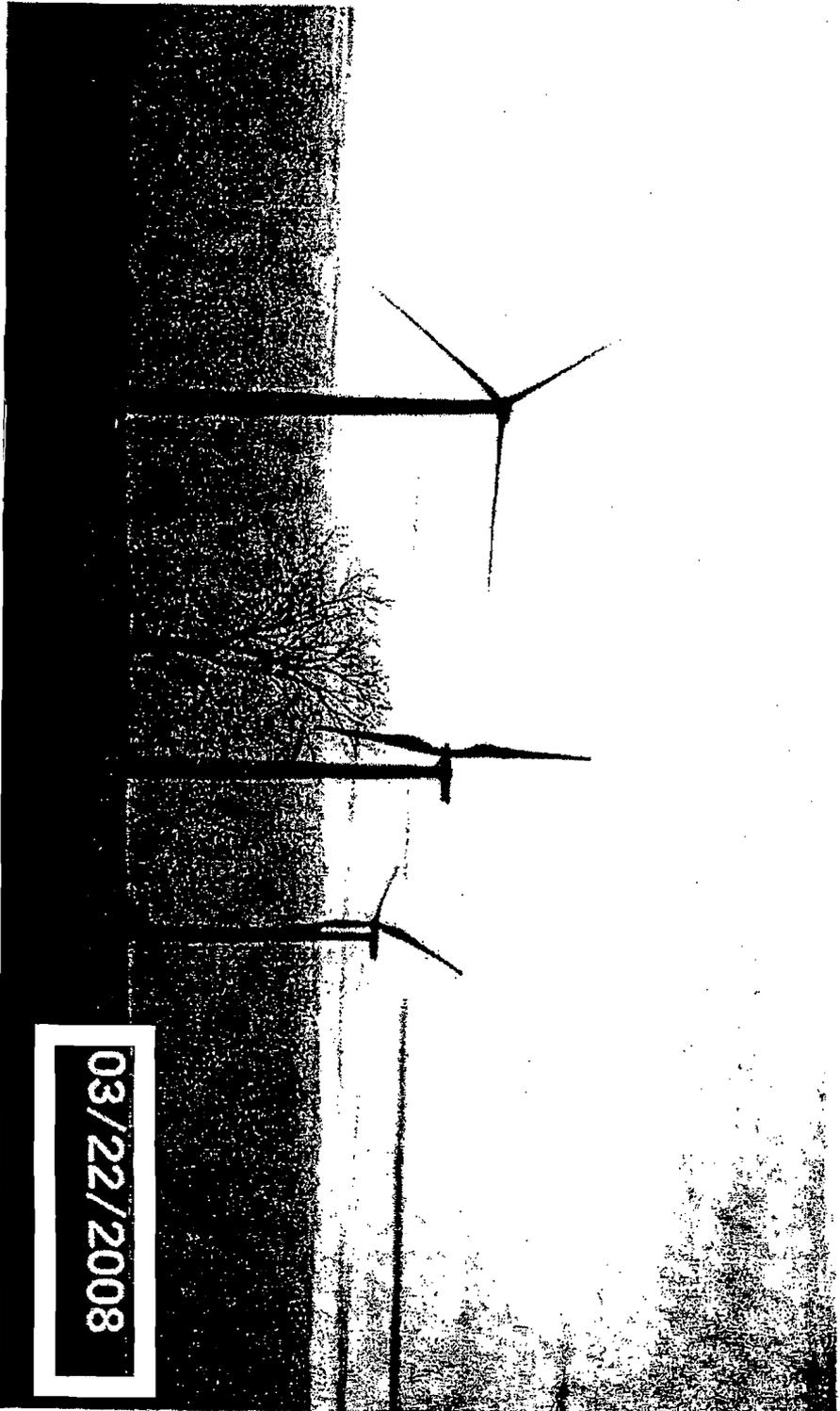
enXco will continue to work diligently with the landowners, community, and local and regional officials to develop a positive rapport and collect input from all stakeholders. Throughout the development process, the community has been very accepting of the overall Hoosier Wind Project plans, realizing the benefits of increased income to local farmers and additional jobs to their local economy.

The general community good is fostered by the following project features:

- Employing local contractors, suppliers, engineers, surveyors, construction equipment, maintenance personnel, and local support businesses in order to involve the community in the project to the greatest extent practical.
- Employing local personnel to perform turbine O&M to develop and enhance local participation.
- Establishment of education and communication between the project operator and the local community.
- Periodic information articles in the newspaper and local newsletters.
- Education programs tied in with local community groups and elementary schools. Support for local community-based programs, such as school and civic activities by active participation.
- Periodic participation in community activities, fairs, and other events and sponsorships of local sports leagues.
- Participation in public information meetings for residents and interested parties, designed to set the stage for the project prior to construction and prior to operation.



Wind Tower Assessments



03/22/2008



Wind Tower Assessments

❖ Deductions

- The deduction for a wind power device (per IC 6-1.1-12-29 and IC 6-1.1-12-30) is applicable to Wind Towers.
- The taxpayer must own the property in the year in which the deduction is sought, and timely apply on Form SES/WPD (Statement for Deduction of Assessed Valuation Attributed to Solar Energy System/Wind, Geothermal or Hydroelectric Power Device – see <http://www.in.gov/icpr/webfile/formsdiv/18865.pdf>).

Indiana

Department of Local Government Finance

Committed to a fair and equitable property tax system for Hoosier taxpayers.

SPECIAL USE ASSESSING

Joe Lukomski, Jr.

Assessment Division Field Representative

September 2009

Exhibit G



Wind Farms: Deductions

- The deduction for a wind power device (per IC 6-1.1-12-29 and IC 6-1.1-12-30) is applicable to Wind Towers.
- The taxpayer must own the property (land & tower) in the year in which the deduction is sought, and timely apply on Form SES/WPD (Statement for Deduction of Assessed Valuation Attributed to Solar Energy System/Wind, Geothermal or Hydroelectric Power Device – see <http://www.in.gov/icpr/webfile/formsdiv/18865.pdf>).

Exhibit G
CSTEP #4 10/21/10

FINAL REPORT

Commission on State Tax and Financing Policy

I. STATUTORY AND LEGISLATIVE COUNCIL DIRECTIVES

The Indiana General Assembly enacted legislation (codified in IC 2-5-3-5) authorizing the Commission to study and investigate any of 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.
- (5) The costs of collection in relationship to the burden of the tax.
- (6) 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.

The Commission is also authorized to make recommendations to the end that there will be formulated guiding policies that will assure the accomplishment of the following policies:

- (1) Promoting a revenue raising structure in Indiana that will provide adequate revenues to carry on the efficient operation of the state, county, and city governments and at the same time will assure that its burdens will be shared equitably by all taxpayers.
- (2) Encouraging and bringing about the accomplishment of enforcement policies and administrative practices that will result in maximum return from existing taxes to the State of Indiana at a minimum cost to the taxpayers.

The Legislative Council charged the Commission to study the following topics:

- (1) Allocation and distribution of county adjusted gross income taxes (IC 6-3.5-1.1), county option income taxes (IC 6-3.5-6), and county economic development income taxes (IC 6-3.5-7) to civil taxing units within a county, including the allocation of revenues derived from a public safety tax rate imposed under IC 6-3.5-1.1-25 or IC 6-3.5-6-31.
- (2) State and local road funding, including the following:
 - (A) Existing sources of state and local road funding
 - (B) Existing and historical distribution and appropriation levels for state and local road funding.
 - (C) Funding needs for state and local roads.
 - (D) Alternative strategies to replace or supplement the motor carrier fuel tax imposed under IC 6-6-4.1.

- (E) Alternative funding sources and revenue collection systems, including user and nonuser fees.
 - (F) Strategies to maximize public awareness of the benefits of investments in transportation.
 - (G) Road funding and its effect on economic activity and personal mobility in Indiana.
- (3) Tax credits for contributions to K-12 foundations.
 - (4) Dynamic fiscal scoring.
 - (5) Fire protection districts and territories, including their funding, services, and costs.

II. INTRODUCTION AND REASONS FOR STUDY

The Legislative Council assigned issues to the Commission that had been requested either in a bill enacted in the 2010 session or a resolution adopted in the 2010 session by a particular legislator. The following is a listing of the source of the requests:

- Issue #1: HEA 1086-2010.
- Issue #2: HB 1342-2010 (as introduced).
- Issue #3: Senate Resolution #32-2010.
- Issue #4: Senate Resolution #57-2010.
- Issue #5: Representative Bob Cherry.

III. SUMMARY OF WORK PROGRAM

The Commission met four times in 2010 during the interim between legislative sessions. The meetings were held on and August 26, September 20, September 21, and October 21.

In the first meeting, the Commission heard a presentation concerning the concept of dynamic fiscal scoring. The Commission also took testimony concerning tax credits for contributions to Grade K -12 foundations.

In the second meeting, the Commission heard a presentation on the status and history of efforts to establish a Helping Indiana Restart Employment (HIRE) program and a report on road funding. The Commission took public testimony concerning the organization and taxing powers of fire protection districts and territories and state and local road funding.

In the third meeting, the Commission receives a report from the Legislative Services Agency concerning the allocation and distribution of local income taxes among taxing units. The Commission also received public testimony on that subject.

In the fourth meeting, the Commission heard testimony concerning the law governing

property tax deductions for wind power devices. The Commission received the following property tax reports from the Legislative Services Agency: (1) 2010 County Property Tax Report with comparisons between 2007 and 2010; (2) Estimated Circuit Breaker Credit Report by County and Taxing Units; and (3) Circuit Breaker Estimated Impact on Net Property Taxes by Type of Property. The Commission also adopted a final report.

IV. SUMMARY OF TESTIMONY

The Commission heard testimony from 30 [NUMBER MAY CHANGE AFTER OCTOBER 21 MEETING] witnesses on the following topics:

Allocation and Distribution of Local Income Tax Revenues

There are three local option income taxes (LOIT): the county adjusted gross income tax (CAGIT), the county option income tax (COIT), and the county economic development income tax (CEDIT). The CAGIT and COIT local option income taxes include three new options permitting a CAGIT or COIT to be imposed or increased: (1) a LOIT rate to freeze property tax levy growth; (2) a LOIT rate for property tax relief; and (3) a LOIT rate for public safety. Ninety-one counties (every county but Lake County) has adopted one or more of the local option income taxes. Annual revenue from these taxes is approximately \$1.3 billion.

The total amount of revenue distributed to a county in a year is determined by the State Budget Agency. distributions for a calendar year are based on tax returns processed in the state fiscal year that ends in the previous calendar year. For example, calendar year 2011 distributions are based on returns processed in the state fiscal year ending June 30, 2010 (mostly tax returns for the 2009 tax year). The total certified distribution of local option income taxes increased by 3.6% on average from calendar year 2007 to calendar year 2011, but that from calendar year 2010 to 2011 the total certified distribution declined by 14.87%.

Generally, distributions to civil taxing units within a county are based on the relative property tax levy imposed by each unit. The CEDIT law permits distributions to be made on relative population. Marion County has a separate statutory distribution formula for COIT. Because of differences in the total amount of property taxes imposed by each civil taxing unit, civil taxing units with similar populations can receive different amounts of local option income tax revenue. Distributions to a civil taxing unit may be more or less than the amount of local option income taxes paid by residents of the civil taxing unit. Witnesses recommended that (1) more information on local option income tax collections and distributions would be helpful to counties; (2) each county has its own account for local option income taxes, and the State should provide a monthly report to each county on the balance in the account; (3) municipalities should be authorized to adopt a local option income tax if the county does not adopt such a tax; (4) there should be authority to adopt the local option income tax for public safety, even if none of the other local option income taxes are adopted; (5) there are instances where a worker

claims a large number of withholding exemptions and never files a return and this should be taken into account when determining distributions; (6) allowing local collection of local option income taxes should be considered; and (7) townships, fire protection territories, and fire protection districts should be eligible for a distribution of the local option income tax for public safety.

State and Local Road Funding

The Commission received information describing the sources of state and local road funding and the distribution and appropriation levels for state and local road funding. Funding included stimulus funds received under the American Recovery and Reinvestment Act of 2009.

The Commission received testimony stating that: (1) there is a major backlog in carrying out road repairs;(2) there is a shortfall in county road funding; (3) at least 47 counties have implemented the wheel tax and excise surtax; (4) counties are supplementing highway funding with general fund revenues and (in some counties) with gaming revenues; (5) some bridge needs have become public safety issues; (6) the amount of federal funds available for roads is declining; and (7) local units are participating in procurement pools (e.g., joint salt purchases) to save money. Witnesses recommended that: (1) local units be allowed to use some state funding in place of federal funding, to allow greater flexibility; (2) the cap on the local excise surtax should be raised; (3) referenda should be allowed so that property taxes could be put before the voters; (4) funds be diverted from the I-69 extension project to other projects; (5) the maximum cost limit imposed on using in-house employees to complete road projects should be raised; (6) the threshold for using quotes rather than bids should be raised; and (7) less money should be diverted to state administration expenses from money available for local road distributions.

Tax Credits for Contributions to Grade K-12 Foundations

SB 288-2010 contained a proposal to provide a state income tax credit to persons and corporations that make a contribution to a public school Grade K-12 foundation. State law already provides a tax credit for donations to an Indiana college or university and for a donation to a scholarship granting organization. The scholarship granting organization tax credit primarily benefits students attending private elementary and high schools that have a tuition charge. Arizona, Idaho, Florida, and Pennsylvania offer state tax credits for donations to public school Grade K-12 foundations.

Dynamic Fiscal Scoring

There is a difference between a revenue forecast (a revenue baseline with no change in structure or administration of tax systems) and a revenue estimate or "score" (the impact of changing some component of tax structure). Revenue scoring has three different protocols:

- (1) Static: change in tax has no impact on behavior of businesses or individuals
- (2) Micro-behavioral dynamic: change in tax alters the behavior of businesses or individuals in markets directly impacted by the tax, but no change in the total economy.
- (3) Macro-dynamic: change in the tax also has a secondary or feedback impact on the state economy as a whole (looking at the impact of the tax on the macroeconomy)

Macro-dynamic scoring requires the development of a state economic model that tracks the initial micro-dynamic effects through the macro economy. There are two approaches to macro-dynamic scoring models are: (1) the computable general equilibrium (CGE) model; or (2) the regional economic (REMI) model. Obstacles to using macro-dynamic scoring include: (1) the expense; (2) the short-term horizon for state budgets (the dynamic effects tend to be in the "out" years; (3) the time requirements; (4) unavailable data; and (5) the fact that many assumptions or guesses are necessary.

Fire Protection Districts and Territories

Fire protection districts may be established under IC 36-8-11. Fire protection territories may be established under IC 36-8-19. Either statute may be used to provide fire service to be provided over an area that includes more than one township or a combination of townships, cities, and towns. A fire protection district is a political subdivision and imposes a property tax levy that is separate from the property tax levies imposed by the entities creating it. A fire protection territory is not a separate political subdivision and property tax levies are imposed by each of the entities creating the territory to fund the operations of the territory. There are other differences between the two statutes affecting how a district or territory can be organized. Hearing rights and remonstrance rights differ between the two statutes.

Although the property tax levies imposed by the political subdivisions participating in the fire protection territory are subject to the circuit breaker credit caps (IC 6-1.1-20.6), they are not limited by the maximum permissible levy law (IC 6-1.1-18.5-3) in the first three years in which the political subdivision participates in the territory. However, a change in IC 6-1.1-18.5-10.5 requires the Department of Local Government Finance to approve the proposed levy increases after conducting a hearing in the first year that the unit participates in the fire protection territory.

The creation of fire protection territories in some cases have had the effect of increasing property tax rates in the rural areas of the territories and decreasing or stabilizing tax rates in the urban areas of the territories. Witnesses debated whether the increased taxes were aligned with the cost of the services provided to the rural areas. Witnesses recommended: (1) one public hearing in the establishment process is not enough for the establishment of a fire protection territory, especially given other changes in the law (such as the elimination of the Property Tax Control Board); (2) taxpayers from a participating unit may not have a forum to express their views; (3)

taxpayers from unincorporated areas should have a chance to participate in the establishment of tax levies; (4) there are technical issues concerning taxpayer participation; and (5) the provisions in the fire protection districts providing citizens a chance to remonstrate and an opportunity for a hearing before the county commissioners should be replicated in the fire protection territory law.

Helping Indiana Restart Employment (HIRE) Program

IC 22-4.1-17-7 authorized the Commissioner of the Department of Workforce Development to adopt rules under IC 4-22-2 to establish, implement, and maintain the Helping Indiana Restart Employment (HIRE) program for the purpose of increasing employment opportunities for unemployed or underemployed individuals by providing a wage and benefit subsidy to eligible employers that provide to participants an hourly wage and a transferable work skill. IC 12-8-12.5-2 required the Secretary of Family and Social Services to apply to the United States Department of Health and Human Services for maximum reimbursement available to the state from the TANF emergency fund under Division B, Title II, Subtitle B of the federal American Recovery and Reinvestment Act of 2009 for the HIRE program. These provisions were enacted in P.L.110-2010.

Under the program, the State would have reimbursed employers 50% of the wages paid for newly hired eligible employees. The program was scheduled to begin in September 2010, if federal funds became available. Congress did not extend the TANF Emergency Contingency Fund and the HIRE program was not implemented. The Family and Social Services Administration indicated that there is a commitment to implement the program if Congress extends it.

Property Tax Deduction for Wind Power Devices

[TEXT TO REFLECT TESTIMONY HEARD OCTOBER 21]

V. COMMITTEE FINDINGS AND RECOMMENDATIONS

The Commission did not adopt findings of fact or recommendations.

WITNESS LIST

[WITNESS LIST TO BE ADJUSTED TO REFLECT OCTOBER21 TESTIMONY]

Andrew Berger, Association of Indiana Counties

Indiana Association of County Highway Engineers and Supervisors

William Boyd

Mike Landwer, Legislative Services Agency

Representative Bob Cherry

Tim Maloney, Hoosier Environmental Council

Mayor Brad DeReamer, City of Greenfield

Jim Mardis, Town Manager, Town of Pittsboro

Rich Domonkos, Purdue University's Local Technical Assistance (LTAP) Program

Laurie Maudlin, Build Indiana Council

Tom Hanify, President of the Professional Fire Fighters Union of Indiana

Leah McGrath, Association Manager of the Indiana Association of Public Education Foundations

Jim Dunham, Family and Social Services Administration

Professor John Mikesell, Chancellor's Professor of Public and Environmental Affairs, Indiana University-Bloomington

Ed Gohmann, Legislative Services Agency

Matt Norris, The Corydon Group, on behalf of Indiana Township Association

Paige Gregory, CPA, Umbaugh and Associates

Tina Peterson, Executive Director, Foundation of Monroe County Community Schools

Jess Gwinn

Katrina Hall, Indiana Farm Bureau

Chief James Roberts, City of Greenfield Fire Department

John Halbermann, Purdue University's Local Technical Assistance (LTAP) Program

Kelly Rose, Benton County Assessor

Tom Hanify, President, Professional Fire Fighters Union of Indiana

Adrienne Shields, Family and Social Services Administration

Chris Kiefer of the Indiana Department of Transportation

Mark Scherer, Beebe, Scherer & Associates, LLC, on behalf of Indiana Fire Chiefs Association

Tom Kouns, Boone County Highway Department Supervisor, President of the

Brian Short, Indiana Laborers' District Council

Bob Sigalow, Legislative Services
Agency

Senator Vi Simpson

Gail Zeheralis, Indiana State Teachers
Association