

LEGISLATIVE SERVICES AGENCY
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MEMORANDUM

To: Commission on State Tax and Financing Policy

From: Bob Sigalow

Re: TIF Summary by County

Date: November 18, 2013

Please find attached a summary by county of the 2012 Pay 2013 TIF AV and net tax allocations. The LaPorte County data are from 2011 Pay 2012. The report includes the percentage of net AV that is allocated to TIF and the net tax billed on those allocations. The report is sorted highest to lowest on the percentage of net tax in the county that was allocated to TIF.

There were 649 TIF districts in 81 counties. Eleven counties had no TIF. A total of \$20.8 B in net AV was allocated to TIF districts on which \$547.5 M in net taxes were billed. Just over 7% of total net assessed value and about 8.7% of net taxes were allocated to TIF.

**2013 TIF Net Assessed Value and Net Property Tax
(2012 in LaPorte County)**

Cnty	County	# TIF Districts	TIF				TIF as a Percent of Total County			
			Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
74	Spencer	5	88,734,631	291,629,299	380,363,930	5,697,433	9.32%	36.67%	21.76%	21.43%
16	Decatur	4	104,512,243	127,268,550	231,780,793	5,438,466	8.54%	36.72%	14.75%	20.66%
10	Clark	31	691,989,306	18,485,360	710,474,666	19,503,137	17.00%	3.56%	15.48%	19.70%
71	St. Joseph	28	1,422,229,213	88,171,267	1,510,400,480	50,246,810	17.74%	7.07%	16.30%	18.94%
26	Gibson	3	147,518,510	217,694,190	365,212,700	8,479,127	10.64%	24.62%	16.08%	18.71%
27	Grant	24	174,232,870	54,618,190	228,851,060	6,978,765	9.40%	14.63%	10.28%	15.29%
59	Orange	3	89,821,103	0	89,821,103	1,952,662	12.68%	0.00%	10.92%	14.08%
79	Tippecanoe	20	806,041,010	1,511,553	807,552,563	19,666,609	13.18%	0.12%	10.98%	12.79%
29	Hamilton	18	2,336,805,428	0	2,336,805,428	51,766,033	12.63%	0.00%	11.85%	12.43%
62	Perry	2	24,591,774	45,352,470	69,944,244	1,640,381	5.04%	39.24%	11.59%	12.13%
72	Scott	3	53,324,164	17,538,863	70,863,027	1,923,298	8.79%	14.94%	9.79%	11.94%
32	Hendricks	20	746,819,339	45,449,960	792,269,299	20,271,873	10.59%	6.78%	10.26%	11.59%
40	Jennings	1	48,309,968	22,894,232	71,204,200	2,151,051	6.48%	17.92%	8.16%	11.19%
82	Vanderburgh	8	587,287,431	63,303,299	650,590,730	19,538,498	9.69%	6.05%	9.15%	10.84%
46	LaPorte	8	465,356,610	8,371,510	473,728,120	12,791,061	9.03%	1.21%	8.10%	10.83%
73	Shelby	3	127,614,750	61,297,650	188,912,400	4,348,755	6.63%	14.41%	8.04%	10.77%
49	Marion	45	2,933,143,629	594,896,140	3,528,039,769	107,602,832	8.80%	10.08%	9.00%	10.67%
92	Whitley	2	94,249,970	92,349,744	186,599,714	2,547,363	7.33%	36.94%	12.15%	9.92%
64	Porter	17	682,939,506	13,523,430	696,462,936	18,391,121	8.59%	1.12%	7.61%	9.92%
06	Boone	8	299,048,114	19,639,321	318,687,435	7,693,800	7.72%	7.11%	7.68%	9.39%
48	Madison	10	220,012,363	39,278,520	259,290,883	8,644,339	6.86%	8.12%	7.02%	9.36%
14	Daviess	3	29,383,397	72,579,990	101,963,387	1,967,335	2.89%	29.69%	8.09%	8.58%
45	Lake	20	1,597,249,938	155,471,765	1,752,721,703	52,993,119	8.52%	4.69%	7.94%	8.23%
18	Delaware	42	231,686,809	26,706,432	258,393,241	6,759,414	7.37%	6.17%	7.23%	8.13%
41	Johnson	8	348,485,395	27,444,610	375,930,005	10,443,491	6.25%	5.12%	6.15%	8.12%
22	Floyd	2	209,582,789	0	209,582,789	5,091,225	7.32%	0.00%	6.60%	8.12%
57	Noble	9	81,504,436	28,415,240	109,919,676	2,953,679	4.94%	8.56%	5.55%	7.82%
44	LaGrange	13	95,948,353	0	95,948,353	1,938,973	5.28%	0.00%	4.84%	7.45%
53	Monroe	6	430,359,234	14,576,827	444,936,061	8,432,741	6.98%	2.94%	6.68%	7.36%
85	Wabash	7	25,815,928	48,079,990	73,895,918	1,234,320	2.44%	21.24%	5.76%	7.35%
03	Bartholomew	7	239,251,095	17,976,527	257,227,622	6,660,385	6.70%	2.80%	6.11%	7.28%
35	Huntington	7	72,318,823	3,321,090	75,639,913	1,976,564	5.98%	1.73%	5.40%	7.11%
42	Knox	4	41,994,660	94,641,427	136,636,087	2,188,052	3.18%	15.62%	7.09%	6.27%
20	Elkhart	22	414,597,017	0	414,597,017	11,411,510	6.17%	0.00%	5.32%	6.18%

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17	DeKalb	19	96,855,343	8,788,188	105,643,531	2,642,044	5.81%	1.53%	4.72%	6.16%
54	Montgomery	9	58,340,380	32,879,764	91,220,144	2,070,213	3.75%	7.15%	4.52%	6.06%
84	Vigo	10	163,767,053	37,406,572	201,173,625	5,354,831	5.81%	4.25%	5.44%	6.06%
67	Putnam	2	55,533,500	0	55,533,500	1,289,511	4.15%	0.00%	3.44%	5.26%
23	Fountain	1	9,250,185	24,070,280	33,320,465	627,054	1.31%	22.93%	4.12%	5.04%
55	Morgan	3	108,298,398	0	108,298,398	1,249,780	3.98%	0.00%	3.61%	4.99%
89	Wayne	8	91,708,558	11,706,680	103,415,238	2,907,366	4.42%	3.27%	4.26%	4.96%
50	Marshall	6	93,157,606	0	93,157,606	2,102,864	4.01%	0.00%	3.57%	4.92%
08	Carroll	1	15,257,640	30,067,190	45,324,830	679,954	1.55%	24.33%	4.09%	4.80%
65	Posey	2	21,105,455	71,014,542	92,119,997	1,504,400	1.78%	9.50%	4.76%	4.73%
30	Hancock	4	78,829,839	37,603,503	116,433,342	3,060,959	2.88%	12.49%	3.83%	4.68%
87	Warrick	4	144,671,451	0	144,671,451	2,226,132	6.03%	0.00%	4.74%	4.56%
43	Kosciusko	14	114,974,891	35,837,135	150,812,026	3,139,419	2.52%	6.05%	2.93%	4.39%
68	Randolph	5	23,037,658	13,550,740	36,588,398	897,159	2.55%	8.54%	3.45%	4.39%
39	Jefferson	1	44,249,318	0	44,249,318	1,178,821	4.45%	0.00%	3.50%	4.36%
38	Jay	2	17,549,730	16,843,780	34,393,510	775,104	2.52%	8.91%	3.88%	4.10%
02	Allen	32	408,518,749	69,342,620	477,861,369	13,168,917	3.62%	3.67%	3.63%	4.10%
37	Jasper	5	83,490,438	0	83,490,438	789,731	4.85%	0.00%	3.54%	4.05%
33	Henry	12	43,823,516	6,269,220	50,092,736	1,085,024	3.32%	3.47%	3.33%	3.50%
47	Lawrence	4	33,784,934	2,506,360	36,291,294	1,033,778	2.85%	1.21%	2.60%	3.44%
09	Cass	8	23,428,965	12,041,339	35,470,304	824,436	2.17%	5.99%	2.77%	3.24%
80	Tipton	1	32,094,771	0	32,094,771	468,295	4.28%	0.00%	3.71%	3.24%
13	Crawford	1	7,014,500	1,780,280	8,794,780	233,748	2.74%	3.43%	2.86%	3.16%
19	Dubois	2	31,753,550	14,660,297	46,413,847	1,277,898	1.75%	4.69%	2.19%	3.03%
61	Parke	6	17,859,061	0	17,859,061	271,394	2.60%	0.00%	2.32%	2.98%
36	Jackson	2	25,744,548	8,829,390	34,573,938	796,633	1.77%	2.50%	1.91%	2.51%
15	Dearborn	7	45,129,248	0	45,129,248	1,106,873	2.33%	0.00%	1.98%	2.43%
28	Greene	3	15,531,085	14,538,490	30,069,575	436,513	1.90%	11.48%	3.19%	2.31%
70	Rush	3	4,276,398	6,510,220	10,786,618	322,912	0.52%	6.42%	1.16%	2.16%
05	Blackford	4	6,766,194	0	6,766,194	195,098	1.97%	0.00%	1.64%	2.00%
91	White	3	21,381,391	0	21,381,391	445,804	1.41%	0.00%	1.21%	1.96%
52	Miami	4	14,566,841	0	14,566,841	267,004	1.60%	0.00%	1.42%	1.72%
90	Wells	3	14,098,947	0	14,098,947	282,391	1.25%	0.00%	1.06%	1.55%
11	Clay	5	9,395,147	916,097	10,311,244	164,635	1.22%	0.90%	1.18%	1.45%

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76	Steuben	7	25,847,371	2,139,232	27,986,603	433,248	0.95%	1.01%	0.95%	1.27%
01	Adams	3	3,090,898	5,907,070	8,997,968	272,845	0.26%	3.21%	0.66%	1.00%
83	Vermillion	4	3,028,980	915,550	3,944,530	128,828	0.62%	0.28%	0.49%	0.84%
77	Sullivan	4	6,264,067	0	6,264,067	134,987	1.04%	0.00%	0.64%	0.70%
88	Washington	4	4,993,659	0	4,993,659	112,783	0.62%	0.00%	0.55%	0.66%
75	Starke	2	3,150,878	0	3,150,878	87,649	0.36%	0.00%	0.33%	0.52%
25	Fulton	8	2,724,614	0	2,724,614	47,446	0.31%	0.00%	0.27%	0.34%
51	Martin	1	1,165,525	0	1,165,525	16,352	0.40%	0.00%	0.33%	0.30%
69	Ripley	2	1,812,200	0	1,812,200	30,463	0.16%	0.00%	0.14%	0.17%
24	Franklin	1	807,786	0	807,786	14,081	0.09%	0.00%	0.08%	0.09%
86	Warren	2	334,310	0	334,310	4,366	0.06%	0.00%	0.06%	0.06%
56	Newton	1	0	275,240	275,240	7,135	0.00%	0.27%	0.03%	0.05%
04	Benton	1	60,853	0	60,853	1,217	0.01%	0.00%	0.01%	0.01%
07	Brown	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
58	Ohio	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
78	Switzerland	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
81	Union	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
		649	17,991,286,235	2,778,887,225	20,770,173,460	547,492,315	7.19%	6.55%	7.10%	8.74%