

Members

Sen. Brandt Hershman, Chairperson
Sen. Edward Charbonneau
Sen. Timothy Skinner
Rep. Eric Turner
Rep. Greg Porter



COMMISSION ON STATE TAX AND FINANCING POLICY

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Authority: IC 2-5-3-2

MEETING MINUTES¹

Meeting Date: November 18, 2013
Meeting Time: 9:00 A.M.
Meeting Place: State House, 200 W. Washington St., Room 431
Meeting City: Indianapolis, Indiana
Meeting Number: 2

Members Present: Sen. Brandt Hershman, Chairperson; Sen. Edward Charbonneau; Sen. Timothy Skinner; Rep. Eric Turner; Rep. Greg Porter.

Members Absent: None.

The meeting was called to order at 9:05 A.M.

I. Tax Credits

Scott Drenkard of the Tax Foundation testified regarding tax preferences. (See Exhibit A, Mr. Drenkard's written testimony.)

In response to a question from Senator Hershman about providing tax credits to certain identified business industries, Mr. Drenkard testified that often the comparative advantage for such industries is unrelated to tax issues. Mr. Drenkard described the components of the Tax Foundation's "State Business Tax Climate Index", and he testified that: (1) the Index is a study of tax structure, not tax burden; (2) offering a credit hurts a state's score

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.

on the Index; (3) income taxes are the most destructive for economic growth, and sales taxes and then property taxes are the least destructive; (4) Indiana's best feature for purposes of the Index is a low, flat income tax rate; and (5) corporate taxes are passed on in the form of higher prices, lower wages, or lower dividend payouts.

Senator Skinner questioned Mr. Drenkard regarding the correlation between unemployment and economic growth. Mr. Drenkard testified that he had not made such an analysis, and that unemployment is often a structural issue and not a tax issue.

Heath Holloway of the Legislative Services Agency (LSA) then began presenting the LSA's studies regarding Indiana's state tax credits. (The LSA studies regarding the various state tax credits are included in Exhibit B.)

Historic Rehabilitation Tax Credit and the Residential Historic Rehabilitation Tax Credit

Mr. Holloway provided background information on the Historic Rehabilitation Tax Credit and the Residential Historic Rehabilitation Tax Credit.

Representative Ed Clere testified regarding the Historic Rehabilitation Tax Credit, and he briefly described his HB 1318 from the 2013 Session. He testified that: (1) the biggest issues are the existing state fiscal year cap on the credit and the lengthy waiting period before an awarded credit may be claimed; (2) there are community development benefits associated with the tax credit; and (3) a 2007 study found that each dollar of tax credit generated multiple additional dollars of spending. Representative Clere recommended: (1) raising the annual credit cap; (2) transferring administration of the credit to the Office of Community and Rural Affairs (OCRA); and (3) using a formula to take into account median income, rurality, and significance of structure to generate a factor that could enhance the tax credit. The proposal would also include a small-project set aside, so that major projects would not consume the entire tax credit.

Marsh Davis, President of Indiana Landmarks, described how the tax credit works. He testified that: (1) the tax credit should be relevant to small projects; (2) there are both large and small projects that need assistance, so he would prefer a tax credit that works for both types of project; (3) Indiana has one of the lowest tax credits; (4) increasing the tax credit amount would do the most good; and (5) the state tax credit and federal tax credit contributions toward a project should be around 50/50. Mr. Davis distributed the executive summary of a 2007 study concerning the tax credit. (See Exhibit C.)

James C. Kienle, representing the American Association of Architects (Indiana) stated that he is a practicing architect who does historic preservation work. He testified that: (1) all of the work on a project must be done before the tax credit is awarded; (2) because of the nature of a project for which a tax credit is granted, the project typically uses local labor and more money is retained locally; and (3) the tax credit is a tool to retain buildings for both economic and cultural benefits. He distributed an Issue Brief from the American Association of Architects. (See Exhibit D.)

Matt Bell, representing the Regional Chamber of Northeast Indiana, testified that: (1) the Regional Chamber recognizes the value of the tax credit as a tool to spur economic growth, and it supports clearing the backlog of credits, using a rurality factor, and transferring administration of the tax credit; and (2) the annual cap should be around \$10 million.

Mayor Steve Croyle of the City of Winchester testified that: (1) he supports raising the

annual cap; (2) the city has an historic downtown, but what the city can "bring to the table" for revitalization efforts is not enough; (3) the city has used revenue from a tax increment financing (TIF) district for these purposes (\$60,000 per year for a \$1 - to - \$1 match); and (4) the tax credit backlog has meant that some projects which would have been rehabilitated if the tax credit had been available are not done.

Carolyn Elliot, representing the Indiana Economic Development Association (IEDA), testified that: (1) the IEDA supports the tax credit as an economic development tool; and (2) the tax credit is not functioning properly. She offered the IDEA's assistance in improving the tax credit.

Andy Frazier of the Indiana Association for Community Economic Development (IACED) testified that the IACED supports eliminating the backlog of the tax credits which may be claimed and also supports increasing the amount of the annual cap on the tax credit. Mr. Frazier distributed a news article describing a rehabilitation project that was done in Elkhart. (See Exhibit E.)

Gina Leckron, State Director of Habitat for Humanity, testified that: (1) in certain cases where Habitat for Humanity is acting as a developer, the tax credit will help bring in other developers to participate; and (2) Habitat for Humanity supports correcting problems with the tax credit.

Individual Development Account Tax Credit

Heath Holloway of LSA provided background information on the Individual Development Account (IDA) Tax Credit.

Kathy Williams, representing the Indiana Community Action Agencies (INCAA), testified that: (1) the IDA program encourages low-income people to save and it is a good way of leveraging private donations; and (2) she encourages the continuation of the program.

Andy Frazier of the IACED testified in support of the IDA tax credit. (See Exhibit F.)

Neighborhood Assistance Program Tax Credit

Heath Holloway of LSA provided background information on the Neighborhood Assistance Program (NAP) Tax Credit.

Kathy Williams, representing the INCAA and the Indiana Coalition Against Domestic Violation (ICADV), testified in support of the NAP tax credit.

Emily Bryant, representing Feeding Indiana's Hungry, testified in support of the NAP tax credit. She noted that more than half of the food banks that her organization serves use the tax credit, and she testified that these tax credits help fill gaps in funding.

Andy Frazier of the IACED testified in support of the NAP tax credit. (See Exhibits G and H.) He recommended increasing the cap on the tax credit and returning to a competitive process to award the credit.

Rebecca Seifert, Executive Director of the Gennesaret Free Clinic, testified in support of the tax credit. She explained that there had been a competitive process used to award the tax credits, but it is no longer used. There are now more recipients of the tax credit, so there is a lower allocation of tax credits per taxpayer. She supported increasing the cap on the tax credit.

Glenna Shelby, representing the Indiana Association of Rehabilitation Facilities, testified that the tax credit supports funding for programs serving individuals with physical and intellectual disabilities, and she urged continuation of the tax credit.

Lucinda Nord of the Indiana Association of United Ways testified that the United Way does not directly use the tax credit, but supports it on behalf of various community groups that do use the tax credit.

Jacob Sipe of the Indiana Housing and Community Development Authority described the tax credit and the award process, and he noted that it is an extremely popular tax credit. He explained that the tax credit is used to leverage money for various community projects in economically disadvantaged areas, and that of 217 applications in 2013, 210 were approved.

Gina Leckron, State Director of Habitat for Humanity, testified in support of the tax credit and noted that they use the tax credit in their program. She supports a return to a competitive process to award the tax credit.

Indiana 529 College Savings Contribution Tax Credit

Heath Holloway of LSA provided background information on the Indiana 529 College Savings Contribution Tax Credit.

Brian Burdick, representing the Indiana Education Savings Authority, testified that: (1) some states have a pre-paid tuition plan for state universities; and (2) there have been relatively few accounts for which the account owner makes a contribution, claims the tax credit in the same year, and then keeps the account open with only a small balance.

John Grew of Indiana University testified that the university supports the tax credit.

Senator Hershman recessed the meeting at noon.

College Contribution Tax Credit

When the Commission reconvened at 1:25 P.M., Heath Holloway of LSA provided background information on the College Contribution Tax Credit.

John Grew of Indiana University testified that: (1) the amount of the tax credit is relatively small, but it does benefit higher education; (2) there is a broad base of individuals claiming the tax credit; and (3) contributors can claim this tax credit even if they do not itemize on their federal tax returns, which can also help establish a pattern of giving for younger taxpayers. He encouraged the continuation of the tax credit.

School Scholarship Contribution Tax Credit

Heath Holloway of LSA provided background information on the School Scholarship Contribution Tax Credit. Senator Skinner asked LSA to provide information regarding what portion of the donations went to public schools and what portion went to private schools.

21st Century Scholars Tax Credit

Heath Holloway of LSA provided background information on the 21st Century Scholars Tax Credit.

Research Expense Income Tax Credit

Randhir Jha of LSA provided background information on the Research Expense Income Tax Credit. Senator Hershman asked LSA to examine the extent to which the corporate income tax could be lowered if the tax credit were eliminated.

Biodiesel Income Tax Credit

Lauren Sewell of LSA provided background information on the Biodiesel Income Tax Credit.

Coal Gasification Income Tax Credit

Randhir Jha of LSA provided background information on the Coal Gasification Income Tax Credit. Lisa Kobe of Duke Energy testified in support of continuing the tax credit.

Ethanol Production Income Tax Credit

Lauren Sewell of LSA provided background information on the Ethanol Production Income Tax Credit.

Lake County Residential Property Income Tax Credit

Randhir Jha of LSA provided background information on the Lake County Residential Property Income Tax Credit.

Uniform Income Tax Credit For the Elderly

Heath Holloway of LSA provided background information on the Uniform Income Tax Credit For the Elderly.

Kristen LaEace of the Indiana Association of Area Agencies on Aging testified in support of this tax credit and suggested indexing the income thresholds and credit amounts to inflation.

Lucinda Nord of the Indiana Association of United Ways testified that she supports the tax credit and indexing the tax credit. She commented that a \$40 tax credit means a great deal to seniors with incomes less than \$10,000 per year.

Representative Porter commented that given the water and sewer bill increases coming in Marion County, it is important to maintain (and possibly increase) this amount.

Insurance Guaranty Association Income Tax Credit

Randhir Jha of LSA provided background information on the Insurance Guaranty Association Income Tax Credit.

Trent Hahn, representing the Association of Indiana Life Insurance Companies, supported the tax credit, and he testified that: (1) the tax credit allows insurance companies to recoup assessments that are made to cover for failing insurance companies; (2) 44 states have a similar program; and (3) assessments are recouped over five years at 20% per year.

Prison Investment Income Tax Credit

Heath Holloway of LSA provided background information on the Prison Investment Income Tax Credit.

Riverboat Building Income Tax Credit

Randhir Jha of LSA provided background information on the Riverboat Building Income Tax Credit.

II. Providing State Tax Credits to Taxpayers that Hire Ex-Felons

William Alexander of Beyond the Bridges testified in favor of establishing a tax credit for hiring individuals who are ex-felons, and he commented that such an incentive is important to convince employers to these individuals. He stated that providing employment for these individuals will allow them to become productive members of society.

Nick Rush testified regarding a non-profit organization that serves homeless individuals and substance abusers, including individuals who are ex-felons. He testified that: (1) he supports establishing a tax credit for hiring ex-felons; (2) such a tax credit would provide a meaningful incentive to employers; (3) individuals who are turning their lives around become frustrated when they are unable to get a job; and (4) the new expungement law has helped.

John Hawkins testified that he works with the homeless and with individuals leaving prison. He stated that finding a job is the biggest obstacle. He testified that ex-felons have difficulty getting past an initial review for a job offer, and that he supports the "Ban the Box" proposals.

Senator Skinner commented on sentence reform and the importance of incentives to hire individuals who are ex-felons. Representative Turner commented that individuals who return to society from prison need help in finding a job, and that this would reduce recidivism.

Representative Shackleford described HB 1216-2013 (which did not pass in the 2013 legislative session), and she testified that: (1) it costs \$20,000 to house each offender; (2) a tax credit of \$3,000 per offender is better economically; and (3) she would consider the possibility of including veterans under such a proposed tax credit, because they also often have trouble finding jobs.

Heath Holloway of LSA provided a memorandum to the Commission concerning state tax credits for hiring ex-felons. (See Exhibit I.)

III. Use of Tax Increment Financing

Bob Sigalow of LSA provided four memoranda regarding tax increment financing (TIF) to the Commission (See Exhibits J, K, L, and M.)

Andrew Berger of the Association of Indiana Counties (AIC) testified that: (1) the issue of TIF is important; (2) there is a need for greater transparency; (3) TIF can be a good economic development tool; (4) counties with a high percentage of assessed value allocated to TIF districts are usually rural counties; and (5) there may be some gaps in the data.

Mark Fisher of the Indianapolis Chamber of Commerce testified that: (1) a study has been done of TIF in Marion County; and (2) there is a need for more transparency, including online resources for citizens to use.

Rhonda Cook of the Indiana Association of Cities and Towns (IACT) gave an example of a TIF project, and she testified that: (1) TIF does work; (2) the process to amend a TIF plan is too cumbersome; and (3) IACT will work with the General Assembly to keep TIF as an economic development tool.

The meeting was adjourned at 3:35 P.M.



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Are Tax Incentives Part of a Competitive Tax Code?

Scott Drenkard
Economist, Tax Foundation

Exhibit A
CSTFP #2
11/18/13

Hearing of the Indiana Commission on State Tax and Financing Policy
November 18, 2013

Chairperson Hershman, Members of the Commission:

My name is Scott Drenkard, and I'm an economist at the Tax Foundation. For those unfamiliar with us, we are a non-partisan, non-profit research organization that has monitored fiscal policy at all levels of government since 1937. We have produced the Facts & Figures handbook since 1941, we calculate Tax Freedom Day each year, and have a wealth of data, rankings, and other information at our website, www.TaxFoundation.org.

I'm pleased to have the opportunity to speak today on tax preferences in Indiana. While we take no position on legislation, I hope to give a review of our research on preferences across the country and our understanding of the economic literature on the topic.

One of our flagship studies is the *State Business Tax Climate Index*, and this year the big story during our report release was that Indiana ousted Texas from the top ten in our ranking because of a concerted effort in recent years to lower tax rates, slow growth in government spending, and maintain competitiveness in the region. I will take this opportunity to say congratulations; other states struggle to implement these thoughtful, pro-growth reforms.

As a component of our *Index*, we track generally-applicable credits in three categories: credits for job creation, credits for research and development, and credits for investment. In the most recent edition of the Index for fiscal year 2014, we found that 42 states and the District of Columbia offer generally-applicable jobs credits, 40 states offer an R&D credit, and 40 states offer an investment credit. Indiana offers all three. In the coming days, I'm certain you will hear about many more tax preferences in Indiana that fall into many other categories; other states also have many targeted tax credits.

Tax Credits are Not Neutral

Even though credits lower the tax burden of a particular tax filer, in most cases we see them as poor tax policy. Offering a credit actually hurts a state's score in our *Index*, because the report does not measure general tax burdens; it measures how well a state structures their tax code. In a broad philosophical sense, we see credits as creating an

uneven playing field. Some businesses might get the benefit of a preference, but other businesses that aren't engaging in whatever activity is deemed "favorable" are stuck paying the full sticker rate of the tax.

Sometimes the privilege afforded to companies through tax preferences is overt. Just this last week, Washington State was in the news because their legislature overwhelmingly approved \$9 billion in tax credits for Boeing to begin production of their new 777X plane in the state. Despite this generous package, it is still unclear whether Boeing will ultimately locate in Washington because of labor considerations in the state.

Other times, credits are not given with just one company in mind. Generally-applicable credits for job creation and research and development are not blatant favoritism, but they still normally favor large firms over small firms. By contrast, some other preferences will favor small firms over large firms—neither is desirable. In a robust economy, a variety of firm sizes is expected, because business organization matters for how goods and services are created, sold, and delivered. The tax code shouldn't interfere by favoring one type of structure over another.

The Economic Literature on Tax Preferences

It is in part because of this distortionary economic effect that the academic literature is generally not kind to tax incentive programs. Additionally, states routinely issue reports on the efficacy of credits in their code, and often times they fail to meet even the most basic of cost-benefit requirements.

One of the more egregious examples I've run across was in Massachusetts, where their Department of Revenue found that \$14.6 million in incentives was given to filmmakers in 2010, but the program only generated \$800,000 in new state revenues. I'm sure there are worse examples, and you might hear some in the coming days.

Of the studies that find that tax expenditures have positive effects—these sometimes are conducted by industries that benefit from a particular preference—there are often problems with the assumptions built into the model. Most of these analyses contain some sort of economic multiplier. Multipliers show that a tax cut has ripple effects throughout the economy and creates economic growth many times over the size of the cut.

I've seen studies where the multiplier is truly unreasonable, but I've also seen studies that utilize moderate multipliers and show a positive job growth result from a tax preference. The rub is that it doesn't matter what size multiplier you use. Most of these studies are misleading because they do not consider a basic economic concept: opportunity cost—or where the money might have been spent elsewhere.

Some will contend that the money currently devoted to tax preferences would be better spent on government programs, but my appraisal is that the most growth could be achieved by closing tax preferences and directing revenues toward lowering rates overall. To me, this seems to be a win-win way to cut rates while avoiding the often difficult political task of adjusting government spending.

Good Tax Exemptions and Credits

I've limited my remarks on academic research here to tax preferences that are enacted to achieve some public policy goal of privilege for one group over another. But some credits or exemptions are necessary to prevent double taxation and you should be aware of those provisions as well—they deserve to be in the code.

Sales tax exemptions for business to business transactions, for example, help to prevent “tax pyramiding,” the process whereby taxes stack on top of taxes as a product moves through the stages of production.

Lower tax rates on investment income like capital gains are also justified because they prevent double taxation of income that has already been taxed once through the corporate income tax. Indiana currently taxes capital gains income at the same rate as wage income.

Conclusion

In closing, states are in an interesting position in trying to make themselves attractive to businesses and individuals. The federal government is not much help; we struggle with international competition because we have the highest corporate tax rate in the developed world.

But there are two ways that Indiana can compete with other states, and one is vastly superior to the other. The first way is by trying to pick and choose which groups get competitive rates. The better way is by offering one competitive low rate for everyone. Thank you for your time today, I look forward to your questions.



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ABOUT THE TAX FOUNDATION

One of the oldest think tanks in the United States, the Tax Foundation is a non-profit, non-partisan organization that provides research and analysis on tax policy issues and the size of the tax burden at all levels of government. Based in Washington, D.C., our work advances the principles of simplicity, neutrality, transparency, and stability.

ABOUT THE CENTER FOR STATE FISCAL POLICY AT THE TAX FOUNDATION

The Tax Foundation's Center for State Fiscal Policy produces timely, high-quality, and user-friendly research and analysis for policymakers and the public, shaping the state policy debate toward economically principled tax policies.

21st Century Scholars Program Tax Credit

IC 6-3-3-5.1

Legislative Services Agency
September 2013

Purpose.

The 21st Century Scholars Program Tax Credit (IC 6-3-3-5.1) was established to promote private contributions to the 21st Century Scholars Program Support Fund.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits ^A	Credits Claimed	Average Credit Amount	% of Max. Credit Claimed	Estimated Minimum Donations	% of All Returns Filed
2006	122	\$13,123	\$108	57%	\$26,246	<0.01%
2007	136	14,048	103	57	28,096	<0.01%
2008	214	17,289	81	41	34,578	<0.01%
2009	180	16,767	93	43	33,534	<0.01%
2010	200	19,643	98	50	39,286	<0.01%
2011	208	23,269	112	64	46,538	<0.01%
2012*	188	20,755	110	60	41,510	<0.01%

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.

^ANo credits were claimed on Indiana Corporate AGI returns.

N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equals 50% of the contributions made by a taxpayer during the taxable year.

The maximum credit varies depending on the type of taxpayer. Individual taxpayers may claim up to \$100 if they are a single filer or \$200 if they are a joint filer. For corporations, the maximum credit is the lesser of either \$1,000 or 10% of the corporation's total Adjusted Gross Income (AGI) tax liability.

Program Background.

The 21st Century Scholars program is a need-based scholarship program that provides qualifying students with four years of undergraduate tuition at a participating Indiana institution of higher education (IHE). If the student chooses to attend a private Indiana IHE, they are provided a comparable award. In addition to tuition assistance, the program offers participants a variety of support services to insure their success.

In order to qualify for the scholarship, the student must meet an income requirement and must pledge to meet certain conditions. First, the student must qualify for the federal free-or-reduced lunch program in middle school. The student must graduate from high school with an Indiana high school diploma. The student also must complete the necessary financial aid applications on time in 12th grade and not use illegal drugs or alcohol or commit a crime or delinquent act.

21st Century Scholars Program Tax Credit

Enactment: The credit was effective beginning in tax year 1990.

Expiration: This credit has no expiration date.

Credit Limits: This credit has no annual limit.

Award Process: The credit may be taken after contributions are provided to the 21st Century Scholars Program.

Eligible Taxes: Individual Adjusted Gross Income (AGI) and Corporate AGI.

Refund Provisions: The credit is nonrefundable. Unused credits may not be carried forward or carried back.

Claim Filing Requirements: The taxpayer is required to provide the Department of State Revenue with proof of the contribution along with schedule TCSP-40 when filing their return.

The program has a \$109 M appropriation for FY 2014 and \$120 M appropriation for FY 2015. According to the Indiana Commission for Higher Education (CHE), about 97,800 21st Century Scholars are currently enrolled in high school, and 71,950 21st Century Scholarship awards have been provided since 2008.

Analysis.

- The credit has a small number of claims relative to the total number of filers.
- The amount of donations compared to the amount of credit claimed indicates a misunderstanding of the credit's purpose.

The credit was created to encourage donations to the 21st Century Scholars Support Fund. While the appropriation is used to pay tuition expenses, the Support Fund is used to cover some of the unmet educational needs. For example, the Support Fund may provide money for books. As of June 19, 2013, the Support Fund had a balance of \$93,732. It received donations of \$8,300 in 2010, \$3,200 in 2011, and \$6,450 in 2012.¹

The tax data contains more credit claims than donations received. This discrepancy could be attributed to a lack of understanding of the credit. A Department of State Revenue audit would be necessary to determine the validity of a taxpayer's credit claims.

Since the credit is designed to encourage donations, we can assume taxpayers will respond to the incentive in the same manner as other tax incentives for charitable donations. The impact of tax incentives on charitable giving has been widely studied with no clear consensus among researchers. A meta-analysis of 69 papers found price elasticities ranging from +0.12 to -7.07.² Based on those elasticities, a 10% decrease in the cost of making a donation would result in either a 1% decrease in donations or a 70% increase in donations. Because of the lack of consensus among the literature, our analysis used two levels of responsiveness. The low level of responsiveness assumed a price elasticity of -0.5, while the high level assumed an elasticity of -2.0. By applying those elasticities to the 2011 donation amount reported above, about \$1,600 to \$640 in donations could be attributed to the credit.

The low number of credit claims may be due to lack of awareness. The 21st Century Scholars website does not have a method to receive donations nor does it indicate that it accepts donations for the Support Fund. CHE indicated that they do solicit donations from program alumni. The program alumni would be likely candidates to make donations because of their awareness of the program and the benefits they received in the past. An estimated 56,700 students attended college with support of the 21st Century Scholarship Program.³

¹ Indiana State Auditor. Indiana State Auditor's Database. Retrieved on July 21, 2013.

² Pelozo, John, and Pier Steel (2005). The Price Elasticities of Charitable Contributions: A Meta-Analysis. *Journal of Public Policy & Marketing*, 24 (2005), 260-272.

³ Indiana Commission for Higher Education (2009). *Indiana's 21st Century Scholars Program: Years of Impact*. August 2009.

Biodiesel Sales and Production Tax Credits

IC 6-3.1-27

Legislative Services Agency
September 2013

Purpose.

The Biodiesel Sales and Production Tax Credits (IC 6-3.1-27) were established to encourage the use and production of biodiesel and blended biodiesel in Indiana.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	0	N/R	N/R	\$0	\$16,089	\$16,089
2007	N/R	0	N/R	82,964	0	82,964
2008	N/R	0	N/R	112,807	0	112,807
2009	8	N/R	8	85,582	341,692	427,274
2010	N/R	0	N/R	39,929	0	39,929
2011	N/R	N/R	N/R	259,573	137,078	396,651
2012*	0	0	0	0	0	0
Mean	3	0	4	\$82,979	\$70,694	\$153,673

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The Biodiesel Production Credit equals \$1.00 per gallon of biodiesel and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) produced at qualified Indiana facilities. The Biodiesel Sales Credit was equal to \$0.01 per gallon of blended biodiesel distributed at retail by a taxpayer.

The total allowable Biodiesel Production Credit per taxpayer is limited to \$3 M, but it may be increased by the Indiana Economic Development Corporation (IEDC) board to \$5 M for biodiesel production.

The Biodiesel Production Credit and the ethanol grain component of the Ethanol Production Credit share the same \$50 M lifetime credit limit for all taxpayers. The Biodiesel Sales Credit had a lifetime limit of \$1 M for all taxpayers.

To qualify for the Biodiesel Production Credit, a taxpayer must be approved by the IEDC. To be approved, a taxpayer must submit an application for the credit to the IEDC and demonstrate that the level of production proposed is feasible and economically viable.

Program Background.

The Biodiesel Production Credit and the Biodiesel Sales Credit were enacted in 2003. The Biodiesel

Biodiesel Sales and Production Tax Credits

Enactment: The credits were effective beginning in tax year 2003.

Expiration: The production credit has no expiration date. The sales credit expired on January 1, 2011.

Credit Limits: There is an aggregate limit of \$50 M for grain ethanol and biodiesel production credits. There was an aggregate limit of \$1 M for biodiesel sales credits. These limits apply to all taxpayers for all taxable years.

Award Process: Taxpayers must submit an application to the IEDC. The IEDC approves all credit awards.

Eligible Taxes: Sales Tax, Individual Adjusted Gross Income (AGI), Corporate AGI, Financial Institutions, and Insurance Premiums Tax.

Refund Provisions: The credit is nonrefundable, but unused credits may be carried forward for up to 6 years. Unused credits may not be carried back.

Claim Filing Requirements: The taxpayer is required to provide the Department of State Revenue with the certification by the IEDC and form BD-100 when filing their return.

Sales Credit expired on January 1, 2011.

The statute was amended in 2005 to require review and approval of production facilities by the IEDC. A lifetime credit limit of \$20 M for biodiesel and ethanol production credits was introduced, as well as a \$3 M credit limit per biodiesel producer. In 2006, the maximum amount of credits for biodiesel production, biodiesel blending, and ethanol production was increased from \$20 M to \$50 M.

The \$50 M biofuel credit award limit was reached in 2006, and no new awards have been granted since that time. By the end of 2006, IEDC had awarded \$32 M in ethanol production credits and \$18 M in biodiesel and blended biodiesel production credits. However, in 2011, the IEDC terminated a total of \$15 M in awards for facilities that did not become operational.

Analysis.

- The Blended Biodiesel Production Credit and Ethanol Production Credit claims have reached approximately 10% of the \$50 M lifetime credit limit.
- Annual biodiesel tax credit claims have paralleled the national biodiesel production trend, generally increasing since 2006.

Annual Biodiesel Production Capacity (million gallons per year)

Month/Year	Indiana	U.S. Total
Mar-09	115	1,904
Jun-09	120	2,143
Sep-09	120	2,086
Dec-09	120	2,045
Dec-11	134	2,090
Mar-12	104	2,110
Apr-12	104	2,122
May-12	104	2,123
Jun-12	104	2,120
Jul-12	104	2,090
Aug-12	104	2,106
Sep-12	104	2,106
Oct-12	104	2,121
Nov-12	104	2,130
Dec-12	104	2,127
Jan-13	104	2,086
Feb-13	104	2,090
Mar-13	104	2,160
Apr-13	104	2,162

Source: U.S. Energy Information Administration Biodiesel Production Report.

The average annual amount of Biodiesel Sales and Production Tax Credits claimed from 2006 to 2012 was \$153,673, with the total claimed during that seven-year period equal to \$1,075,714. Claims increased from 2006 to 2009, reaching over \$427,000 in 2009. In 2010, the amount of credits claimed decreased to less than \$40,000. Tax year 2010 was the last year taxpayers were authorized to claim the Biodiesel Sales Tax Credit. Tax year 2011 saw an increase in claims and was the last year taxpayers claimed the Biodiesel Production Tax Credit.

Annual biodiesel production data are not available at the state level. However, the U.S. Energy Information Administration (EIA) reports production capacity for the state. From March 2009 to December 2011, Indiana's biodiesel production capacity increased from 115 million gallons per year to 134 million gallons per year, as shown in the table to the left. Production capacity decreased to 104 million gallons in 2012. Similarly, the number of producers was highest in 2009 and started to decline after December 2009.

National biodiesel production capacity has increased since 2009 (the first year of available data). Production capacity has grown at an average annual rate of about 3% from March 2009 to March 2013.

Similar to Indiana's tax credit use data, U.S. total production increased overall from 2006 to 2009 and significantly decreased in 2010, as shown in the table to the right. This decrease was likely caused in part by the expiration of the federal biodiesel tax credit at the end of 2009. However, the credit was reinstated late in 2010.¹ In 2011 and 2012, national biodiesel production increased to 967.5 million gallons and 969.4 million gallons,

U.S. Total Biodiesel Production

Year	Actual Production (million gallons per year)	Actual Production as % of Production Capacity
2006	250.4	--
2007	489.8	--
2008	678.1	--
2009	515.8	25.2%
2010	343.4	16.6%
2011	967.5	46.3%
2012	969.4	45.8%

Source: EIA Monthly Energy Review

¹ U.S. Energy Information Administration, *Biofuels Issues and Trends*, October 2012.

respectively. Similarly, national production relative to production capacity has varied, decreasing from 25.2% in 2009 to 16.6% in 2010 and increasing to 46.3% in 2011.

In terms of production capacity, Indiana ranks ninth out of all biodiesel-producing states, with a capacity of 16.0 gallons per capita. Of the 39 states that produce biodiesel, 19 (including Indiana) have established some form of biodiesel production tax credit. Indiana's per capita production capacity is the fifth highest of these 19 states. In addition, 14 states currently offer a biodiesel sales credit. Although production capacity does not represent actual production, production capacity is indicative of the relative size of the biodiesel industry in each state. The table below reports per capita biodiesel production capacity of states that have a production tax credit and indicates whether each state also has a sales credit in place.

The top three states in per capita biodiesel production capacity have enacted biodiesel production tax credits, and the top two have also enacted credits for the sale of biodiesel.²

(1) North Dakota's biodiesel tax credits include:

- Biodiesel Blender Tax Credit – Fuel suppliers who blend biodiesel with diesel fuel may claim an income tax credit of \$0.05 per gallon for fuel containing at least 5% biodiesel.
- Biodiesel Sales Equipment Tax Credit – Retailers may claim a corporate income tax credit of 10% of the direct costs incurred to adapt equipment in order to sell diesel fuel containing at least 2% biodiesel.
- Biodiesel Production and Blending Equipment Tax Credit – Biodiesel producers and blenders may claim a corporate income tax credit of 10% of the direct costs of adding equipment to retrofit an existing facility or constructing a new facility for the purpose of producing or blending diesel fuel containing at least 2% biodiesel.

(2) Iowa also has implemented the following incentives:

- Biodiesel Blend Retailer Tax Credit – A state income tax credit of \$0.045 per gallon is available to retailers whose total diesel sales consist of at least 50% biodiesel blends containing a minimum of 5% biodiesel.
- Biofuels Infrastructure Grants – Financial assistance is available to qualified biodiesel retailers to upgrade or install new infrastructure.
- Biodiesel Producer Tax Refund – Biodiesel producers may apply for a refund of sales or use taxes in calendar years 2013 and 2014.

(3) Mississippi's Biofuels Production Incentive program provides incentive payments of \$0.20 per gallon to qualified biodiesel producers located in the state.

Biodiesel Per Capita Production Capacity by State

State	Per Capita Production Capacity
North Dakota*	126.4
Iowa*	81.9
Mississippi	35.4
Washington*	16.2
Indiana	16.0
Kentucky	15.7
Illinois*	12.9
Alabama	10.3
Oregon	4.7
Oklahoma	4.0
South Dakota	2.5
Virginia	1.1
South Carolina*	1.1
New York	1.0
Maine*	0.5
Kansas*	0.4
Tennessee	0.3
Montana*	0.3
Florida	0.2
U.S. Total	7.0

*Indicates states that have a biodiesel sales credit in place in addition to a biodiesel production credit.
Source: EIA Monthly Biodiesel Production Report.

² State biofuel incentives are compiled in the Alternative Fuels Data Center by the U.S. Department of Energy.
<http://www.afdc.energy.gov/laws/state>

Coal Gasification Technology Investment Credit

IC 6-3.1-29

Legislative Services Agency
September 2013

Purpose.

The Coal Gasification Technology Investment Credit (IC 6-3.1-29) was established to encourage the use of Indiana coal to produce synthesis gas to generate electricity and for the production of synthesis gas to be used as a substitute for natural gas.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	0	0	0	\$0	\$0	\$0
2007	0	0	0	0	0	0
2008	0	0	0	0	0	0
2009	0	0	0	0	0	0
2010	0	0	0	0	0	0
2011	0	0	0	0	0	0
2012*	0	0	0	0	0	0
Mean	0	0	0	\$0.00	\$0.00	\$0.00

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.

Description.

The credit equals 10% of the first \$500 M in qualified investments in an integrated coal gasification power plant, and 5% of the qualified investment that exceeds \$500 M.

The credit for fluidized bed combustion technology equals 7% of the first \$500 M invested, and 3% of the investment that exceeds \$500 M.

Program Background.

The legislation establishing the credit for integrated coal gasification facilities was passed by the 2005 Indiana General Assembly applicable to taxable years beginning after December 31, 2005. In 2006 the credit was expanded to include fluidized combustion technology.

The tax credit must be reviewed and approved in a written agreement with the Indiana Economic Development Corporation (IEDC). A taxpayer planning to make a qualified investment must apply to the IEDC and receive approval before they make the investment. If approved, then the credit could be claimed once the project is operational.

Starting with tax year 2006, the tax credit could be claimed for investment in the following (1) real and tangible personal property incorporated in and used as part of an integrated coal gasification power plant or a fluidized bed combustion technology; and (2) transmission

Coal Gasification Technology Investment Credit

Enactment: The credit was effective beginning in tax year 2006.

Expiration: This credit has no expiration date.

Credit Limits: The credit has no annual limit.

Award Process: The taxpayer must annually apply to the Indiana Economic Development Corporation. The IEDC approves the credits.

Eligible Taxes: Individual Adjusted Gross Income (AGI), Corporate AGI, Financial Institutions, Insurance Premiums, and Utility Receipts Tax.

Refund Provisions: The credit is refundable if the taxpayer making qualified the investment sells substitute natural gas to the Indiana Finance Authority; otherwise the credit is nonrefundable.

Claim Filing Requirements: The taxpayer must enclose the certificate of compliance from the IEDC along with their return.

equipment and other real and personal property located at the site and that is employed specifically to serve an integrated coal gasification power plant or a fluidized bed combustion technology.

The credit must be taken in 10 annual installments. The annual amount of the credit equals the lesser of the total amount of credit awarded divided by 10 or the greater of the taxpayer's liability for the Utility Receipts Tax or 25% of the taxpayer's total state tax liability, multiplied by the percentage of Indiana coal used by the taxpayer in the power plant for the taxable year.

Taxpayers may assign part or all of the credit to one or more utilities that enter into a contract to purchase electricity or substitute natural gas from the taxpayer. The contract must be approved by the Indiana Utility Regulatory Commission. A tax credit assigned by the taxpayer must be taken in 20 annual installments. The total amount of the taxpayer's credit that may be assigned by the taxpayer in any taxable year may not exceed: (1) the total approved credit amount divided by 20; multiplied by (2) the percentage of Indiana coal used in the taxpayer's integrated coal gasification power plant or fluidized bed combustion technology in the taxable year for which the annual installment of the credit is allowed. The part of the amount that may be assigned to any one utility with respect to the taxable year may not exceed the greater of: (1) the utility's total state tax liability for the taxable year, multiplied by 25% or (2) the utility's total Utility Receipts Tax liability for the taxable year.

A taxpayer who makes a qualified investment in an integrated coal gasification power plant and enters into a contract to sell substitute natural gas to the Indiana Finance Authority may choose to claim the credit as a refundable tax credit for a period of 20 years. The amount of refundable credit for one taxable year is equal to: (1) the total approved credit amount divided by 20; multiplied by (2) the ratio of Indiana coal to total coal used in the taxpayer's integrated coal gasification power plant in the taxable year.

Analysis.

- Duke Energy Indiana received a tax credit of up to \$150 M for the power project in Edwardsport, Indiana.
- The credit related to the Edwardsport power plant is estimated to impact the state General Fund by \$15 M annually between FY 2014 and FY 2023.
- No other projects have been approved for the tax credit.

According to the 2010 Worldwide Gasification Database published by the U.S. Department of Energy, 36 gasification plants were active in the United States in 2010, and 18 of those 36 were operational. The remaining plants were in the planning and construction phase. Also, 23 out of the 36 projects used or will use coal or petcoke as the feedstock. The primary products from the coal or petcoke gasification projects are electricity, substitute natural gas, gasoline, and chemicals.

Currently, Indiana has two fully operational gasification plants. Wabash River Coal Gasification Repowering Project is a part of Wabash River Station owned by Wabash Valley Power Association and operated by Duke Energy. The project was started in 1995 in Vigo County. The project was one of the first demonstrations of coal gasification to produce electricity. Since this project predates the enactment of Coal Gasification Tax Credit, it did not receive the tax credit.

On June 7, 2013, Duke Energy Indiana, Incorporated, put into service the second fully operational gasification plant in Indiana. It is located at Edwardsport in Knox County. A tax credit agreement was entered into by Duke Energy Indiana, Inc., the Indiana Economic Development Corporation, and the State Budget Agency, with an effective date of March 31, 2010. The maximum approved credit amount is \$142.5 M, but may increase to \$150 M if the approved project cost is higher than \$2.35 B. The credit will be claimed over 10 years, from tax years 2013 to tax year 2022. According to the taxpayer, the total real and personal property investment on the plant has been approximately \$3 B. Duke Energy Indiana reports that the plant has created 140 full-time jobs in Knox County. They estimate that 170 Indiana coal mining jobs are supported by the plant's usage of Indiana coal. Duke Energy Indiana also reports that it has executed contracts in excess of \$950 M with utility companies to sell them electricity. This would also mean that the taxpayer can choose to assign the tax credit to those utility companies.

Indiana Gasification LLC, a subsidiary of Leucadia National Corporation, had planned investment of \$2.8 B in Rockport, Indiana, to build a coal gasification plant. This project is currently on hold due to various issues. The Rockport plant has not received any approval for the tax credit. It is not known whether the project developers have applied for the tax credit.

The U.S. Department of Energy (DOE) reports¹ that natural gas wellhead prices in Indiana have dropped from a high of \$9.11 per thousand cubic feet in 2005 to \$4.13 per thousand cubic feet in 2010. Advances in drilling techniques, extraction from shale rock formation, and warmer-than-normal winter weather during this period increased the supply and reduced the demand resulting in a drop in prices. Natural gas prices have further dropped since 2010. The drop in natural gas prices impacts the economic feasibility of coal gasification projects. The DOE reports that several coal gasification projects have been delayed or cancelled in the last five years. However, given the predominance of coal as a source of electrical energy (accounting for 45% of electricity generated in the U.S. in 2010) and the fact that coal-powered plants accounted for 76% of carbon emission by the electric power sector, it is possible that an increase in natural gas prices will renew interest in coal gasification plants. If that happens, there could be an increase in the use of coal gasification tax credits.

¹ National Energy Technology Laboratory (NETL) Gasification Database, U.S. Department of Energy.
<http://www.netl.doe.gov/technologies/coalpower/gasification/worlddatabase/>

Purpose.

The Energy Savings Tax Credit (IC 6-3.1-31.5) was established to encourage the purchase of certain energy-efficient products.

Tax Credit Use Profile.

Tax Year	Number of Claims	Amount of Claims	Average Credit Amount	No. of Households Claiming Max. Credit	% of All Returns Filed
2009	30,158	\$2,852,363	\$94.14	26,624	0.99%
2010	10,540	1,000,456	94.60	9,314	0.34%

N/A = Not Applicable.

Description.

The Energy Savings Tax Credit provided individuals and small businesses with a nonrefundable income tax credit for the purchase of the following ENERGY STAR products:

- Furnace.
- Water Heater.
- Central Air Conditioning.
- Room Air Conditioner.
- Programmable Thermostat.

The credit was equal to the lesser of 20% of the amount spent on qualifying equipment during the taxable year or \$100.

Analysis.

- Credit claims reached the fiscal year maximums.
- Increased market share of ENERGY STAR products more likely influenced the number of credit claims.

The credit was limited to a minimum of 10,000 taxpayers a year. According to the U.S. Environmental Protection Agency, Americans purchased 200 million ENERGY STAR certified products in 2010, 300 million in 2011, and 300 million in 2012. These purchases were across all 65 ENERGY STAR product types.¹ The table below contains the number of qualified units shipped from ENERGY STAR partners.

The credit is similar to the Nonbusiness Energy Credit under the federal *Energy Policy Act of 2005* (EPAct 2005). EPAct 2005 established several energy-efficiency tax incentives to increase the market share of ENERGY STAR products and to encourage home and business owners to undertake energy-efficiency improvements. The Nonbusiness Energy Credit provides a credit for residential homeowners when purchasing new energy-efficient

Energy Savings Tax Credit

Enactment: The credit was effective beginning in tax year 2009.

Expiration: This credit expired on December 31, 2010.

Credit Limits: This credit had an annual aggregate limit of \$1 M.

Award Process: None, the taxpayer claimed the credit when filing their return.

Eligible Taxes: Individual Adjusted Gross Income (AGI), Corporate AGI, Financial Institutions, and Insurance Premiums Taxes.

Refund Provisions: The credit was nonrefundable and could not be carried forward or carried back.

Claim Filing Requirements: Taxpayers claimed the credit by submitting form IN-ESC, along with their return.

¹ United States Environmental Protection Agency. Unit Shipment and Sales Data Archives. Retrieved on April 25, 2013, from http://www.energystar.gov/index.cfm?c=partners.unit_shipment_data_archives.

heating systems for existing homes. The credit was set to expire in 2011, but it was extended as part of the *American Taxpayer Relief Act of 2012*.

Units shipped by ENERGY STAR Partners.

Products	2007	2008	2009	2010	2011
Furnace	1,040,000	994,000	1,108,000	1,360,000	1,335,000
Central AC Units	1,416,000	1,150,000	1,133,000	1,710,000	1,338,000
Room AC Units	N/A	N/A	N/A	2,101,000	4,724,000
Water Heaters	N/A	N/A	N/A	455,000	477,000
Total	2,456,000	2,144,000	2,241,000	5,626,000	7,874,000

N/A = Not available.

Source: United States Environmental Protection Agency.

Studies vary on the effectiveness of these types of credits. CenterPoint Energy, a utility company in Minnesota, offered a rebate towards the purchase of energy-efficient heating systems in conjunction with the federal tax credit between 2004 and 2010. Each year, participants in the rebate program purchased more furnaces with higher efficiencies than the previous year. CenterPoint Energy asked customers why they chose the high-efficiency models, and 37% of the respondents said the tax credit affected their decision.²

Other studies suggest that the residential energy credits have a positive but statistically insignificant impact on consumer purchases. The studies found that many people were going to buy a more-efficient furnace regardless of the credit. In addition, EPC Act 2005 provided tax incentives to manufacturers to produce more energy-efficient products, so the market share of ENERGY STAR products has been steadily increasing since 2006. Consumers are purchasing more-efficient products because the manufacturers are producing a wider range of high-efficiency equipment at lower costs.

² Gold, Rachel, and Steven Nadel (2011). Energy Efficiency Tax Incentives, 2005-2011: How Have They Performed?. White Paper – American Council for an Energy-Efficient Economy. June 2011.

Purpose.

The Ethanol Production Tax Credit (IC 6-3.1-28) was established to encourage the production of both grain and cellulosic ethanol at Indiana facilities.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	N/R	0	N/R	\$1,754	\$0	\$1,754
2007	93	N/R	93	832,358	1,028,371	1,860,729
2008	69	N/R	69	544,134	230,041	774,175
2009	33	N/R	33	627,067	194,744	821,811
2010	23	N/R	23	171,605	331,254	502,859
2011	28	0	28	17,050	0	17,050
2012*	18	0	18	46,878	0	46,878
Mean	44	0	44	\$320,121	\$254,916	\$575,037

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equals \$0.125 per gallon of ethanol produced at qualified Indiana facilities.

The total allowable credit per taxpayer for all taxable years is limited to:

- \$2 M if the annual production of grain ethanol is between 40 million and 60 million gallons.
- \$3 M if the annual production of grain ethanol is at least 60 million gallons.
- \$20 M if the annual production of cellulosic ethanol is at least 20 million gallons.

The Blended Biodiesel Production Credit and the ethanol grain component of the Ethanol Production Credit share the same \$50 M lifetime credit limit for all taxpayers.

To be eligible for the credit, an ethanol production facility must meet the following requirements:

- It must be located in Indiana.
- It must have the capacity to produce at least 40 million gallons of ethanol a year.
- It must have increased its ethanol production capacity by at least 40 million gallons a year after December 31, 2003.

Program Background.

The credit for grain ethanol was enacted in 2003 and was extended in 2006, at which time the credit

Ethanol Production Tax Credit

Enactment: The credit was effective beginning in tax year 2003.

Expiration: This credit has no expiration date.

Credit Limits: There is a limit of \$50 M for grain ethanol and biodiesel production. The limit for cellulosic ethanol is \$20 M. These limits apply to all taxpayers for all taxable years.

Award Process: Taxpayers must submit an application to the Indiana Economic Development Corporation (IEDC). The IEDC approves all credit awards.

Eligible Taxes: Sales Tax, Individual Adjusted Gross Income (AGI), Corporate AGI, Financial Institutions, and Insurance Premiums Tax.

Refund Provisions: The credit is nonrefundable, but unused credits may be carried forward. Unused credits may not be carried back.

Claim Filing Requirements: The taxpayer is required to provide the Department of State Revenue with proof of information for the credit calculation along with a Certificate of Qualified Facility issued by the Indiana Recycling and Energy Development when filing their return.

limit for total biodiesel and grain ethanol production was increased from \$20 M to \$50 M. The credit was extended to cellulosic ethanol, effective beginning in tax year 2008.

The \$50 M biofuel credit award limit was reached in 2006, and no new awards have been granted since that time. By the end of 2006, IEDC awarded \$32 M in ethanol production credits and \$18 M in biodiesel and blended biodiesel production credits. However, in 2011, the IEDC terminated a total of \$15 M in awards for entities that did not become operational.

Analysis.

- The Blended Biodiesel Production Credit and Ethanol Production Credit claims have reached approximately 10% of the \$50 M lifetime credit limit.
- The amount of Ethanol Production Credits claimed represents a small share of the estimated total ethanol production in Indiana.
- Indiana's ethanol production has been increasing at a rate above the national average since 2004.

The average annual amount of credits claimed from 2006 to 2012 was \$575,037, with the total claimed during that seven-year period equal to \$4,025,256. Substantial amounts of claims were not made until tax year 2007, and after the initial increase claims have generally declined through 2012. The table below shows the annual credit totals and the estimated ethanol production for which a credit was claimed based on the \$0.125 per gallon credit. It also shows this ethanol production as a percent of total state ethanol production.

Ethanol Production Credits Claimed and Total Production

Year	Total Credits Claimed	Credit-Qualified Ethanol Production (gallons)	Total Ethanol Production (gallons)*	% Share of Total
2006	\$1,754	14,032	96,012,000	0.01%
2007	\$1,860,729	14,885,832	266,154,000	5.59%
2008	\$774,175	6,193,400	581,574,000	1.06%
2009	\$821,811	6,574,488	702,366,000	0.94%
2010	\$502,859	4,022,872	809,886,000	0.50%

*Estimated by the U.S. Energy Information Administration, State Energy Data System.

Ethanol production in the U.S. has steadily increased over the past decade. In 2010 (the most recent year of available data), U.S. manufacturers produced over 13.3 billion gallons, and consumers purchased a total of 12.9 billion gallons. Since 2004, production has increased by an average of about 25% each year. The table below shows ethanol production, consumption, and expenditure estimates for the U.S.

Total U.S. Ethanol Estimates

Year	Production (million gallons)*	Consumption (million gallons)*	Expenditures (million \$)**
2000	1,622.3	1,653.4	\$1,653.7
2001	1,765.2	1,740.7	\$1,683.0
2002	2,140.2	2,073.1	\$1,871.5
2003	2,804.4	2,826.0	\$2,952.1
2004	3,404.4	3,552.2	\$4,416.9
2005	3,904.4	4,058.6	\$6,067.4
2006	4,884.3	5,481.2	\$9,249.9
2007	6,521.0	6,885.7	\$12,579.2
2008	9,308.8	9,683.4	\$20,415.9
2009	10,937.8	11,036.6	\$16,839.3
2010	13,297.9	12,858.5	\$23,349.7

*Including denaturant.

**Excluding denaturant.

Source: U.S. Energy Information Administration, State Energy Data System.

Indiana's ethanol production has also increased over the past decade, with about 810 million gallons produced in 2010. Since 2004 (the first full year the credit was effective), production has increased at an average of 42% annually,

significantly higher than the U.S. average. Before the credit was enacted (from 2000 to 2003), the average annual growth in Indiana ethanol production was about 20%, similar to the U.S. average.

In contrast to production, ethanol consumption in Indiana has grown more slowly than the national average. Indiana ethanol consumption has increased by an average of 14% per year since 2004. Meanwhile, total U.S. ethanol consumption has increased by an average of about 24% per year. This growth in consumption, however, is higher than before the credit was enacted. From 2000 to 2003, Indiana ethanol consumption grew by an average of 4% each year. The table below shows ethanol production, consumption, and expenditure estimates for the state from 2000 to 2010.

Indiana Ethanol Estimates

Year	Production (million gallons)*	Consumption (million gallons)*	Expenditures (million \$)**
2000	62.6	118.9	\$112.9
2001	68.4	110.8	\$100.8
2002	92.8	125.8	\$106.5
2003	108.9	134.8	\$132.5
2004	99.0	136.3	\$158.5
2005	95.2	153.7	\$218.5
2006	96.0	162.5	\$261.8
2007	266.2	198.8	\$354.1
2008	581.6	267.7	\$550.5
2009	702.4	295.5	\$436.8
2010	809.9	307.7	\$537.8

*Including denaturant.

**Excluding denaturant.

Source: U.S. Energy Information Administration, State Energy Data System.

The tax credit data suggest that several factors, likely including the Ethanol Production Tax Credit, have made a positive impact on ethanol production in Indiana. Although the credits claimed each year have been relatively small, the data presented in the tables above indicate that Indiana's ethanol production has been increasing at a rate above the national average since the credit was enacted. Also, the growth in ethanol consumption, although below the national average, has increased more rapidly since the credit's enactment.

Several other states have various tax credits and incentives to encourage ethanol production. Of the 27 states that produced ethanol in 2011, 20 states have instituted some type of incentive and 11 states, like Indiana, offer ethanol production tax credits or incentives. From 2008 to 2011, Indiana has ranked seventh in per capita ethanol production, producing 146.1 gallons per capita in 2011. Indiana ranks fourth compared to the 11 states that offer an ethanol production tax credit or incentive.

The three states that produce the most ethanol per capita, South Dakota, Iowa, and Nebraska, have established various policies that encourage the production and use of ethanol. South Dakota has implemented an ethanol infrastructure incentive program, which awards incentive payments for each ethanol blender pump installed at a retail fueling station. In 2013, South Dakota also enacted an ethanol production incentive, which offers a \$0.20 per gallon production incentive. Iowa offers a tax credit for retailers of blended ethanol based on the number of gallons sold. Nebraska's tax credit is available to businesses that invest in research and development activities related to the production of cellulosic ethanol. Nebraska also exempts motor fuels sold to an ethanol production facility and motor fuels sold from an ethanol facility from certain motor fuel tax laws.

Per Capita Ethanol Production (gallons)

State	2006	2007	2008	2009	2010	2011	Average
South Dakota*	678.0	730.6	979.9	1,146.1	1,308.7	1,281.9	1,020.9
Iowa*	492.4	641.8	773.8	1,020.2	1,196.5	1,203.8	888.1
Nebraska*	330.7	457.8	645.8	644.8	969.2	1,083.6	688.6
North Dakota**	46.9	203.3	228.9	387.0	542.0	577.3	330.9
Minnesota**	103.7	111.8	135.7	179.4	218.9	218.0	161.2
Kansas**	61.3	81.4	155.6	144.0	159.7	157.2	126.5
Indiana**	14.8	41.0	89.7	108.3	124.9	146.1	87.5
Illinois*	57.5	70.6	78.5	99.8	101.3	98.4	84.4
Wisconsin*	37.0	49.9	78.7	81.2	91.8	90.7	71.6
Missouri**	19.6	27.0	37.3	43.5	45.7	43.9	36.2
Colorado*	12.6	18.3	24.5	24.8	26.1	25.5	22.0
Michigan*	7.9	18.8	23.0	21.7	27.2	27.8	21.1
Tennessee	9.9	10.6	13.0	26.9	29.6	35.8	21.0
Ohio**	0.2	0.2	28.9	22.8	34.4	39.4	21.0
Idaho**	0.0	1.1	23.5	7.9	36.1	35.4	17.3
New Mexico**	13.7	14.7	10.8	13.3	15.3	15.0	13.8
Wyoming	8.3	8.9	11.2	11.6	12.1	18.0	11.7
Oregon**	0.0	3.8	19.5	15.1	11.0	10.7	10.0
Mississippi**	0.0	0.0	1.5	18.2	19.1	18.7	9.6
Kentucky**	6.9	8.2	8.0	8.1	8.6	8.4	8.0
Arizona*	0.0	4.3	8.5	8.6	9.0	8.8	6.5
Texas	0.0	0.0	7.5	6.7	10.4	12.7	6.2
Georgia	0.0	0.0	2.6	10.4	10.9	10.6	5.8
New York**	0.0	0.2	4.5	2.6	5.8	8.7	3.6
Pennsylvania	0.0	0.0	0.0	0.0	8.3	8.9	2.9
California	1.1	2.4	2.6	1.3	1.9	4.9	2.4
Louisiana*	0.0	0.0	0.2	0.3	0.3	0.3	0.2
All States -- Average	70.5	92.8	125.7	150.2	186.1	192.2	136.3

*State offers some type of ethanol production, retail, or investment incentive.

**State offers ethanol production tax credit.

Source: U.S. Department of Energy, Alternative Fuels Data Center.

Purpose.

The Health Benefit Plan Tax Credit (IC 6-3.1-31) was created to encourage certain employers to begin offering health benefit plans to employees, regardless of whether such an employer paid any of the premium cost of the plan.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2007	214	N/R	214	\$137,189	\$2,550	\$139,739
2008	218	N/R	218	155,466	50	155,616
2009	216	N/R	216	148,783	150	148,933
2010	168	N/R	168	114,020	2,000	116,020
2011	151	N/R	151	89,346	2	89,348
2012	0	0	0	0	0	0
Mean	193	0	193	\$128,961	\$950	\$129,931

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The credit was available to employers who did not offer health benefit plans to their employees in the taxable year prior to claiming the credit. Participation by employees in the health benefit plan had to be voluntary, and employees had to be able to pay for their share of the plan through a wage assignment for the employer to qualify for the tax credit.

Health benefit plans that qualified for the credit had to be a health insurance policy or a contract with a health maintenance organization (HMO) that satisfies the requirements of Section 125 of the Internal Revenue Code.

The credit could be claimed in each of the first two years that an employer offered health benefits. The credit equaled the lesser of \$2,500 or \$50 per employee enrolled in the health benefit plan during the taxable year.

A business claiming the credit was required to continue to make a health benefit plan available to its employees for 24 months after the last day of the taxable year in which the taxpayer first offered the health benefit plan. If the taxpayer terminated the plan before the 24 months, the employer was required to repay the Department of State Revenue the amount of credit received.

Program Background.

Eligible taxpayers could begin claiming the credit in 2007. The credit expired under P.L. 172-2011. Credits awarded before January 1, 2012, but not claimed may be carried forward between January 1, 2014, and December 31, 2015.

Health Benefit Plans Tax Credit

Enactment: The credit was effective beginning in tax year 2007.

Expiration: No new credits could be awarded after 2011. The credit expires in 2020.

Credit Limits: The credit had no annual limit.

Award Process: None, taxpayers claimed the credit when filing their returns.

Eligible Taxes: Individual Adjusted Gross Income (AGI), Corporate AGI, Financial Institutions, and Insurance Premiums Tax.

Refund Provisions: The credit was nonrefundable, but unused credits could be carried forward. Unused credits could not be carried back.

Claim Filing Requirements: The taxpayer claimed the credit on the appropriate return.

Analysis.

- The number of credits claimed was small relative to the number of employers in the state that did not offer health benefit plans.
- While the credit was effective, employment-based health insurance coverage in Indiana followed national trends.

The average annual amount of credits claimed from 2007 to 2011 was \$129,931, with the total claimed during that five-year period equal to \$649,656. On average, the amount of credits claimed decreased by about 10.6% each year, and the number of taxpayers claiming the credit decreased by about 8.4% each year. As a percentage of the total number of employers in the state, the number of claims was relatively small. In all years the credit was effective, the average number of filers claiming the credit was equal to less than 0.3% of all Indiana employers that did not offer health benefit plans.¹

Percent of Population Covered by Employment-Based Private Health Insurance

Year	Indiana	United States
2005	64.5%	60.7%
2006	67.5%	60.3%
2007	66.0%	59.8%
2008	63.8%	58.9%
2009	58.5%	56.1%
2010	59.5%	55.3%
2011	59.2%	55.1%

Source: U.S. Census Bureau.

According to the U.S. Census Bureau, the percentage of all people in Indiana covered by an employer-provided health plan has decreased by an average of 1.4% each year since 2005. This pattern follows the national trend of private employment-based coverage decreasing slightly on average since 2005.

In 2012, almost 45% of all private sector firms in Indiana offered health insurance to their employees, down from 59.4% in 2002. The percentage of Indiana firms that offer health insurance has decreased by about 2.8% on average each year since 2002. Most of the change has occurred in smaller firms. Establishments with less than 10 employees that offer health insurance have decreased by an annual average of approximately 6.8% since 2002, and those with less than 50 employees have decreased by an annual average

of approximately 5.2%. In contrast, the number of firms with 100 or more employees that offer health insurance has not changed significantly over the past decade.

Percent of Private Sector Establishments in Indiana That Offer Health Insurance

Year	Total	Less than 10 Employees	10-24 Employees	25-99 Employees	100-999 Employees	1,000 or More Employees	Less than 50 Employees	50 or More Employees
2002	59.40%	36.90%	60.00%	84.80%	97.70%	100.00%	44.20%	97.60%
2003	53.40%	26.30%	60.80%	72.90%	94.80%	100.00%	35.50%	95.50%
2004	50.60%	25.00%	59.10%	83.60%	97.50%	100.00%	33.00%	98.60%
2005	55.90%	34.50%	53.70%	82.90%	91.90%	96.70%	41.40%	93.40%
2006	53.20%	24.90%	57.50%	74.80%	95.00%	100.00%	34.00%	96.80%
2007	--	--	--	--	--	--	--	--
2008	53.80%	29.10%	59.50%	82.60%	96.00%	100.00%	38.10%	96.80%
2009	49.10%	22.50%	42.90%	78.50%	93.50%	100.00%	29.50%	96.40%
2010	49.90%	22.30%	52.80%	73.90%	96.00%	100.00%	31.20%	96.60%
2011	50.50%	16.70%	52.30%	77.90%	96.50%	100.00%	27.40%	97.60%
2012	44.90%	18.30%	50.30%	67.40%	95.20%	100.00%	25.80%	95.30%
Mean	52.07%	25.65%	54.89%	77.93%	95.41%	99.67%	34.01%	96.46%

Data not available for 2007.

Source: U.S. Department of Health and Human Services.

The tax credit included a health insurance policy or a contract with an HMO that satisfies the requirements of Section 125 of the Internal Revenue Code as a qualified health benefit plan. In addition, qualified taxpayers were not required to pay any of the health insurance premium cost. As a result, it is possible that Section 125 premium-only plans may have been the most common type of health benefit plan provided by taxpayers who claimed the credit. Section 125 allows employees and employers to pay their share of insurance premiums with pre-tax dollars, reducing the

¹ Based on total number of establishments reported by U.S. Census Bureau County Business Patterns (all sectors, excluding most government employees, railroad employees, and self-employed persons) and U.S. Department of Health and Human Services Medical Expenditure Panel Survey.

employee's taxable income and the employer's tax liability. Under a premium-only plan, the employer does not have to pay any portion of the health insurance premium.

One reason for the relatively small impact of the tax credit could be that premium-only plans under which employers do not contribute to premium costs are not widely utilized by employers. The majority of employers contribute at least half of the health insurance premium cost. In 2012, Indiana workers enrolled in single coverage paid an average of 21% of premium cost, and workers enrolled in family coverage paid an average of 23% of premium cost.² Only a small percentage of all workers pay for more than 50% of premium costs. It is estimated that only 2% of U.S. workers with single coverage and 14% with family coverage paid more than 50% in 2013.³

² U.S. Department of Health and Human Services, Agency for Healthcare Research and Quality, Medical Expenditure Panel Survey, Tables II.C.3 and II.D.3.

³ Kaiser Family Foundation and Health Research and Educational Trust, Employer Health Benefits Annual Survey, 2013.

Purpose.

The Historic Rehabilitation Tax Credit (HRTC) (IC 6-3.1-16) was established to encourage the rehabilitation or preservation of historic properties that are at least 50 years old and are income-producing.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	50	0	50	\$117,026	\$0	\$117,026
2007	57	0	57	217,783	0	217,783
2008	48	0	48	153,611	0	153,611
2009	39	0	39	99,285	0	99,285
2010	30	0	30	93,533	0	93,533
2011	39	0	39	165,954	0	165,954
2012*	32	0	32	81,952	0	81,952
Mean	42	0	42	\$132,735	0	\$132,735

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equals 20% of the qualified expenditures as approved by the Department of Natural Resources (DNR) Division of Historic Preservation and Archaeology. The maximum credit per taxpayer is \$100,000.

A taxpayer must meet all of the following conditions to qualify for the credit:

- The historic property must be at least 50 years old and located in Indiana.
- The historic property is listed on the register of Indiana historic sites and historic structures.
- The preservation and rehabilitation plan is approved by the DNR.
- The work is completed within five years according to the submitted plan.
- The historic property is actively used in a trade, business, or some other income-producing function.
- The qualified expenditures exceed \$10,000.

The statute contains a recapture provision if the property is transferred less than five years after the completion of the preservation work or if additional modifications are made to the property within five years of the initial work that do not meet the standards of the DNR.

Historic Rehabilitation Tax Credit

Enactment: The credit was effective beginning in tax year 1994.

Expiration: This credit has no expiration date.

Credit Limits: This credit has an annual aggregate limit of \$450,000 per state fiscal year.

Award Process: The taxpayer must submit a proposed rehabilitation plan for approval by the Department of Natural Resources.

Eligible Taxes: Individual Adjusted Gross Income (AGI) and Corporate AGI.

Refund Provisions: The credit is nonrefundable, but unused credits may be carried forward for up to 15 years. Unused credits may not be carried back.

Claim Filing Requirements: The taxpayer is required to submit a copy of the certificate from the DNR verifying the amount of eligible credit for the taxable year.

Analysis.

- The credit usage is extremely low.
- The number of applicants for the HRTC has decreased at a greater rate than the federal Historic Rehabilitation Investment Tax Credit.
- The delay between when a credit is approved and when the taxpayer may claim the credit reduces the effectiveness of the incentive. If a project was approved today, the taxpayer would not be able to claim the credit until 2023.

The HRTC was established to supplement the federal Historic Rehabilitation Investment Tax Credit (RITC). The RITC provides a 20% credit against the taxpayer’s federal tax liability for a qualified rehabilitation project. Both credits share similar requirements. They both require the building to be: listed on the National Register; used for income-producing purposes; and owned and operated by the same owner for at least five years after rehabilitation. However, the credits have different expenditure thresholds. The HRTC requires project expenditures to exceed \$10,000, while the RITC requires the project to meet the ‘substantial rehabilitation test.’ To pass the substantial rehabilitation test, the amount of money spent on the project must be greater than the adjusted basis of the building or \$5,000, whichever is more. Rutgers University has published several studies estimating the impact of the RITC. According to their most recent report, during the period of FFY 1978 to FFY 2012, \$106.1 B in RITC investment created 2.4 million jobs and \$121.2 B in GDP. The study determined that the RITC-aided rehabilitation yielded \$25.9 B in federal tax receipts compared to the cumulative program cost of \$20.5 B. RITC-approved investments are credited with creating about 58,000 jobs and \$3.4 B in GDP in FFY 2012, alone.¹

The HTRC was established to provide an additional incentive for rehabilitation projects. However, the backlog of taxpayers waiting to claim an award makes the credit a nonfactor. The queue of taxpayers waiting to claim the HTRC began in the second year after the credit was created. In 1997, the overall cap was extended to \$750,000 a year to ease the backlog, but in 1999 the annual limit was returned to \$450,000. The backlog has grown since. By the end of 1999, credits were approved out to 2004. By 2011, credits were being assigned to 2023. There are about \$4.1 M in credits to be claimed against future tax liabilities. Recently, the number of applicants for the HTRC has been decreasing at a greater rate than federal applicants. Historic rehabilitation projects are still being conducted in Indiana, but taxpayers are relying more on the federal credit to reduce overall rehabilitation project costs. With the federal credit, the taxpayers can recoup some development costs within a year, while the Indiana credit requires waiting for 10 years for any savings.

Historic Rehabilitation Tax Credit Applications.

Federal Project Certification Year	Total Rehabilitation Costs*	Number of Projects Awarded the Federal Credit	Total Federal Credits Authorized*	Number of Projects Awarded the Indiana Credit	Indiana Credits Authorized*	Indiana Claim Queue** (State Fiscal Year)
2003	\$24,846	15	\$4,969	8	\$580	2009 - 2015
2004	45,462	19	9,092	16	1,002	2013 - 2017
2005	29,871	13	5,974	6	227	2001 - 2017
2006	24,448	13	4,890	8	356	2010 - 2018
2007	132,328	12	26,465	N/R	337	2018 - 2019
2008	119,577	10	23,915	8	800	2019 - 2021
2009	23,757	8	4,751	N/R	200	2021 - 2021
2010	21,986	15	4,397	N/R	342	2022 - 2022
2011	4,448	6	890	N/R	145	2022 - 2023
2012	18,076	7	3,615	N/R	130	2023 - 2023
Grand Totals	\$444,799	118	\$88,958	61	\$4,119	

N/R = Five or fewer filers, filer count not reportable.

*Dollars in thousands.

**For federally certified projects that are awarded Indiana tax credits, this column represents the range in state fiscal years for which the taxpayers may begin taking the credits. This queue is determined by DNR assignment.

Source: Indiana Department of Natural Resources.

¹ Rutgers: Edward J. Bloustein School of Planning and Public Policy (2013). Annual Report on the Economic Impact of the Federal Historic Tax Credit for FY 2012. (2013) February 2013.

There are fewer credits claimed than authorized for a given year, so the program costs the state less than the amount of credits allocated. About \$2.6 M in credits were allocated for years 2005 through 2010, but only 38% of that amount was claimed, a difference of \$1.6 M. Also, the difference between the allocations and the claims is increasing as taxpayers wait longer to claim the credit. It may be possible to accelerate the queue by allowing recipients to claim the HRTC through an amended filing once the total remaining amount of credit is determined.

Indiana 529 College Savings Contribution Credit

IC 6-3-3-12

Legislative Services Agency

September 2013

Purpose.

The Indiana 529 College Savings Contribution Tax Credit (IC 6-3-3-12) was established to encourage college savings through Indiana's CollegeChoice 529 education savings plan.

Tax Credit Use Profile.

Tax Year	Number of Claims	Amount of Claims	Average Credit Amount	No. of Households Claiming Max. Credit	% of All Returns Filed
2007	33,853	\$26,024,050	\$769	21,510	1.1%
2008	40,677	28,634,616	704	22,382	1.3
2009	48,229	33,318,076	691	26,085	1.6
2010	55,183	37,163,814	673	28,570	1.8
2011	63,361	42,446,404	670	32,440	1.0
2012*	67,452	44,982,291	667	34,124	1.1

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/A = Not Applicable.

Description.

The credit equals 20% of the taxpayer's annual contribution to an Indiana CollegeChoice 529 Investment Plan savings account, up to a maximum credit of \$1,000 annually.

Program Background.

Indiana CollegeChoice 529 education savings plans are tax-advantaged savings products designed to help families set aside funds for future college costs. The program is governed by the Indiana Education Savings Authority (IESA) and administered by Upromise Investments, LLC. The minimum contribution is \$25.

Qualified withdrawals from an Indiana CollegeChoice 529 Plan for higher education expenses are state and federally tax-exempt. Eligible expenses can include tuition, mandatory fees, cost for books, supplies and required equipment, certain room and board costs during any academic period the beneficiary is enrolled at least half-time, and certain expenses for special-needs students.

Both Indiana and the federal government impose penalties on withdrawals for unqualified expenses. Federal law imposes a 10% penalty on earnings for unqualified distributions, and the earnings portion is subject to tax as ordinary income. Indiana requires the tax credit for the contribution to be recaptured in the year an unqualified withdrawal is made. In addition, the account must remain open for at least one year to avoid recapture of the tax credit on distributions used to pay qualified education expenses.

Indiana 529 College Savings Contribution Tax Credit

Enactment: The credit was effective beginning in tax year 2007.

Expiration: This credit has no expiration date.

Credit Limits: This credit has no annual limit.

Award Process: The taxpayer claims the credit on their annual return the year they make the contribution.

Eligible Taxes: Individual Adjusted Gross Income (AGI).

Refund Provisions: The credit is nonrefundable. Unused credits may not be carried forward or carried back.

Claim Filing Requirements: The taxpayer is required to enclose Schedule IN-529 along with their return.

Analysis.

- The credit is claimed by a substantial number of taxpayers.
- The amount of claims has increased every year.
- There was a significant increase in 529 contributions after the tax credit was enacted.

Indiana established a 529 savings plan in 1997. In 2006, the year before the tax credit was enacted, there were 16,961 accounts held by Indiana residents. The Indiana CollegeChoice Plan had about \$505.3 M in assets with an average account balance of \$2,000.

Today, there are 195,400 resident accounts with an average balance of \$10,000. The total assets of the Indiana CollegeChoice Plan are over \$2,055 M. That is a 1052% increase in the number of accounts and a 307% increase of assets. The tremendous growth coincided with the implementation of the tax credit in 2007. There were \$82.1 M in 529 contributions in 2006. In 2007, there were \$274.6 M in 529 contributions. The discount the tax credit provided was likely a factor in the 235% increase in contributions.

Indiana CollegeChoice 529 Contributions

Year	Assets (Millions)	Contributions (Millions)	Contributions Inferred from Credit Claims (Millions)	Percent of Total Contributions	Withdrawals (Millions)	Percent of Total Assets	
						Contributions	Withdrawals
2006	\$505.3	\$82.1	\$0.0	0%	\$30.1	16%	6%
2007	750.1	274.6	130.1	69	46.9	37	6
2008	702.5	206.2	143.2	54	58.4	29	8
2009	1,095.7	308.1	166.6	54	94.6	28	9
2010	1,439.9	343.3	185.8	56	122.3	24	8
2011	1,646.4	379.8	212.2	56	168.9	23	10
2012	2,055.3	421.3	224.9	55	186.0	20	9
Average Growth Rate	26%	31%	12%		35%		

Source: Indiana Education Savings Authority.

In addition to the aggregate growth of the fund, an analysis of the tax returns found that families are saving at levels above the incentive the credit provides. Based solely on the credit claims, there have been a minimum of \$1,063 M in contributions. That is \$870 M less than the total contributions to the fund over the same time period. The difference between the contributions could be attributed to several factors, but the returns show 53% of all credit claims have been at the maximum allowable amount. The taxpayers have either claimed \$1,000 or an amount equal to their state tax liability.

The 529 tax credit was likely one factor contributing to the continued growth of the Indiana CollegeChoice Plan. About 79% of households claim the credit in multiple years, which implies that saving is continued once it begins. Research has found that reducing the cost of saving may encourage additional levels of saving, but more often it results in shifting of existing assets.¹ The \$274.6 M in contributions in 2007 was likely a combination of new savings and reallocations of existing portfolios. Families could have transferred their existing college savings into a 529 account to take advantage of the discount afforded by the credit. Once the account is established, the taxpayers appear to be continuing their established savings behavior.

All states offer at least one plan, and many offer a combination of college savings and prepaid tuition plans. While the plans have the same general purpose, the fees, investment options, and tax benefits vary across the states. In regards to tax incentives, 33 states offered an income tax deduction and 2 provide a nonrefundable credit. A Government Accountability Office (GAO) study of several states' 529 college savings plans found that families with 529 plans generally have more wealth and education than those without 529 plans. The median income of families

¹ Attanasio, Orazio P, James Banks, and Matthew Wakefield (2004). Effectiveness of Tax Incentives to Boost (Retirement) Saving: Theoretical Motivation and Empirical Evidence. Organization for Economic Co-operation and Development Economic Studies. No. 39. 146-172.

with 529 plans was about three times the median income of families without 529 accounts. The study also found that 91% of the families with a 529 plan had at least one member with a college degree.² The Indiana 529 Savings Tax Credit claims presented below support the GAO findings.

529 Savings Tax Credit Statistics by Federal Adjusted Gross Income from Tax Year 2007 through 2012

Federal Adjusted Gross Income Tier	Percent of all Returns	529 Credit Claims	Percent of Total 529 Claims	529 Credit Amount (Thousands)	Percent of Total 529 Credits	Number Claiming Maximum 529 Credit	Percent of Tier Claiming Maximum 529 Credit
Under \$25,000	43.8%	6,491	2.1%	\$1,684	0.8%	3,169	49%
\$25,000 to < \$50,000	23.6	18,803	6.2	8,988	4.3	6,023	32
\$50,000 to < \$75,000	13.8	36,987	12.1	19,830	9.4	13,088	35
\$75,000 to < \$100,000	8.6	53,346	17.5	30,888	14.7	20,699	39
\$100,000 to < \$150,000	6.5	84,295	27.6	57,333	27.3	41,269	49
\$150,000 to < \$200,000	1.8	40,002	13.1	31,828	15.1	25,285	63
\$200,000 to < \$500,000	1.5	51,208	16.8	46,161	22.0	40,760	80
\$500,000 or More	0.4	13,943	4.6	13,480	6.4	12,803	92
Grand Total		305,705		\$210,192		163,096	53%

*Excludes forms IT-40PNR and IT-40RNR.
Source: LSA Income Tax Database.

² United States Government Accountability Office (2012). Higher Education: A Small Percentage of Families Save in 529 Plans. GAO-13-64. December 2012.

Purpose.

The Indiana College Contribution Credit (ICCC) (IC 6-3-3-5) was established to encourage donations to Indiana colleges and universities.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	90,691	169	90,860	\$8,441,519	\$96,681	\$8,538,200
2007	94,298	162	94,460	9,131,542	90,148	9,221,690
2008	89,911	122	90,033	8,712,686	70,595	8,783,281
2009	87,916	106	88,021	8,819,399	56,337	8,875,736
2010	87,398	130	87,528	8,566,133	71,166	8,637,299
2011	87,447	115	87,562	8,617,547	74,763	8,692,310
2012*	81,410	30	81,440	7,864,324	16,437	7,880,761
Mean	88,439	119	88,558	\$8,593,307	\$68,018	\$8,661,325

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equals 50% of the total amount contributed by a taxpayer during a taxable year.

The maximum credit varies, depending on the type of taxpayer. Single filers may claim up to \$100. Joint filers may claim up to \$200. Corporations may claim the lesser of either \$1,000 or 10% of their total adjusted gross income (AGI) tax liability.

Analysis.

- The credit is predominately claimed on Individual Income Tax returns.
- The minimum contributions represented approximately 2.7% of the estimated gifts received by Indiana colleges and universities in 2011.
- The credit is more effective encouraging smaller contributions from a broad range of taxpayers.

The ICCC is the oldest income tax credit. It was adopted to encourage contributions to both public and private colleges and universities by lowering the taxpayer's net cost of giving. The credit is claimed far more frequently by individual filers than corporate filers. Since 1996, 99% of the credits were claimed on Individual Income tax returns. About 3% of the Individual Income Tax returns filed have claimed this credit, while less than 1% of corporate filers have claimed the college contribution credit over the same time period. The average credit claimed by individual filers was \$95 between years 1998 and 2012. An average of 22% of the corporate claims were limited by

Indiana College Contribution Tax Credit

Enactment: The credit was effective beginning in tax year 1964.

Expiration: This credit has no expiration date.

Credit Limits: This credit has no annual credit limit.

Award Process: Taxpayers claim the credit on the appropriate return.

Eligible Taxes: Individual Adjusted Gross Income (AGI) and Corporate AGI.

Refund Provisions: The credit is nonrefundable. Unused credits may not be carried forward or carried back.

Claim Filing Requirements: The taxpayer is required to enclose Schedule CC-40 along with their return.

the “10% of AGI” cap annually. The mean credit claimed by corporate taxpayers is \$590 between years 1998 and 2012. The table below provides additional statistics on the how the credit has been claimed.

Additional College Contribution Credit Statistics

Tax Year	Individual Income Tax			Corporation Income Tax		
	Number Returns Claiming Max Credit	% of Maximum Claims	Minimum Contribution to Colleges	Number Returns Claiming Max Credit	% of Maximum Claims	Minimum Contribution to Colleges
2004	32,185	34%	\$17,711,090	112	55%	\$218,454
2005	32,871	35%	17,823,660	121	64%	210,367
2006	30,915	34%	16,883,000	104	61%	193,363
2007	34,414	36%	18,263,040	104	70%	180,295
2008	32,691	36%	17,425,289	79	64%	141,189
2009	32,028	36%	17,043,670	64	60%	113,591
2010	32,557	37%	17,132,266	77	59%	142,333
2011	33,177	38%	17,235,094	80	70%	149,526

Source: LSA Income Tax database

In 2011, the minimum contributions based on the credits claimed equaled \$17.4 M. However, because of the credit limits, it is only possible to estimate the minimum amount of contributions. According to the National Center for Education Statistics (NCES), the total amount of gifts to Indiana colleges and universities was about \$631 M in the same year.¹ The minimum contributions directly attributed to the credit represent only 2.7% of the total gifts. Clearly, there are more donations given to colleges and universities than can be linked to the credit. According to the tax data alone, the average donation was \$211 in 2011. However, the Indiana Commission for Higher Education reports that the average contribution to a public university was nearly \$1,300 in 2011. Research on the patterns of charitable giving found that individuals making over \$100,000 a year tended to donate to educational institutions², and the Lilly Family School of Philanthropy reported that 48% of publicly announced million-dollar gifts went to institutions of higher education.³

The impact of tax incentives on charitable giving has been widely studied with no clear consensus among researchers. A meta-analysis of 69 papers found price elasticities ranging from +0.12 to -7.07⁴. Based on those elasticities, a 10% decrease in the cost of making a donation would result in either a 1% decrease in donations or a 70% increase in donations. Because of the lack of consensus among the literature, our analysis used two levels of responsiveness. The low level of responsiveness assumed a price elasticity of -0.5, while the high level assumed an elasticity of -2.0. By applying the response ranges to the minimum contributions inferred from the credit claims, between \$3.5 M and \$8.7 M in contributions may be attributed to the credit in 2011. However, it is difficult to measure the effectiveness of the credit because the Department of State Revenue does not capture data from the form used to claim the credit, the CC-40. The CC-40 contains the taxpayer’s total contribution, including the contribution amount above what is allowed by the credit. Also, the credit has been in place for so long that no contribution data is available from the time before the credit was in effect.

Assuming the estimates of the price elasticity of giving are reasonable, the influence of the tax credit may decrease once the credit limit is reached. For example, a credit of \$200 only provides a discount of 2% for a married couple donating \$10,000 as opposed to a 50% discount for a donation of \$400. The credit’s purpose is similar to the federal charitable deduction, but the federal deduction is structured differently.

¹ National Center for Education Statistics (2013). Integrated Postsecondary Education Data System. Retrieved on May 20, 2013. <http://nces.ed.gov/ipeds/datacenter/>

² Congressional Budget Office (2011). Patterns of Charitable Giving. October 18, 2011.

³ Indiana University Lilly Family School of Philanthropy (2013). A Decade of Million-Dollar Gifts: A Closer Look at Major Gifts by Type of Recipient Organization, 2001-2001. April 2013.

⁴ Pelozo, John, and Pier Steel (2005). The Price Elasticities of Charitable Contributions: A Meta-Analysis. Journal of Public Policy & Marketing, 24 (2005), 260-272.

The federal charitable deduction allows individuals to deduct charitable contributions of money or property made to qualified organizations if the deductions are itemized. Unlike the ICCC, the federal charitable deduction is not limited to donations to colleges, but may include contributions to 501(c)(3) organizations and religious organizations as well. The federal deduction provides a dollar-for-dollar reduction to income when determining taxable income. Taxpayers making large charitable contributions to colleges result in a greater reduction to their federal income taxes than their Indiana income taxes. If a married couple with a federal income tax rate of 35% gave \$10,000 to an Indiana college, the couple would receive a \$3,500 reduction in federal income tax, but only a \$200 credit towards Indiana income tax. The federal charitable deduction provides a greater discount for large donations than the ICCC.

However, the federal deduction has an additional requirement. Taxpayers must itemize their deductions to claim charitable donations. The Internal Revenue Service reports that 27% of Indiana resident filers itemized their 2011 income tax returns.⁵ Because the ICCC is available to all Indiana filers, the credit appears to be designed to encourage small donations from a broader range of taxpayers.

Indiana Taxpayers Claiming the Federal Charitable Deduction in Tax Year 2011.

Federal Adjusted Gross Income	Number of Returns	Itemizers		Charitable Deduction Claims		IN College Contribution Credit*	
		No. of Returns	% of Returns	No. of Returns	% of Returns	No. of Returns	% of Returns
Under \$1	38,919	0	0.0%	0	0.0%	66	0.2%
\$1 to < \$25,000	1,267,383	73,448	5.8	45,373	3.6	6,054	0.5
\$25,000 to < \$50,000	718,409	150,250	20.9	100,683	14.0	10,425	1.5
\$50,000 to < \$75,000	413,711	166,584	40.3	126,305	30.5	13,347	3.2
\$75,000 to < \$100,000	257,673	146,901	57.0	120,784	46.9	13,853	5.4
\$100,000 to < \$200,000	262,068	209,266	79.9	186,565	71.2	27,801	10.6
\$200,000 to < \$500,000	49,248	47,349	96.1	44,442	90.2	10,449	21.2
\$500K or More	10,907	10,775	98.8	10,398	95.3	3,379	31.0
Grand Total	3,018,318	804,573	26.7%	634,550	21.0%	85,424	2.8%

*Includes forms IT-40 and IT-40EZ

Source: Internal Revenue Service - Statistics of Income and LSA Income Tax Database.

⁵ Internal Revenue Service (2013). Statistics of Income: Indiana Individual Income and Tax Data – Tax Year 2011. Retrieved on May 20, 2013. <http://www.irs.gov/uac/SOI-Tax-Stats--Historic-Table-2>

Indiana Comprehensive Health Insurance Association (ICHIA) Assessment Tax Credit

IC 27-8-10-2.4

Legislative Services Agency
September 2013

Purpose.

The ICHIA Assessment Tax Credit (IC 27-8-10-2.4) is for insurers that paid assessments to help fund Indiana's high-risk health insurance pool called the Indiana Comprehensive Health Insurance Association (ICHIA).

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Insurance Premium Tax	Corporation	Total	Insurance Premium Tax	Corporation	Total
2007	N/A	6	6	N/A	\$2,091,301	\$2,091,301
2008	N/A	7	7	N/A	522,255	522,255
2009	N/A	N/R	0	N/A	916,487	916,487
2010	N/A	N/R	0	N/A	611,095	611,095
2011	N/A	N/R	0	N/A	790,421	790,421
2012*	16	0	0	\$725,147	0	725,147
Mean	16	7	7	\$725,147	\$821,927	\$942,784

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.
N/A = Tax returns are unavailable.

Description.

No new credits have been awarded after 2004. However, an insurer that had unused credits before 2005 is authorized to claim up to 10% of the unused credits each year beginning in tax year 2007.

Program Background.

The Indiana Comprehensive Health Insurance Association was created in 1981 to provide a safety net for Indiana residents who were unable to get medical coverage in the health insurance market. ICHIA was established as a nonprofit legal entity which was required to assure that health insurance was available throughout the year to each eligible Indiana resident applying to the association for coverage. The applicant had to meet certain general requirements and fall under one of the specific eligibility categories. To be eligible for an ICHIA policy, Indiana residents were required to the following: (1) show evidence of being denied insurance coverage by one carrier for coverage under any insurance plan that meets or exceeds the minimum requirements for accident and sickness insurance policies issued in Indiana without material underwriting restriction, (2) being refused insurance except at a rate exceeding the ICHIA plan rate, or (3) eligibility under the federal Health Insurance Portability and Accountability Act (HIPAA). The individual also could not be eligible for Medicaid or Medicare.

ICHIA Assessment Tax Credit

Enactment: The credit was effective beginning in tax year 1983.

Expiration: No new credits have been awarded after 2004.

Credit Limits: The credit has no annual credit limits.

Award Process: The taxpayer must show the amount of paid assessments against which a tax credit was taken as of the end of 2004.

Eligible Taxes: Individual Adjusted Gross Income (AGI), Corporate AGI and Insurance Premiums Tax.

Refund Provisions: The credit is nonrefundable, but unused credits may be carried forward. Unused credits may not be carried back.

Claim Filing Requirements: The taxpayer must provide a signed copy of the completed State of Indiana Assessment Tax Credit Form along with their return.

According to the enrollment figures provided by ICHIA, there were 7,400 participants in the ICHIA program in 2012. As required by P.L. 278-2013, ICHIA discontinued new enrollment, effective on the date the health benefit exchange began operating in Indiana (October 1, 2013).

Indiana law required that the premium rates under the program must be set at 150% of the average premium rate charged by the five carriers with the largest premium volume in the state. However, this premium level was not sufficient to cover all the medical expenses of the high-risk insurance pool participants. The difference between the total cost of the program and the total premiums paid by the participants was referred to as Net Loss.

Assessment of Net Loss Prior to 2005: Prior to P.L. 51-2004, 100% of the net loss was assessed by ICHIA to the member insurance companies. All carriers, health maintenance organizations, limited service health maintenance organizations, and self-insurers providing health insurance or health care services in Indiana are members of ICHIA. Between 1983 and 2004, the insurance companies that paid any assessment during a calendar year were allowed to offset those payments by claiming a tax credit against the Insurance Premium Tax or Corporate Adjusted Gross Income Tax. The amount of tax credits claimed represented the cost to the state in the form of forgone tax revenue. Unused tax credits were allowed to be carried forward indefinitely. The members were also provided the option to recoup the assessment amounts by increasing the rates of premiums charged for insurance policies issued under the program.

Assessment of Net Loss Starting 2005: Based on changes under P.L. 51-2004, beginning January 1, 2005, ICHIA assessed members 25% of net losses, and the balance, or 75%, was to be paid by appropriations from the state General Fund. Also beginning January 1, 2005, members were no longer able to offset new expenditures in the ICHIA program with tax credits. However, any unused tax credits existing on January 1, 2005, were allowed to be claimed against a member's tax liability in tax years beginning after December 31, 2006, provided that no more than 10% of the amount existing on January 1, 2005, is claimed in any one year, with certain exceptions. If a member's tax liability is less than the 10% limit for any taxable year, the unused credit is allowed to be carried forward without being subject to the 10% limit in future years.

Analysis.

- On average, the ICHIA program was 50% self-funded through insurance premiums.
- The expenditure not covered by premiums, called the Net Loss, were 100% assessed on member carriers until 2004. The carriers continue to carry forward tax credits provided against assessments prior to 2005.
- It is estimated that between \$1 M and \$2 M annually will continue to be claimed until tax year 2016.
- The average Net Loss in the ICHIA program between 2009 and 2013 has been \$72 M. And 25%, or about \$18 M, of this amount is assessed on the member carriers with the remaining covered by state appropriations.

Insurance companies pay Corporate AGI Tax or Insurance Premium tax. An analysis of state Corporate AGI Tax shows that \$2.0 M in tax credits was claimed in tax year 2007 by insurance companies filing Corporate AGI tax. The average claim between 2008 and 2011 has been \$0.7 M. Sixteen insurance carriers claimed \$0.7 M in tax credits on their Insurance Premium Tax returns in 2012. Tax credit data for member carriers filing Insurance Premium Tax is only available for tax year 2012. Based on latest available data and the 10% limit on the carry forward, it is estimated that between \$1 M and \$2 M in tax credits will be claimed annually until tax year 2016. It will likely be claimed at a lower level in the future until all taxpayers exhaust their credits.

Individual Development Account Tax Credit

IC 6-3.1-18

Legislative Services Agency
September 2013

Purpose.

The Individual Development Account (IDA) Tax Credit (IC 6-3.1-18) was created to encourage contributions to community development corporations (CDC) that participate in IDA programs.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	75	N/R	75	\$35,027	\$40,500	\$75,527
2007	52	N/R	52	117,938	26,000	143,938
2008	98	N/R	98	95,715	25,000	120,715
2009	95	N/R	95	40,581	25,000	65,581
2010	113	N/R	113	63,165	20,000	83,165
2011	121	N/R	121	63,790	20,000	83,790
2012*	81	0	81	41,911	0	41,911
Mean	91	N/R	91	\$65,447	\$22,357	\$87,804

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equals 50% of the contribution amount if the contribution is between \$100 and \$50,000.

The credits are granted to requesting CDCs by the Indiana Housing and Community Development Authority (IHCDA). The CDCs are all 501(c)(3) tax-exempt organizations engaged in community enrichment programs. The table below contains the amount of IDA credits allocated by the IHCDA.

IDA Credit Allocation

Fiscal Year	IDA Credit Allocations
2007	140,000
2008	100,000
2009	100,000
2010	90,000
2011	100,000
2012	100,000

Source: IHCDA.

The CDCs use the credits to attract private donations. Taxpayers who donate money to CDCs to support the IDA program are awarded the credits by the CDCs. The CDCs report the qualifying taxpayers to IHCDA, which reports the information to the Department of State Revenue (DOR).

Individual Development Account Tax Credit

Enactment: The credit was effective beginning in tax year 1997.

Expiration: This credit has no expiration date.

Credit Limits: This credit has an annual limit of \$200,000 per state fiscal year.

Award Process: The credit applications are filed by the community development corporations with the IHCDA. IHCDA transmits the qualified recipients electronically to the DOR.

Eligible Taxes: Individual Adjusted Gross Income (AGI), Corporate AGI, and Financial Institutions Tax.

Refund Provisions: The credit is nonrefundable. Unused credits may not be carried forward or carried back.

Claim Filing Requirements: The qualified taxpayer claims the credit on their return. They may be required to provide proof of the contribution upon DOR's request.

Program Background.

An IDA is a special matched saving account established for individuals who earn income and: (1) the earned income is less than 175% of the federal poverty guideline or (2) the individual receives TANF. Currently, the IDA program is administered through 26 sponsoring nonprofit CDCs and partnerships with 42 financial institutions. The IHCDCA is authorized to establish 1,000 accounts each fiscal year. The IHCDCA must allocate state matching funds to an IDA for up to four years on the first \$400 annually deposited by the account holder. The match rate is \$3 of state funds for each \$1 deposited by the individual account holder. In addition, the IHCDCA may provide state matching funds at the same rate on up to \$400 more in account holder deposits. Under the current statute, money withdrawn from an IDA for the following purposes is exempt from state and local taxation:

- Enrolling in postsecondary education or vocational training for the qualifying person or dependent.
- Attending an accredited or licensed training program that may lead to employment for the qualifying person or dependent.
- Purchasing of a primary residence or reducing the principal amount owed on primary residence.
- Purchasing, starting up, or expanding an existing business.
- Rehabilitating the primary residence of an IDA participant to provide permanent, essential improvements that add value to the home and its resale price.

The IHCDCA may authorize withdrawals for other purposes, but the IHCDCA has chosen to only approve withdrawals for purchases explicitly enumerated in the statute.

For accounts opened after July 1, 2011, all funds must be used within 24 months of the account's last match opportunity. After 24 months, the account will be closed, and the funds will revert to the program.

Analysis.

- The credit has a small number of claims.
- Researchers have found that reducing the cost of charitable giving through tax incentives may increase the total amount of charitable contributions.

The IDA program received an annual state appropriation of \$1 M from FY 2010 to FY 2015. In 2011, the IDA credit attracted an estimated minimum of \$167,600 in additional funds for the program, which is 16.8% of the total state appropriation. However, the money raised by the credit is retained by the CDCs. The CDCs use the funds to assist with IDA savings matches and to offset a portion of their administrative costs. Each CDC may use up to 20% of the first \$100,000 in contributions generated by the IDA credit to pay for administrative expenses. The remaining contributions must be used towards matching IDA savings deposits. The IHCDCA awarded IDA allocations to three CDCs in FY 2013.

The IDA tax credit is a targeted charitable-giving tax credit. The impact of other tax incentives established to encourage charitable giving has been widely studied with no clear consensus among researchers. A meta-analysis of 69 papers found price elasticities ranging from +0.12 to -7.07.¹ Based on those elasticities, a 10% decrease in the cost of making a donation would result in either a 1% decrease in donations or a 70% increase in donations. Because of the lack of consensus among the literature, our analysis used two levels of responsiveness. The low level of responsiveness assumed a price elasticity of -0.5, while the high level assumed an elasticity of -2.0. By applying the response ranges to the minimum contributions from the credit claims, between \$33,520 and \$83,800 in contributions may be attributed to the credit in 2011.

¹ Pelozo, John, and Pier Steel (2005). The Price Elasticities of Charitable Contributions: A Meta-Analysis. *Journal of Public Policy & Marketing*, 24 (2005), 260-272.

Indiana Insurance Guaranty Association Credit

IC 27-6-8-15 & IC 27-8-8-16

Legislative Services Agency

September 2013

Purpose.

The Indiana Insurance Guaranty Association Credit (IC 27-6-8-15 & IC 27-8-8-16) and the Indiana Life and Health Insurance Guarantee Association Credit are for insurers that pay assessments to the guaranty associations.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Insurance Premium Tax	Corporation	Total	Insurance Premium Tax	Corporation	Total
2006	N/A	12	12	N/A	\$177,498	\$177,498
2007	N/A	10	10	N/A	102,231	102,231
2008	N/A	13	13	N/A	315,360	315,360
2009	N/A	10	10	N/A	106,974	106,974
2010	N/A	10	10	N/A	150,355	150,355
2011	N/A	6	6	N/A	96,660	96,660
2012*	452	0	452	\$1,220,892	0	1,220,892
Mean	452	9	73	\$1,220,892	\$135,583	\$309,996

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.

N/R = Five or fewer filers, filer count not reportable.

N/A = Tax returns are unavailable.

Description.

The credit equals up to 20% of an assessment paid to either the Indiana Insurance Guaranty Association (IIGA) or the Indiana Life and Health Insurance Guaranty Association (ILHIGA).

Program Background.

The Indiana Insurance Guaranty Association was created as a not-for-profit entity in 1971. The IIGA provides a mechanism for the payment of claims under certain insurance policies to avoid excessive financial loss to claimants or policyholders because of the insolvency of a property and casualty insurance company.

The Indiana Life and Health Insurance Guaranty Association was created in 1978 as a not-for-profit entity to protect Indiana residents from insolvency of insurance companies licensed to sell life insurance, health insurance, and annuities in the state of Indiana.

The amount of coverage provided by the guaranty associations generally depends on the type of insurance product. The maximum amount of coverage is limited to \$300,000 per individual.

Indiana Insurance Guaranty Association Credit

Enactment: The credit was effective beginning in tax year 1971.

Expiration: This credit has no expiration date.

Credit Limits: The credit has no annual limit.

Award Process: None. The taxpayer claims the credit on their annual return.

Eligible Taxes: Individual Adjusted Gross Income (AGI), Corporate AGI, and Insurance Premiums Tax.

Refund Provisions: The credit is nonrefundable. Unused credits may not be carried forward or carried back.

Claim Filing Requirements: The taxpayer must enclose supporting assessment and credit documentation along with their return.

The member insurance companies pay an assessment to provide funds to carry out the powers and duties of the association. If the association's assets exceed the amount necessary to carry out the obligations of the association, then the association issues a refund to member insurers in proportion to the insurers' assessments.

A member insurer may take a credit against Insurance Premium Taxes, Corporate Adjusted Gross Income Taxes, or any combination of them up to 20% of the amount of each assessment. The tax credit can be claimed in a year following the year in which the assessment was paid. When a refund is issued by the association to a member that has already claimed a tax credit against the original assessment, the member is required to repay the amount of the tax credit to the state.

Analysis.

The ILHIGA reported¹ that it ended 2011 with net recorded assets of \$19.3 M. In 2012 it reported an assessment income of \$1.5 M and total income (along with recoveries and investment income) of \$3.7 M. In 2012 it distributed policy benefits of \$8.2 M and incurred \$0.9 M in administrative expenses with total expenditures of \$9.1 M. The end-of-year assets in 2012 were \$13.9 M. In 2012 the Board of Directors approved \$11 M in assessments from member insurers and called \$1.5 M of that assessed amount in 2012. This assessment was triggered by the liquidation of Lincoln Memorial Life Insurance Company.

During the period 2003 through 2012, the ILHIGA assessed a total of \$19.9 M and paid covered claims and expenses of \$58.8 M. During this period the ILHIGA issued one refund of \$5 M.

During the period 2003 through 2012, the IIGA assessed a total of \$12.3 M and paid covered claims and expenses of \$33.1 M. During this period the IIGA issued two refunds totaling \$12.6 M. Decisions on refunds reflect reserves and expenses as authorized by statute plus an additional amount for operating expenses. The IIGA currently has \$5.5 M in available funds.

Tax Credit Claims: Under Indiana law, a foreign insurance company (organized under the laws of a state other than Indiana) is required to pay the Insurance Premium Tax. However, a domestic insurance company can pay either the Insurance Premium Tax or the Corporate AGI tax. An analysis of state Corporate AGI Tax shows the average claim between 2007 and 2011 has been \$0.16 M.

Detailed tax credit data for members filing Insurance Premium Tax is only available for tax year 2012. A total of 452 insurance carriers claimed \$1.2 M in tax credits on their Insurance Premium Tax returns. In the year 2009, the guarantee association issued a refund of previously assessed amounts. The tax credit claimed in 2012 was reduced by the amount of repayment by the insurance companies that received the refund. Based on the available return data, it is not possible to separate the amount of tax credit claimed from the amount of tax credit repaid due to refunded assessments.

It is estimated that between \$1.5 M and \$2.5 M was claimed by Indiana Insurance Premium Tax payers in 2012. This claim was reduced to \$1.2 M due to repayment of tax credits claimed in previous years. The tax credit claimed on Corporate AGI Tax has been between \$0.1 M and \$0.3 M annually. Based on the available data, it is estimated that the tax credit that that will be claimed in the next five years is between \$1.6 M and \$2.8 M. Insolvency of any major insurance company could increase the impact from the tax credit.

¹2012 ILHIGA Audited Financial, <http://www.inlifega.org/>

Lake County Residential Property Tax Credit

IC 6-3.1-20

Legislative Services Agency

September 2013

Purpose.

The Lake County Residential Property Tax Credit (IC 6-3.1-20) was created to provide property tax relief to low-income individual taxpayers who own and reside in a home within Lake County.

Tax Credit Use Profile.

Tax Year	Number of Claims	Amount of Claims	Average Credit Amount	No. of Households Claiming Max. Credit	% of Lake County Resident Returns Filed
2006	26,968	\$7,848,793	\$291	25,279	12.40%
2007	23,517	6,894,293	293	22,453	10.46%
2008	29,208	8,506,324	291	27,229	13.32%
2009	29,582	8,586,982	290	27,640	13.46%
2010	30,331	8,821,885	291	28,468	13.80%
2011	30,159	8,764,306	291	28,166	13.78%
2012*	29,050	8,414,751	290	26,980	13.69%

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.

Description.

The taxpayer is eligible to the claim this credit if the taxpayer meets all of the following conditions:

- The taxpayer paid property tax to Lake County during the taxable year on their principal residence.
- The taxpayer's earned income is less than \$18,600.
- The taxpayer does not claim the income tax deduction for homeowner's residential property tax.

If the taxpayer's earned income is less than \$18,000, the credit equals the lesser of \$300 or the amount of property taxes paid on the home. The credit phases out for taxpayers with earned income exceeding \$18,000. Under the phaseout, for every dollar of earned income above \$18,000, the credit is reduced by \$0.50 until the amount reaches \$0 for taxpayers with an earned income of \$18,600.

The entire cost of this credit is reimbursed to the state General Fund from Riverboat Admission Tax revenue distributed to certain local units within Lake County.

Program Background.

The Indiana Supreme Court's decision in December 1998 in the case known as "Town of St. John" led to changes in the statewide property assessment policy. In 2002 Indiana replaced the true tax value assessment with the market value assessment. In Lake County the new assessment system was estimated to shift some property tax burden from businesses to homeowners. The Lake County Residential Income Tax Credit was primarily designed to help low-income homeowners whose property tax bills would increase due to the change in assessment system.

Lake County Residential Property Tax Credit

Enactment: The credit was effective beginning in tax year 2001.

Expiration: This credit has no expiration date.

Credit Limits: This credit has no annual limit.

Award Process: None. The taxpayer claims the credit when filing their return.

Eligible Taxes: Individual Adjusted Gross Income Tax.

Refund Provisions: The credit is fully refundable.

Claim Filing Requirements: Taxpayers may claim the credit on the IT-40, IT-40EZ, or IT-40PNR.

The tax credit is claimed on an individual's income tax return. Since it is a refundable credit, the taxpayer gets the benefit of the total qualified amount regardless of whether the taxpayer has any tax liability. Before July 1 of each year, the Department of State Revenue (DOR) determines the amount of credit allowed in the prior tax year. The DOR reports that figure to the Auditor of State. The table on the right shows the annual tax credit amounts reported by the DOR to the Auditor.

Tax Credit Reported to the Auditor.

Tax Year	Credit Claimed
2001	\$5,683,575
2002	6,834,732
2003	6,881,042
2004	7,177,634
2005	7,916,066
2006	7,801,663
2007	7,030,725
2008	8,421,593
2009	8,346,466
2010	8,756,251
2011	8,778,986
2012	8,759,074
Total	92,387,807

Note: Tax credit claim figures reported by the Department of State Revenue to the Auditor of State. These figures do not exactly match the table on page 1 due to amended returns which are reported to the Auditor in the year of amendment.

IC 6-3.1-20-7 requires the Auditor to deduct the annual credit amount reported by the DOR from the riverboat admissions tax revenue otherwise payable to Lake County, Gary, East Chicago, and Hammond as follows:

(A) ½ of the amount is deducted from the riverboat admissions taxes distributed to Lake County.

(B) ½ of the amount is deducted in three equal parts from the riverboat admissions taxes distributed to Gary, East Chicago, and Hammond.

The amount deducted from the county and cities is deposited in the state General Fund. This effectively pays back the state General Fund for the individual income tax revenue loss incurred due to this tax credit.

The total amount deducted from the fiscal year starting on July 1 of the current calendar year is equal to the tax credit claimed in the prior tax year. The table below shows the amount deducted from each local unit and deposited in the state General Fund. The state General Fund was erroneously not reimbursed in the first three fiscal years of the credit program. The Auditor deducted those amounts from the supplemental admissions tax distributions in FY2006 through FY2008.

Riverboat Admissions Tax Deducted from Local Units and Deposited in the State General Fund.

Fiscal Year	Lake County	Gary	Hammond	East Chicago	Total
FY 2006	\$6,604,129	\$2,201,376	\$2,201,376	\$2,201,376	\$13,208,259
FY 2007	7,409,170	2,469,723	2,469,723	2,469,723	14,818,341
FY 2008	7,134,056	2,378,019	2,378,019	2,378,019	14,268,113
FY 2009	3,515,362	1,171,788	1,171,788	1,171,788	7,030,725
FY 2010	4,210,797	1,403,599	1,403,599	1,403,599	8,421,593
FY 2011	4,173,233	1,391,078	1,391,078	1,391,078	8,346,466
FY 2012	4,378,125	1,459,375	1,459,375	1,459,375	8,756,251
FY 2013	4,389,493	1,463,164	1,463,164	1,463,164	8,778,986
FY 2014*	4,379,537	1,459,846	1,459,846	1,459,846	8,759,074
Total	\$46,193,903	\$15,397,968	\$15,397,968	\$15,397,968	\$92,387,807

*To be distributed.

Analysis.

- Between \$8 M and \$9 M annually is claimed by Lake County homeowners.
- Between 13% and 14% of Lake County resident taxpayers claim this credit.
- 46% of the taxpayers claiming the credit have federal AGI above \$18,600.
- 74% of taxpayers claiming the credit are over 65 years of age or blind.

IC 6-3.1-20 defines earned income as (1) wages, salaries, tips, and other employee compensation and (2) net earnings from self-employment. Along with other criteria, it stipulates an individual's earned income as the basis for claiming the tax credit. Earned income forms about three quarters of adjusted gross income, but it excludes income from capital gains, interest, dividends, Social Security and other pension and retirement income, unemployment compensation, and various other business income. About 46% of the taxpayers that claimed the credit since 2001 had federal AGI above \$18,600. About 15% of the claimants had more than \$50,000 in federal AGI. The table to the right shows the tax credit claimed by federal AGI brackets in tax year 2012 and cumulative since tax year 2001.

Number of Taxpayers Claiming Credit by Federal AGI.

Federal Adjusted Gross Income	2012	% of Returns	2001-2012 Cumulative	% of Returns
Up to \$18,600	14,346	49.4%	172,311	53.8%
\$18,600 to \$25K	2,699	9.3%	32,247	10.1%
\$25K to \$50K	6,256	21.5%	66,140	20.7%
\$50K to \$75K	3,087	10.6%	28,192	8.8%
\$75K to \$100K	1,539	5.3%	12,269	3.8%
\$100K to \$150K	819	2.8%	6,185	1.9%
\$150K to \$200K	160	0.6%	1,412	0.4%
\$200K to \$500K	121	0.4%	1,196	0.4%
\$500K and more	23	0.1%	156	0.0%
Grand Total	29,050		320,108	

The table below compares taxpayers claiming the credit with all Lake County resident filers for tax year 2012. About 65% of Lake County resident filers have federal AGI above \$18,600. Almost half of the tax credit claimants in 2012 had federal AGI above \$18,600. Approximately 19% of Lake County resident taxpayers are above 65 years of age or blind. Almost three quarters of the taxpayers claiming this credit are seniors or blind. Of the 14,704 claimants having federal AGI above \$18,600, 11,409 are seniors or blind. It is presumed that most of their income includes Social Security, pensions and annuities, and other retirement income that is classified as unearned for tax purposes. The brackets that fall above \$50,000 are presumed to include capital gains, dividends, partnership, or S-corporation income, and other business income.

Tax Credit Claimant Profile Compared to All Lake County Resident Taxpayer Profile (TY 2012)

	Number of Filers	FAGI Above \$18,600	% of Returns	Taxpayer is 65 or Older or Blind	% of Returns	FAGI Above \$18,600 and Over 65 or Blind	% of Returns
All-Lake County Residents*	212,229	138,178	65.10%	40,154	18.90%	23,253	11.00%
Tax Credit Claimants	29,050	14,704	50.60%	21,764	74.90%	11,409	39.30%

*This category includes total Lake County resident filers. Part-time residents also claimed this tax credit, which is included in the tax credit data throughout this document and the second line of this table.

Purpose.

The Maternity Home Tax Credit (IC 6-3.1-14) was established to provide assistance to owners who operated a registered maternity home that provided a temporary residence to at least one unrelated pregnant woman for at least 60 consecutive days during her pregnancy.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	15	0	15	\$6,615	\$0	\$6,615
2007	13	0	13	4,718	0	4,718
2008	8	0	8	2,056	0	2,056
2009	11	0	11	6,965	0	6,965
2010	6	0	6	1,290	0	1,290
2011	9	0	9	1,827	0	1,827
2012*	0	0	0	0	0	0
Mean	10	0	10	\$3,912	0	\$3,912

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The Maternity Home Credit was for individual and corporate taxpayers who provided a temporary residence to at least one unrelated pregnant woman for at least 60 consecutive days during her pregnancy. The taxpayer had to file an application annually with the State Department of Health to be eligible to claim the credit.

The credit equaled the lesser of \$3,000 or the result of the following formula:

- \$200 for each pregnant woman who resided in the home
- Multiplied by a fraction equal to the number of days each pregnant woman resided in the home divided by 30
- Minus the amounts collected or owed from each pregnant woman.

Tax credits could not exceed \$500,000 for all taxpayers in a state fiscal year. The credit was nonrefundable, but unused credits could be carried forward. Unused credits could not be carried back.

Maternity homes are defined in IC 16-18-2-219 as a public or private facility that provides food and temporary residence to at least one pregnant woman during the pregnancy and not more than 180 days after childbirth. The definition excludes health facilities and landlord-tenant rental agreements from becoming registered maternity homes.

Maternity Home Tax Credit

Enactment: The credit was effective beginning in tax year 1990.

Expiration: No new credits could be awarded after 2011. The credit expires in 2020.

Credit Limits: The credit was limited to \$500,000 per fiscal year.

Award Process: Taxpayers were required to annually apply to the State Department of Health.

Eligible Taxes: Individual Adjusted Gross Income (AGI) and Corporate AGI.

Refund Provisions: The credit was nonrefundable, but unused credits could be carried forward. Unused credits could not be carried back.

Claim Filing Requirements: Taxpayers were required to enclose the certification from the State Department of Health along with the return.

Program Background.

The credit was enacted by P.L. 117-1990, and was amended in 1993 and 2002. The maximum amount of allowable statewide credits and the calculations used to determine the credit amount did not change.

The credit expired under P.L. 172-2011. New credits could not be awarded after December 31, 2011. Any credits previously awarded but not claimed must be carried forward to tax years 2014 and 2015.

Analysis.

- The credit usage was extremely low.

The average annual amount of credits claimed from 2006 to 2011 was \$3,912, with the total claimed during that six-year period equal to \$23,471. An average of 10 taxpayers claimed the credit each year between 2006 and 2011. During this period, the total amount of credits claimed declined by an average of 22.7% annually, and the number of taxpayers claiming the credit declined by an average of 9.7% annually. This decline in claims suggests a decreasing demand for the credit, which may be caused by several factors. One reason could be that the number of maternity homes that currently exists in Indiana is smaller than when the credit was enacted in 1990, or it is possible that many maternity homes currently in operation are nonprofit organizations that would be unlikely to claim a tax credit.

Neighborhood Assistance Tax Credit

IC 6-3.1-9

Legislative Services Agency
September 2013

Purpose.

The Neighborhood Assistance Tax Credit (IC 6-3.1-9) was created to encourage taxpayers to contribute to neighborhood organizations for certain neighborhood-based programs and projects.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	3,208	18	3,226	\$1,415,197	\$26,450	\$1,441,647
2007	3,488	16	3,504	2,232,736	19,050	2,251,786
2008	3,641	19	3,660	2,082,432	15,337	2,097,769
2009	3,649	18	3,667	1,891,303	14,729	1,906,029
2010	3,499	12	3,511	2,138,479	12,158	2,150,637
2011	2,956	9	2,965	2,181,963	11,586	2,193,549
2012*	2,335	N/R	2,335	1,720,149	1,800	1,721,949
Mean	3,254	15	3,267	\$1,951,751	\$14,444	\$1,966,195

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equals 50% of the contribution amount. The maximum annual credit per taxpayer is \$25,000. The credit is capped at \$2.5 M per state fiscal year.

Program Background.

The Neighborhood Assistance Program provides neighborhood organizations with tax credits they can use to attract contributions from individuals and corporations for certain neighborhood-based programs and projects. The neighborhood organizations are all tax-exempt organizations engaged in community enrichment programs.

A neighborhood organization may be engaged in any of the following activities to receive Neighborhood Assistance Credits (NACs):

1. Community Services:
 - Counseling and advice.
 - Emergency assistance.
 - Medical care.
 - Recreational facilities.
 - Housing facilities.
 - Economic development assistance.
2. Crime Prevention.
3. Education.
4. Job Training.
5. Neighborhood Assistance.

Neighborhood Assistance Tax Credit

Enactment: The credit was effective beginning in tax year 1984.

Expiration: This credit has no expiration date.

Credit Limits: This credit has an annual aggregate limit of \$2.5 M per state fiscal year.

Award Process: The credit applications are filed by the community development corporations with the Indiana Housing and Community Development Authority.

Eligible Taxes: Individual Adjusted Gross Income (AGI), Corporate AGI, and Financial Institutions Tax.

Refund Provisions: The credit is nonrefundable, and unused credits may not be carried forward or carried back.

Claim Filing Requirements: The taxpayer claims the appropriate credit on their tax return.

An eligible program or project must benefit economically disadvantaged areas or households. The funds raised from NACs must be used to support a new or existing eligible project.

The neighborhood organizations apply to the Indiana Housing and Community Development Authority (IHCDA) for NAC allocations. The IHCDA reviews the applications for completeness and determines whether projects meet the eligibility requirements. Every neighborhood organizations that passes the review process receives an NAC allocation. The allocation method varies depending on the year, but in general a neighborhood organization's allocation depends on the amount of credits they request, the total credits requested by all neighborhood organizations, and whether the entity was awarded a prior NAC allocation.

Once a neighborhood organization is awarded an NAC allocation, it sells the credits in exchange for contributions to their programs. The neighborhood organizations report the credit recipients to the IHCDA, and then the information is reported to the Department of State Revenue. The IHCDA requires the neighborhood organizations to submit periodic reports on the use of NAC-related funds and a project closeout report.

Analysis.

- The IHCDA's administrative policy maximizes the amount of total NAC-eligible contributions.
- NACs are distributed to all qualifying neighborhood organizations, and the credit allocation process is reducing the amount of NACs provided to each neighborhood organization.
- Researchers have found that reducing the cost of charitable giving through tax incentives may increase the total amount of charitable contributions.

The credit provides tax-exempt organizations a mechanism to attract more contributions for specific programs. In 1989, 39 entities were awarded an NAC allocation. More organizations apply for NACs every year. In 2013, the number of neighborhood organizations receiving NAC allocations has increased to 210. Below is a summary of the 2013 allocations by project type.

FY 2013 Neighborhood Assistance Project Approvals and Allocations.

Activity	Applicants	Amount Requested	Amount Awarded	Percent of Total Allocation
Community Service	115	\$3,746,400	\$1,452,300	58.1%
- Counseling & Advice	31	971,300	376,500	15.1%
- Emergency Assistance	21	692,000	268,300	10.7%
- Medical Services	21	660,500	256,000	10.2%
- Recreational Facilities	12	400,800	155,400	6.2%
- Housing Facilities	24	842,300	326,500	13.1%
- Economic Development Assistance	6	179,500	69,600	2.8%
Crime Prevention	1	5,500	2,100	0.1%
Education	39	1,018,300	394,700	15.8%
Job Training	15	459,000	177,900	7.1%
Neighborhood Assistance	40	1,220,000	472,900	18.9%
Total	210	\$6,449,200	\$2,500,000	

Source: Indiana Housing and Community Development Authority.

To maximize the use of the credits, the IHCDA will withdraw NACs from neighborhood organizations who fail to distribute 60% of their allocation by January 1. The withdrawn credits are provided to other neighborhood organizations that have exhausted their allocations. Most neighborhood organizations are able to use their NAC allocation. Approximately 1.25% of the initial allocation was re-allocated in 2012.

The average NAC allocation has decreased because of the increasing number of neighborhood organizations applying for the credit and the \$2.5 M per fiscal year cap. Still, NAC allocations are highly sought after by organizations because it allows them to encourage contributions with both a state and federal tax benefit.

NAC contributions are also deductible on federal income taxes. The federal charitable deduction is a dollar-for-dollar reduction to taxable income for qualifying contributions. To claim the charitable deduction, the taxpayer must itemize deductions when filing their federal return. A household that contributes \$30,000 to a nonprofit with an NAC allocation could receive a \$15,000 credit on their Indiana Income Tax and, assuming the taxpayer has a 35% federal income tax rate, they could reduce their federal income tax by \$10,590.

NAC is a tax credit to encourage charitable giving. The impact of other tax incentives established to encourage charitable giving has been widely studied with no clear consensus among researchers. A meta-analysis of 69 papers found price elasticities ranging from +0.12 to -7.07.¹ Based on those elasticities, a 10% decrease in the cost of making a donation would result in either a 1% decrease in donations or a 70% increase in donations. Because of the lack of consensus among the literature, our analysis used two levels of responsiveness. The low level of responsiveness assumed a price elasticity of -0.5, while the high level assumed an elasticity of -2.0. By applying the response ranges to the minimum contributions from the credit claimants, between \$1.1 M and \$2.2 M in contributions could be attributed to the credit in 2011.

Since 2001, NAC credits have attracted at least \$50.5 M in contributions, which comprises only 8% of the estimated contributions received by Indiana-based tax-exempt organizations in 2012.² From 2001-2011, the credit was claimed a total of 41,443 times by 15,504 households. About 52% of NAC claimants were granted the credit more than once, and 443 households received the NAC for at least nine years since 2001. The taxpayers who received more than one NAC have claimed nearly 90% of the total NAC credits. The table below contains the credit claims since 2001 by federal adjusted gross income.

Neighborhood Assistance Credit Claims on Individual Income Tax Returns Since 2001.

Federal Adjusted Gross Income Tier	Number of NAC Claims	% of NAC Claims	NAC Credit Claimed	% of NAC Credits
Under \$1	29	0.1%	\$52,278	0.2%
\$1 to < \$25,000	1,917	4.6	292,095	1.2
\$25,000 to < \$50,000	3,817	9.2	895,458	3.6
\$50,000 to < \$75,000	5,191	12.5	1,540,295	6.2
\$75,000 to < \$100,000	5,586	13.5	1,990,327	8.1
\$100,000 to < \$150,000	7,776	18.8	3,346,538	13.6
\$150,000 to < \$200,000	4,352	10.5	2,280,638	9.2
\$200,000 to < \$500,000	9,078	21.9	6,978,464	28.3
\$500,000 or More	3,697	8.9	7,314,316	29.6
Grand Total	41,443		\$24,690,407	

Source: LSA Individual Income Tax Database.

NAC along with the federal charitable deduction are tools that neighborhood organizations can use to leverage donations for certain programs. The two tax incentives can reduce the cost of giving by 85%. Because of the combined discount, more neighborhood organizations are requesting NAC allocations, which is causing the average allocation to decrease every year. The neighborhood organizations can use their NAC allocation to either expand or maintain their donor base. An analysis of the claims found that more NAC is going to the same donors every year as opposed to new donors.

¹ Pelozo, John, and Pier Steel (2005). The Price Elasticities of Charitable Contributions: A Meta-Analysis. *Journal of Public Policy & Marketing*, 24 (2005), 260-272.

² Internal Revenue Service (2013). *Statistics of Income – Exempt Organizations: Business Master File Extract*. Retrieved on September 5, 2013. Posted on August 12, 2013. The estimate excludes entities identified as private schools, colleges, and hospitals.

Purpose.

The Prison Investment Tax Credit (IC 6-3.1-6) was established to encourage taxpayers to invest in Indiana prisons to create jobs for offenders.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	19	N/R	19	\$21,256	\$72,194	\$93,450
2007	11	N/R	11	94,600	60,372	154,972
2008	10	0	10	80,054	0	80,054
2009	10	N/R	10	76,133	73,818	149,951
2010	11	N/R	11	56,224	86,861	143,085
2011	11	N/R	11	43,745	100,000	143,754
2012*	6	0	6	35,042	0	35,042
Mean	11	N/R	11	\$58,151	\$56,178	\$114,330

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equals 50% of capital investments in a qualifying project, plus 25% of the wages paid to offender workers. The maximum credit is limited to \$100,000 per taxpayer.

The taxpayer must enter into an agreement with the Indiana Department of Corrections (IDOC) before any project may be undertaken. Before a credit may be approved, the IDOC must consider the impact of the project upon the workforce of the community where the prison is located. Upon the request of the IDOC, the Department of Workforce Development (DWD) conducts a workforce displacement evaluation. Based on the evaluation, the proposed project will be cancelled if the DWD determines the project will increase unemployment in the local community.

The statute also contains a recapture provision. The taxpayer is required to pay back some of the credit granted if the qualified property is converted to a different use within three years of the investment. The recapture amount depends on when property is converted. The recapture percentages are the following:

- 75% of the tax credit if the property is converted within the first year.
- 50% of the tax credit if the property is converted after year one and not later than year two.
- 25% of the tax credit if the property is converted after year two and before year three.

Prison Investment Tax Credit

Enactment: The credit was effective beginning in tax year 1985.

Expiration: This credit has no expiration date.

Credit Limits: This credit has no annual limit.

Award Process: The qualified investments and projects must be approved by the Indiana Department of Correction (IDOC).

Eligible Taxes: Individual Adjusted Gross Income (AGI) and Corporate AGI

Refund Provisions: The credit is nonrefundable, and unused credits may not be carried forward or carried back.

Claim Filing Requirements: The taxpayer is required to submit a copy of the certificate from the IDOC verifying the amount of eligible credit for the taxable year.

Analysis.

- There are a small number of claims.
- The credit is used primarily to reduce labor costs for projects where federal statute mandates the amount of wages paid to offender workers.

According to research, prison industries can be a positive component of correctional systems. Prison industries can help offset the incarceration costs and provide a prison management tool to reduce institutional violence. Prison industries also benefit inmates by increasing their job skills and experience so they can make a successful re-entry to society. The IDOC reports that participants in correctional industry programs have a 24% lower recidivism rate than those who do not work in a correctional industry program.

Indiana’s prison industries are managed by Prison Enterprises Network (PEN) Products, a division of the IDOC. PEN Products operates industries at 12 facilities across Indiana. PEN Products sells office and lounge seating, park furniture and equipment, a full line of cleaning products, laundry services, printing, offender clothing, and detention furniture. PEN Products also provides commissary services for all offenders in the IDOC.

PEN Products partners with private firms to provide additional work opportunities. PEN Products enters into two types of joint ventures: service ventures and Prison Industry Enhancement Certification Program (PIECP) projects. Service ventures are arrangements made with private firms to remanufacture or repair existing products. Pallet repair and brake remanufacturing are two examples. Service projects also include work on products for private firms that will remain within the state. The other type of venture, PIECP, is administered by the Bureau of Justice Assistance within the U.S. Department of Justice. A PIECP authorizes PEN Products and a private business to establish a joint venture to produce offender-made goods for interstate commerce. The IDOC states that PIECP participation curbs idleness among an ever-increasing population and provides offenders with marketable job skills.

Another difference between service and PIECP ventures is the wages paid to offender workers. Offenders working on service ventures are paid wages set by the state, which range from \$0.35 to \$1.25 per hour. However, offenders working on PIECP ventures are required by federal law to be paid a prevailing wage. The DWD determines the hourly wage to be paid to the offender worker in a PIECP project. The average hourly wage of an offender working on a PIECP project in 2012 was \$8.67. While offender workers are paid a higher wage for PIECP projects, they are also required to make additional contributions from their earnings to family support, the Victims of Violent Crime Compensation Fund, the IDOC to reduce incarceration costs, and a savings account available to the offender upon release.¹

PEN Products uses the Prison Investment Credit to recruit PIECP projects. Because of the federal requirement that offenders working on PIECP projects be paid a prevailing wage, private businesses entering these partnerships incur a higher labor cost. The Prison Investment Credit reduces the private firm’s labor cost by 25%. The credit may only be used in the taxable year the wage or investment expense was incurred by the taxpayer. According to the information below, more credits are being offered than can be claimed. The statute allows the IDOC to award the credit for investments that expand jobs for offenders whether it is a service venture or PIECP project. They have chosen to use it to promote specific types of ventures where the labor costs are higher.

PEN Offender Jobs from PIECP Operations.

Measure	2010	2011	2012
Number of Partnerships	4	4	3
Offender Jobs*	296	313	276
Total Hours Worked	218,978	210,469	198,052
Total Wages Paid	\$1,865,822	\$1,799,818	\$1,717,689
Total Potential Credit	\$466,456	\$449,955	\$429,422
Total Claimed Credit	\$143,085	\$143,754	\$35,025
Percent of Potential Credit Claimed	31%	32%	8%

Source: Prison Enterprises Network.

*These numbers include all offenders that worked during the year (includes turnover of workers).

¹ Aurebach, Barbara (2011). The Prison Industry Enhancement Certification Program: A Program History. White Paper-National Correction Industries Association. December 2011.

Purpose.

The Research Expense Tax Credit (IC 6-3.1-4) provides an incentive for businesses to increase their research activities conducted in Indiana.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	524	132	656	\$996,339	\$33,153,959	\$34,150,298
2007	940	126	1,066	5,490,413	25,842,895	31,333,308
2008	940	91	1,031	7,129,928	11,709,753	18,839,682
2009	818	95	913	5,492,302	16,168,398	21,660,700
2010	1,274	151	1,425	9,611,890	34,730,835	44,342,725
2011	1,508	168	1,676	13,380,403	49,511,402	62,891,805
2012*	1,116	37	1,153	8,595,382	1,425,957	10,021,339
Mean	1,017	114	1,131	\$7,242,380	\$24,649,029	\$31,891,408

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.

Description.

The tax credit was enacted in 1984. An alternative credit computation method that was subject to the approval of the Indiana Economic Development Corporation (IEDC) was created in 2005. In 2009, the current methods of award computation were established, and it allowed the taxpayer to choose between the two calculation methods.

The credit is based on the increased research expenses incurred during the taxable year. There are two methods to compute the credit.

Method 1: Compute the difference between the research expenses incurred within the taxable year and base-year research expenses. If the difference is less than \$1 M, the credit equals 15% of the difference. If the difference is greater than \$1 M, the credit equals the amount exceeding \$1 M multiplied by 10% plus \$150,000. Method 1 is only available for expenses incurred after December 31, 2007.

Method 2: The credit equals 10% of the difference between the taxpayer's current research expenses and 50% of the taxpayer's average qualified Indiana research expenses from the prior three years. If the business did not have qualifying research expenses in any one of the past three years, the credit equals 5% of the expenses from

Research Expense Tax Credit

Enactment: The credit was enacted in 1984.

Expiration: The credit has no expiration date.

Credit Limits: This credit has no annual limit.

Award Process: The taxpayer claims the credit on their tax return.

Eligible Taxes: Individual Adjusted Gross Income (AGI) and Corporate AGI Taxes.

Refund Provisions: The credit is nonrefundable, but unused credits may be carried forward for up to 10 consecutive years. Unused credits may not be carried back.

Claim Filing Requirements: The taxpayer must complete an IT-20REC form and enclose it along with their return.

the current year. Method 2 is only available for expenses incurred after December 31, 2009. Method 2 is also available under a separate provision for research expenses incurred by a business in the aerospace industry, except the credit percentage is determined by the IEDC up to a maximum of 10%.

Program Background.

Federal R&D Tax Credit: The Indiana Research Expense Tax Credit is based on federal R&D tax credit. The federal R&D tax credit was first enacted in 1981 and is codified in the Internal Revenue Code (IRC), Section 41. This was following a decade-long decline in R&D expenditure as a share of GDP, also known as R&D intensity. The goal of this incentive was to promote innovation in the United States. It was assumed that this could be achieved by encouraging R&D spending in the public and private sectors of the economy. The credit was initially set to expire in 1985, but has since been extended or re-enacted by Congress. Most recently, on January 1, 2013, Congress extended the credit through the end of 2013.

The Indiana Research Expense Credit uses the IRC definition for “Qualified Research Expense” (QRE) as it was in effect on January 1, 2001. QRE is research undertaken for the purpose of discovering information that is technological in nature and the application of which is intended to be useful in the development of a new or improved business component, as well as all of the activities which constitute elements of a process of experimentation for a new or improved function, performance, reliability, or quality. QRE can be categorized as: (1) wages of employees engaging in qualified research, (2) supplies used for qualified research, (3) a portion of contract research expenses paid to outside entities to perform qualified research.

State R&D Tax Credits: Several states offer incentives related to R&D expenditure. These incentives reduce the business tax payments or the sales tax payment of a taxpayer. The table on page 4 shows² the states that provide each type of tax incentive. Forty states provide some type of business tax incentive on R&D expenditure. Most states base their business tax credit on the definitions used for federal tax credits. The state tax credits are modified to apply to the qualified expenditures within the state. Indiana, along with 30 other states, use the QRE definition used for the federal tax credit. These states provide tax credits ranging from as low as 1.25% to 40% of the QRE. Some states do not use QRE to determine the tax credit. Montana provides exemption to new R&D businesses from corporate income tax for the first five years. Mississippi and Oklahoma both offer a credit per employee hired by an R&D company. New Mexico offers a credit for small R&D companies based on their payment for gross receipt taxes or withholding. Twelve states have some form of sunset for the R&D credit in their statute. Several other states have certification requirements tied to the credit. Some states require the taxpayer to submit data showing the impact of the R&D credit. Currently the tax credit is partially or fully refundable in six states. The others, including Indiana, provide nonrefundable credits. State business tax incentives for R&D expenditures started in 1981 and continues to grow in the number and the size of the incentive.

Many states, including Indiana, provide a sales tax exemption to encourage R&D expenditure. There are 27 states that provide some kind of exemption on purchases related to R&D. The table on page 4 shows the states that provide each type of tax incentive. Indiana provides a 100% sales tax exemption for the purchase of qualified research and development property. Research and development property is defined as tangible personal property that has not previously been used in Indiana for any purpose and is acquired by the purchaser for the purpose of research and development activities devoted to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products.

Analysis.

- The National Science Foundation (NSF) reports¹ that the private sector funds 62% of all R&D expenditures in the U.S., with the federal government funding 31%.
- In 2008, among all U.S. states, Indiana’s rank was 18 for total R&D expenditures (\$6.11 B).
- In 2008, among all U.S. states, Indiana’s rank was 20 for R&D intensity (R&D Expenditure/GSP) (2.3%).
- In 2008, Indiana’s rank was 15 in R&D expenditure by only businesses (\$4.99 B).
- Most studies show that \$1 of marginal R&D tax credit results in more than \$1 of R&D expenditures.

Although the R&D tax credit represents a small portion of the total state tax collections, the tax revenue foregone is a significant fraction of the corporate tax collections. On average, the corporate tax collections are reduced by 5%. On average, 127 corporate taxpayers claimed this credit every year between tax years 2006 and 2011 (excluding the

partial returns from 2012). Also on average, 80% of the credit every year was claimed by 15 taxpayers. The tax credit claimed by businesses on the Individual Income Tax is a small fraction of the total Individual Income Tax.

Data from the NSF and IRS show that Indiana is ranked 20th in R&D intensity. This could be a result of various other factors including much more lucrative tax credits provided by other states. High intensity R&D states are mostly located in the Northeast and West Coast regions. Texas, a state without any tax incentive in 2008, was 28th by R&D intensity measure. Florida, providing both business tax and sales tax incentives, was 43rd by R&D intensity measure.

Several states have conducted studies to determine the benefits of the R&D tax credit. R&D expenditures are impacted by several factors. These include location, competition, tax burden, workforce, and other social factors. Analyzing the impact of the tax incentive on R&D expenditure becomes very difficult due to considerable variation in decision-making by the businesses. Studies have produced wide-ranging conclusions. Some conclude that the R&D tax credit propels substantial expenditure, whereas others conclude that in long run there is very little evidence that firms allocate their qualified research spending over time to maximize their R&D tax credit. The most common conclusion from various studies points to an elasticity that is greater than one. This means that \$1 in marginal R&D tax credit award results in more than \$1 of expenditure by businesses. Long-run results are generally found to be significantly larger than in the short run.

¹ <http://www.nsf.gov/nsb/sei/companion1/files/StateFacts/RnDStateFacts-IN.pdf>, Indiana Facts, National Science Foundation,

² <http://www.lbb.state.tx.us/>, Texas, Legislative Budget Board

U.S. R&D and Gross Domestic Product, by State: 2008

State Ranked by R&D Intensity	R&D Expenditure (\$ Millions)	GDP (\$ Millions)	R&D / GDP (%)	Rank in R&D/GDP	% of Total R&D	Business Tax R&D Credits*	Sales Tax R&D Credits*
New Mexico	\$5,906	\$77,959	7.58%	1	1.6%	YES	
District of Columbia	5,946	96,757	6.15	2	1.6		
Maryland	16,605	280,509	5.92	3	4.5	YES	YES
Massachusetts	20,090	363,064	5.53	4	5.4	YES	YES
Connecticut	11,322	222,168	5.10	5	3.0	YES	YES
Washington	16,696	336,315	4.96	6	4.5	YES	YES
New Jersey	20,713	484,332	4.28	7	5.6	YES	YES
New Hampshire	2,496	58,808	4.24	8	0.7	YES	N/A
California	81,323	1,925,499	4.22	9	21.8	YES	
Michigan	15,507	376,184	4.12	10	4.2		YES
Virginia	11,472	400,457	2.86	11	3.1	YES	YES
Alabama	4,870	170,672	2.85	12	1.3		
Oregon	4,802	169,529	2.83	13	1.3	YES	N/A
Delaware	1,594	58,357	2.73	14	0.4	YES	N/A
Arizona	7,010	261,537	2.68	15	1.9	YES	YES
Rhode Island	1,233	47,577	2.59	16	0.3	YES	YES
Minnesota	6,697	261,951	2.56	17	1.8	YES	YES
Idaho	1,375	55,465	2.48	18	0.4	YES	YES
Pennsylvania	13,068	546,145	2.39	19	3.5	YES	YES
Indiana	6,111	263,732	2.32	20	1.6	YES	YES
Colorado	5,810	255,226	2.28	21	1.6	YES	
Utah	2,522	112,725	2.24	22	0.7	YES	YES
Vermont	546	24,993	2.18	23	0.1		YES
Ohio	10,164	472,285	2.15	24	2.7	YES	YES
North Carolina	8,612	404,386	2.13	25	2.3	YES	YES
Wisconsin	4,967	241,174	2.06	26	1.3	YES	YES
Illinois	11,961	635,080	1.88	27	3.2	YES	
Texas	20,316	1,196,771	1.70	28	5.5		
North Dakota	511	31,118	1.64	29	0.1	YES	
Kansas	2,029	124,895	1.62	30	0.5	YES	
Missouri	3,884	239,703	1.62	31	1.0		YES
Tennessee	3,871	246,436	1.57	32	1.0		
Iowa	2,136	136,007	1.57	33	0.6	YES	YES
New York	16,486	1,110,712	1.48	34	4.4	YES	YES
South Carolina	2,086	159,688	1.31	35	0.6	YES	YES
Georgia	5,232	402,097	1.30	36	1.4	YES	
West Virginia	778	61,306	1.27	37	0.2	YES	YES
Nebraska	988	84,639	1.17	38	0.3	YES	
Montana	401	35,818	1.12	39	0.1	YES	N/A
Maine	516	50,462	1.02	40	0.1	YES	YES
Hawaii	663	66,038	1.00	41	0.2		
Kentucky	1,463	155,852	0.94	42	0.4	YES	YES
Florida	6,515	747,803	0.87	43	1.7	YES	YES
Mississippi	808	95,653	0.84	44	0.2	YES	
Arkansas	747	100,232	0.75	45	0.2	YES	
Nevada	913	132,133	0.69	46	0.2	N/A	
Oklahoma	1,030	151,540	0.68	47	0.3	YES	YES
South Dakota	254	37,973	0.67	48	0.1	N/A	
Louisiana	1,193	211,459	0.56	49	0.3	YES	
Alaska	269	49,720	0.54	50	0.1	YES	N/A
Wyoming	154	38,894	0.40	51	0.0	N/A	

*N/A: state does impose the business tax or sales tax.
Source: <http://nsf.gov>

Purpose.

The Residential Historic Rehabilitation Tax Credit (RHRC) (IC 6-3.1-22) is for the rehabilitation or preservation of a historic property that is at least 50 years old and is the taxpayer's primary residence.

Tax Credit Use Profile.

Tax Year	Number of Claims	Amount of Claims	Average Credit Amount	No. of Households Claiming Max. Credit	% of All Returns Filed
2006	48	\$68,817	\$1,434	16	<0.01%
2007	58	125,503	2,164	19	<0.01%
2008	133	232,793	1,750	73	<0.01%
2009	97	159,410	1,643	34	<0.01%
2010	97	167,469	1,726	33	<0.01%
2011	158	200,407	1,268	60	<0.01%
2012*	203	247,035	1,217	71	<0.01%

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/A = Not Applicable.

Description. The credit equals 20% of the qualified expenditures as approved by the Department of Natural Resources (DNR) for the preservation or rehabilitation of a taxpayer's primary residence.

A taxpayer must meet all of the following conditions to qualify for this credit:

- The historic property must be at least 50 years old and located in Indiana.
- The historic property is listed on the register of Indiana historic sites and historic structures.
- The preservation and rehabilitation plan is approved by the DNR.
- The work is completed within five years according to the submitted plan.
- The historic property is principally used and occupied by the taxpayer as their residence.
- The qualified expenditures exceed \$10,000.

The statute contains a recapture provision if the property is transferred less than five years after the completion of the preservation work or if additional modifications are made to the property within five years of the initial work that do not meet the standards of the DNR.

Analysis.

- The credit usage is low.
- The credit is administered similar to the Historic Rehabilitation Tax Credit (HRTC).
- The average credit granted per project is 300% greater than the average state tax liability of a credit recipient.

Residential Historic Rehabilitation Tax Credit

Enactment: The credit was effective beginning in tax year 2002.

Expiration: This credit has no expiration date.

Credit Limits: This credit has an annual aggregate limit of \$250,000 per state fiscal year.

Award Process: The taxpayer must submit a proposed rehabilitation plan for approval by the Department of Natural Resources.

Eligible Taxes: Individual Adjusted Gross Income Tax.

Refund Provisions: The credit is nonrefundable, but unused credits may be carried forward for up to 15 years. Unused credits may not be carried back.

Claim Filing Requirements: The taxpayer is required to submit a copy of the certificate from the DNR verifying the amount of eligible credit for the taxable year.

- Researchers have found that historical designation and preservation have a positive effect on property values.

The RHRC is similar to the HRTC. Both credits have the same expenditure requirements, property qualifications, and award computation. The purpose of the property distinguishes the two credits. The RHRC only applies if the property is or will be used as the taxpayer's primary residence. The HRTC is used for the development of historic commercial or income-generating properties. So, if a taxpayer converts a historical building into apartments, they would qualify for the HRTC because the taxpayer will likely attempt to generate income by renting those apartments. However, if the taxpayer decides to convert a historical building for their personal residence, they could qualify for the RHRC. [There is no federal tax credit for the historic preservation of an owner-occupied property.]

The credit is administrated the same as the HRTC. A taxpayer applies to the DNR for approval. If the approval is granted, the DNR informs the taxpayer when they may first claim the credit. The number of requests and approved expenses must be within the annual limit. In most cases, the recipients claim the credit on their next tax return. There have only been a few instances where the taxpayer had to wait more than one year to claim the credit.

The National Register online database lists 1,479 individual properties and 298 historic districts in Indiana. The breakdown of commercial and owner-occupied properties is unknown, as is the number of buildings in each historic district. The tables below list the top 10 counties by the number of approved projects and by credits awarded. Between 2003 and 2012, 145 projects were approved with a total qualifying investment of \$8.4 M. The average credit per project is \$11,650.

Top 10 Counties by Number of Projects	
County	Projects
Marion	45
Floyd	12
Allen	10
Montgomery	8
Tippecanoe	6
Elkhart	6
St. Joseph	N/R
Clinton	N/R
Jefferson	N/R
Hamilton	N/R

Top 10 Counties by Credit Amounts	
County	Credit Amount
Marion	\$642,527
Montgomery	129,951
Jefferson	107,813
Wabash	103,416
Allen	102,470
Tippecanoe	101,293
Floyd	66,861
Bartholomew	55,281
Cass	48,155
Hendricks	41,075

*N/R = Five or fewer filers, filer count not reportable
Source: Department of Natural Resources.

Less than 3% of the claimants had a single-year tax liability greater than the average project award. Therefore, almost all claimants must carry over unused credit. The average tax liability of an RHRC claimant was \$2,678 in tax years 2005 through 2011. For 40% of the claims, the RHRC completely reduced the taxpayer's state tax liability to zero. Considering the mean credit per project and the mean tax liability, the average RHRC recipient could claim the credit for up to five years before using the entire allocation. In the sample, 24% of the recipients claimed the credit in multiple years.

Researchers found that historic designations and preservation activities have a positive effect on property values. A 1993 study conducted in Canada found that after the historic designation of a property, the property, at worst, maintained its value, but usually the value increased even though the development alternatives were reduced. A 2001 study of National Register districts in Philadelphia found that residential property within the districts attracted a price premium of 131%. A 2007 study found that a historic district designation typically increased residential property values by 5% to 35% per decade over the values in similar, undesignated neighborhoods.¹

To measure the impact of the RHRC, samples of homesteads were examined in Allen and Floyd Counties. The samples contained all the properties that received an RHRC as well as the other properties located within the same census block. The change in the assessed value (AV) of RHRC properties in Floyd County were 1.6% greater than the properties in the same census blocks built before 1952. In Allen County, even though the AV decreased for all properties, the RHRC properties were nearly 1% higher than other properties in the same census block built before

¹ Mason, Randall (2005). Economics and Historic Preservation: A Guide and Review of the Literature. Brookings Institute September 2005.

1929. While the analysis found the average AV of RHRC projects were slightly greater than properties of comparable age within the same census blocks, the data indicated that other factors beyond RHRC were driving the AV values. For example, the RHRC properties in Floyd County experienced average AV increases of 2.5% between 2008 and 2013. The AV for RHRC properties declined an average of 1.2% in Allen County over the same time period.

Purpose.

The Riverboat Building Tax Credit (RBTC) (IC 6-3.1-17) is available to taxpayers that build or refurbish a riverboat licensed to conduct legal gambling in Indiana.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	N/R	0	N/R	\$680	\$0	\$680
2007	N/R	0	N/R	1,750	0	1750
2008	8	N/R	8	5,322	609,455	614,777
2009	N/R	N/R	N/R	450	1,000,000	1,000,450
2010	N/R	N/R	N/R	1,388	184,438	185,826
2011	N/R	0	N/R	2,478	0	2,478
2012*	N/R	0	N/R	2,409	0	2,409
Mean	N/R	N/R	N/R	\$2,068	\$256,270	\$258,339

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The Riverboat Building Tax Credit could be claimed by any individual or company that incurs cost towards building or refurbishing a riverboat licensed to conduct legal gambling in Indiana. The tax credit equals 15% of the qualified investment. The total amount of tax credits allowed for all taxpayers in a state fiscal year is limited to \$1 M.

Program Background.

The Riverboat Building Tax Credit was enacted in 1994. There has been no substantial change in the tax credit since 1994.

The Indiana Economic Development Corporation (IEDC) must approve the costs of the qualified investment before the costs are incurred. The credit is approved by the IEDC for projects where qualified investments result: (1) from work performed in Indiana to build or refurbish a riverboat; and (2) in taxable income to any other Indiana taxpayer. If the taxpayer meets the approval criteria, IEDC can award tax credits totaling up to \$1 M each fiscal year. The tax credits are awarded in the order that the applications are received.

After incurring the cost upon which the tax credit awards were made, the taxpayer submits the documentation required for the certification of the tax credit. IEDC evaluates to verify that each investment for which the taxpayer takes credit is qualified investment.

Riverboat Building Tax Credit

Enactment: The credit was enacted in 1994 and effective beginning in tax year 1995.

Expiration: This credit has no expiration date.

Credit Limits: The credit has an annual aggregate limit of \$1.0 M per fiscal year.

Award Process: The taxpayer must submit an application to the Indiana Economic Development Corporation.

Eligible Taxes: Individual Adjusted Gross Income (AGI), Corporate AGI, Financial Institutions, Insurance Premiums, and Sales Tax.

Refund Provisions: The credit is nonrefundable, but unused credits may be carried forward. Unused credits may not be carried back.

Claim Filing Requirements: The taxpayer must enclose the certification from the IEDC along with their return.

Examples of disqualified investments include, but are not limited to:

- Maintenance costs
- Interest on loans
- Utility expenses
- Forklifts, cars, trucks, etc.
- Slot machine additions, which are evaluated on case-by-case basis

If satisfied that the taxpayer met its obligation, the IEDC provides a certification letter to the taxpayer and the Indiana Department of State Revenue (DOR), at which point the taxpayer may claim the credit against the eligible taxes.

Analysis.

Between FY 2005 and FY 2012:

- 230,114 square feet of riverboat gaming floor space were added in Indiana.
- More than \$1 B in project development costs was spent by Indiana riverboat companies.
- Indiana riverboats applied for tax credits against \$29.4 M in qualified investment.
- \$3.8 M of the potential \$8 M in tax credits has been certified by IEDC during this period.
- \$1.8 M has been claimed in credit from tax year 2006 to 2012 (*2005 data is not available*).
- Maximum available tax credit has been certified in only three out of the eight years.
- For reasons not clear, the tax credit is used well below the level of investment.
- Investments seem to be driven by competition, and the RBTC had very little impact on the level of investment.

Currently there are 13 gaming facilities licensed to operate in Indiana. Two of the gaming facilities are casinos which operate from land-based facilities. Eleven of the facilities are defined as riverboats under current law. The first riverboat started operation in Evansville on December 18, 1995. The riverboat in French Lick was the 11th and the last riverboat, starting operations on November 1, 2005. The two casinos at the racetracks opened in the second quarter of 2008. This tax credit is not applicable to these two facilities.

According to the Indiana Gaming Commission (IGC), Indiana casinos incurred \$73.7 M in total project development costs¹ in CY 2012. The cumulative investment since the inception of gaming in Indiana on all casino projects has been \$4.5 B. The project development costs for the riverboats were \$66.3 M in CY 2012 and \$4.1 B since the inception of gaming in Indiana. The table to the right shows the cost incurred at each facility.

Project Development Cost

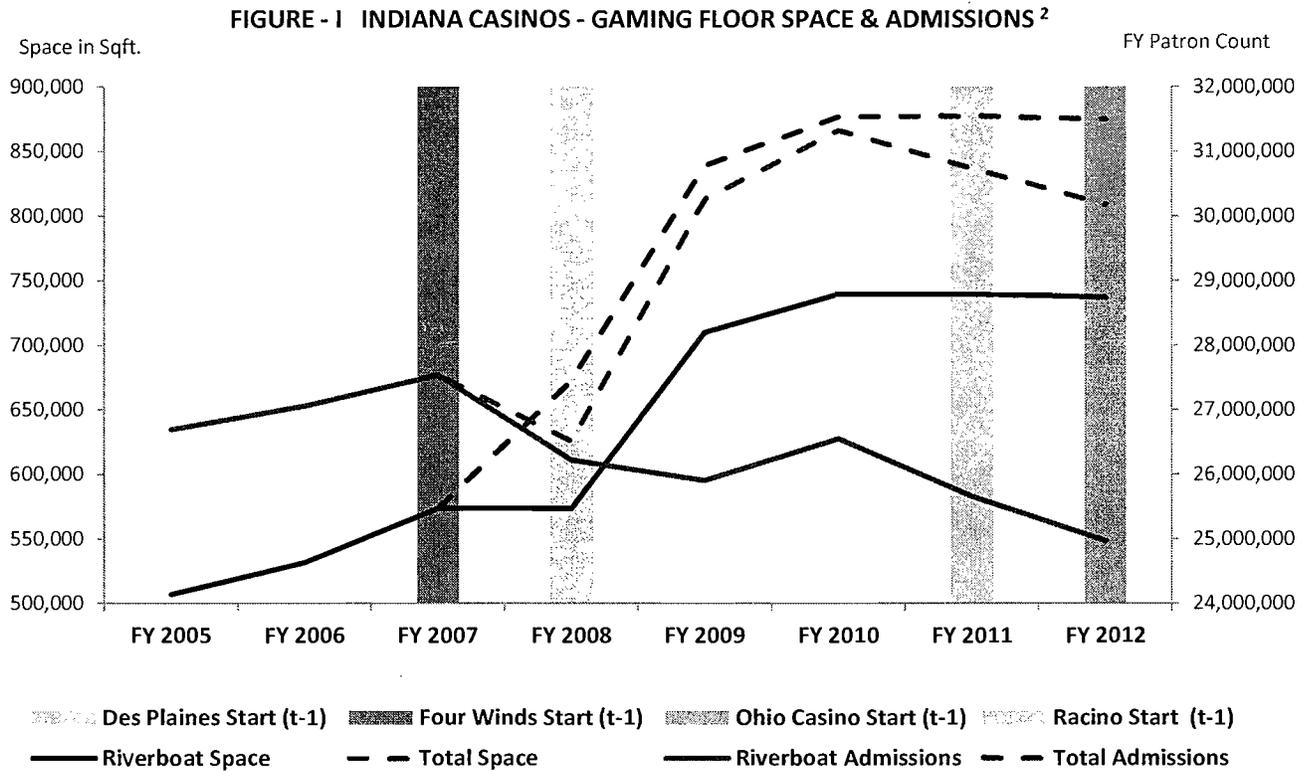
Gaming Facility	CY 2012	Cumulative Since Inception
Ameristar/ East Chicago	\$7,183,909	\$260,586,860
Belterra/ Dearborn County	5,931,037	369,995,486
Blue Chip / Michigan City	3,616,329	494,429,891
Tropicana / Evansville	11,117,980	229,163,188
Orange County Casino	4,050,866	419,980,859
Rising Star / Rising Sun	2,325,708	79,861,073
Hollywood / Lawrenceburg	18,499,392	677,594,575
Horseshoe/ Hammond	5,046,963	781,865,519
Horseshoe Southern/ Harrison County	4,832,215	535,476,965
Majestic Star I / Gary	2,638,216	220,013,216
Majestic Star II/ Gary	1,028,059	53,397,362
Total Riverboat Investment	\$66,270,674	\$4,122,364,994
Hoosier Park / Anderson	\$7,026,305	\$146,217,702
Indiana Live / Shelbyville	484,662	183,476,129
Total Racino Investment	\$7,510,967	\$329,693,831
Total All Casino Investment	\$73,781,641	\$4,452,058,825

Source: Indiana Gaming Commission.

Note: This figure includes, but is not limited to, all expenditures associated with the purchase of the vessel and any improvements made thereafter, the purchase and maintenance of all gaming equipment, any construction and improvements made to the land owned or leased by the corporation, and any construction and improvements made to the area adjacent to the casino's land for the specific use of casino traffic.

A substantial portion of the cost reported for the riverboat casinos is presumed to be for gaming vessel building and refurbishing. The riverboat gaming floor space increased from

506,828 square feet in 2005 to 736,942 square feet in 2012. This is an increase of 45% in a span of seven years. *Figure 1* below shows that the riverboats (solid lines) have added space while losing patrons. It also shows that competition (columns) to Indiana riverboats has grown on many fronts during this period. The competition stems from in-state racinos and new commercial and tribal casinos in the neighboring states. The addition of gaming floor space has been primarily driven by competition, capacity maximization, profitability, and other market conditions. The size of the tax credit relative to the size of investment is very small. It is unlikely that the tax credit has any substantial impact on the level of market-driven investment.



¹ Economic Development Report submitted by each casino to the Indiana Gaming Commission.

² Indiana Gaming Commission, Annual Reports, <http://www.in.gov/igc/2362.htm>.

School Scholarship Contribution Tax Credit

IC 6-3.1-30.5

Legislative Services Agency

September 2013

Purpose.

The School Scholarship Contribution Tax Credit (IC 6-3.1-30.5) was established to encourage donations to nonprofit K-12 scholarship-granting organizations (SGOs).

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2010	106	N/R	106	\$176,207	\$6,875	\$183,082
2011	559	N/R	559	1,430,645	17,000	1,447,645
2012*	766	N/R	766	1,342,492	10,000	1,352,492
Mean	477	N/R	477	\$983,115	\$11,292	\$994,406

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equals 50% of the total amount contributed to a qualified SGO. Unused credits awarded after December 31, 2012, may be carried forward for up nine years. All credits awarded prior to that date had to be taken in the year they were provided.

Program Background.

The School Scholarship Program was established in 2009 to provide scholarships to qualifying students to attend participating schools. The funding for the scholarships comes from private charitable donations submitted to SGOs. The SGOs must be exempt from federal taxation under Section 501(c)(3) of the Internal Revenue Code, organized to grant school scholarships, and be approved by the Indiana Department of Education (IDOE).

An SGO may establish certain criteria for the scholarships they provide, and the recipient must at least meet the pre-enrollment and income qualification. In addition, the student's annual household income must be below 200% of the amount required to qualify for the federal free-or-reduced-lunch program. Families apply to the SGOs for a scholarship. The scholarships must be at least \$500 or can be up to full tuition.

The program defines a participating school as a public or private school where students are required to pay tuition to attend and the institution voluntarily agrees to enroll the student. The school must be accredited by the Indiana State Board of Education or a state, national, or regional accreditation organization. The school must also administer the ISTEP+ or another nationally recognized test.

School Scholarship Contribution Tax Credit

Enactment: The credit was effective beginning in tax year 2010.

Expiration: This credit has no expiration date.

Credit Limits: This credit has an annual aggregate limit of \$7.5 M per fiscal year.

Award Process: Taxpayers claim the credit on the appropriate return.

Eligible Taxes: Individual Adjusted Gross Income (AGI) Corporate AGI, Financial Institutions, and Insurance Premiums Tax.

Refund Provisions: The credit is nonrefundable, but unused credits awarded after December 31, 2012, may be carried forward for up to nine years. Unused credits may not be carried back.

Claim Filing Requirements: The taxpayer is required to maintain a copy of Schedule IN-SSC.

There were 4,660 scholarships awarded in fiscal year 2012 with an average scholarship award of \$1,010. A study of the income distribution of Indiana taxpayers reveals that 69% of dependents live in households that meet the minimum income requirements. There may be an estimated 742,000 to 816,000 children that could qualify for a School Scholarship based on household income.¹

The table below contains the total donations and credit authorizations by state fiscal year.

School Scholarship Tax Credit Fiscal Year Allocations

Fiscal Year	Maximum Credit Allowed	Total Credits Authorized	Total Donations
FY 2010	\$2,500,000	\$124,200	\$248,400
FY 2011	2,500,000	409,053	818,106
FY 2012	5,000,000	2,053,966	4,107,931
FY 2013	5,000,000	2,808,879	5,617,758

Source: Indiana Department of State Revenue.

Analysis.

- The credit usage is low.
- The amount of claims has grown considerably since the credit was established.
- Researchers have found that reducing the cost of charitable giving through tax incentives may increase the total amount of charitable contributions.
- There are other programs that provide benefits to both the taxpayer and the scholarship recipient and that encourage contributions to SGOs.

The School Contribution Tax Credit has been claimed on 1,431 returns by 1,161 different taxpayers for a total of \$2.4 M since 2010. The vast majority of the credits are claimed on the Individual Income Tax. The average credit claim is \$2,093. The amount of credits and contributions has increased each year. The table below contains credit claims since 2010 by federal adjusted gross income

School Contribution Tax Credit Claims on Resident Individual Income Tax Returns since 2010.

Federal Adjusted Gross Income Tier	% of All Returns	Number of Claims	% of Total Claims	Credits	% of Total Credits
Under \$25,000	42.6%	42	3.0%	\$47,754	1.7%
\$25,000 to < \$50,000	23.9	93	6.6	29,744	1.0
\$50,000 to < \$75,000	14.0	131	9.3	55,122	1.9
\$75,000 to < \$100,000	8.8	123	8.7	72,729	2.5
\$100,000 to < \$150,000	6.9	241	17.1	189,621	6.5
\$150,000 to < \$200,000	1.9	146	10.3	150,503	5.1
\$200,000 to < \$500,000	1.6	314	22.3	560,415	19.1
\$500,000 or More	0.4	321	22.7	1,820,733	62.2
Grand Total		1,411		\$2,926,621	

Excludes forms SC-40 and IT-40PNR

Source: LSA Income Tax database.

The School Scholarship tax credit was enacted to encourage charitable giving. The impact of other tax incentives established to encourage charitable giving has been widely studied with no clear consensus among researchers. A

¹ The number of qualifying dependents was estimated using the LSA Income Tax Database for tax year 2011 and U.S. Census Table: PEPSYASEX-Geography-Indiana: Annual Estimates of Resident Population by Single Year of Age and Sex: April 1, 2010, to July 1, 2012.

meta-analysis of 69 papers found price elasticities ranging from +0.12 to -7.07.² Based on those elasticities, a 10% decrease in the cost of making a donation would result in either a 1% decrease in donations or a 70% increase in donations. Because of the lack of consensus among the literature, our analysis used two levels of responsiveness. The low level of responsiveness assumed a price elasticity of -0.5, while the high level assumed an elasticity of -2.0. By applying the response ranges to the minimum contributions from the credit claimants, between \$1.1 M and \$2.2 M in contributions could be attributed to the credit since it was enacted.

SGO contributions also qualify for the federal charitable deduction. The federal charitable deduction is a dollar-for-dollar reduction to taxable income for qualifying contributions. To claim the federal charitable deduction, the taxpayer must itemize deductions when filing their federal income tax return. A household that contributes \$4,000 to an SGO would receive a \$2,000 Indiana income tax credit and could reduce federal income tax by \$1,400 assuming the taxpayer has a 35% federal income tax rate.

The procedure of awarding Choice Scholarships provides another incentive for taxpayers to contribute to SGOs. Students that receive a School Scholarship for an SGO are eligible to receive the Choice Scholarship the following year, provided the student still meets the income qualification. A donor can designate a specific school or group of schools for their donation. For example, a donor could give \$1,000 to an SGO to provide one kindergartener a scholarship to the school of the donor's choice. That student is then eligible to receive up to \$38,300 in state tuition assistance over the next eight years through the Choice Scholarship program.

² Pelozo, John, and Pier Steel (2005). The Price Elasticities of Charitable Contributions: A Meta-Analysis. *Journal of Public Policy & Marketing*, 24 (2005), 260-272.

Small Employer Wellness Program Tax Credit

IC 6-3.1-31.2

Legislative Services Agency

September 2013

Purpose.

The Small Employer Wellness Program Tax Credit (IC 6-3.1-31.2) was established to encourage small employers to offer qualified wellness programs to their employees. The taxpayer had to be actively engaged in business and employ between 2 and 100 employees.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2007	83	9	92	\$81,631	\$20,681	\$102,312
2008	170	20	190	180,758	59,030	239,788
2009	199	11	210	265,504	28,829	294,333
2010	183	N/R	183	386,008	24,296	410,304
2011	196	7	203	423,552	33,513	457,065
2012*	0	0	0	0	0	0
Mean	139	9	146	\$222,909	\$27,725	\$250,634

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.
N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equaled 50% of the costs incurred by the taxpayer during the taxable year for providing a qualified wellness program to the taxpayer's employees.

A qualified wellness program was required to be approved by the State Department of Health (ISDH) and provide rewards for employees':

- Appropriate weight loss.
- Smoking cessation.
- Pursuit of preventative health care services.

A small employer was defined as an employer of 2 to 100 employees. The credit was nonrefundable, but unused credits could be carried forward. Unused credits could not be carried back. The credit could be applied to individual or corporate AGI Tax, Financial Institutions Tax, or Insurance Premiums Tax liabilities. New credits could not be awarded after December 31, 2011.

Program Background.

The Small Employer Wellness Program Tax Credit was enacted by P.L. 218 in 2007 with the purpose of encouraging small employers to implement wellness programs. The ISDH was responsible for reviewing applications, which were to be submitted annually. Applications were evaluated based on several program aspects, including education and

Small Employer Wellness Program Tax Credit

Enactment: The credit was effective beginning in tax year 2007.

Expiration: No new credits could be awarded after 2011. The credit expires in 2020.

Credit Limits: The credit had no annual limits.

Award Process: The taxpayer had to receive a certification from the State Department of Health before claiming the credit.

Eligible Taxes: Individual Adjusted Gross Income (AGI), Corporate AGI, Financial Institutions, and Insurance Premiums Tax.

Refund Provisions: The credit was nonrefundable, but unused credits could be carried forward. Unused credits could not be carried back.

Claim Filing Requirements: The taxpayer had to enclose the certification from the State Department of Health along with their return.

intervention materials, rewards, and measurement of employees' success. From 2007 to 2011, ISDH certified an average of 79 employers each year.

For tax years 2007 and 2008, ISDH certified wellness vendors in addition to small employers in order to give small employers access to pre-approved wellness plans. However, the certified vendor status was discontinued due to the disproportionately high number of applications from vendors.¹

In 2011, P.L. 172 enacted a moratorium on the tax credit. No new credits were awarded after 2011, and the credit is set to expire in 2020. Credits previously awarded but not claimed may be carried forward only during 2014 and 2015.

Analysis.

- The amount of credits claimed was relatively small, but increased each year the credit was available.
- Wellness programs helped improve overall employee health and productivity.

The average annual amount of tax credits claimed from 2007 to 2012 was \$250,634, with the total claimed during that six-year period equal to \$1,503,802. The amount of credits claimed increased each year by 45% on average through 2011. No credits were claimed in 2012.

ISDH conducted evaluations of the tax credit in 2011 and in 2012.² The 2012 study found that as a result of receiving the tax credit, many employers improved or supplemented their wellness programs by adding rewards programs, increasing employee education, or changing the physical environment of the work place (e.g., purchasing physical activity equipment). The most common reasons employers gave for starting a wellness program included reducing health care costs and improving overall employee health. The ISDH study found that many employers that had a wellness program in place for more than two years had improved in these areas. Employers reported that:

- Employee productivity had increased.
- Employees reported fewer accidents and injuries at work.
- Employees took fewer sick days.
- Employees were more active in the workplace.
- More employees were refraining from tobacco use.
- Health insurance costs were rising at lower rates than in previous years.
- Employees were more concerned about topics that related to preventive care.

The 2011 ISDH study found that the majority of employers that applied for the credit fell into the following categories (based on NAICS codes): professional, scientific, and technical services (18%); manufacturing (18%); insurance and finance (13%); and retail trade (7%). In addition, most small employers (94% of applicants in 2011) offered health insurance to full-time employees.

ISDH reported that since the credit has expired, many employers did not plan on eliminating their wellness programs. However, some reported they would need to cut back on certain activities, which could decrease employee participation.

¹ Indiana State Department of Health, Report on Small Employer Qualified Wellness Program Tax Credit as Required by IC 5-14-6, December 2011.

² Indiana State Department of Health, Communities Putting Prevention to Work (CPPW): State and Territorial Initiative Final Report, January 24, 2013.

Teacher Summer Employment Tax Credit

IC 6-3.1-2

Legislative Services Agency

September 2013

Purpose.

The Teacher Summer Employment Tax Credit (IC 6-3.1-2) was established to encourage businesses to hire certain teachers during their summer vacation.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual	Corporation	Total	Individual	Corporation	Total
2006	22	0	22	\$11,917	0	\$11,917
2007	21	0	21	15,855	0	18,355
2008	19	N/R	19	9,199	2,500	11,699
2009	24	0	24	12,916	0	12,916
2010	20	0	20	13,106	0	13,106
2011*	18	0	18	23,911	0	23,911
Mean	21	0	21	\$14,484	\$417	\$15,317

*2011 was the final year to claim the credit.

N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equaled the lesser of \$2,500 or 50% of the compensation paid to the eligible teacher by the taxpayer during the taxable year.

Program Background.

The credit was intended to encourage the hiring of certain teachers in qualified positions during their summer recess. The statute defined an eligible teacher as a licensed teacher employed by a public school corporation to teach in a designated shortage area during the regular term. The shortage areas included mathematics, science, and other areas designated by the Professional Standards Board. The employer had to hire the teacher for a position that required the teacher's academic training in the shortage area and utilized skills and expertise developed as a result of their training or teaching experience.

Analysis.

- Credit usage was extremely low compared to the eligible population.

The Teacher Summer Employment Tax Credit was not widely used given the eligible population. Ten firms were authorized to claim the credit for hiring a total of 29 teachers between 2001 and 2010 according to the Indiana Department of Education. The credit was used to reduce the wage cost of an average of three teachers a year. In 2008, there were approximately 4,400 math, science, and special education teachers with less than 10 years

Teacher Summer Employment Tax Credit

Enactment: The credit was effective beginning in tax year 1984.

Expiration: No new credits could be awarded after 2011. The credit expires in 2020.

Credit Limits: The credit was limited to \$500,000 per fiscal year.

Award Process: The qualified positions had to be certified by the Indiana Department of Education.

Eligible Taxes: Individual Adjusted Gross Income (AGI) Corporate AGI, Financial Institutions, and Insurance Premiums Tax.

Refund Provisions: The credit was nonrefundable. Unused credits could not be carried forward or carried back.

Claim Filing Requirements: The taxpayer had to enclose the qualified position certificate along with their return.

of teaching experience. The average annual approvals were less than 0.07% of the math, science, and special education teachers with less than 10 years of experience teaching in 2008.

Purpose.

The Unified Tax Credit for the Elderly (UTCE) (IC 6-3-3-9) provides a refundable income tax credit to low-income Indiana residents who are at least 65 years old.

Tax Credit Use Profile.

Tax Year	Number of Claims	Amount of Claims	Average Credit Amount	No. of Households Claiming Max. Credit	% of All Returns Filed
2006	156,199	\$11,012,010	\$70.50	54,980	5.13%
2007	162,519	11,666,270	71.78	61,341	5.16%
2008	159,447	11,431,740	71.70	59,363	5.12%
2009	165,808	11,967,643	72.18	61,949	5.44%
2010	160,826	11,587,820	72.05	60,186	5.23%
2011	160,190	11,581,160	72.29	60,504	5.16%
2012*	156,816	11,353,380	72.40	59,458	5.13%

*The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.

Description.

The taxpayer is eligible to claim this credit if all of the following conditions are met:

- The taxpayer and/or spouse is at least 65 years old by the end of the taxable year.
- The taxpayer's federal adjusted gross income (FAGI) is less than \$10,000.
- The taxpayer has been an Indiana resident for at least six months.

The credit amount is based on the taxpayer's income and marital status.

Federal Adjusted Gross Income	Credit When One Taxpayer is 65 or Over (Single or Joint Filer)	Credit When Both Taxpayers are 65 or Over
Less than \$1,000	\$100	\$140
Between \$1,000 and \$2,999	\$50	\$90
Between \$3,000 and \$9,999	\$40	\$80

Source: Department of State Revenue.

Analysis.

- A substantial number of taxpayers over the age of 65 claim this credit.
- A substantial amount of the credit is claimed on the stand-alone form, SC-40.
- The number of claims has been decreasing since 2001.

The credit was established to provide supplemental income to low-income elderly Indiana residents. Since 2001, approximately 31% of the taxpayers 65 years of age or older claim the UTCE. Some taxpayers eligible to receive the

Unified Tax Credit for the Elderly

Enactment: The credit was effective beginning in tax year 1982. Modifications were made for tax years beginning in tax years 1983 and 1985.

Expiration: This credit has no expiration date.

Credit Limits: This credit has no annual limit.

Award Process: None, the taxpayer claims the credit when filing the return.

Eligible Taxes: Individual Adjusted Gross Income Tax.

Refund Provisions: The credit is fully refundable.

Claim Filing Requirements: Taxpayers may claim the credit on the IT-40 or on the stand-alone credit form, SC-40.

maximum credit are not required to file an Indiana tax return. So, the Department of State Revenue (DOR) produced the SC-40 tax form. The SC-40 form provides a method for an eligible taxpayer to receive the credit without having to fill out a complete tax return. In the past 11 years, about 43% of all UTCE was claimed on the SC-40.

UTCE Claims by Tax Year and Form Type.

Tax Year	Number of Claims			Percent of Claims	
	IT-40	SC-40	Total	IT-40	SC-40
2005	111,109	53,904	165,013	67.3%	32.7%
2006	106,120	50,079	156,199	68.0	32.0
2007	113,578	48,941	162,519	69.9	30.1
2008	111,474	47,973	159,447	70.0	30.0
2009	117,933	47,875	165,808	71.1	28.9
2010	115,244	45,582	160,826	71.7	28.3
2011	114,569	45,621	160,190	71.5	28.5

Tax Year	Credit Amount			Percent of Credit Amount		Average Credit Claimed	
	IT-40	SC-40	Total	IT-40	SC-40	IT-40	SC-40
2005	\$6,454,489	\$5,178,720	\$11,633,209	55.5%	44.5%	\$58.09	\$96.07
2006	6,188,340	4,823,670	11,012,010	56.2	43.8	58.31	96.32
2007	6,915,490	4,750,780	11,666,270	59.3	40.7	60.89	97.07
2008	6,764,130	4,667,610	11,431,740	59.2	40.8	60.68	97.30
2009	7,302,523	4,665,120	11,967,643	61.0	39.0	61.92	97.44
2010	7,127,410	4,460,410	11,587,820	61.5	38.5	61.85	97.85
2011	7,112,520	4,468,640	11,581,160	61.4	38.6	62.08	98.00

Source: LSA Income Tax database.

The number of UTCE credits claimed has decreased by an average of 0.41% a year since 2001, unlike the above-65 population. According to the U.S. Census Bureau, the Indiana population 65 years of age and older has increased an average of 1.30% a year. The percentage of individuals 65 years of age and older living below poverty in 1999 was 7.7%, compared to 7.2% in 2011. However, the number of elderly individuals with income below the poverty line actually increased by an average of 0.59% a year from 1999 to 2011.

The income threshold for the credit explains why the number of UTCE claims is decreasing while the number of elderly living below poverty is increasing. To qualify for the UTCE, the taxpayer must have an FAGI of less than \$10,000. This amount was established in 1982. Adjusting for inflation \$10,000 in 1982 is equivalent to more than \$24,000 in today's dollars. If the income threshold was adjusted for inflation, the number of claims would have been 299,366 in 2001 and 325,721 in 2011. Adjusting the income thresholds would have resulted in about \$7.9 M in additional credit awarded in 2011.

Overall, the credit is providing income assistance to low-income elderly taxpayers. The credit is reaching a narrower band of taxpayers today than it was when the credit was first established, but the assistance is going to those elderly taxpayers in the most need of assistance.

Purpose.

The Voluntary Remediation Tax Credit (IC 6-3.1-23) is for qualified investments involving redevelopment of a brownfield or environmental remediation.

Tax Credit Use Profile.

Tax Year	Filers Claiming Credits			Credits Claimed		
	Individual*	Corporation	Total	Individual*	Corporation	Total
2006	79	0	79	\$24,450	\$0	\$24,450
2007	93	0	93	28,143	0	28,143
2008	66	0	66	19,671	0	19,671
2009	63	0	63	36,877	0	36,877
2010	43	0	43	11,937	0	11,937
2011	53	0	53	16,212	0	16,212
2012**	43	0	43	15,494	0	15,494
Mean	63	0	63	\$21,826	0	\$21,826

*Includes both claims against state and local income tax liabilities.

**The 2012 filer counts and credit amounts are not full-year totals because of filing extensions and suspension of returns for audit.

N/R = Five or fewer filers, filer count not reportable.

Description.

The credit equals the lesser of \$200,000 or the sum of 100% of the first \$100,000 of the qualified investment and 50% of the amount that exceeds \$100,000.

A qualified investment means the costs that:

- Result from work performed in Indiana to conduct a voluntary remediation.
- Are not recovered by a taxpayer from another person after the taxpayer has made a good-faith effort to recover the costs.
- Are not paid from state financial assistance.
- Result in taxable income to any Indiana taxpayer.
- Are approved by the Indiana Department of Environmental Management (IDEM) and the Indiana Finance Authority (IFA).

Analysis.

- No credits have ever been authorized by IDEM and IFA.
- Businesses may be pursuing more lucrative tax credits or incentives.

No Voluntary Remediation Tax Credits were ever approved by either the IFA or the IDEM. All credit claims reported in the table above are erroneous and subject to audit by the Department of State Revenue.

Voluntary Remediation Tax Credit

Enactment: The credit was effective beginning in tax year 2002.

Expiration: No new credits may be awarded after 2007.

Credit Limits: This credit has an annual aggregate limit of \$2 M per state fiscal year.

Award Process: The taxpayer must have the qualifying expenditures approved by the Indiana Department of Environmental Management and the Indiana Finance Authority.

Eligible Taxes: All taxes listed under IC 6-8.1-1-1.

Refund Provisions: The credit is nonrefundable, but unused credits may be carried forward for up to five years. Unused credits may be carried back to the immediately preceding taxable year.

Claim Filing Requirements: The taxpayer is required to submit a copy of the certificate from the IFA and IDEM verifying the amount of eligible credit for the taxable year.

Taxpayers are conducting remediation projects in Indiana without applying for the state tax credit. There are at least 3,400 active sites that may have qualified for the credit, and an average of 390 new projects begin each year. The remediation costs can range from \$15,000 to \$100 M, depending on the scope of the project.¹

The Voluntary Remediation Tax Credit was enacted to complement the federal Brownfields Tax Incentive. The Brownfields Tax Incentive allowed environmental cleanup costs to be fully deductible in the year incurred, rather than capitalized and spread out over time. This gave taxpayers an immediate reduction to taxable income to help offset the short-term remediation costs. The federal Brownfield Tax Incentive was signed into law in 1997 and extended through December 31, 2011. The federal program was not renewed and cannot be claimed for tax years beyond 2011. Also, about half of the other states offer some type of tax incentive including: remediation tax credits; cancellation of back taxes; sales tax rebates; and property tax abatements. Many of the brownfield remediation tax programs grew out of economic development incentives for distressed areas or enterprise zone programs.²

While Indiana allowed the Voluntary Remediation Tax Credit to expire, it still has programs in place that offer financial assistance for brownfield remediation.³ They include:

- Indiana Brownfields Program's Revolving Loan Fund, which provides funding through low-to-zero-interest loans to finance environmental cleanups and to facilitate redevelopment of brownfield sites throughout the state.
- Supplemental Environmental Projects (SEPs), which allow the money from assessed civil penalties to be used to provide additional redevelopment funding.
- Automotive Sector Initiative, which provides financial assistance to facilitate the redevelopment of permanently idled or closed auto dealerships and parts/supplier, assembly, and manufacturing plants that are brownfields sites resulting from the downsizing of the automotive manufacturing sector.
- Brownfield Property Tax Reductions or Waivers, which are provided by the Department of Local Government Finance, for delinquent taxes on a brownfield property.

¹ The totals include projects from the following Indiana programs: Voluntary Remediation Program (VRP), Brownfields (BF) Program, State Cleanup (SC) Program, and Leaking Underground Storage Tanks Section (LUST).

² United States Environmental Protection Agency (2011). A Guide to Federal Tax Incentives for Brownfield Redevelopment. Retrieved on August 14, 2013. <http://www.epa.gov/brownfields/tax/index.htm>. EPA 560-F-11-003. April 2011.

³ Indiana Finance Authority (2013). Indiana Brownfields website. Accessed on August 14, 2013. <http://www.in.gov/ifa/brownfields/2366.htm>

Exhibit C
CSTFP #2
11/18/13

PolicyAnalytics, LLC

RESEARCH. ANALYSIS. RESULTS.

An Analysis of the Indiana Historic Rehabilitation Tax Credit

**A Report to the Historic Landmarks Foundation
of Indiana**



Prepared by Policy Analytics, LLC

October 19, 2007

PolicyAnalytics, LLC

Executive Summary

The Indiana Historic Rehabilitation Tax Credit was established in 1994 to encourage the rehabilitation of Indiana's historically valuable properties. The state credit program was modeled on the successful Federal Historic Rehabilitation Credit, but its effectiveness has been limited in recent years due to an annual cap and the resulting ten-year waiting list. The Historic Landmarks Foundation of Indiana has engaged Policy Analytics, LLC to assess the current state of the historic credit program, estimate the economic and fiscal impacts of historic rehabilitation.

This report presents the following findings relating to the current implementation of the Indiana Historic Rehabilitation Tax Credit:

1. The geographic distribution of tax credits is heavily concentrated in the most populous counties of the state. Over the course of the program, 43% of the projects receiving tax credits have been located in Marion County.
2. Historic rehabilitation produces a significant economic impact. Approximately \$170 million has been invested in rehabilitation projects participating in the state credit program. The economic output from this investment activity is estimated at \$853 million. Rehabilitation activities using the state credit have also generated an estimated 3,451 jobs throughout the economy.
3. The historic credit program generates a positive return for the state. Since the program's inception, approximately \$11 million in credits have been approved for rehabilitation projects statewide. The increase in state sales and income tax revenue generated by rehabilitation activity is estimated at \$30 million, a nearly 3 to 1 return on the state's initial investment.
4. The \$450,000 annual program cap reduces statewide rehabilitation investment. Currently, there is a 10 year wait from the time a rehabilitation project is complete to the time the tax credit is received.
5. A lack of transferability further reduces the value of the incentive. Many individual investors do not have a large enough tax liability to take advantage of the full tax credit.

The move to market value as the basis for property tax assessment has increased the pressure on urban core geographies to remain viable. Addressing the shortcomings of the Indiana Historic Rehabilitation Tax Credit would provide some relief to this situation.



Issue Brief

The American Institute of Architects • Government Advocacy • Current Issue Position and Analysis

Historic Preservation Tax Credits Key Points:

- *Maryland's tax credit program has helped revitalize many downtown, historic buildings throughout the state. An analysis showed that the tax credit returns \$3.31 for every \$1.00 within five years of project completion.*
- *Rhode Island's tax credit program created 3,000 jobs and was the lynchpin in downtown redevelopment of Providence.*
- *Massachusetts' Historic Tax Credit Program has been incredibly successful and needs to be expanded.*
 - *In 2004, a total of 27 projects applied for \$68.3 million in tax credits, however the state program has a cap of \$15 million.*
 - *Total costs for these projects would have exceeded \$422 million.*
 - *6,134 jobs would have been created and more than \$29.7 million in state/local taxes collected.*
 - *An additional 1,298 units of housing would have been built, with 41 percent affordable housing.*

Historic Preservation Tax Credits

AIA Position

The American Institute of Architects supports historic preservation tax credits. The AIA believes that these tax credits provide a powerful economic incentive to preserve and redevelop the inventory of historic architecture throughout the country.

Action Sought

The AIA urges state legislators to support historic preservation tax credits. These programs have a proven track record of success. Historic preservation tax credits reinvigorate blighted areas, create jobs, increase state tax rolls, provide affordable housing, and preserve our nation's architectural treasures.

Explanation and Justification

State legislatures want to preserve the architectural history that makes their state great. Historic preservation tax credits are the vehicle to achieve this goal. Tax credits couple economic development incentives with historic preservation. These credits are a win-win proposition for elected officials, because they introduce market based mechanisms for redevelopment, while at the same time preserving historic treasures in the state.

Historic preservation also increases the affordable housing stock. Nonprofit development groups must offset debt service in order to financially undertake projects. By subsidizing these groups, through a historic preservation tax credit, more of them are able to develop affordable housing. This helps to alleviate two recurrent problems in states throughout the country: job creation and affordable housing.

Historic preservation tax credits are a long-term investment in the state. They pay for themselves over time through increased tax collection, and the multiplier effects on society are amazing. The long-term effects can include increased business investment in redeveloped areas, decreased crime, and a better quality of life for affected citizens. Historic preservation tax credit programs also need to provide a level of support reflective of the demand based on local circumstances; however, a tax credit offsetting 20-30% of the cost has been the norm.

What America Thinks: A recent nationwide poll of voters (1,000 sample, margin of error +/- 3.1%) conducted December 16-22, 2004, by two respected national pollsters—The Tarrance Group, a Republican firm, and Lake Snell and Perry, a Democratic firm—indicated that historic preservation is a salient issue among the national electorate.

Based on a 0-10 scale of issue importance, loss of historic buildings and neighborhoods is a "hot button" issue with 21 percent of voters (those rating it a "10" on the 0-10 scale). Overall, 55 percent rated the issue at least a 7 on the scale of importance.

On another question in the poll related to this issue, two-thirds of the voters surveyed (67 percent) said they agreed with the statement, "Historic buildings should be preserved even if it means giving their owners additional tax breaks."

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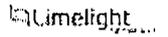
For more information contact the State and Local Affairs team at 202-626-7507 or govaffs@aia.org.

Updated: December 2005

Exhibit E
CSTFP # 2
11/18/13

Andy
Fraser

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Posted: Mon 12:06 AM, Nov 17, 2008

Updated: Mon 12:19 AM, Nov 17, 2008

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Elkhart revamps old Roosevelt School

It was a celebration open house in Elkhart Sunday that almost did not happen.

The old Roosevelt School was almost torn down.

However, Elkhart's old Roosevelt School was re-done and is re-opening as the new "Roosevelt Center" apartments.

La Casa Incorporated held an open house Sunday, giving the public a chance to see the 35 low and moderate income housing units.

Local residents and community groups helped keep the building from being torn down.



"It's really an anchor in this neighborhood, they wanted to keep it here, they didn't want it to be torn down," said Brad Hunsberg of La Casa Inc. "They wanted to see another use for it, a use that could help the neighborhood, could stabilize the neighborhood and also just the fact that it's a beautiful old building," he added.

The Roosevelt Center also features a commercial space, gym, and cafeteria.

The bulk of the funding for this project came from the state's low income housing tax credits.

[Next Story >](#)



Exhibit F
CSTFP # 2
11/18/13

Audrey Frazer

November 18, 2013
Indiana General Assembly
Commission on State Tax and Financing Policy

Chairman Hershman and members of the Commission, thank you for the opportunity to support the Individual Development Account (IDA) tax credit. The Indiana Association for Community Economic Development (IACED) and its nearly 300 member organizations, support state policies that promote community development and economic opportunity. **IACED requests continued support of the IDA tax credit to work in concert with the annual appropriation \$1 million** for this program of matched savings accounts. Statutory eligible uses for IDA savings by low- to moderate-income savers include purchasing a home, rehabilitating a home, paying for postsecondary education expenses, or starting a small business. See the success story from Goshen Indiana.

The Indiana Housing and Community Development Authority (IHCDA) administers the IDA program with support from more than 30 sponsoring nonprofit community development corporations (CDCs). Local CDCs provide outreach, enroll participants and insure program compliance, coordinate financial literacy education, and offer case management. IDA funds are placed in escrow with more than 40 partnering financial institutions. The IHCDA is authorized by IC 4-4-28-10(b) to establish 1000 new IDA accounts each fiscal year. Savers are matched \$3 for each \$1 of earned income deposited, with up to \$400 matched annually, each year for four consecutive years. However, state statute allows accounts to be matched up to 6:1, if additional funds are available. The IDA tax credit is one means by which IHCDA or CDC partners can generate additional IDA funds for savers.

The quality of the state of Indiana's IDA program is reviewed by the Corporation for Enterprise Development (CFED) every two years through its Assets and Opportunities Scorecard, which compiles policy information to rate the strength of state policies that build assets for low and moderate income individuals. Based on direct work with IDA providers, government officials, and savers, CFED believes a strong state IDA policy has the following characteristics: **Sufficient funding, state agency stewardship, state funding for all types of program costs, and stable state funding.**

Indiana has a strong IDA policy compared to other states, satisfying 3 out of the 4 characteristics. The area where Indiana falls far short is in sufficient funding. Indiana commits only \$0.57 for each low-income resident. CFED recommends \$200 per low-income resident to IDA programs. This number falls further without the IDA tax credit.

Increasing investment in IDAs generates both individual asset building and returns to the economy. CFED estimates each dollar invested in IDAs yield a return of approximately five dollars to the national economy in the form of new businesses, additional earnings, new and rehabilitated homes, reduced welfare expenditures, and human capital associated with greater educational attainment. Research summarized by the Center for Social Development (CSD) demonstrates many beneficial aspects of holding financial assets. These benefits include:

- promoting household economic stability and educational attainment
- decreasing the risk of intergenerational poverty transmission
- increasing health and satisfaction among adults, and
- increasing local civic involvement.

IACED members believe in asset-building strategies such as IDAs to build long-term wealth and lift Hoosiers out of poverty. Thank you for the opportunity to discuss the IDA tax credit.

INDIANA ASSOCIATION FOR COMMUNITY ECONOMIC DEVELOPMENT

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Andy Tracz

November 18, 2013
Indiana General Assembly
Commission on State Tax and Financing Policy

Individual Development Account Helps Linda Reach Her Goal: A Story of Client Success in Goshen

"Pursue a goal, stick to it, and with persistence you will achieve it," shares Linda. "I had no idea that such a program like LaCasa's IDA program even existed. If my pastor had not known about the program I would not be a home owner today."

Living on limited disability income, along with her sewing income from the church, Linda shares that what she learned from the Financial Literacy and Homeownership classes made a huge impact on her. She began carefully identifying where she was spending her money. But she didn't stop there. Wanting her spending to match her life goals, she created a budget and stuck to it. Monthly she set aside her IDA savings, sometimes with great difficulty. A month-long hospitalization, other illnesses, and "life surprises" were obstacles to overcome. Yet she persisted.

Not only did she save her full monthly matches but she also saved into another account, thus having additional money to apply as her down payment. Linda took to heart the realization that she would not have a landlord to do her repairs. She would need to set aside money for all the demands of being a home owner. In fact, now as a home owner she has even set aside an extra monthly payment for "just in case."

Surprises on her credit report were another challenge Linda faced. She had no idea that she had any debt. Information empowers one to make changes....and changes are what she made. She paid it all off!

Linda had her "perfect" house picked out. This house was one she talked about for months. When her time line for buying was slowed because of credit issues, there was concern it would sell. Yet she stuck to her work plan. The house then dropped in price; she was excited. Feeling that she would soon be ready to buy, Linda paid for a whole house inspection on her "perfect" house. It soon became apparent that the "perfect" house was not so perfect. In fact, it had major issues that could have ruined Linda financially.

Linda deeply appreciates the personal touch LaCasa offered to her. Having no car, and depending on others to get her to Goshen, she knew answers to her questions and concerns were only a phone call away. Taking each step, one by one, made her homeownership process doable and her goal attainable. She loved seeing the big picture, knowing what to expect. This gave her confidence and encouragement to stay the course.

Linda feels more people need to know about LaCasa programs, especially the IDA program. "Be more public," she says. "People don't know what they need to know to be successful homeowners. And they should not 'rush in' to buy." Counseling, education, and as Linda puts it, "sticking to it," will make successful home owners.

LaCasa, Inc is a community development organization with a 40 year history of working with individuals and community partners to create opportunity for personal growth, family stability, and neighborhood improvement in Elkhart County.

INDIANA ASSOCIATION FOR COMMUNITY ECONOMIC DEVELOPMENT

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Exhibit G
CSTEP #2
11/18/13

Audley Frazier

November 18, 2013
Indiana General Assembly
Commission on State Tax and Financing Policy

Chairman Hershman and members of the Commission, thank you for the opportunity to support the Neighborhood Assistance Program Tax Credit. The Indiana Association for Community Economic Development (IACED) and its nearly 300 member organizations, support state policies that promote community development and economic opportunity. 200 of IACED's members are NAP-eligible. The NAP tax credit is a critically important program to member interests. From 1989 to 2012, at least \$44,261,690 has been awarded. These credits have leveraged a minimum of \$88,523,380 in private investments to support Hoosier working families and communities. IACED believes periodic review and updating of the eligibility criteria, application process and evaluation policy is important to keep the program relevant and impactful for resilient families, vibrant communities, and philanthropy's contribution to the Indiana economy.

Non-profit organizations use NAP tax credits as an incentive to help them leverage more contributions from individuals and businesses for certain neighborhood-based programs and projects to improve economically disadvantaged areas and households. NAP tax credits provide critical services and community-based investments which provide Hoosiers support for work, asset-building, while creating jobs in communities.

Several examples of how NAP tax credits have been used. At Vincent Village in Fort Wayne, the organization previously received \$38,000 in credits last year, and used the funds raised to match a federal grant to rehabilitate a two-block area of boarded-up, abandoned homes in southeast Fort Wayne. Another success is Affordable Housing Corp. in Marion. Affordable Housing Corp. previously received \$54,000 in tax credits over several years, generating \$108,000 to make critical home repairs for low income and elderly/disabled homeowners. With these funds, 32 homes have been repaired, and the work was completed by local contractors and volunteers in conjunction with neighborhood clean-ups to maximize efforts. Lastly, Alternatives, Inc. based in Anderson has used NAP tax credits to fund the position of a case manager in its domestic violence shelter.

With me at today's hearing is Rebecca A. Seifert Executive Director of Gennesaret Free Clinics, an IACED member. Ms. Seifert will discuss how Gennesaret has used the NAP tax credit.

In July of this year, IACED reached to its members with a survey about the NAP tax credit as a result of a multitude of proposed last minute changes to the NAP tax credit application materials from the Indiana Housing and Community Development Authority. 146 responses were received to the survey between July 15 and July 17, 2013. As suggested by the high number of survey responses in very short time span, policies governing this program of tremendous amount of interest and are of high concern.

Seventy-nine percent (79%) of survey respondents received NAP credits in the last two funding cycles. What came through in this survey was a frustration with the current NAP investment levels for benefitting agencies. One survey respondent wrote, "More and more applying for a relatively fixed value of credits results in an award that seems to shrink each year. The program is almost to the point where it is not worth the administrative hassle of applying and then complying with reporting requirements". Recent practice for application of credits has been a non-competitive allocation formula, which encourages organizations to request more than they may be able to use in anticipation of a lower funding awards due to high demand and universal award. This method, however, sometimes backfires, resulting in the allocation of more credits than an organization can provide to donors. IACED recommends revisiting the non-competitive allocation method and streamlining it to right-size awards in connection to capacity for greater program effectiveness and use.

In 2011, IHCD engaged with IACED to host a series of listening sessions across the state and gather suggested modifications and improvements to the program in a well-reasoned, methodical, and rational exploration of program improvement. **IACED would be pleased to work with IHCD staff as a partner in well-planned program review based on the interests of diverse members, who are also IHCD funding partners and NAP recipients.**

NEIGHBORHOOD ASSISTANCE PROGRAM (NAP)



Indiana Housing & Community Development Authority

Exhibit H
CSTFP #2

11/18/13 Indiana Senate District 7
(Jasper, White, Carroll, Clinton, Tippecanoe, and Boone counties)

Neighborhood Assistance Program Participating Programs

<u>Organization</u>	<u>2013 NAP Fundraising</u>	<u>Organization</u>	<u>2012 NAP Fundraising</u>
CICOA Aging & In-Home Care	\$31,010	Center for Workforce Innovations	\$10,500
Community Cancer Network	\$31,010	Christian Haven, Inc.	\$36,200
Gleaners Food Bank	\$31,010	CICOA Aging & In-Home Care	\$36,200
Habitat for Humanity of Lafayette, Inc.	\$31,010	Community Cancer Network	\$12,000
Kingsway Community Care Center	\$17,444	Family Promise of Greater Lafayette	\$32,580
Lafayette Neighborhood Housing Services, Inc.	\$31,010	Family Services, Inc.	\$24,000
Neighborhood Christian Legal Clinic	\$31,010	Gleaners Food Bank	\$30,000
Second Helpings	\$31,010	Habitat for Humanity of Lafayette, Inc.	\$30,000
Tippecanoe County Child Care, Inc.	\$23,258	Kingsway Community Care Center	\$36,200
Volunteers of America of Indiana	\$31,010	Lafayette Neighborhood Housing Services, Inc.	\$10,860
2013 NAP Total Fundraising	\$288,782	Neighborhood Christian Legal Clinic	\$30,000
		Second Helpings	\$30,000
		Tippecanoe County Child Care, Inc.	\$26,250
		Volunteers of America of Indiana	\$24,000
		2012 NAP Total Fundraising	\$368,790

<u>Organization</u>	<u>2011 NAP Fundraising</u>	<u>2011 NAP Beneficiaries*</u>
Center for Workforce Innovations	\$10,500	900
Christian Haven, Inc.	\$32,600	229
CICOA Aging & In-Home Care	\$12,000	10
Community Cancer Network	\$14,600	137
Family Promise of Greater Lafayette	\$26,600	57
Family Services, Inc.	\$26,600	88
Gleaners Food Bank	\$30,000	850
Habitat for Humanity of Lafayette, Inc.	\$30,000	88
Kingsway Community Care Center	\$30,000	1,284
Lafayette Neighborhood Housing Services, Inc.	\$8,000	642
Neighborhood Christian Legal Clinic	\$32,600	1,133
Second Helpings	\$32,600	196,643
Tippecanoe County Child Care, Inc.	\$26,250	762
Volunteers of America of Indiana	\$24,000	407
2011 NAP Totals	\$336,350	203,230

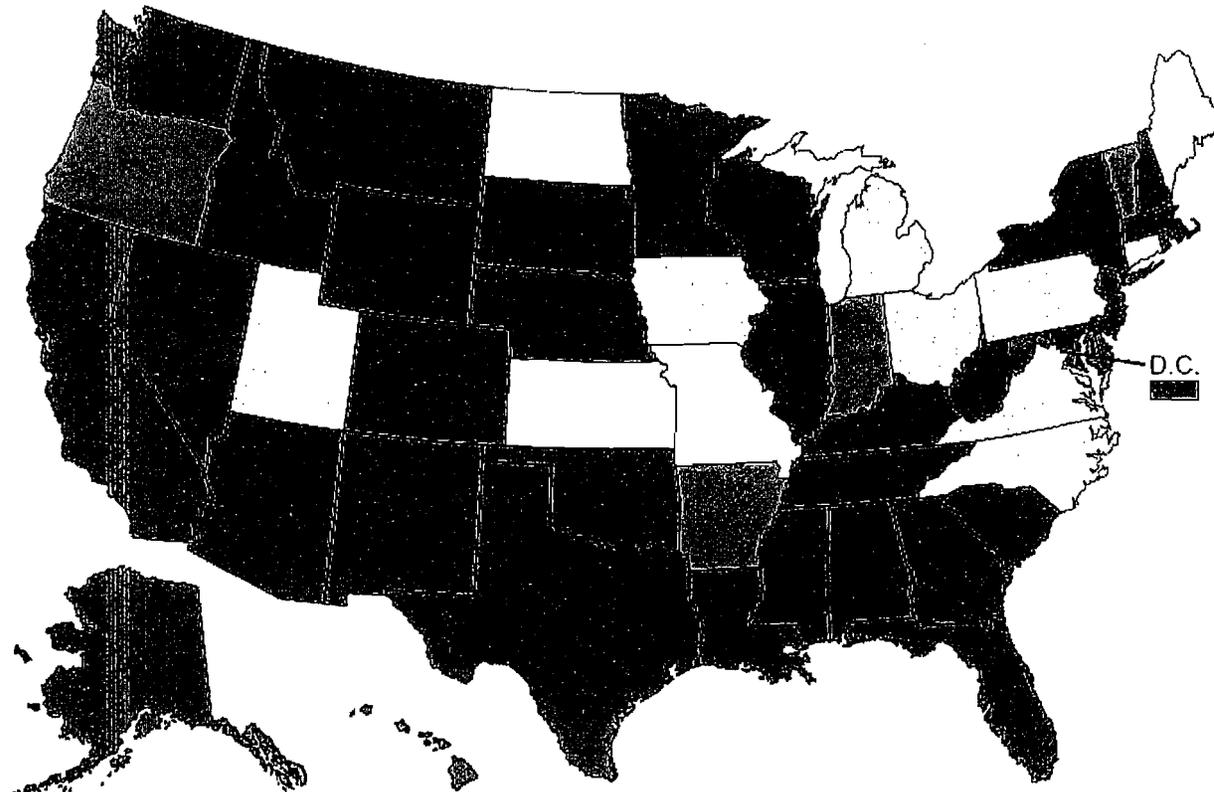
*data compiled by IHCDA analysts from submitted reports.

For more information about these or other programs, contact IHCDA staff at 317.232.7777 or visit us at www.ihcda.in.gov

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Indiana Leads the Nation in IDA State Policy!



Legend

-  Very strong policy
-  Strong policy, but some room for improvement
-  Some policy, but much room for improvement
-  Minimal policy
-  Weak or no policy

Source: Corporation for Enterprise Development (CFED). *Assets & Opportunity Scorecard. Strength of State Policies: State IDA Program, 2012*. Retrieved November 15, 2013 from <http://scorecard.assetsandopportunity.org/2013/measure/state-ida-program-support>

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INDIVIDUAL DEVELOPMENT ACCOUNT (IDA)



Indiana Housing & Community Development Authority

Organization	Counties Served	2013 Tax Credits Awarded	Program Description
LaCasa, Inc.	Elkhart, Kosciusco, St. Joseph	\$60,000	<ul style="list-style-type: none"> - Allows the organization to open 25+ IDAs - Participants save up to \$1,200 - Program provides each participant up to \$3,600 in match funds - Four year program structure - Participants exit the program with up to \$4,800 to use toward a qualified purchase - Qualified purchases include: Home ownership and Education
Indianapolis Neighborhood Housing Partnership	Marion	\$25,000	<ul style="list-style-type: none"> - Allows the organization to open 16 IDAs - Participants save up to \$600 - Program provides each participant up to \$2,400 in match funds - Two year program structure - Participants exit the program with up to \$3,000 to use toward a qualified purchase - Qualified purchases include: Home ownership
Pathfinder Services, Inc.	Adams, Allen, Delaware, DeKalb, Huntington, Jay, Kosciusco, Wabash, Wells, Whitley	\$10,000	<ul style="list-style-type: none"> - Allows the organization to open 4 IDAs - Participants save up to \$1,200 - Four year program structure - Participants exit the program with up to \$4,800 to use toward a qualified purchase - Qualified purchases include: Home ownership, owner occupied rehabilitation, mortgage principal reduction, business startup or expansion, and education
Pathstone	Delaware, Blackford, Madison, Henry, Randolph	\$50,000	<ul style="list-style-type: none"> - Allows the organization to open 22 new IDAs - Participants save up to \$1,200 - Four year program structure - Participants exit the program with up to \$4,800 to use toward a qualified purchase - Qualified purchases include: Home ownership, starting or expanding a small business, home repairs, and education
Total (Board Approved)		\$145,000	

Organization	Counties Served	2013 Tax Credits Awarded	Program Description
LaCasa, Inc.	Elkhart, Kosciusco, St. Joseph	\$25,000	<ul style="list-style-type: none"> -Allows the organization to open 6 IDAs -Participants save up to \$1200 -Four year program structure -Participants exit the program with up to \$4800 to use toward a qualified purchase -Qualified purchases include: Home ownership and Education
Dubois-Pike-Warrick Economic Opportunity Committee dba TRI-CAP	Dubois, Pike, Spencer, Warrick	\$30,000	<ul style="list-style-type: none"> -Allows the organization to open 25 IDAs -Participants save up to \$300 -One year program structure -Participants exit the program with up to \$1200 to use toward a qualified purchase -Qualified purchases include: Education and home ownership
Total (Pending Board Approval)		\$55,000	
Grand Total		\$200,000	

For more information about these or other programs, contact IHCDA staff at 317.232.7777 or visit us at www.ihcda.in.gov

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Exhibit I
CSTFP #2
11/18/13

MEMORANDUM

To: The Commission on State Tax and Financing Policy
From: Heath Holloway
Re: State Tax Credits for Hiring Ex-felons
Date: November 18, 2013

This memorandum contains information on the number of ex-felons in the labor force, the level of educational attainment of ex-felons, and tax incentives enacted to encourage employers to hire ex-felons.

Ex-felons in the Labor Force

Neither the U.S. Department of Labor nor the U.S. Department of Justice track ex-felons in the labor force. A 2010 study from the Center for Economic and Policy Research estimated that there were 12.3 million to 13.9 million ex-felons in the United States in 2008. (Only 44% of convicted felons are incarcerated, the rest are given probation.) That translates into 1 out of 15 working-age adults.¹ Based on their analysis, approximately 268,000 working-age Indiana residents are ex-felons

A 2008 study of recently released offenders conducted by the Urban Institute found that 65% of the respondents were able to find employment within the first nine months of their release. However, only 45% were employed at the time of the survey.² Other researchers have estimated the unemployment rate of ex-felons to be between 25% and 40%.

In 2012, about 18,600 individuals were released from an Indiana correctional facility. Assuming the same amount of individuals are released each year, there may be 8,370 to 12,000 ex-felons annually entering the workforce within the first year upon release. The estimated number of ex-felons annually entering the Indiana workforce increases to 19,000 to 27,400, if individuals who were convicted of a felony but were not incarcerated are also considered.

¹ Schmitt, John and Kris Warner (2010). *Ex-offenders and the Labor Market*. The Center for Economic and Policy Research. November 2010.

² Visher, Christy, Sara Debus, and Jennifer Yahner (2008). *Employment after Prison: A Longitudinal Study of Releases in Three States*. The Urban Institute. October 2008.

Educational Attainment of Ex-felons

In 2003, the U.S. Department of Justice released statistics on education and correctional populations.³ The following table contains data from that report.

Educational Attainment	Total Incarcerated	Probationers
Some high school or less	41.3%	30.6%
GED	23.4	11.0
High school diploma	22.6	34.8
Postsecondary	12.7	23.6

Source U.S. Department of Justice: Bureau of Justice Statistics.

Tax Incentives to Encourage the Employment of Ex-felons

Described are three tax incentives provided by other states to encourage the hiring of ex-felons.

- Maryland - The *Long-Term Employment of Qualified Ex-felons Tax Credit* allowed an employer to claim a credit for two years after hiring a qualified ex-felon. The credit equaled 30% of the first \$6,000 of wages in the first year and 20% of the first \$6,000 of wages in the second year. The total amount of credit claimed was \$300,000 in FY 2009 and \$300,000 in FY 2010. No new credits were awarded after January 1, 2012.
- Illinois - The *Ex-felons Job Credit* equals 5% of the qualified wages paid or up to \$1,500 per hire. The ex-felon must be formerly incarcerated at an Illinois correctional facility and hired within the first year of their release. There were \$13,000 in claims in FY 2011 on the Illinois Individual Income tax. The credits claimed on the Illinois Corporate Tax were not reported.
- Iowa - The *Deduction for Wages Paid to Certain Individuals* allowed employers to deduct 65% of the wages paid in the first 12 months up to \$20,000 per qualifying employee. The new employee must be disabled or an ex-offender on parole, probation, or a work release program. The total deduction claimed in 2005 was \$18.3 M.

There is also a federal income tax credit for hiring ex-felons and members of other targeted groups. The *Work Opportunity Tax Credit (WOTC)* gives employers a \$2,400 tax credit for hiring qualified ex-

³ Harlow, Caroline Wolf (2003). *Education and Correctional Populations*. U.S. Department of Justice: Bureau of Justice Statistics. April 2003.

Memorandum
Page 3

felons. The number of WOTC certifications for hiring ex-felons was 34,700 in FY 2011.⁴ That is less than double the number of felons released from Indiana correctional facilities and 5% of the total number of offenders released from all state and federal prisons in 2011. The program is largely regarded as underutilized, and a study conducted by the Government Accountability Office found the credit to have an uncertain impact on hiring members covered by the WOTC.⁵

⁴ Scott, Christine. *The Work Opportunity Tax Credit (WOTC)*. Congressional Research Service. February 4, 2013.

⁵ Government Accountability Office. (2002). *Business Tax Incentives: Incentives to Employ Workers with Disabilities Receive Limited Use and Have an Uncertain Impact*. GAO-03-39. December 2002.

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Exhibit J
CSTFP #2
11/18/13

MEMORANDUM

To: Commission on State Tax and Financing Policy
From: Bob Sigalow
Re: Historical Percentage of AV Allocated to TIF
Date: November 18, 2013

Please find attached a historical view of the percentage of assessed value that is allocated to TIF. Three reports follow – a report that includes both real and personal property, a report that includes only real property, and a report that includes only personal property.

These reports include a state summary and county details of the percentage of net AV allocated to TIF for payable years 2003 through 2013. The LaPorte County data for 2013 are not available. The county with the highest percentage in each year is highlighted in the three reports.

Total Real and Personal Property

For taxes payable in 2013, there were 11 counties that had no TIF allocations. Including LaPorte County, there are 81 counties with real property TIF. The average TIF allocation for all counties was 7.1%. Spencer County had the highest percentage allocation at 21.8%.

In 2003, 2.9% of net AV was allocated to TIF. There were large increases in the average TIF allocation percentage in 2007, 2008, and 2009 while there was little change in 2012 and 2013. The distribution table that shows the number of counties at the various allocation percentages indicates a steady increase in the number of counties at higher percentages each year.

Real Property

Eighty counties (including LaPorte County) have real property allocated to TIF. The average TIF allocation for all counties was 7.2% for taxes payable in 2013. St. Joseph County had the highest percentage allocation at 17.7%.

In 2003, 3.1% of net real property AV was allocated to TIF. There were large increases in the average TIF allocation percentage in 2007, 2008, and 2009. There was little change in 2012 and 2013. The distribution table indicates a steady increase in the number of counties at higher percentages each year.

Personal Property

Fifty-four counties (including LaPorte County) have personal property allocated to TIF. The average TIF allocation for all counties was 6.6%. Perry County had the highest percentage allocation at 39.2%.

In 2003, 2.3% of net personal property AV was allocated to TIF. There were large increases in the average TIF allocation percentage in 2005, 2007, and 2011, with some years in decline. The distribution table indicates a slow increase in the number of counties at higher percentages each year.

**Percentage of Net Assessed Value Allocated to TIF
Total Real and Personal Property**

Cnty	County	Payable Tax Year										
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
	Average	2.9%	3.2%	3.2%	3.3%	4.1%	4.8%	5.9%	6.4%	6.9%	6.8%	7.1%
	Median	1.1%	1.2%	1.2%	1.5%	1.8%	2.0%	2.7%	3.1%	3.4%	3.4%	3.7%
	Maximum	16.0%	12.5%	17.6%	13.2%	14.4%	14.9%	14.5%	15.5%	16.0%	22.0%	21.8%
	Minimum	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Percent Change	Number of Counties										
	0%	33	33	31	28	26	21	15	14	14	11	11
	>0% to <= 5%	51	51	51	52	50	50	50	47	45	48	46
	>5% to <= 10%	6	5	7	9	12	16	20	24	24	23	22
	>10% to <= 15%	1	3	2	3	4	5	7	5	7	7	8
	>15% to <= 20%	1	0	1	0	0	0	0	2	2	2	3
	>20% to <= 25%	0	0	0	0	0	0	0	0	0	1	1
	>25% to <= 30%	0	0	0	0	0	0	0	0	0	0	0
	>30% to <= 35%	0	0	0	0	0	0	0	0	0	0	0
	>35% to <= 40%	0	0	0	0	0	0	0	0	0	0	0
	Over 40%	0	0	0	0	0	0	0	0	0	0	0
		92	92	92	92	92	92	92	92	92	92	91

Cnty	County	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
01	Adams	0.0%	0.0%	0.0%	0.2%	0.1%	0.2%	0.4%	0.4%	0.4%	0.5%	0.7%
02	Allen	1.7%	2.0%	2.0%	2.2%	2.8%	2.6%	3.5%	3.4%	3.7%	3.7%	3.6%
03	Bartholomew	0.0%	0.0%	0.0%	0.5%	0.7%	1.1%	1.2%	2.4%	3.6%	5.3%	6.1%
04	Benton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
05	Blackford	0.2%	0.2%	0.3%	0.3%	1.3%	1.5%	0.5%	2.3%	1.8%	1.6%	1.6%
06	Boone	2.4%	2.3%	2.4%	3.2%	3.7%	4.0%	5.5%	5.7%	6.1%	6.7%	7.7%
07	Brown	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
08	Carroll	2.6%	2.4%	2.5%	3.1%	2.9%	2.2%	2.9%	3.8%	3.7%	4.1%	4.1%
09	Cass	0.0%	0.1%	0.2%	0.2%	0.3%	1.2%	1.6%	1.6%	2.4%	2.6%	2.8%
10	Clark	4.6%	4.5%	4.8%	6.0%	10.1%	10.9%	12.0%	14.8%	14.7%	14.4%	15.5%
11	Clay	0.4%	0.6%	0.6%	0.5%	0.6%	0.6%	1.3%	1.0%	1.1%	1.2%	1.2%
12	Clinton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13	Crawford	4.6%	4.3%	4.4%	4.4%	3.8%	2.3%	2.6%	2.7%	2.8%	2.9%	2.9%
14	Daviess	13.0%	3.3%	4.4%	2.6%	3.4%	4.2%	5.6%	6.2%	5.9%	6.3%	8.1%
15	Dearborn	0.3%	0.3%	0.2%	0.2%	1.7%	1.3%	2.0%	1.9%	1.8%	1.7%	2.0%
16	Decatur	2.1%	3.8%	6.1%	6.6%	1.8%	2.6%	4.5%	3.8%	7.0%	8.8%	14.8%
17	DeKalb	6.6%	12.5%	17.6%	13.2%	14.4%	14.9%	3.3%	3.5%	4.4%	4.1%	4.7%
18	Delaware	2.7%	3.1%	3.4%	3.7%	4.9%	5.1%	5.8%	6.7%	6.4%	6.1%	7.2%
19	Dubois	1.1%	1.2%	1.0%	1.3%	1.5%	1.7%	2.2%	2.1%	2.1%	2.2%	2.2%
20	Elkhart	0.9%	1.3%	1.3%	1.7%	2.9%	3.7%	4.9%	5.1%	5.4%	5.4%	5.3%
21	Fayette	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
22	Floyd	2.6%	3.0%	3.3%	3.7%	4.2%	5.1%	6.3%	7.0%	7.6%	7.4%	6.6%
23	Fountain	0.3%	0.5%	0.5%	1.0%	3.0%	3.1%	3.7%	4.5%	4.4%	4.4%	4.1%
24	Franklin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
25	Fulton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
26	Gibson	6.2%	4.5%	9.4%	10.4%	10.4%	11.6%	12.6%	15.3%	15.8%	16.1%	16.1%
27	Grant	1.1%	2.1%	1.8%	2.5%	3.2%	8.4%	8.0%	8.7%	9.6%	9.9%	10.3%
28	Greene	4.8%	1.0%	1.0%	2.9%	1.6%	3.1%	3.6%	3.5%	3.8%	3.3%	3.2%
29	Hamilton	3.6%	4.0%	4.3%	4.7%	5.1%	7.3%	10.2%	10.8%	11.7%	11.7%	11.9%
30	Hancock	2.5%	3.4%	2.7%	2.9%	2.6%	2.0%	2.3%	2.1%	2.7%	3.3%	3.8%
31	Harrison	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
32	Hendricks	4.1%	4.2%	4.4%	5.1%	7.6%	8.1%	10.5%	11.3%	9.8%	9.4%	10.3%
33	Henry	1.3%	1.5%	1.4%	2.2%	2.3%	2.0%	2.7%	3.2%	2.8%	3.1%	3.3%
34	Howard	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
35	Huntington	2.9%	2.9%	3.1%	3.2%	3.9%	4.2%	5.2%	5.6%	5.2%	5.1%	5.4%
36	Jackson	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	1.5%	1.4%	2.0%	1.9%
37	Jasper	1.3%	1.5%	1.7%	1.8%	2.4%	2.0%	2.7%	2.3%	2.3%	3.1%	3.5%
38	Jay	0.0%	0.0%	0.0%	0.0%	0.1%	3.0%	4.7%	5.6%	4.8%	4.0%	3.9%
39	Jefferson	3.4%	3.4%	3.5%	3.4%	3.6%	3.0%	3.6%	3.5%	3.5%	3.5%	3.5%
40	Jennings	4.3%	5.2%	5.8%	5.8%	6.7%	6.4%	7.8%	8.2%	8.3%	8.6%	8.2%
41	Johnson	2.0%	1.7%	2.1%	2.4%	2.9%	3.2%	4.8%	5.5%	6.0%	6.3%	6.2%

Percentage of Net Assessed Value Allocated to TIF
Total Real and Personal Property

Cnty	County	Payable Tax Year										
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
42	Knox	1.7%	1.8%	1.8%	1.9%	2.4%	2.3%	2.4%	4.9%	6.7%	2.8%	7.1%
43	Kosciusko	1.7%	1.7%	1.8%	1.8%	1.8%	1.9%	2.9%	2.5%	2.6%	2.8%	2.9%
44	LaGrange	4.4%	4.4%	4.3%	4.7%	3.9%	4.1%	5.4%	5.9%	5.6%	5.4%	4.8%
45	Lake	3.0%	3.1%	2.5%	2.8%	5.9%	6.0%	6.9%	7.0%	7.8%	7.4%	7.9%
46	LaPorte	2.9%	2.1%	2.1%	2.5%	5.9%	5.4%	6.3%	7.6%	12.0%	8.1%	Not Avail.
47	Lawrence	0.2%	0.2%	0.0%	0.3%	0.3%	1.8%	2.5%	2.6%	2.6%	2.6%	2.6%
48	Madison	2.5%	2.3%	2.5%	2.7%	3.1%	3.2%	4.7%	6.8%	8.6%	6.6%	7.0%
49	Marion	4.4%	5.5%	5.3%	4.2%	4.5%	6.0%	7.5%	8.2%	8.8%	8.6%	9.0%
50	Marshall	1.7%	1.8%	2.2%	2.5%	3.0%	3.2%	3.7%	4.0%	4.5%	4.1%	4.4%
51	Martin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%
52	Miami	1.5%	1.6%	1.3%	1.3%	1.4%	1.3%	1.6%	1.6%	1.3%	1.3%	2.3%
53	Monroe	4.5%	3.5%	3.9%	5.2%	5.9%	6.4%	7.0%	6.8%	6.7%	6.6%	6.7%
54	Montgomery	1.2%	1.2%	0.9%	0.9%	1.6%	1.9%	2.0%	1.9%	2.2%	2.7%	4.5%
55	Morgan	1.6%	1.3%	1.7%	2.0%	2.4%	2.5%	3.1%	3.2%	3.4%	3.3%	3.6%
56	Newton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
57	Noble	3.9%	3.4%	3.6%	3.8%	4.7%	4.5%	5.5%	5.7%	5.8%	5.6%	5.5%
58	Ohio	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
59	Orange	0.0%	0.0%	0.0%	0.0%	0.1%	6.3%	7.1%	8.4%	8.3%	10.3%	10.9%
60	Owen	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
61	Parke	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	0.9%	0.8%	1.2%	1.2%	2.3%
62	Perry	16.0%	12.0%	11.1%	12.7%	12.9%	12.2%	13.9%	12.5%	12.9%	11.3%	11.6%
63	Pike	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
64	Porter	3.4%	3.8%	3.6%	3.7%	4.0%	4.7%	6.1%	6.6%	7.4%	7.5%	7.6%
65	Posey	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.4%	0.4%	0.4%	3.8%	4.8%
66	Pulaski	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
67	Putnam	1.8%	1.8%	1.9%	2.1%	2.2%	2.3%	3.2%	2.7%	3.3%	3.4%	8.3%
68	Randolph	0.6%	0.7%	0.6%	0.6%	1.2%	1.2%	3.1%	1.8%	1.9%	3.0%	3.4%
69	Ripley	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
70	Rush	0.5%	0.3%	0.3%	0.6%	0.9%	1.2%	1.6%	1.3%	1.5%	1.4%	1.2%
71	St. Joseph	7.3%	7.2%	6.9%	7.3%	9.2%	10.7%	14.5%	15.5%	16.0%	15.4%	16.3%
72	Scott	6.0%	6.2%	5.6%	6.0%	6.5%	7.6%	9.0%	9.1%	9.9%	10.1%	9.8%
73	Shelby	0.9%	0.9%	2.0%	2.4%	3.3%	3.8%	6.0%	9.5%	7.7%	7.9%	8.0%
74	Spencer	9.3%	4.5%	4.9%	5.4%	6.3%	6.4%	8.1%	9.5%	12.8%	22.0%	21.8%
75	Starke	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.3%	0.3%	0.3%	0.3%
76	Steuben	0.1%	0.1%	0.1%	0.1%	0.3%	0.4%	0.6%	0.6%	0.6%	0.7%	1.0%
77	Sullivan	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.6%
78	Switzerland	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
79	Tippecanoe	6.5%	7.9%	7.1%	7.0%	7.9%	8.4%	11.1%	11.3%	10.7%	10.4%	11.0%
80	Tipton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	3.1%	7.6%	3.9%	3.7%
81	Union	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82	Vanderburgh	3.0%	3.1%	3.7%	4.8%	5.4%	6.6%	8.7%	9.1%	9.1%	9.2%	9.2%
83	Vermillion	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.2%	0.4%	0.3%	1.1%	0.5%
84	Vigo	3.5%	2.9%	2.8%	3.1%	2.8%	4.1%	4.7%	4.5%	4.6%	4.9%	5.4%
85	Wabash	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	3.2%	4.6%	5.6%	5.8%
86	Warren	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
87	Warrick	0.0%	0.0%	0.7%	0.7%	1.4%	0.7%	1.5%	3.8%	4.2%	4.5%	4.7%
88	Washington	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.4%	0.3%	0.2%	0.4%	0.6%
89	Wayne	2.8%	2.8%	2.1%	2.1%	2.7%	3.2%	4.9%	4.7%	4.7%	4.2%	4.7%
90	Wells	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.7%	1.4%	0.8%	1.1%
91	White	1.0%	1.1%	1.0%	1.0%	1.0%	0.9%	1.1%	1.4%	1.6%	1.4%	1.2%
92	Whitley	4.0%	10.8%	12.0%	4.4%	5.2%	5.9%	9.9%	9.3%	11.1%	11.0%	12.1%

**Percentage of Net Assessed Value Allocated to TIF
Real Property**

Cnty	County	Payable Tax Year										
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
	Average	3.1%	3.3%	3.1%	3.2%	3.9%	4.9%	6.3%	6.8%	7.2%	7.0%	7.2%
	Median	1.1%	0.5%	0.7%	0.7%	1.4%	1.8%	2.3%	2.8%	2.8%	2.8%	2.9%
	Maximum	8.5%	13.3%	16.5%	9.5%	10.7%	11.6%	16.3%	17.0%	17.7%	16.7%	17.7%
	Minimum	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Percent Change	Number of Counties										
	0%	33	37	36	37	35	21	16	15	15	12	12
	>0% to <= 5%	51	46	47	43	43	51	49	48	43	47	46
	>5% to <= 10%	8	8	8	12	12	17	20	21	25	27	26
	>10% to <= 15%	0	1	0	0	2	3	5	6	7	4	5
	>15% to <= 20%	0	0	1	0	0	0	2	2	2	2	2
	>20% to <= 25%	0	0	0	0	0	0	0	0	0	0	0
	>25% to <= 30%	0	0	0	0	0	0	0	0	0	0	0
	>30% to <= 35%	0	0	0	0	0	0	0	0	0	0	0
	>35% to <= 40%	0	0	0	0	0	0	0	0	0	0	0
	Over 40%	0	0	0	0	0	0	0	0	0	0	0
		92	92	92	92	92	92	92	92	92	92	91

Cnty	County	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
01	Adams	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.2%	0.2%	0.2%	0.3%
02	Allen	2.0%	2.4%	2.2%	2.4%	2.9%	2.9%	3.9%	3.8%	3.9%	3.8%	3.6%
03	Bartholomew	0.0%	0.0%	0.0%	0.0%	0.8%	1.3%	1.4%	2.9%	4.3%	5.2%	6.7%
04	Benton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
05	Blackford	0.3%	0.3%	0.4%	0.4%	1.5%	1.7%	0.6%	2.8%	2.2%	2.1%	2.0%
06	Boone	2.0%	2.2%	2.5%	3.2%	3.7%	4.1%	5.6%	5.8%	6.3%	6.8%	7.7%
07	Brown	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
08	Carroll	1.6%	1.6%	1.6%	0.0%	1.2%	1.5%	1.9%	1.9%	1.7%	1.7%	1.5%
09	Cass	0.0%	0.1%	0.2%	0.0%	0.0%	1.3%	1.9%	1.9%	2.0%	2.2%	2.2%
10	Clark	5.8%	5.5%	5.4%	6.4%	10.7%	11.6%	12.9%	16.2%	16.1%	15.9%	17.0%
11	Clay	0.5%	0.7%	0.7%	0.6%	0.6%	0.6%	1.4%	1.0%	1.1%	1.1%	1.2%
12	Clinton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13	Crawford	4.5%	4.6%	4.7%	4.7%	3.9%	2.2%	2.7%	2.7%	2.7%	2.8%	2.7%
14	Daviess	1.1%	1.5%	1.9%	2.2%	2.2%	2.3%	3.3%	3.7%	3.5%	3.6%	2.9%
15	Dearborn	0.3%	0.3%	0.3%	0.0%	1.9%	1.5%	2.2%	2.1%	2.0%	2.0%	2.3%
16	Decatur	2.8%	4.9%	7.6%	7.7%	0.0%	3.0%	3.9%	4.5%	6.7%	8.1%	8.5%
17	DeKalb	7.9%	13.3%	16.5%	9.0%	7.2%	8.0%	3.4%	4.0%	5.0%	5.0%	5.8%
18	Delaware	3.2%	0.0%	3.9%	4.2%	5.4%	5.6%	6.5%	7.5%	7.1%	6.9%	7.4%
19	Dubois	1.2%	1.3%	1.2%	1.4%	1.4%	1.5%	1.9%	1.8%	1.8%	1.8%	1.8%
20	Elkhart	1.1%	1.5%	1.6%	2.0%	3.1%	4.0%	5.4%	5.8%	6.2%	6.2%	6.2%
21	Fayette	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
22	Floyd	3.1%	0.0%	3.7%	4.0%	4.4%	5.5%	7.0%	7.8%	8.5%	8.3%	7.3%
23	Fountain	0.2%	0.3%	0.3%	0.4%	1.7%	1.6%	1.9%	1.8%	1.8%	1.6%	1.3%
24	Franklin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
25	Fulton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
26	Gibson	5.2%	6.5%	7.9%	9.5%	10.4%	11.4%	16.3%	14.7%	13.0%	10.7%	10.6%
27	Grant	1.0%	1.1%	1.4%	1.7%	2.8%	8.4%	6.5%	8.0%	9.2%	9.5%	9.4%
28	Greene	0.7%	0.4%	0.4%	1.1%	1.7%	1.6%	1.9%	1.9%	1.8%	1.7%	1.9%
29	Hamilton	4.0%	4.3%	4.7%	5.1%	5.3%	7.7%	10.8%	11.5%	12.5%	12.4%	12.6%
30	Hancock	1.2%	0.1%	1.3%	1.5%	1.5%	1.1%	1.4%	1.6%	1.9%	2.3%	2.9%
31	Harrison	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
32	Hendricks	4.6%	4.7%	4.4%	5.0%	7.7%	8.2%	10.9%	11.8%	10.1%	9.8%	10.6%
33	Henry	1.1%	1.3%	1.5%	1.7%	2.1%	2.1%	2.9%	3.3%	3.0%	3.1%	3.3%
34	Howard	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
35	Huntington	3.6%	3.6%	3.6%	3.7%	3.9%	4.6%	5.9%	6.4%	6.0%	5.9%	6.0%
36	Jackson	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	1.4%	1.4%	1.6%	1.8%
37	Jasper	1.8%	2.1%	2.3%	2.5%	0.0%	2.6%	3.5%	3.0%	3.1%	4.1%	4.9%
38	Jay	0.0%	0.0%	0.0%	0.0%	0.1%	1.9%	2.5%	2.3%	2.4%	2.3%	2.5%
39	Jefferson	4.6%	0.0%	4.5%	0.0%	4.3%	3.6%	4.5%	4.4%	4.3%	4.4%	4.5%
40	Jennings	3.4%	3.9%	4.1%	4.1%	4.5%	4.8%	6.2%	6.8%	7.1%	7.2%	6.5%
41	Johnson	1.7%	1.4%	1.7%	2.0%	2.6%	3.0%	4.7%	5.4%	5.9%	6.3%	6.3%

Percentage of Net Assessed Value Allocated to TIF
Real Property

Cnty	County	Payable Tax Year										
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
42	Knox	2.1%	2.3%	2.3%	2.4%	2.9%	2.7%	3.0%	3.1%	2.9%	2.7%	3.2%
43	Kosciusko	1.7%	1.6%	1.7%	1.7%	1.8%	1.8%	2.4%	2.3%	2.4%	2.4%	2.5%
44	LaGrange	5.1%	5.1%	4.7%	5.1%	4.2%	4.4%	5.9%	6.4%	6.1%	5.9%	5.3%
45	Lake	3.2%	3.0%	2.4%	2.8%	6.2%	6.1%	7.0%	7.0%	7.9%	8.0%	8.5%
46	LaPorte	2.7%	2.2%	0.0%	3.0%	6.5%	5.7%	7.0%	8.5%	13.2%	9.0%	Not Avail.
47	Lawrence	0.1%	0.1%	0.0%	0.1%	0.2%	1.9%	2.7%	2.8%	2.9%	2.8%	2.8%
48	Madison	3.0%	2.7%	2.9%	3.0%	3.4%	3.5%	5.3%	7.7%	6.2%	6.8%	6.9%
49	Marion	4.7%	6.2%	6.2%	5.0%	4.3%	6.0%	7.6%	8.1%	8.7%	8.4%	8.8%
50	Marshall	2.0%	2.1%	2.6%	2.9%	3.3%	3.5%	4.1%	4.5%	5.0%	4.6%	4.9%
51	Martin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.4%
52	Miami	1.7%	1.6%	1.2%	0.0%	1.4%	1.3%	1.7%	1.6%	1.4%	1.4%	2.6%
53	Monroe	4.6%	3.9%	3.9%	5.5%	5.9%	6.3%	7.1%	7.2%	7.0%	6.9%	7.0%
54	Montgomery	1.5%	1.6%	0.0%	1.3%	1.9%	1.9%	2.1%	2.5%	2.8%	2.9%	3.7%
55	Morgan	1.8%	1.4%	1.8%	2.2%	2.6%	2.7%	3.3%	3.4%	3.7%	3.7%	4.0%
56	Newton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
57	Noble	3.9%	3.4%	3.5%	3.7%	4.2%	3.9%	5.1%	5.1%	5.2%	5.1%	4.9%
58	Ohio	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
59	Orange	0.0%	0.0%	0.0%	0.0%	0.1%	7.0%	8.4%	9.8%	9.7%	11.9%	12.7%
60	Owen	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
61	Parke	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	1.0%	0.9%	1.3%	1.3%	2.6%
62	Perry	6.1%	6.1%	6.1%	6.9%	6.6%	6.5%	7.3%	6.8%	6.1%	5.1%	5.0%
63	Pike	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
64	Porter	3.8%	4.2%	4.1%	4.2%	4.3%	5.2%	6.9%	7.4%	8.3%	8.4%	8.6%
65	Posey	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.6%	0.7%	0.7%	2.2%	1.8%
66	Pulaski	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
67	Putnam	2.2%	2.2%	2.2%	2.5%	2.4%	2.6%	3.8%	3.1%	4.1%	4.0%	9.9%
68	Randolph	0.7%	0.8%	0.7%	0.8%	1.3%	1.3%	3.5%	2.0%	1.9%	2.3%	2.6%
69	Ripley	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
70	Rush	0.2%	0.3%	0.4%	0.5%	0.0%	0.6%	0.7%	0.7%	0.7%	0.7%	0.5%
71	St. Joseph	8.5%	8.2%	7.9%	8.3%	9.4%	11.3%	15.9%	17.0%	17.7%	16.7%	17.7%
72	Scott	6.7%	0.0%	6.3%	6.5%	6.8%	7.9%	9.5%	9.2%	9.4%	9.2%	8.8%
73	Shelby	1.0%	0.9%	1.6%	1.7%	2.1%	1.8%	2.1%	9.2%	6.7%	6.9%	6.6%
74	Spencer	4.6%	6.2%	7.2%	8.2%	8.7%	8.9%	10.2%	10.2%	10.0%	9.7%	9.3%
75	Starke	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.3%	0.3%	0.4%	0.4%
76	Steuben	0.1%	0.1%	0.1%	0.1%	0.3%	0.4%	0.5%	0.6%	0.6%	0.7%	0.9%
77	Sullivan	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.2%	0.3%	1.0%
78	Switzerland	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
79	Tippecanoe	7.7%	9.3%	0.0%	0.0%	0.0%	9.7%	13.0%	13.3%	12.5%	12.4%	13.2%
80	Tipton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	3.5%	8.7%	4.5%	4.3%
81	Union	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82	Vanderburgh	3.7%	3.7%	4.5%	5.7%	6.0%	7.3%	9.7%	10.2%	10.2%	9.9%	9.7%
83	Vermillion	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.3%	0.4%	0.4%	1.8%	0.6%
84	Vigo	2.8%	2.5%	0.0%	0.0%	0.0%	4.0%	4.4%	4.5%	4.9%	5.1%	5.8%
85	Wabash	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	1.2%	1.6%	2.3%	2.4%
86	Warren	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
87	Warrick	0.0%	0.0%	0.9%	0.8%	1.8%	0.8%	1.9%	4.8%	5.2%	5.5%	6.0%
88	Washington	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.5%	0.3%	0.3%	0.5%	0.6%
89	Wayne	3.4%	3.4%	2.5%	2.5%	3.1%	3.5%	4.9%	4.3%	5.5%	5.0%	5.0%
90	Wells	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.8%	1.7%	1.0%	1.2%
91	White	1.2%	1.3%	0.0%	0.0%	0.0%	1.0%	1.2%	1.5%	1.8%	1.5%	1.4%
92	Whitley	3.2%	3.6%	2.6%	3.0%	4.3%	4.5%	6.4%	6.8%	8.0%	7.2%	7.3%

**Percentage of Net Assessed Value Allocated to TIF
Personal Property**

Cnty	County	Payable Tax Year										
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
	Average	2.3%	2.6%	3.7%	3.6%	5.8%	3.7%	3.8%	4.3%	5.2%	5.6%	6.6%
	Median	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.1%	0.3%	0.5%	1.2%	1.5%
	Maximum	46.5%	36.5%	49.7%	33.9%	46.2%	41.2%	43.5%	41.1%	43.6%	40.3%	39.2%
	Minimum	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Percent Change	Number of Counties										
	0%	56	56	57	49	44	47	45	41	43	39	38
	>0% to <= 5%	25	24	22	23	25	25	24	27	25	25	21
	>5% to <= 10%	6	2	3	8	10	9	12	11	7	12	15
	>10% to <= 15%	1	4	5	7	8	3	4	5	5	6	6
	>15% to <= 20%	2	1	1	1	0	6	4	4	5	2	2
	>20% to <= 25%	0	1	1	1	2	0	1	3	5	5	4
	>25% to <= 30%	0	1	1	2	0	0	1	0	1	0	1
	>30% to <= 35%	0	2	1	1	0	0	0	0	0	1	0
	>35% to <= 40%	0	1	0	0	2	0	0	0	0	1	4
	Over 40%	2	0	1	0	1	2	1	1	1	1	0
		92	92	92	92	92	92	92	92	92	92	91

Cnty	County	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
01	Adams	0.0%	0.0%	0.1%	1.3%	0.5%	1.0%	1.5%	1.9%	1.7%	2.4%	3.2%
02	Allen	0.3%	0.4%	0.5%	0.1%	2.0%	0.4%	0.5%	0.4%	2.6%	3.1%	3.7%
03	Bartholomew	0.0%	0.0%	0.0%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	6.0%	2.8%
04	Benton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
05	Blackford	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
06	Boone	6.0%	3.3%	2.2%	2.4%	2.4%	3.1%	2.7%	3.4%	2.6%	5.8%	7.1%
07	Brown	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
08	Carroll	9.0%	8.9%	9.5%	22.3%	20.2%	11.6%	12.0%	20.7%	21.6%	24.6%	24.3%
09	Cass	0.0%	0.0%	0.0%	1.5%	2.2%	0.0%	0.0%	0.0%	4.7%	5.1%	6.0%
10	Clark	0.0%	0.0%	0.0%	2.7%	4.0%	3.2%	3.9%	2.5%	2.9%	2.6%	3.6%
11	Clay	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%	0.4%	1.1%	1.2%	1.4%	0.9%
12	Clinton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13	Crawford	4.9%	3.1%	3.1%	3.3%	3.6%	3.2%	2.6%	2.9%	3.1%	3.2%	3.4%
14	Davies	40.9%	11.1%	14.0%	5.0%	11.5%	18.3%	19.0%	19.5%	18.1%	20.1%	29.7%
15	Dearborn	0.0%	0.0%	0.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16	Decatur	0.0%	0.0%	0.0%	0.0%	12.5%	0.0%	7.9%	0.3%	8.7%	12.3%	36.7%
17	DeKalb	2.5%	10.3%	21.4%	28.3%	39.7%	41.2%	2.7%	2.0%	2.2%	1.4%	1.5%
18	Delaware	0.3%	16.1%	0.2%	0.2%	0.3%	0.4%	0.5%	0.8%	1.1%	1.3%	6.2%
19	Dubois	0.8%	0.6%	0.0%	1.0%	2.0%	3.1%	4.0%	3.7%	4.0%	4.3%	4.7%
20	Elkhart	0.0%	0.0%	0.0%	0.0%	0.8%	1.2%	1.1%	0.3%	0.0%	0.0%	0.0%
21	Fayette	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
22	Floyd	0.0%	23.6%	0.0%	0.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
23	Fountain	1.1%	1.8%	2.3%	6.0%	13.3%	16.0%	15.8%	22.0%	20.4%	22.8%	22.9%
24	Franklin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
25	Fulton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
26	Gibson	8.2%	0.0%	12.8%	12.7%	10.4%	12.4%	3.8%	16.4%	20.2%	24.6%	24.6%
27	Grant	1.5%	7.2%	4.0%	7.2%	5.5%	8.9%	16.2%	12.3%	11.4%	11.9%	14.6%
28	Greene	19.3%	3.8%	3.8%	11.4%	0.0%	15.2%	13.1%	13.7%	16.2%	13.5%	11.5%
29	Hamilton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
30	Hancock	11.0%	25.3%	14.4%	13.7%	14.2%	12.8%	10.2%	7.1%	10.5%	12.4%	12.5%
31	Harrison	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
32	Hendricks	0.7%	0.6%	4.0%	6.3%	6.8%	6.8%	6.3%	6.6%	6.4%	5.8%	6.8%
33	Henry	2.1%	2.4%	0.6%	5.1%	3.1%	1.6%	1.2%	2.8%	1.6%	2.9%	3.5%
34	Howard	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
35	Huntington	0.0%	0.0%	0.0%	0.0%	3.4%	0.0%	0.0%	0.0%	0.0%	0.7%	1.7%
36	Jackson	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	2.0%	1.3%	3.5%	2.5%
37	Jasper	0.0%	0.0%	0.0%	0.0%	9.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
38	Jay	0.0%	0.0%	0.0%	0.0%	0.0%	8.3%	12.9%	17.5%	13.5%	10.7%	8.9%
39	Jefferson	0.0%	13.1%	0.0%	12.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
40	Jennings	9.0%	14.2%	17.7%	17.4%	20.9%	19.0%	17.5%	17.1%	15.4%	16.8%	17.9%
41	Johnson	4.2%	4.3%	5.3%	5.6%	7.1%	5.8%	5.5%	6.6%	6.8%	5.6%	5.1%

**Percentage of Net Assessed Value Allocated to TIF
Personal Property**

Cnty	County	Payable Tax Year										
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
42	Knox	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	17.9%	2.9%	15.6%
43	Kosciusko	1.8%	2.1%	2.7%	2.4%	2.8%	3.2%	7.7%	4.5%	4.6%	5.8%	6.0%
44	LaGrange	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
45	Lake	1.5%	3.4%	3.0%	3.1%	3.9%	4.8%	6.2%	7.1%	7.4%	4.0%	4.7%
46	LaPorte	3.7%	1.5%	12.5%	0.2%	0.2%	0.9%	0.0%	0.8%	0.9%	1.2%	Not Avail.
47	Lawrence	0.6%	0.5%	0.0%	1.0%	0.9%	0.9%	1.2%	1.2%	1.2%	1.4%	1.2%
48	Madison	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	22.0%	5.0%	8.1%
49	Marion	3.5%	2.5%	0.8%	0.5%	5.6%	6.0%	7.1%	8.6%	9.7%	9.8%	10.1%
50	Marshall	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
51	Martin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
52	Miami	0.5%	1.2%	2.3%	10.9%	1.5%	1.3%	1.4%	1.4%	0.0%	0.0%	0.0%
53	Monroe	4.0%	0.0%	3.7%	2.9%	6.3%	6.7%	5.5%	1.9%	2.4%	2.1%	2.9%
54	Montgomery	0.0%	0.0%	3.6%	0.0%	0.2%	1.6%	1.4%	0.0%	0.0%	2.0%	7.2%
55	Morgan	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
56	Newton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.3%
57	Noble	4.0%	3.0%	4.0%	4.0%	7.7%	8.5%	7.8%	9.1%	9.2%	8.5%	8.6%
58	Ohio	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
59	Orange	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
60	Owen	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
61	Parke	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
62	Perry	46.5%	32.6%	31.3%	33.9%	46.2%	40.8%	43.5%	41.1%	43.6%	40.3%	39.2%
63	Pike	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
64	Porter	0.7%	0.9%	0.0%	0.6%	1.3%	0.4%	0.0%	0.7%	0.9%	1.1%	1.1%
65	Posey	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.4%	9.5%
66	Pulaski	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
67	Putnam	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
68	Randolph	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%	6.9%	8.5%
69	Ripley	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
70	Rush	1.9%	0.0%	0.0%	1.2%	6.6%	6.2%	7.8%	5.5%	7.0%	6.5%	6.4%
71	St. Joseph	1.6%	1.6%	2.1%	2.3%	7.6%	4.4%	4.7%	5.4%	3.7%	6.0%	7.1%
72	Scott	2.8%	31.7%	1.0%	2.7%	3.7%	5.1%	6.1%	8.7%	13.2%	15.4%	14.9%
73	Shelby	0.7%	0.8%	4.2%	5.9%	10.5%	16.6%	24.1%	11.0%	12.4%	12.6%	14.4%
74	Spencer	18.0%	1.5%	1.2%	1.1%	1.7%	1.4%	2.3%	8.3%	17.1%	36.6%	36.7%
75	Starke	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
76	Steuben	0.0%	0.0%	0.0%	0.0%	0.2%	0.5%	0.9%	1.1%	1.1%	0.9%	1.0%
77	Sullivan	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
78	Switzerland	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
79	Tippecanoe	0.9%	1.0%	29.8%	29.6%	38.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
80	Tipton	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81	Union	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82	Vanderburgh	0.2%	0.2%	0.2%	0.5%	0.4%	0.5%	1.5%	1.9%	2.6%	5.0%	6.0%
83	Vermillion	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%	0.1%	0.5%	0.2%	0.2%	0.3%
84	Vigo	5.8%	4.2%	10.9%	12.6%	12.4%	4.5%	6.0%	4.4%	3.6%	4.3%	4.2%
85	Wabash	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.6%	14.6%	20.4%	22.0%	21.2%
86	Warren	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
87	Warrick	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
88	Washington	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
89	Wayne	0.0%	0.0%	0.0%	0.0%	0.0%	1.1%	5.0%	6.6%	0.0%	0.0%	3.2%
90	Wells	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
91	White	0.0%	0.0%	6.2%	6.0%	9.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
92	Whitley	7.3%	36.5%	49.7%	14.6%	13.3%	17.4%	29.4%	23.9%	28.2%	31.7%	36.9%

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Exhibit K
CSTFP # 2
11/18/13

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%

**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
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%

**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
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%

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Exhibit L
CSTFP #2
11/18/13

MEMORANDUM

To: Commission on State Tax and Financing Policy
From: Bob Sigalow
Re: TIF Summary by TIF District
Date: November 18, 2013

Please find attached a summary by TIF district of the 2012 Pay 2013 TIF AV and net tax allocations. The LaPorte County data are from 2011 Pay 2012.

There were 649 TIF districts in 2013. Of those, 605 TIF districts had assessed value allocated to them. One hundred seven TIF districts had both real and personal property AV allocations. Four hundred eighty-seven TIF districts had only real property AV allocations while eleven TIF districts had only personal property AV allocations.

A total of \$20.8 B in net AV was allocated to TIF districts on which \$547.5 M in net taxes were billed. \$18 B of the allocated AV was real property and \$2.8 B was personal property.

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

Cnty	County	TIF District	In Taxing Dist #	TIF			Net Tax
				Net Real AV	Net PP AV	Net Tot AV	
01	Adams	BERNE CITY-MONROE TOWNSHIP	01010	2,797,790	5,907,070	8,704,860	264,436
01	Adams	DECATUR CITY - ROOT TOWNSHIP	01014	0	0	0	30
01	Adams	DECATUR CITY - WASHINGTON TOWNSHIP	01022	293,108	0	293,108	8,379
02	Allen	NEW HAVEN ADAMS CTR - 041	02041	429,690	0	429,690	12,589
02	Allen	NEW HAVEN I469 - 041	02041	2,206,090	0	2,206,090	65,975
02	Allen	GRABILL EDA - 042	02042	1,073,790	0	1,073,790	18,555
02	Allen	GRABILL EDA - 043	02043	1,412,410	0	1,412,410	35,903
02	Allen	BANDALIER EDA - 046	02046	768,420	1,987,020	2,755,440	49,141
02	Allen	CASAD EAST - 046	02046	3,747,600	4,050,410	7,798,010	139,070
02	Allen	NEW HAVEN I469 - 047	02047	7,769,261	0	7,769,261	230,242
02	Allen	FORT WAYNE ASSEMBLY - 048	02048	3,530,400	0	3,530,400	70,276
02	Allen	GENERAL MOTORS - 048	02048	19,160,140	54,160,350	73,320,490	1,459,518
02	Allen	VERA BRADLEY - 048	02048	5,889,100	0	5,889,100	117,228
02	Allen	ZUBRICK RD II - 048	02048	759,480	0	759,480	15,118
02	Allen	ZUBRICK - 048	02048	1,195,430	0	1,195,430	23,796
02	Allen	UNIROYAL GOODRICH - 054	02054	1,639,900	4,378,120	6,018,020	103,961
02	Allen	MONROEVILLE - 056	02056	4,671,760	4,766,720	9,438,480	276,214
02	Allen	OAK CROSSING - 057	02057	2,034,810	0	2,034,810	49,275
02	Allen	BLUFFTON ROAD EAST - 059	02059	1,125,530	0	1,125,530	21,915
02	Allen	I469 BLUFFTON RD NESTLE - 059	02059	18,858,500	0	18,858,500	367,194
02	Allen	BAER FIELD EDA - 071	02071	11,041,330	0	11,041,330	340,123
02	Allen	LIMA RD LEY RD EDA - 073	02073	2,348,436	0	2,348,436	72,186
02	Allen	LIMA WELLS FERNHILL - 073	02073	15,899,466	0	15,899,466	499,272
02	Allen	W HWY 30 - 073	02073	15,360,320	0	15,360,320	479,722
02	Allen	BAER FIELD EDA - 074	02074	26,179,670	0	26,179,670	801,390
02	Allen	CIVIC CENTER - 074	02074	85,072,476	0	85,072,476	2,593,422
02	Allen	EAST ILLINOIS RD - 074	02074	858,390	0	858,390	26,385
02	Allen	JEFFERSON ILLINOIS EDA - 074	02074	104,383,050	0	104,383,050	3,213,763
02	Allen	LIMA WELLS FERNHILL - 074	02074	0	0	0	0
02	Allen	RENAISSANCE POINTE - 074	02074	1,697,180	0	1,697,180	43,725
02	Allen	TILLMAN ANTHONY - 074	02074	23,520,980	0	23,520,980	724,293
02	Allen	BAER FIELD EDA - 076	02076	24,030	0	24,030	498
02	Allen	EAST ILLINOIS RD - 076	02076	20,081,910	0	20,081,910	589,103
02	Allen	ADAMS TWP INDUSTRIAL - 077	02077	2,272,210	0	2,272,210	71,684
02	Allen	BAER FIELD EDA - 080	02080	23,506,990	0	23,506,990	657,382
03	Bartholomew	AIRPORT	03005	10,801,432	0	10,801,432	270,035
03	Bartholomew	CENTRAL - COLUMBUS TWP	03005	114,301,731	0	114,301,731	2,968,296
03	Bartholomew	CENTRAL - HARRISON TWP	03024	0	0	0	0
03	Bartholomew	CENTRAL - WAYNE TWP	03021	99,243,087	0	99,243,087	2,566,908
03	Bartholomew	CUMMINS	03005	13,883,006	0	13,883,006	361,055

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

Cnty	County	TIF District	In Taxing Dist #	TIF			Net Tax
				Net Real AV	Net PP AV	Net Tot AV	
03	Bartholomew	SOUTH COMMONS	03005	1,021,839	0	1,021,839	26,575
03	Bartholomew	CUMMINS - PERSONAL PROPERTY	03005	0	17,976,527	17,976,527	467,516
04	Benton	BOSWELL (GRANT)	04007	60,853	0	60,853	1,217
05	Blackford	HARTFORD 100	05006	5,328,293	0	5,328,293	158,667
05	Blackford	HARTFORD EXPASION	05006	785,176	0	785,176	16,078
05	Blackford	INDUSTRIAL PARK	05006	517,125	0	517,125	16,358
05	Blackford	MONTPELIER INDUSTRIAL	05002	135,600	0	135,600	3,995
06	Boone	EAGLE 005	06005	27,167,953	0	27,167,953	586,855
06	Boone	LEBANON 002	06002	71,415,275	12,285,632	83,700,907	1,805,931
06	Boone	WHITESTOWN/EAGLE 021	06021	60,084,526	0	60,084,526	1,696,709
06	Boone	WHITESTOWN/PERRY 020	06020	40,546,181	0	40,546,181	955,811
06	Boone	WHITESTOWN 019	06019	41,666,045	7,353,689	49,019,734	1,167,936
06	Boone	PERRY 013	06013	385,417	0	385,417	4,711
06	Boone	PERRY/LEBANON 027	06027	29,739	0	29,739	597
06	Boone	ZIONSVILLE 006	06006	57,752,978	0	57,752,978	1,475,250
08	Carroll	DEER CREEK TOWNSHIP 006	08006	15,257,640	30,067,190	45,324,830	679,954
09	Cass	ANDERSON ETHANOL (007)	09007	7,274,619	12,041,339	19,315,958	377,378
09	Cass	GATEWAY 35-25 (010)	09010	161,868	0	161,868	3,760
09	Cass	EAST END TIF (010)	09010	4,385,098	0	4,385,098	128,050
09	Cass	LOGANS LANDING (010)	09010	4,258,234	0	4,258,234	124,707
09	Cass	GATEWAY 35-18 (023)	09023	10,509	0	10,509	163
09	Cass	GATEWAY 35-20 (025)	09025	19,822	0	19,822	530
09	Cass	GATEWAY 35-27 (027)	09027	152,710	0	152,710	3,705
09	Cass	AIRPORT/INDUSTRIAL PARK (027)	09027	7,166,105	0	7,166,105	186,143
10	Clark	RIVER RIDGE CHAS TWP/IFW 003	10003	0	0	0	0
10	Clark	CENTRAL CHAS ECON DEVELOP AREA - IFW 004	10004	20,486,677	0	20,486,677	475,770
10	Clark	RIVER RIDGE CHAS CITY - IFW 004	10004	6,479,900	43,230	6,523,130	159,997
10	Clark	FALLS LANDING/HARBOURS OFW 009	10009	42,078,900	0	42,078,900	944,614
10	Clark	JEFF INNERCITY RDS OFW 009	10009	170,241,394	0	170,241,394	4,697,707
10	Clark	FALLS LANDING/HARBOURS IFW 010	10010	43,374,066	0	43,374,066	1,258,077
10	Clark	INNERCITY RDS IFW GATEWAY 010	10010	31,385,908	0	31,385,908	922,882
10	Clark	JEFF GATEWAY IFW 010	10010	0	0	0	0
10	Clark	JEFF INNERCITY RDS IFW 010	10010	0	0	0	0
10	Clark	CLARKSVILLE TOWN OFW EXPANSION 011	10011	65,169	0	65,169	1,384
10	Clark	CLARKSVILLE TOWN OFW 011	10011	128,428,514	0	128,428,514	3,626,545
10	Clark	CLARKSVILLE TOWN IFW EXPANSION 012	10012	798,908	0	798,908	23,962
10	Clark	CLARKSVILLE TOWN IFW 012	10012	2,574,149	0	2,574,149	77,282
10	Clark	CLARKSVILLE/GREATER CLARK OFW 013	10013	118,320,967	0	118,320,967	3,177,283
10	Clark	CLARKSVILLE TOWN GCS/IFW EXPANSION 014	10014	606	0	606	18
10	Clark	CLARKSVILLE/GREATER CLARK IFW 014	10014	2,516,502	0	2,516,502	74,620

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

Cnty	County	TIF District	In Taxing Dist #	TIF			Net Tax
				Net Real AV	Net PP AV	Net Tot AV	
10	Clark	CARR TWP PERRY CROSSING IFW 026	10026	66,385	0	66,385	994
10	Clark	HENRYVILLE I-65 CORRIDOR IFW 027	10027	180,950	0	180,950	2,733
10	Clark	SILVER CREEK TOWNSHIP TIF IFW 030	10030	0	0	0	0
10	Clark	SELLERSBURG TOWN TIF IFW 031	10031	5,098,263	0	5,098,263	106,771
10	Clark	MEMPHIS CORRIDOR IFW 032	10032	5,887,618	0	5,887,618	88,242
10	Clark	PERRY CROSSING RD UNION TWP IFW 032	10032	1,658,722	0	1,658,722	24,854
10	Clark	SALEM RD UTICA TWP IFW 033	10033	13,562	0	13,562	197
10	Clark	SALEM RD UTICA TOWN IFW 037	10037	0	0	0	0
10	Clark	JEFF BETHNOVA IFW 039	10039	9,979,490	0	9,979,490	294,398
10	Clark	JEFF GALVSTAR IFW 039	10039	10,749,200	8,517,790	19,266,990	568,383
10	Clark	JEFF KEYSTONE IFW 039	10039	5,756,700	0	5,756,700	169,529
10	Clark	JEFF VOGT VALVE IFW 039	10039	16,537,300	9,924,340	26,461,640	780,502
10	Clark	RIVER RIDGE UTICA/JEFF CITY IFW 039	10039	19,308,800	0	19,308,800	568,606
10	Clark	SALEM RD UTICA TWP JEFF CITY IFW 039	10039	16,944	0	16,944	339
10	Clark	UTICA/JEFF INNERCITY RDS IFW 039	10039	49,983,712	0	49,983,712	1,457,447
11	Clay	NO CENTRAL ECON DEV ORIG	11002	1,424,650	0	1,424,650	19,585
11	Clay	NO CENTRAL ECON DEV EXP	11002	1,618,194	0	1,618,194	42,048
11	Clay	I-70 SR 59 (JACKSON)	11007	2,156,714	0	2,156,714	29,622
11	Clay	I-70 SR 59 (POSEY)	11011	890,689	0	890,689	12,576
11	Clay	IVC INDUSTRIAL (VAN BUREN)	11016	3,304,900	916,097	4,220,997	60,804
13	Crawford	JENNINGS TOWNSHIP	13003	7,014,500	1,780,280	8,794,780	233,748
14	Daviess	MADISON TOWNSHIP	14008	4,202,041	0	4,202,041	75,271
14	Daviess	WASHINGTON TOWNSHIP	14016	24,197,452	72,579,990	96,777,442	1,862,772
14	Daviess	WASHINGTON CITY	14017	983,904	0	983,904	29,292
15	Dearborn	ST LEON-HARRISON	15006	100,298	0	100,298	1,975
15	Dearborn	WEST HARRISON	15006	682,430	0	682,430	13,435
15	Dearborn	ST LEON KELSO	15010	1,150,440	0	1,150,440	22,312
15	Dearborn	GREENDALE A	15016	39,999,040	0	39,999,040	1,006,627
15	Dearborn	WEST AURORA	15023	2,160,610	0	2,160,610	36,286
15	Dearborn	GREENDALE A-EXPANDED	15016	1,036,430	0	1,036,430	26,238
15	Dearborn	LAWRENCEBURG ENTERTAINMENT	15013	0	0	0	0
16	Decatur	HONDA EDA GREENSBURG	16016	61,478,860	127,268,550	188,747,410	4,455,407
16	Decatur	SR 3 EXP GREENSBURG	16016	17,279,657	0	17,279,657	388,103
16	Decatur	SR DEVELOPMENT ORIGNAL	16016	25,716,800	0	25,716,800	594,217
16	Decatur	HONDA EDA ADAMS/IGNBG	16017	36,926	0	36,926	739
17	DeKalb	HAMILTON AREA #1	17006	6,938	0	6,938	124
17	DeKalb	US 6 & I-69 ERA-WATERLOO	17008	2,091,134	0	2,091,134	62,328
17	DeKalb	WATERLOO-AMENDED	17008	1,717,748	397,500	2,115,248	62,853
17	DeKalb	AMER HERIT VILL JACKSON	17009	0	0	0	0
17	DeKalb	AMER HERIT VILL - KEYSER	17011	3,180,540	0	3,180,540	55,597

**2013 TIF Net Assessed Value and Net Property Tax by TIF District
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Cnty	County	TIF District	In Taxing Dist #	TIF			
				Net Real AV	Net PP AV	Net Tot AV	Net Tax
17	DeKalb	NW 2001 AUB-KYSR	17012	29,171,245	0	29,171,245	793,658
17	DeKalb	NW 2008 AUB-KYSR	17012	1,712,400	0	1,712,400	46,294
17	DeKalb	GARRETT ERA	17013	6,938,100	0	6,938,100	190,570
17	DeKalb	GARRETT ERA-AMENDED	17013	11,809,646	0	11,809,646	323,599
17	DeKalb	ASHLEY ERA NO. 1	17019	1,446,918	0	1,446,918	38,079
17	DeKalb	ASHLEY ERA NO. 2	17019	1,295,600	0	1,295,600	34,147
17	DeKalb	ASHLEY ERA NO. 3	17019	57,837	0	57,837	1,157
17	DeKalb	ASHLEY ERA NO. 4	17019	92,517	0	92,517	1,850
17	DeKalb	ASHLEY ERA NO. 5	17019	78,500	0	78,500	1,609
17	DeKalb	ASHLEY FAMILY DOLLAR	17019	23,356,700	2,430,640	25,787,340	679,651
17	DeKalb	NW 2001 AUB-UN	17025	3,370,120	0	3,370,120	91,960
17	DeKalb	NW 2008 AUB-UN	17025	3,539,800	0	3,539,800	72,638
17	DeKalb	DEKALB CO ERA NO. 1 (SDI)	17026	0	1,307,268	1,307,268	18,770
17	DeKalb	NEW MILLENNIUM ERA 2	17026	6,989,600	4,652,780	11,642,380	167,161
18	Delaware	CENTER - IND. CENTRE MAGNA 001	18001	634,320	0	634,320	14,977
18	Delaware	CENTER SANITARY - IND. CENTRE MAGNA 002	18002	194,292	0	194,292	5,416
18	Delaware	CENTER SANITARY - MAGNA 002	18002	4,231,290	4,313,530	8,544,820	249,496
18	Delaware	CENTER SANITARY - MID WEST METAL 002	18002	5,890,300	2,348,700	8,239,000	241,065
18	Delaware	CENTER SANITARY - PRL 002	18002	5,497,094	7,536,970	13,034,064	381,045
18	Delaware	MUNCIE - DOWNTOWN CENTRAL CITY 003	18003	9,697,522	0	9,697,522	284,093
18	Delaware	MUNCIE - DOWNTOWN EXPANSION 003	18003	2,581,436	0	2,581,436	60,569
18	Delaware	MUNCIE - IND. STAMPING 003	18003	351,643	0	351,643	10,549
18	Delaware	MUNCIE - MUNCIE AIR PARK 003	18003	7,787,503	0	7,787,503	212,248
18	Delaware	MUNCIE - MUNCIE MALL 003	18003	41,449,071	0	41,449,071	1,243,472
18	Delaware	MUNCIE - ONTARIO PARK PLACE 003	18003	6,131,868	0	6,131,868	183,012
18	Delaware	MUNCIE - SPARTECH 003	18003	12	0	12	0
18	Delaware	HAMILTON SANITARY - MORRISON RD. 007	18007	21,340	0	21,340	497
18	Delaware	HARRISON - NEBO RD. 008	18008	7,946	0	7,946	118
18	Delaware	HARRISON SANITARY - MORRISON RD. 009	18009	1,830,900	0	1,830,900	36,100
18	Delaware	MONROE - IND. CENTRE MAGNA 012	18012	321,898	0	321,898	6,619
18	Delaware	MONROE SANITARY - IND. CENTRE MAGNA 013	18013	20,818	0	20,818	470
18	Delaware	MT. PLEASANT - 600/332 014	18014	957,933	0	957,933	20,187
18	Delaware	MT. PLEASANT - I-69 PARK ONE 014	18014	351,463	0	351,463	7,052
18	Delaware	MT. PLEASANT - NEBO RD. 014	18014	924,186	0	924,186	19,476
18	Delaware	MT. PLEASANT - NEW BREVINI 014	18014	4,881,400	6,219,350	11,100,750	233,933
18	Delaware	MT. PLEASANT - NEW TWOSON TOOL 014	18014	5,123	0	5,123	102
18	Delaware	MT. PLEASANT - PARK BREVINI 014	18014	2,579,800	266,270	2,846,070	59,978
18	Delaware	MT. PLEASANT - PARK ONE 014	18014	909,800	0	909,800	18,926
18	Delaware	MT. PLEASANT - PARK SAVE-A-LOT 014	18014	10,708,100	1,139,170	11,847,270	249,669
18	Delaware	MT. PLEASANT - PARK TWOSON 014	18014	7,648,400	3,426,610	11,075,010	233,393

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Cnty	County	TIF District	In Taxing Dist #	TIF			Net Tax
				Net Real AV	Net PP AV	Net Tot AV	
18	Delaware	MT. PLEASANT MUNCIE - NEBO RD. 016	18016	41,262	0	41,262	825
18	Delaware	YORKTOWN - YORKTOWN 017	18017	7,724,795	0	7,724,795	197,323
18	Delaware	NILES - BELL PERCH 018	18018	758,662	1,455,832	2,214,494	40,003
18	Delaware	EATON - AG PARK 023	18023	272,169	0	272,169	5,534
18	Delaware	DALEVILLE - DALEVILLE 026	18026	27,335,231	0	27,335,231	741,537
18	Delaware	MUNCIE ANNEX TIF - MORRISON RD. 030	18003	62,145,803	0	62,145,803	1,487,369
18	Delaware	MT. PLEASANT MUNCIE TIF - MORRISON RD. 031	18016	1,681,969	0	1,681,969	50,459
18	Delaware	YORKTOWN ANNEX - 600/332 032	18032	561,145	0	561,145	14,054
18	Delaware	YORKTOWN ANNEX - CHASE TRAIL 032	18032	565,200	0	565,200	13,846
18	Delaware	YORKTOWN SANITARY - NEBO RD. 035	18035	141,584	0	141,584	2,832
18	Delaware	MUNCIE PHASE IN 7 - MORRISON RD. 040	18040	7,660,421	0	7,660,421	223,525
18	Delaware	HARRISON SANITARY MUNCIE - MORRISON RD. 041	18040	122,200	0	122,200	2,444
18	Delaware	HAMILTON EATON - AG PARK 042	18042	397,756	0	397,756	8,482
18	Delaware	MUNCIE PHASE IN 8 - NEBO RD. 043	18043	3,937,531	0	3,937,531	117,185
18	Delaware	MUNCIE PHASE IN 9 - NEBO RD. 044	18044	1,735,223	0	1,735,223	52,057
18	Delaware	MUNCIE PHASE IN 10 - NEBO RD. 045	18043	990,400	0	990,400	29,475
19	Dubois	PATOKA TOWNSHIP	19019	1,213,956	3,925,860	5,139,816	92,111
19	Dubois	HUNTINGBURG CITY	19020	30,539,594	10,734,437	41,274,031	1,185,788
20	Elkhart	BAUGO TOWNSHIP	20001	504,525	0	504,525	10,328
20	Elkhart	BENTON TOWNSHIP	20003	2,769,291	0	2,769,291	43,993
20	Elkhart	CLEVELAND TOWNSHIP	20005	11,161,687	0	11,161,687	244,113
20	Elkhart	EC CLEVELAND	20006	6,007,597	0	6,007,597	177,572
20	Elkhart	CLINTON TOWNSHIP	20007	3,305,600	0	3,305,600	54,433
20	Elkhart	MILLERSBURG-CLINTON	20008	546,291	0	546,291	15,752
20	Elkhart	CONCORD TOWNSHIP	20009	11,222,444	0	11,222,444	293,663
20	Elkhart	EC CONCORD SCHOOL	20011	21,784,905	0	21,784,905	654,408
20	Elkhart	EC CONCORD	20012	73,749,805	0	73,749,805	2,136,747
20	Elkhart	GOSHEN CIV CONCORD SCH	20013	30,361,256	0	30,361,256	910,838
20	Elkhart	GOSHEN	20015	84,570,480	0	84,570,480	2,517,060
20	Elkhart	JEFFERSON TOWNSHIP	20019	9,633,338	0	9,633,338	181,598
20	Elkhart	NAPPANEE-LOCKE	20021	12,629,078	0	12,629,078	377,332
20	Elkhart	OSOLO TOWNSHIP	20026	47,528,358	0	47,528,358	965,102
20	Elkhart	EC OSOLO	20012	57,237,544	0	57,237,544	1,703,931
20	Elkhart	NAPPANEE-UNION	20029	9,653,964	0	9,653,964	270,123
20	Elkhart	WASHINGTON TOWNSHIP	20030	3,379,583	0	3,379,583	64,810
20	Elkhart	BRISTOL TOWN	20031	736,390	0	736,390	19,429
20	Elkhart	YORK TOWNSHIP	20032	170,718	0	170,718	3,167
20	Elkhart	MIDDLEBURY TOWNSHIP	20034	2,843,860	0	2,843,860	58,201
20	Elkhart	MIDDLEBURY CORP	20035	23,592,603	0	23,592,603	678,337
20	Elkhart	MIDDLEBURY CORP YORK	20038	1,207,700	0	1,207,700	30,574

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Cnty	County	TIF District	In Taxing Dist #	TIF			Net Tax
				Net Real AV	Net PP AV	Net Tot AV	
22	Floyd	NEW ALBANY TOWNSHIP 007	22007	51,910,500	0	51,910,500	868,930
22	Floyd	NEW ALBANY CITY 008	22008	157,672,289	0	157,672,289	4,222,295
23	Fountain	VEEDERSBURG	23018	9,250,185	24,070,280	33,320,465	627,054
24	Franklin	BATESVILLE 1-74	24015	807,786	0	807,786	14,081
25	Fulton	ROCHESTER MAIN ST - AUBB	25001	130,519	0	130,519	1,259
25	Fulton	ROCHESTER MAIN ST - HENRY	25002	54,538	0	54,538	946
25	Fulton	ROCHESTER MAIN ST - AKRON	25003	58,981	0	58,981	1,641
25	Fulton	ROCHESTER MAIN ST - ROCH. TWP	25008	401,723	0	401,723	4,879
25	Fulton	ROCHESTER MAIN ST - ROCH. CITY	25009	1,689,996	0	1,689,996	32,378
25	Fulton	FOURTH ST. PROJECT - RICHLAND	25007	7,090	0	7,090	83
25	Fulton	FOURTH ST. PROJECT - ROCH. TWP.	25008	146,845	0	146,845	1,775
25	Fulton	FOURTH ST PROJECT - ROCH. CITY	25009	234,922	0	234,922	4,485
26	Gibson	MONTGOMERY TOWNSHIP	26021	212,700	0	212,700	3,097
26	Gibson	UNION TOWNSHIP	26025	0	0	0	0
26	Gibson	PATOKA TOWNSHIP	26027	147,305,810	217,694,190	365,000,000	8,476,030
27	Grant	EXPANSION	27002	161,260	0	161,260	4,838
27	Grant	EMILY FLINN	27002	7,894,764	0	7,894,764	160,804
27	Grant	MARION CENTER - DUNHAMS	27002	5,104,300	51,070	5,155,370	154,661
27	Grant	MARION CENTER	27002	325,801	0	325,801	5,825
27	Grant	MARION DOL GEN	27002	27,523,300	4,867,770	32,391,070	1,193,699
27	Grant	MARION II - 3	27002	12,247,317	0	12,247,317	357,102
27	Grant	MARION IV - 2	27002	571,080	0	571,080	15,924
27	Grant	SOUTH MARION	27002	18	3,471,970	3,471,988	104,160
27	Grant	GENERAL MOTORS	27008	3	14,756,860	14,756,863	546,428
27	Grant	KINGS GROUP	27008	1,368,000	0	1,368,000	41,040
27	Grant	MARION II - 2	27008	11,154,176	0	11,154,176	314,895
27	Grant	UNIVERSITY MARKETPLACE	27008	16,547,900	0	16,547,900	495,385
27	Grant	GAS CITY - WALMART	27018	25,822,500	6,306,210	32,128,710	1,017,603
27	Grant	GAS CITY CORP	27018	7,534,873	4,093,390	11,628,263	363,994
27	Grant	FIVE POINTS MALL	27023	5,963,700	0	5,963,700	178,911
27	Grant	MARION II - 4	27023	5,754,857	0	5,754,857	173,352
27	Grant	VAN BUREN CORP	27030	3,750,206	9,049,960	12,800,166	308,973
27	Grant	MARION III	27033	372,771	0	372,771	11,183
27	Grant	GAS CITY JEFFERSON	27036	3,989,440	0	3,989,440	99,145
27	Grant	GAS CITY MONROE	27037	13,911,927	59,100	13,971,027	347,145
27	Grant	MAR / MON I 69 & 18	27040	3,717,000	0	3,717,000	110,467
27	Grant	MARION IV- 1	27040	5,040,977	0	5,040,977	150,073
27	Grant	VELA GEAR	27040	0	0	0	0
27	Grant	MARION 18 WEST	27042	15,476,700	11,961,860	27,438,560	823,157
28	Greene	FAIRPLAY TOWNSHIP	28005	13,485,723	14,538,490	28,024,213	402,680

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Cnty	County	TIF District	In Taxing	TIF			
			Dist #	Net Real AV	Net PP AV	Net Tot AV	Net Tax
28	Greene	JEFFERSON TOWNSHIP	28011	1,735,760	0	1,735,760	28,003
28	Greene	TAYLOR TOWNSHIP	28019	309,602	0	309,602	5,830
29	Hamilton	ADAMS TWP TIF	29001	11,791	0	11,791	226
29	Hamilton	DELAWARE TWP TIF	29005	10,480	0	10,480	182
29	Hamilton	FALL CREEK TWP TIF	29007	84,662	0	84,662	1,533
29	Hamilton	NOBLESVILLE TWP TIF	29012	1,561,634	0	1,561,634	32,512
29	Hamilton	WASHINGTON TWP TIF	29014	10,181	0	10,181	227
29	Hamilton	CARMEL TIF	29018	1,204,626,497	0	1,204,626,497	24,394,891
29	Hamilton	CARMEL ABATED TIF	29034	201,531,279	0	201,531,279	3,375,249
29	Hamilton	CICERO TIF	29011	5,263,935	0	5,263,935	107,516
29	Hamilton	FISHERS TIF	29006	49,555,530	0	49,555,530	1,099,713
29	Hamilton	NOBLESVILLE CITY TIF	29013	257,752,449	0	257,752,449	7,565,255
29	Hamilton	SHERIDAN TIF	29002	2,745,873	0	2,745,873	86,922
29	Hamilton	WESTFIELD TIF	29015	129,116,056	0	129,116,056	3,942,326
29	Hamilton	WESTFIELD AG ABATED TIF	29025	196,929	0	196,929	4,393
29	Hamilton	NOBLESVILLE SE TIF	29019	66,304,043	0	66,304,043	1,668,438
29	Hamilton	FISHERS FC TIF	29020	59,201,165	0	59,201,165	1,289,914
29	Hamilton	NOBLESVILLE WAYNE TIF	29022	32,975,819	0	32,975,819	744,118
29	Hamilton	NOBLESVILLE FC TIF	29021	124,642,705	0	124,642,705	3,377,824
29	Hamilton	CARMEL COUNTY TIF	29018	201,214,400	0	201,214,400	4,074,795
30	Hancock	MT COMFORT ECON DEV AREA	30006	31,866,009	0	31,866,009	785,328
30	Hancock	GREENFIELD NORTH ECON AREA	30009	42,065,787	37,603,503	79,669,290	2,128,769
30	Hancock	FORTVILLE ECONOMIC DEV AREA	30017	4,896,372	0	4,896,372	146,816
30	Hancock	MCCORDSVILLE ECON DEV AREA	30018	1,671	0	1,671	46
32	Hendricks	DANVILLE TIF-003	32003	0	0	0	0
32	Hendricks	GUILFORD HEARTLAND TIF-011	32011	74,249,499	0	74,249,499	1,404,281
32	Hendricks	PLAINFIELD- ALL POINTS TIF-012	32012	540,065	0	540,065	13,345
32	Hendricks	PLAINFIELD- I70 TIF- 012	32012	57,246,900	0	57,246,900	1,414,569
32	Hendricks	PLAINFIELD- SIX POINTS TIF-012	32012	159,727,746	0	159,727,746	3,946,328
32	Hendricks	PLAINFIELD- SR267 TIF-012	32012	36,543,640	0	36,543,640	852,667
32	Hendricks	PLAINFIELD- US 40 TIF- 012	32012	171,962,236	0	171,962,236	4,133,569
32	Hendricks	LIBERTY-70 WEST TIF- 013	32013	6,810,743	0	6,810,743	98,916
32	Hendricks	LIBERTY-WESTPOINT TIF- 013	32013	226,670	0	226,670	3,292
32	Hendricks	BROWNSBURG TIF-016	32016	27,354,414	0	27,354,414	767,951
32	Hendricks	BROWNSBURG WYNN FARMS TIF-016	32016	7,756,841	0	7,756,841	187,357
32	Hendricks	PITTSBORO TIF-019	32019	10,223,068	45,449,960	55,673,028	1,663,034
32	Hendricks	WASHINGTON- ALL POINTS TIF-022	32022	0	0	0	0
32	Hendricks	BROWNSBURG-BROWN EXPAND TIF-026	32026	22,963,800	0	22,963,800	688,914
32	Hendricks	BROWNSBURG- BROWN TIF-026	32026	45,726,200	0	45,726,200	1,321,529
32	Hendricks	PLAINFIELD- WASH-ALL PTS TIF-027	32027	28,676,197	0	28,676,197	871,715

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32	Hendricks	AVON #3 TIF-031	32031	17,670,870	0	17,670,870	530,126
32	Hendricks	AVON #4 TIF-031	32031	24,116,120	0	24,116,120	723,484
32	Hendricks	AVON HRH TIF-031	32031	39,700	0	39,700	1,191
32	Hendricks	AVON TIF-031	32031	54,984,630	0	54,984,630	1,649,606
33	Henry	MIDDLETOWN TIF	33006	2,101,077	0	2,101,077	52,236
33	Henry	INDUSTRIAL PARK -FRANKLIN	33007	52,039	0	52,039	860
33	Henry	SPICELAND II -FRANK	33007	2,505,465	0	2,505,465	41,354
33	Henry	INDUSTRIAL PARK - HENRY	33015	16,608,653	1,774,560	18,383,213	429,061
33	Henry	NEW CASTLE NW - HENRY	33015	477,002	0	477,002	11,147
33	Henry	INDIANA AVE	33016	17,100	778,770	795,870	23,876
33	Henry	INDUSTRIAL PARK - NC	33016	1,875,061	0	1,875,061	56,252
33	Henry	NEW CASTLE NW - NC	33016	2,879,017	0	2,879,017	85,907
33	Henry	NEW CASTLE SE	33016	4,332,976	367,260	4,700,236	140,157
33	Henry	I-70 QUAD--SPICELAND TWP	33024	0	0	0	0
33	Henry	SPICELAND II - SPTWP	33024	6,677,750	0	6,677,750	99,629
33	Henry	SPICELAND TIF	33024	6,297,376	3,348,630	9,646,006	144,545
35	Huntington	HUNT TWP RE 004	35004	2,045,395	3,321,090	5,366,485	93,772
35	Huntington	HTGN CORP. 005	35005	52,457,029	0	52,457,029	1,558,125
35	Huntington	ROANOKE CORP 007	35007	1,176,062	0	1,176,062	32,771
35	Huntington	MARKLE CORP RE 015	35015	0	0	0	0
35	Huntington	SALA TWP RE 016	35016	5,666,230	0	5,666,230	90,147
35	Huntington	UNION TWP RE 018	35018	8,047,751	0	8,047,751	118,696
35	Huntington	MARKLE UNION RE 022	35022	2,926,356	0	2,926,356	83,054
36	Jackson	BURKHART-JACKSON 009	36009	15,433,504	8,604,359	24,037,863	552,295
36	Jackson	BURKHART-REDDING 013	36013	10,311,044	225,031	10,536,075	244,338
37	Jasper	CARPENTER TOWNSHIP	37002	35,201,386	0	35,201,386	260,780
37	Jasper	REMINGTON CORP (CARPENTER)	37003	6,031,757	0	6,031,757	67,644
37	Jasper	RENSSELAER CORP. (MARION)	37027	32,972,885	0	32,972,885	359,002
37	Jasper	RENSSELAER CORP. (NEWTON)	37035	8,284,310	0	8,284,310	90,399
37	Jasper	DEMOTTE CORP (KEENER)	37025	1,000,100	0	1,000,100	11,906
38	Jay	GREENE TOWNSHIP	38022	7,129,943	16,843,780	23,973,723	467,823
38	Jay	PORTLAND CITY	38034	10,419,787	0	10,419,787	307,281
39	Jefferson	MADISON CITY 007	39007	44,249,318	0	44,249,318	1,178,821
40	Jennings	NORTH VERNON CITY	40004	48,309,968	22,894,232	71,204,200	2,151,051
41	Johnson	FRANKLIN CITY-FRANKLIN TWP	41009	33,674,043	19,669,740	53,343,783	1,631,679
41	Johnson	TRAFALGAR TOWN-HENSLEY TWP	41016	3,992,755	0	3,992,755	80,899
41	Johnson	FRANKLIN CITY-NEEDHAM TWP	41018	33,498,710	7,774,870	41,273,580	1,391,449
41	Johnson	GREENWOOD CITY-CP SCH-PL TWP	41025	84,298,919	0	84,298,919	2,533,937
41	Johnson	GREENWOOD CITY-PLEASANT TWP	41026	89,470,771	0	89,470,771	1,729,402
41	Johnson	GWD CITY-CP SCH-CO LIB	41030	97,831,067	0	97,831,067	2,933,536

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

Cnty	County	TIF District	In Taxing Dist #	TIF			Net Tax
				Net Real AV	Net PP AV	Net Tot AV	
41	Johnson	BARGERSVILLE TOWN-UNION TWP-BARG FPD	41035	885,430	0	885,430	26,577
41	Johnson	BARGERSVILLE TOWN-WHITE RIVER	41039	4,833,700	0	4,833,700	116,010
42	Knox	VINCENNES CITY I EXPANSION TIF	42022	111,263	0	111,263	3,338
42	Knox	VINCENNES CITY I TIF	42022	33,956,841	0	33,956,841	965,100
42	Knox	PSI ENERGY TIF	42026	1,389,158	94,641,427	96,030,585	1,039,147
42	Knox	VINCENNES CITY II TIF	42027	6,537,398	0	6,537,398	180,467
43	Kosciusko	DREYFUS TIF (CLAY) 001	43001	8,644,445	16,135,430	24,779,875	295,946
43	Kosciusko	CLAYPOOL TIF #2 002	43002	602,057	0	602,057	12,793
43	Kosciusko	CLAYPOOL TIF #1 002	43002	526,560	0	526,560	11,392
43	Kosciusko	LEESBURG TIF (PLAIN) 016	43016	1,135,139	0	1,135,139	13,189
43	Kosciusko	WARSAW NORTH TIF (WARSAW PLAIN) 017	43017	59,740,958	18,679,720	78,420,678	1,895,415
43	Kosciusko	SYRACUSE 026	43026	0	0	0	0
43	Kosciusko	OAKWOOD TIF (SYRACUSE) 026	43026	0	0	0	0
43	Kosciusko	KOS CO TIF (VANBUREN) 027	43027	4,241,746	1,021,985	5,263,731	41,784
43	Kosciusko	MILFORD TIF #2 028	43028	0	0	0	0
43	Kosciusko	MILFORD TIF#1 028	43028	6,363,729	0	6,363,729	105,055
43	Kosciusko	PIERCETON TIF 030	43030	14,531,304	0	14,531,304	323,670
43	Kosciusko	WARSAW CENTRAL TIF (WARSAW) 032	43032	13,056,075	0	13,056,075	318,084
43	Kosciusko	WINONA INTERURBAN TIF (WARSAW) 032	43032	342,328	0	342,328	8,369
43	Kosciusko	WINONA LAKE TIF 033	43033	5,790,550	0	5,790,550	113,723
44	LaGrange	BLOOMFIELD 1999-2-29	44001	2,179,530	0	2,179,530	24,716
44	LaGrange	BLOOMFIELD EDA 2	44001	1,983,838	0	1,983,838	22,497
44	LaGrange	LAGRANGE 1999-1-18	44002	6,922,489	0	6,922,489	164,789
44	LaGrange	LAGRANGE 1999-2-15	44002	159,487	0	159,487	3,633
44	LaGrange	CLAY EDA 2	44004	777,969	0	777,969	8,816
44	LaGrange	AMENDED TOP-EDEN 2008 007	44007	0	0	0	0
44	LaGrange	TOPEKA EDEN 1989-9-18-1 007	44008	29,823,587	0	29,823,587	804,003
44	LaGrange	AMENDED TOP-EDEN 2008 008	44008	83,605	0	83,605	2,349
44	LaGrange	LIMA EDA 2	44012	19,373,059	0	19,373,059	219,051
44	LaGrange	MILFORD TOWNSHIP	44013	4,861,435	0	4,861,435	50,790
44	LaGrange	NEWBURY TOWNSHIP	44014	5,553,700	0	5,553,700	69,760
44	LaGrange	SHIPSHEWANA TOWN	44015	24,229,654	0	24,229,654	568,570
44	LaGrange	AMENDED TOP-EDEN 2008 019	44019	0	0	0	0
45	Lake	CALUMET -GARY 003	45003	31,185,896	0	31,185,896	1,283,974
45	Lake	GARY-CALUMET 004	45004	341,241,803	0	341,241,803	10,700,706
45	Lake	GRIFFITH 006	45006	11,522,086	0	11,522,086	447,908
45	Lake	LOWELL-CEDAR CREEK 008	45008	22	0	22	11
45	Lake	CEDAR LAKE-HAN 014	45014	24,949,883	0	24,949,883	702,044
45	Lake	ST. JOHN-HANOVER 015	45015	0	0	0	0
45	Lake	HOBART CORP 018	45018	30,391,367	0	30,391,367	1,024,551

2013 TIF Net Assessed Value and Net Property Tax by TIF District
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Cnty	County	TIF District	Dist #	In Taxing	TIF			Net Tax
					Net Real AV	Net PP AV	Net Tot AV	
45	Lake	HAMMOND 023	45023	149,740,568	3,735,110	153,475,678	6,332,690	
45	Lake	EAST CHICAGO 024	45024	123,736,820	12,707,916	136,444,736	5,423,627	
45	Lake	WHITING 025	45025	16,880,309	138,452,620	155,332,929	4,920,718	
45	Lake	HIGHLAND 026	45026	9,500,881	0	9,500,881	245,541	
45	Lake	MUNSTER 027	45027	161,279,399	0	161,279,399	4,748,838	
45	Lake	MERRILLVILLE 030	45030	209,041,142	0	209,041,142	5,462,665	
45	Lake	DYER 034	45034	180,189,493	0	180,189,493	4,221,961	
45	Lake	ST. JOHN 035	45035	0	0	0	0	
45	Lake	SCHERERVILLE 036	45036	188,676,083	0	188,676,083	4,026,625	
45	Lake	LOWELL-WEST CREEK 038	45038	360	0	360	10	
45	Lake	CROWN POINT-CENTER 042	45042	86,903,981	0	86,903,981	2,455,068	
45	Lake	CEDAR LAKE-CENTER 043	45043	7,345,166	0	7,345,166	209,055	
45	Lake	HOBART-ROSS 046	45046	24,664,679	576,119	25,240,798	787,125	
46	LaPorte	MCCOOLSPRING	46009	111,721,447	0	111,721,447	3,069,668	
46	LaPorte	MICHIGAN CITY MICHIGAN	46022	264,065,593	8,371,510	272,437,103	7,264,254	
46	LaPorte	LPT CENTER	46043	53,666,023	0	53,666,023	1,588,001	
46	LaPorte	COOLSPRING 1	46046	7,074,497	0	7,074,497	96,665	
46	LaPorte	KANKAKEE 1	46053	17,850,614	0	17,850,614	535,850	
46	LaPorte	KANKAKEE 2	46054	3,952,508	0	3,952,508	117,754	
46	LaPorte	WASHINGTON TOWNSHIP	46066	6,376,285	0	6,376,285	108,866	
46	LaPorte	COOLSPRING 1 SANI	46073	649,643	0	649,643	10,003	
47	Lawrence	MARION TOWNSHIP	47004	8	0	8	7	
47	Lawrence	MITCHELL CITY	47005	4,244,134	0	4,244,134	126,128	
47	Lawrence	MARSHALL TOWNSHIP	47006	1,093,584	2,506,360	3,599,944	61,855	
47	Lawrence	BEDFORD CITY	47010	28,447,208	0	28,447,208	845,788	
48	Madison	ANDERSON TIF (Z01) 003	48003	140,320,827	0	140,320,827	3,964,019	
48	Madison	FARM ALLOCATION AREA (Z09) 003	48003	44,657	0	44,657	893	
48	Madison	ANDERSON KROGER (Z02) 003	48003	3,355,679	0	3,355,679	100,670	
48	Madison	SCATTERFIELD TIF (Z06) 003	48003	5,305,600	0	5,305,600	159,168	
48	Madison	PENDLETON TIF (Z03) 013	48013	21,592,591	0	21,592,591	659,996	
48	Madison	ALEXANDRIA TIF (Z08) 022	48022	841,261	0	841,261	24,320	
48	Madison	ELWOOD TIF 027	48027	7,205,008	0	7,205,008	235,568	
48	Madison	ANDERSON FALLCREEK TIF (Z04) 039	48039	17,645,508	0	17,645,508	529,852	
48	Madison	FLAGSHIP EXPANSION WEST (Z07) 039	48039	280,800	0	280,800	5,616	
48	Madison	NESTLE TIF (Z05) 039	48039	23,420,432	39,278,520	62,698,952	2,964,237	
49	Marion	140 W WASHINGTON ST	49101	520,567,712	0	520,567,712	16,544,265	
49	Marion	141 HARDING STREET	49101	202,936,566	0	202,936,566	6,651,670	
49	Marion	142 S E REDEVELOPMENT	49101	397,836,051	0	397,836,051	12,279,316	
49	Marion	143 N W REDEVELOPMENT	49101	225,738,438	0	225,738,438	5,993,620	
49	Marion	144 NR NORTH INDUSTRIAL PK	49101	45,103,628	0	45,103,628	1,433,940	

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Cnty	County	TIF District	In Taxing	TIF			Net Tax
			Dist #	Net Real AV	Net PP AV	Net Tot AV	
49	Marion	145 UNION STATION	49101	211,617,231	0	211,617,231	6,833,382
49	Marion	146 CONVENTION CTR HOTEL	49101	157,428,500	0	157,428,500	5,134,977
49	Marion	147 BARRINGTON HOTIF	49101	5,501,862	0	5,501,862	141,549
49	Marion	148 FALL CREEK HOUSING	49101	75,313,448	0	75,313,448	1,752,902
49	Marion	149 UNITED NW AREA	49101	23,371,711	0	23,371,711	595,450
49	Marion	150 MERIDIAN REDEVELOPMT	49101	9,299,300	0	9,299,300	245,269
49	Marion	151 MARTINDALE-BRIGHTWOOD	49101	17,808,604	0	17,808,604	577,586
49	Marion	152 MERIDIAN II REDEVELOPMT	49101	0	0	0	0
49	Marion	153 LILLY PP	49101	0	443,818,940	443,818,940	14,860,833
49	Marion	154 FALL CREEK EAST HOTIF	49101	13,875,019	0	13,875,019	338,485
49	Marion	155 NEAR EAST HOTIF	49101	48,444,777	0	48,444,777	1,221,784
49	Marion	156 MARTINDALE INDUSTRIAL REDEV	49101	7,378,552	5,721,715	13,100,267	424,881
49	Marion	157 HARDING STREET EXPANSION	49101	200,015,727	21,144,300	221,160,027	7,172,883
49	Marion	158 SUPPLEMENTAL HOUSING PROG	49101	8,327,421	0	8,327,421	193,967
49	Marion	170 BREECH GROVE CONSOLIDATED ALLOCATION AREA EXPANSION	49102	0	0	0	0
49	Marion	171 BEECH GROVE REGIONAL MEDICAL CENTER ALLOCATION AREA	49102	311,938	0	311,938	10,450
49	Marion	240 DECATUR TWP ARPT EDA	49200	177,182,224	0	177,182,224	5,164,169
49	Marion	241 DECATUR TWP ARPT EDA	49201	0	0	0	0
49	Marion	352 AMTRAK/CONTRAIL REDEV	49302	1,659,158	1,112,642	2,771,800	92,872
49	Marion	440 LAWRENCE 96TH STREET	49400	0	0	0	0
49	Marion	447 FORT HARRISON	49407	158,902,755	12,170	158,914,925	3,822,979
49	Marion	448 PENDELTON PIKE ALLOCATION	49407	23,165,473	0	23,165,473	618,036
49	Marion	449 MONARCH ALLOCATION AREA	49407	9,596,440	2,998,130	12,594,570	336,451
49	Marion	552 SOUTH EMERSON REDEV	49502	19,859,674	0	19,859,674	665,299
49	Marion	553 BEECH GROVE CONS ALLOC AREA	49502	184,719	0	184,719	6,188
49	Marion	640 DOW ELANCO REDEV	49600	45,099,167	14,341,880	59,441,047	1,431,633
49	Marion	740 BROOKSVILLE/SENOUR DEV	49700	0	0	0	0
49	Marion	741 NAVAL CENTER (HUGHES)	49701	13,979,900	0	13,979,900	453,410
49	Marion	752 AMTRAK/CONRAIL REDEV	49702	1,053,234	0	1,053,234	35,283
49	Marion	761 NAVAL CENTER PP	49701	0	19,666,740	19,666,740	637,851
49	Marion	840 WASHINGTON 96TH ST	49800	0	0	0	0
49	Marion	841 GLENDALE REDEV	49801	24,938,650	0	24,938,650	808,835
49	Marion	842 GLENDALE REDEV	49874	954,900	0	954,900	22,625
49	Marion	908 WAYNE TWP ARPT EDA	49900	4,602,773	0	4,602,773	136,774
49	Marion	940 WAYNE TWP ARPT EDA	49900	250,874,740	0	250,874,740	7,535,206
49	Marion	941 WAYNE TWP ARPT EDA	49901	8,155,667	0	8,155,667	264,513
49	Marion	944 SPEEDWAY REDEVELOPMT	49914	11,452,294	0	11,452,294	335,370
49	Marion	945 SPEEDWAY REDEVEL II	49914	0	86,079,623	86,079,623	2,528,159
49	Marion	946 TIBBS AVENUE	49970	0	0	0	0
49	Marion	947 SPEEDWAY ALLOCATION II	49914	10,605,376	0	10,605,376	299,969

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Cnty	County	TIF District	In Taxing Dist #	TIF				
				Net Real AV	Net PP AV	Net Tot AV	Net Tax	
50	Marshall	BREMEN	006	50006	26,283,371	0	26,283,371	640,986
50	Marshall	ARGOS GREEN	008	50008	798,152	0	798,152	22,803
50	Marshall	UNION	013	50013	172,300	0	172,300	1,491
50	Marshall	CULVER	014	50014	29,563,080	0	29,563,080	413,942
50	Marshall	PLY CENTER	019	50019	21,169,290	0	21,169,290	590,013
50	Marshall	PLY WEST	020	50019	15,171,413	0	15,171,413	433,629
51	Martin	CRANE TOWN		51009	1,165,525	0	1,165,525	16,352
52	Miami	CONVERSE DOWNTOWN 011		52011	3,648,706	0	3,648,706	106,089
52	Miami	US 31/24 TIF DISTRICT PERU TWP 015		52015	78,891	0	78,891	1,589
52	Miami	US31/24 TIF DISTRICT PERU CITY 016		52016	400,144	0	400,144	13,382
52	Miami	GRISSOM PIPE CREEK 017		52017	10,439,100	0	10,439,100	145,944
53	Monroe	BLOOMINGTON TOWNSHIP		53004	2,618,385	0	2,618,385	38,311
53	Monroe	BLOOMINGTON CITY		53005	161,880,567	0	161,880,567	3,264,986
53	Monroe	PERRY TOWNSHIP		53008	23,062,249	0	23,062,249	301,493
53	Monroe	PERRY CITY		53009	126,590,407	0	126,590,407	2,555,926
53	Monroe	RICHLAND TOWNSHIP		53011	81,662,945	14,576,827	96,239,772	1,481,125
53	Monroe	RICHLAND CITY		53012	34,544,681	0	34,544,681	790,900
54	Montgomery	CRAWFORDSVILLE -030		54030	27,191,445	0	27,191,445	806,577
54	Montgomery	CVILLE OS NORTH - 028		54028	14,269,448	0	14,269,448	392,786
54	Montgomery	PACE - 028		54028	2,717,100	0	2,717,100	74,866
54	Montgomery	NUCOR - SOUTH UNION-025		54025	13,148,272	0	13,148,272	212,942
54	Montgomery	NUCOR - NORTH UNION -024		54024	543,357	0	543,357	7,622
54	Montgomery	NUCOR -WALNUT-032		54032	301,385	0	301,385	4,386
54	Montgomery	NUCOR-FRANKLIN-014		54014	169,373	0	169,373	2,238
54	Montgomery	NUCOR-SOUTH UNION PP		54025	0	30,136,382	30,136,382	493,205
54	Montgomery	PACE-PP		54028	0	2,743,382	2,743,382	75,590
55	Morgan	MOOREVILLE TIFS		55005	102,213,951	0	102,213,951	1,172,043
55	Morgan	WESTPOINT TIF		55016	75,192	0	75,192	616
55	Morgan	MARTINSVILLE TIFS		55021	6,009,255	0	6,009,255	77,121
56	Newton	BETTER COIL ECONOMIC DEV		56005	0	275,240	275,240	7,135
57	Noble	ALBION DEXTER		57002	1,503,680	0	1,503,680	37,610
57	Noble	ALBION TOWN		57002	5,559,040	0	5,559,040	135,749
57	Noble	AVILLA		57005	20,983,202	0	20,983,202	482,995
57	Noble	ROME CITY TIF 1		57011	86,240	0	86,240	1,745
57	Noble	LIGONIER GUARDIAN		57014	11,278,900	19,630,750	30,909,650	911,523
57	Noble	LIGONIER WARREN		57014	16,076,411	0	16,076,411	471,338
57	Noble	KENDALLVILLE WAYNE		57020	4,598,648	0	4,598,648	123,453
57	Noble	KENDALLVILLE WALMART		57020	18,349,715	0	18,349,715	495,060
57	Noble	ALBION JEFFERSON		57022	3,068,600	8,784,490	11,853,090	294,206
59	Orange	FRENCH LICK TOWN 002		59002	74,634,430	0	74,634,430	1,620,367

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Cnty	County	TIF District	In Taxing Dist #	TIF			Net Tax
				Net Real AV	Net PP AV	Net Tot AV	
59	Orange	WEST BADEN TOWN 003	59003	14,496,500	0	14,496,500	319,082
59	Orange	PAOLI TOWN 012	59012	690,173	0	690,173	13,212
61	Parke	ADAMS	61001	0	0	0	11
61	Parke	ROCKVILLE	61002	7,687,560	0	7,687,560	154,725
61	Parke	RESERVE	61012	3,937,880	0	3,937,880	45,546
61	Parke	UNION	61015	1,756,500	0	1,756,500	23,103
61	Parke	WABASH	61016	2,576,840	0	2,576,840	28,587
61	Parke	WASHINGTON	61019	1,900,281	0	1,900,281	19,423
62	Perry	TROY 006	62006	19,614,470	45,352,470	64,966,940	1,535,511
62	Perry	TELL CITY 007	62007	4,977,304	0	4,977,304	104,869
64	Porter	TIF #10 HEBRON 002	64002	6,776,779	0	6,776,779	163,055
64	Porter	TIF #11 VALPO-MEDICAL TECH 004	64004	2,378	0	2,378	62
64	Porter	TIF #3 VALPO-SOUTHEAST ECON 004	64004	163,246,708	0	163,246,708	4,103,099
64	Porter	TIF #4 VALPO-FRANKLIN 004	64004	2,701,848	0	2,701,848	72,212
64	Porter	TIF #9 VALPO-N CENTRAL 004	64004	623,270	0	623,270	16,797
64	Porter	TIF #12 NORTH COAST ECON 004	64004	11,721,520	0	11,721,520	316,282
64	Porter	TIF #13 CHESTERTON ECON DEV II 007	64007	31,558	0	31,558	698
64	Porter	TIF #7 CHESTERTON/LIBERTY 007	64007	27,663,605	0	27,663,605	664,257
64	Porter	TIF #2 PORTAGE CITY 016	64016	252,127,789	0	252,127,789	7,072,716
64	Porter	TIF #2 PORTAGE/WESTCHESTER 022	64022	33,996	0	33,996	907
64	Porter	TIF #7 CHESTERTON 023	64023	45,217,597	0	45,217,597	1,129,666
64	Porter	TIF #8 BURNS HARBOR 024	64024	37,525,401	0	37,525,401	786,935
64	Porter	TIF #1 TOWN OF PORTER 026	64026	50,304,693	0	50,304,693	1,326,088
64	Porter	TIF #7 CHESTERTON/JACKSON 027	64027	0	0	0	0
64	Porter	TIF #11 VALPO/WASH-MED TECH 029	64029	22,662	0	22,662	502
64	Porter	TIF #5 WASHINGTON/VALPO 029	64029	12,375,169	13,523,430	25,898,599	720,188
64	Porter	TIF #6 WASH/VALPO-SE WASH 029	64029	72,564,533	0	72,564,533	2,017,657
65	Posey	MT. VERNON CITY	65018	7,604,249	0	7,604,249	228,127
65	Posey	MARRS TOWNSHIP	65019	13,501,206	71,014,542	84,515,748	1,276,272
67	Putnam	CLOVERDALE 003	67003	3,363,500	0	3,363,500	74,568
67	Putnam	GREENCASTLE CITY 008	67008	52,170,000	0	52,170,000	1,214,943
68	Randolph	CARDINAL ENERGY PARK 018	68018	7,608,075	8,755,620	16,363,695	274,959
68	Randolph	EAST US 27 021	68021	6,542,157	0	6,542,157	199,224
68	Randolph	VISION PARK - EXPANSION 021	68021	3,492,381	4,795,120	8,287,501	295,045
68	Randolph	VISION PARK 021	68021	1,649,800	0	1,649,800	47,519
68	Randolph	WILLOW RIDGE 021	68021	3,745,245	0	3,745,245	80,412
69	Ripley	BATESVILLE INDUSTRIAL PARK II 017	69017	0	0	0	0
69	Ripley	BATESVILLE I-74 017	69017	1,812,200	0	1,812,200	30,463
70	Rush	JACKSON 003	70003	72,191	0	72,191	969
70	Rush	CITY RUSHVILLE R 011	70011	15,225	0	15,225	305

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				Net Real AV	Net PP AV	Net Tot AV		
70	Rush	RUSHVILLE CITY JACKSON	016	70016	4,188,982	6,510,220	10,699,202	321,639
71	St. Joseph	SB SO #1 CENTRE (2)		71002	61,952,861	0	61,952,861	2,235,903
71	St. Joseph	SB SO #3 CENTRE (2)		71002	32,818,000	0	32,818,000	1,190,927
71	St. Joseph	SB NE CLAY (4)		71004	488,301	0	488,301	17,720
71	St. Joseph	DOUGLAS ROAD EDA (4)		71004	8,025,100	0	8,025,100	290,581
71	St. Joseph	MI NORTH CLAY (5)		71005	354,888,437	0	354,888,437	12,795,168
71	St. Joseph	AIRPORT SB GERMAN (9)		71009	257,726,946	0	257,726,946	9,425,124
71	St. Joseph	WALKERTON COMM EDA (15)		71015	3,514,580	0	3,514,580	114,005
71	St. Joseph	SJC WYATT EDA#1 (16)		71016	1,309,938	3,061,710	4,371,648	78,584
71	St. Joseph	SJC EDD #2 OLIVE TWP (17)		71017	32,262,699	9,691,780	41,954,479	980,704
71	St. Joseph	SJC EDD #2 NEW CARLISLE (18)		71018	4,401,180	0	4,401,180	140,365
71	St. Joseph	MI NORTH PHM (22)		71022	65,396,470	0	65,396,470	2,114,955
71	St. Joseph	MI SOUTH PHM SCHOOLS (22)		71022	22,075,604	0	22,075,604	722,054
71	St. Joseph	MISH SO PHM SCHOOLS EXP (22)		71022	1,458,099	0	1,458,099	49,039
71	St. Joseph	MI CENTRAL DOWNTOWN (23)		71023	0	0	0	0
71	St. Joseph	MI SOUTH MI SCHOOLS (23)		71023	4,387,651	0	4,387,651	135,149
71	St. Joseph	MI NORTH MI SCHOOLS NW (23)		71023	7,037,456	0	7,037,456	247,822
71	St. Joseph	MISH NO MISH SCHOOLS NW EXP (23)		71023	0	0	0	0
71	St. Joseph	SB CENTRAL ALLOC AREA (26)		71026	96,448,346	0	96,448,346	3,379,780
71	St. Joseph	SB WEST WASHINGTON (26)		71026	15,972,451	0	15,972,451	519,192
71	St. Joseph	AIRPORT SB PORTAGE (26)		71026	88,818,036	10,969,370	99,787,406	3,354,843
71	St. Joseph	SB MED SER DIST (26)		71026	53,613,486	0	53,613,486	1,916,599
71	St. Joseph	SB SO #1 PORTAGE (26)		71026	3,562,525	0	3,562,525	115,739
71	St. Joseph	SB NE PORTAGE (26)		71026	30,356,479	0	30,356,479	1,003,128
71	St. Joseph	SB NE PORTAGE HOUSING (26)		71026	74,778,918	0	74,778,918	2,310,252
71	St. Joseph	LAKEVILLE EDA (28)		71028	374,263	0	374,263	9,674
71	St. Joseph	SJC EDA #3 PENN TWP (31)		71031	48,172,285	64,448,407	112,620,692	2,480,756
71	St. Joseph	MI NORTH HARRIS (36)		71036	126,570,432	0	126,570,432	3,661,269
71	St. Joseph	AIRPORT SB WARREN (37)		71037	25,818,670	0	25,818,670	957,479
72	Scott	JENNINGS TOWNSHIP		72002	3,938,606	7,722,420	11,661,026	294,511
72	Scott	AUSTIN CITY		72003	5,354,638	9,816,443	15,171,081	466,843
72	Scott	SCOTTSBURG CITY		72008	44,030,920	0	44,030,920	1,161,944
73	Shelby	SHELBYVILLE ADDISON 002		73002	36,036,843	44,435,470	80,472,313	2,119,209
73	Shelby	SHELBYVILLE BRANDYWINE 004		73005	78,872,076	0	78,872,076	1,708,971
73	Shelby	MORRISTOWN 008		73008	12,705,831	16,862,180	29,568,011	520,574
74	Spencer	SANTA CLAUS CARTER		74003	2,069,096	321,286	2,390,382	43,364
74	Spencer	SANTA CLAUS CLAY		74005	469,620	0	469,620	8,526
74	Spencer	GRASS TOWNSHIP		74006	86,164,290	291,308,013	377,472,303	5,645,098
74	Spencer	SOUTH HAMMOND		74009	29,071	0	29,071	399
74	Spencer	SANTA CLAUS HARRISON		74012	2,554	0	2,554	47

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

Cnty	County	TIF District	In Taxing Dist #	TIF			Net Tax
				Net Real AV	Net PP AV	Net Tot AV	
75	Starke	KNOX	75004	2,992,737	0	2,992,737	85,168
75	Starke	SYSCO	75015	158,141	0	158,141	2,481
76	Steuben	FREMONT TOWN	76004	15,238,963	2,139,232	17,378,195	249,575
76	Steuben	OTSEGO TOWNSHIP	76009	3,500	0	3,500	39
76	Steuben	HAMILTON TOWN	76010	2,044,736	0	2,044,736	30,446
76	Steuben	ANGOLA CITY	76012	4,067,012	0	4,067,012	85,284
76	Steuben	HUDSON SALEM	76015	3,044,855	0	3,044,855	44,214
76	Steuben	HUDSON STEUBEN	76019	1,445,206	0	1,445,206	23,665
76	Steuben	FREMONT TOWNSHIP	76022	3,099	0	3,099	24
77	Sullivan	SHELburn HOUSING TIF	77005	333,469	0	333,469	6,734
77	Sullivan	SHELburn TIF AREA	77005	23,482	0	23,482	531
77	Sullivan	THREE HUNDRED NORTH AREA	77011	4,966,661	0	4,966,661	99,555
77	Sullivan	STEWART STREET PROJECT	77012	940,455	0	940,455	28,167
79	Tippecanoe	03 FAIRFIELD TWP-TSC-B	79003	223,247	0	223,247	3,673
79	Tippecanoe	04 LAFAYETTE-FAIRFIELD TWP-TSC-B	79004	260,527,811	0	260,527,811	6,495,930
79	Tippecanoe	05 LAFAYETTE-FAIRFIELD TWP-TSC-B	79005	86,445,248	0	86,445,248	2,238,591
79	Tippecanoe	09 PERRY TOWNSHIP-TSC-B	79009	6,571,971	1,494,475	8,066,446	127,345
79	Tippecanoe	12 SHEFFIELD TOWNSHIP-TSC	79012	4,182,409	0	4,182,409	66,065
79	Tippecanoe	20 SHADELAND TOWN-TSC	79020	3,055,841	0	3,055,841	51,121
79	Tippecanoe	21 SHADELAND-TSC-B	79021	7,554,277	0	7,554,277	129,986
79	Tippecanoe	22 WABASH TOWNSHIP-TSC	79022	0	0	0	0
79	Tippecanoe	25 WEST LAFAYETTE CITY-TSC-B	79025	0	0	0	0
79	Tippecanoe	26 WEST LAFAYETTE CITY-WLSC-B	79026	171,806,967	0	171,806,967	4,386,635
79	Tippecanoe	27 WASHINGTON TOWNSHIP-TSC	79027	0	0	0	0
79	Tippecanoe	30 WEA TOWNSHIP-TSC	79030	1,287,172	0	1,287,172	20,796
79	Tippecanoe	31 WEA TOWNSHIP-TSC-B	79031	25,618,711	0	25,618,711	426,067
79	Tippecanoe	32 LAFAYETTE CITY-WEA TOWNSHIP-LS	79032	37,393,096	0	37,393,096	816,852
79	Tippecanoe	33 LAFAYETTE CITY-WEA TOWNSHIP-TS	79033	45,470,451	0	45,470,451	1,161,586
79	Tippecanoe	34 WEST LAFAYETTE CITY-TSC-B-C	79034	69,942,627	0	69,942,627	1,550,154
79	Tippecanoe	35 WEST LAFAYETTE-WLSC-B-C	79035	53,046,430	0	53,046,430	1,347,017
79	Tippecanoe	36 LAFAYETTE SHEFFIELD TSCB	79036	20,294,010	0	20,294,010	524,255
79	Tippecanoe	37 LAF WEA TSC-B ANNEX	79033	11,364,918	17,078	11,381,996	290,792
79	Tippecanoe	38 LAFAYETTE PERRY-TSC	79038	1,255,824	0	1,255,824	29,746
80	Tipton	5 US 31 SR 28 1AREA	80001	32,094,771	0	32,094,771	468,295
82	Vanderburgh	CENTER TOWNSHIP	82019	265,043	0	265,043	5,576
82	Vanderburgh	EVANSVILLE CITY-CENTER TOWNSHIP	82020	0	0	0	0
82	Vanderburgh	GERMAN TOWNSHIP	82022	45,961	0	45,961	965
82	Vanderburgh	PERRY TOWNSHIP	82024	6,669,866	0	6,669,866	139,414
82	Vanderburgh	KNIGHT TOWNSHIP	82026	349,285	0	349,285	7,581
82	Vanderburgh	EVANSVILLE CITY-KNIGHT TOWNSHIP	82027	324,764,029	0	324,764,029	9,663,739

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

Cnty	County	TIF District	In Taxing Dist #	TIF			Net Tax
				Net Real AV	Net PP AV	Net Tot AV	
82	Vanderburgh	EVANSVILLE CITY-PIGEON TOWNSHIP	82029	223,692,088	47,735,849	271,427,937	8,691,343
82	Vanderburgh	SCOTT TOWNSHIP	82030	31,501,159	15,567,450	47,068,609	1,029,879
83	Vermillion	CLINTON INDUSTRIAL PARK EDA	83002	2,681,709	908,050	3,589,759	120,466
83	Vermillion	CLINTON TIF EXPANSION ONE	83002	95,038	0	95,038	3,056
83	Vermillion	WHITE CONSTRUCTION EDA	83007	252,233	0	252,233	5,149
83	Vermillion	REUSE AUTHORITY	83011	0	7,500	7,500	157
84	Vigo	TERRE HAUTE CITY HARRISON - 002	84002	64,815,932	0	64,815,932	1,962,538
84	Vigo	HONEY CREEK TWP - 003	84003	0	0	0	0
84	Vigo	LOST CREEK TWP - 007	84007	652,171	65,252	717,423	13,188
84	Vigo	LOST CREEK TWP SAN - 008	84008	950,985	0	950,985	19,595
84	Vigo	TERRE HAUTE CITY LOST - 009	84009	49,399,041	639,535	50,038,576	1,381,896
84	Vigo	RILEY TWP - 018	84018	4,688,979	0	4,688,979	95,851
84	Vigo	RILEY TWP SAN - 019	84019	427,526	0	427,526	9,567
84	Vigo	WEST TERRE HAUTE TOWN - 022	84022	46,500	0	46,500	1,395
84	Vigo	TERRE HAUTE CITY RILEY - 023	84023	703,453	209,927	913,380	27,840
84	Vigo	LINTON TWP SAN - 024	84024	42,082,466	36,491,858	78,574,324	1,842,961
85	Wabash	CHESTER TOWNSHIP 001	85001	10,076,791	33,927,490	44,004,281	483,838
85	Wabash	N MANCHESTER CORP 002	85002	2,707,823	1,428,370	4,136,193	90,372
85	Wabash	LIBERTY TOWNSHIP 005	85005	87,328	0	87,328	952
85	Wabash	NOBLE TOWNSHIP 007	85007	200,327	0	200,327	2,174
85	Wabash	WABASH-NOBLE 008	85008	11,893,955	7,322,830	19,216,785	481,203
85	Wabash	WABASH CORP 009	85009	849,704	5,282,250	6,131,954	174,506
85	Wabash	PLEASANT TOWNSHIP 012	85012	0	119,050	119,050	1,276
86	Warren	PIKE 009	86009	334,310	0	334,310	4,366
86	Warren	WEST LEBANON 010	86010	0	0	0	0
87	Warrick	STATE ROAD 62 CORRIDOR 002	87002	18,031,238	0	18,031,238	304,277
87	Warrick	NORTH-WEST CAMPBELL 006	87006	271,140	0	271,140	3,818
87	Warrick	NORTH-WEST WARRICK 007	87007	2,632,443	0	2,632,443	40,308
87	Warrick	EPWORTH RD CORRIDOR 019	87019	123,736,630	0	123,736,630	1,877,728
88	Washington	AIRPORT	88021	401,492	0	401,492	7,283
88	Washington	WASHINGTON CO TIF	88021	0	0	0	0
88	Washington	WASHINGTON EDA	88021	2,857,242	0	2,857,242	51,830
88	Washington	SALEM ALLOCATION #1	88022	1,734,925	0	1,734,925	53,670
89	Wayne	JOHNS MANVILLE	89030	0	10,221,600	10,221,600	303,990
89	Wayne	RICHMOND CENTER	89006	11,566,162	0	11,566,162	369,631
89	Wayne	RICHMOND CENTER EXP	89006	1,680,593	0	1,680,593	64,642
89	Wayne	RICHMOND WAYNE	89030	64,430,593	0	64,430,593	1,842,887
89	Wayne	RICHMOND WAYNE EXP	89030	0	0	0	0
89	Wayne	DOT FOODS	89015	9,419,900	1,485,080	10,904,980	229,266
89	Wayne	TACONIC FARMS	89015	2,623,585	0	2,623,585	55,158

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

Cnty	County	TIF District	In Taxing Dist #	TIF			
				Net Real AV	Net PP AV	Net Tot AV	Net Tax
89	Wayne	RCF KITCHENS	89015	1,987,725	0	1,987,725	41,790
90	Wells	ADAMS STREET #1	90004	12,465,859	0	12,465,859	250,370
90	Wells	ADAMS STREET #2 BH	90004	13,389	0	13,389	268
90	Wells	ADAMS STREET #2 BL-L/NW	90011	1,619,699	0	1,619,699	31,753
91	White	CLM TIF05	91002	0	0	0	0
91	White	HNW TIF03	91005	2,187,808	0	2,187,808	26,459
91	White	MONTI TIF02 & 04	91021	19,193,583	0	19,193,583	419,345
92	Whitley	COLUMBIA CITY	92004	1,452,292	0	1,452,292	33,449
92	Whitley	UNION TOWNSHIP	92012	92,797,678	92,349,744	185,147,422	2,513,914
				17,991,286,235	2,778,887,225	20,770,173,460	547,492,315

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Exhibit M
CSTEP #2
11/18/13

MEMORANDUM

To: Commission on State Tax and Financing Policy
From: Bob Sigalow
Re: TIF Summary by Taxing District
Date: November 18, 2013

Please find attached a summary by taxing district 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 taxing district that was allocated to TIF.

There were 649 TIF districts in 428 taxing districts. There was no TIF in 1,585 taxing districts. 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	Taxing District	Dist #	# TIF Districts	TIF				TIF as a Percent of Total Taxing District			
					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
27	Grant	Marion-Franklin-Oak Hill	27042	1	15,476,700	11,961,860	27,438,560	823,157	100.00%	100.00%	100.00%	100.00%
20	Elkhart	Middlebury Corp-York Township	20038	1	1,207,700	0	1,207,700	30,574	100.00%	0.00%	91.92%	91.92%
27	Grant	Gas City-Monroe Township	27037	1	13,911,927	59,100	13,971,027	347,145	92.69%	3.90%	84.54%	84.89%
71	St. Joseph	Mishawaka-Clay	71005	1	354,888,437	0	354,888,437	12,795,168	95.68%	0.00%	83.40%	83.69%
27	Grant	Gas City-Jefferson Township	27036	1	3,989,440	0	3,989,440	99,145	91.58%	0.00%	79.52%	80.30%
37	Jasper	Rensselaer Corp. (Newton)	37035	1	8,284,310	0	8,284,310	90,399	87.76%	0.00%	80.37%	80.18%
71	St. Joseph	South Bend (Warren)	71037	1	25,818,670	0	25,818,670	957,479	100.00%	0.00%	78.85%	79.21%
74	Spencer	Grass Township	74006	1	86,164,290	291,308,013	377,472,303	5,645,098	60.70%	86.92%	79.12%	79.17%
18	Delaware	Muncie Phase In 9	18044	1	1,735,223	0	1,735,223	52,057	88.91%	0.00%	78.07%	78.07%
48	Madison	Anderson-Fall Creek	48039	3	41,346,740	39,278,520	80,625,260	3,499,705	63.41%	79.74%	70.44%	76.63%
29	Hamilton	Noblesville Fall Creek	29021	1	124,642,705	0	124,642,705	3,377,824	82.99%	0.00%	75.34%	76.36%
84	Vigo	Linton Township - Sanitary	84024	1	42,082,466	36,491,858	78,574,324	1,842,961	62.86%	66.93%	64.68%	64.69%
28	Hamilton	Noblesville-Delaware-Hse	28019	1	66,304,043	0	66,304,043	1,668,438	68.99%	0.00%	64.63%	63.94%
43	Kosciusko	Warsaw City-Plain Township	43017	1	59,740,958	18,679,720	78,420,678	1,895,415	74.17%	44.80%	64.15%	63.91%
27	Grant	Marion City-Monroe Township	27040	3	8,757,977	0	8,757,977	260,540	65.24%	0.00%	60.45%	61.62%
92	Whitley	Union Township	92012	1	92,797,678	92,349,744	185,147,422	2,513,914	54.04%	67.45%	59.99%	60.12%
53	Monroe	Bloomington City-Richland Twp.	53012	1	34,544,681	0	34,544,681	790,900	69.97%	0.00%	59.82%	59.83%
35	Huntington	Markle Union	35022	1	2,926,356	0	2,926,356	83,054	65.82%	0.00%	59.32%	59.52%
18	Delaware	Muncie Phase In 7	18040	2	7,782,621	0	7,782,621	225,969	59.02%	0.00%	52.76%	57.44%
10	Clark	Clarksville Town-Ofw	10011	2	128,493,683	0	128,493,683	3,627,930	64.25%	0.00%	56.54%	57.06%
71	St. Joseph	Mishawaka-Harris	71036	1	126,570,432	0	126,570,432	3,661,269	60.60%	0.00%	57.80%	55.37%
57	Noble	Albion-Jefferson	57022	1	3,068,600	8,784,490	11,853,090	294,206	38.71%	62.41%	53.87%	53.64%
71	St. Joseph	South Bend-German	71009	1	257,726,946	0	257,726,946	9,425,124	69.50%	0.00%	48.94%	50.19%
89	Wayne	Richmond City -Center Twp	89006	2	13,246,755	0	13,246,755	434,273	69.49%	0.00%	46.94%	47.97%
73	Shelby	Shelbyville City-Brandywine To	73005	1	78,872,076	0	78,872,076	1,708,971	58.19%	0.00%	47.42%	47.42%
59	Orange	French Lick Town	59002	1	74,634,430	0	74,634,430	1,620,367	55.94%	0.00%	46.77%	47.39%
17	DeKalb	Auburn City-Keyser Township	17012	2	30,883,645	0	30,883,645	839,952	55.35%	0.00%	47.25%	47.27%
23	Fountain	Veedersburg Town	23018	1	9,250,185	24,070,280	33,320,465	627,054	20.80%	79.16%	44.50%	46.62%
26	Gibson	Patoka Township	26027	1	147,305,810	217,694,190	365,000,000	8,476,030	41.91%	45.96%	44.24%	44.40%
06	Boone	Whitestown - Eagle	06021	1	60,084,526	0	60,084,526	1,696,709	41.53%	0.00%	40.28%	44.18%
16	Decatur	Adams/Greensburg	16017	1	36,926	0	36,926	739	43.14%	0.00%	42.98%	42.97%
06	Boone	Whitestown - Perry	06020	1	40,546,181	0	40,546,181	955,811	51.44%	0.00%	42.70%	42.76%
79	Tippecanoe	Lafayette Perry-Tsc	79038	1	1,255,824	0	1,255,824	29,746	91.52%	0.00%	44.68%	42.68%
44	LaGrange	Topeka Town-Eden Township	44008	2	29,907,192	0	29,907,192	806,352	65.24%	0.00%	43.21%	42.57%
17	DeKalb	Ashley Town	17019	6	26,328,072	2,430,640	28,758,712	756,493	52.05%	12.25%	40.84%	41.86%
10	Clark	Clarksville Town-Gcs-Ofw	10013	1	118,320,967	0	118,320,967	3,177,283	40.21%	0.00%	37.66%	41.63%
79	Tippecanoe	West Lafayette City-Tsc-B-C	79034	1	69,942,627	0	69,942,627	1,550,154	41.72%	0.00%	39.45%	41.38%
49	Marion	Beech Grove - Warren Twp	49702	1	1,053,234	0	1,053,234	35,283	57.36%	0.00%	40.91%	40.91%
18	Delaware	Daleville Town	18026	1	27,335,231	0	27,335,231	741,537	43.50%	0.00%	37.41%	39.76%
06	Boone	Whitestown Town	06019	1	41,666,045	7,353,689	49,019,734	1,167,936	39.04%	38.38%	38.94%	39.34%
70	Rush	Rushville City-Jackson	70016	1	4,188,982	6,510,220	10,699,202	321,639	53.46%	34.41%	39.99%	38.51%
32	Hendricks	Brownsburg - Brown Twp	32026	2	68,690,000	0	68,690,000	2,010,443	38.26%	0.00%	33.52%	38.11%
62	Perry	Troy Township	62006	1	19,614,470	45,352,470	64,966,940	1,535,511	19.54%	60.81%	37.13%	38.09%
28	Greene	Fairplay Township	28005	1	13,485,723	14,538,490	28,024,213	402,680	28.37%	54.85%	37.85%	37.88%
42	Knox	Vigo-Central Township	42026	1	1,389,158	94,641,427	96,030,585	1,039,147	4.83%	42.08%	37.86%	37.86%
27	Grant	Van Buren Town	27030	1	3,750,206	9,049,960	12,800,166	308,973	20.52%	45.20%	33.42%	37.51%
32	Hendricks	Pittsboro Town	32019	1	10,223,068	45,449,960	55,673,028	1,663,034	8.21%	86.31%	31.41%	36.80%
10	Clark	Jeff City-Utica Twp-Ofw	10039	7	112,332,146	18,442,130	130,774,276	3,839,204	34.69%	21.62%	31.97%	36.47%
64	Porter	Valparaiso-Washington Twp	64029	3	84,962,364	13,523,430	98,485,794	2,738,347	43.26%	17.69%	36.10%	36.41%
02	Allen	Monroeville Town (45)	02056	1	4,671,760	4,766,720	9,438,480	276,214	21.55%	74.78%	33.65%	36.40%

**2013 TIF Net Assessed Value and Net Property Tax
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					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
59	Orange	West Baden Town	59003	1	14,496,500	0	14,496,500	319,082	40.26%	0.00%	35.16%	35.86%
16	Decatur	Greensburg City	16016	3	104,475,317	127,268,550	231,743,867	5,437,727	23.81%	54.08%	34.37%	35.32%
27	Grant	Gas City-Mill Township	27018	2	33,357,373	10,399,800	43,756,973	1,381,598	23.16%	51.03%	26.62%	35.30%
49	Marion	Indpls City - Center Twp	49101	19	2,170,564,547	470,684,955	2,641,249,502	82,396,760	36.04%	25.12%	33.45%	34.73%
73	Shelby	Morristown Town	73008	1	12,705,831	16,862,180	29,568,011	520,574	23.34%	53.62%	34.43%	34.67%
14	Daviess	Washington Township	14016	1	24,197,452	72,579,990	96,777,442	1,862,772	12.13%	62.16%	30.59%	33.59%
76	Steuben	Hudson Town-Steuben-Township	76019	1	1,445,206	0	1,445,206	23,665	35.66%	0.00%	33.06%	33.39%
18	Delaware	Mt Pleasant Township	18014	9	28,966,205	11,051,400	40,017,605	842,718	27.77%	49.18%	31.56%	33.27%
02	Allen	Ft Wayne Pleasant - Fire (71)	02080	1	23,506,990	0	23,506,990	657,382	56.18%	0.00%	32.60%	32.52%
16	Delaware	Center Township - Muncie Sanit	18002	4	15,812,976	14,199,200	30,012,176	877,022	24.68%	40.94%	30.39%	31.85%
79	Tippecanoe	West Lafayette-W/Sc-B-C	79035	1	53,046,430	0	53,046,430	1,347,017	33.35%	0.00%	29.89%	31.75%
38	Jay	Greene Township	38022	1	7,129,943	16,843,780	23,973,723	467,823	11.81%	69.44%	28.32%	30.48%
41	Johnson	Grnwd City-Pleas Twp-Cp School	41030	1	97,831,067	0	97,831,067	2,933,536	32.51%	0.00%	27.32%	30.29%
46	LaPorte	Michigan City Corp - Coolspring Twp	46009	1	111,721,447	0	111,721,447	3,069,668	31.25%	0.00%	27.79%	29.88%
71	St. Joseph	South Bend-Centre	71002	2	94,770,861	0	94,770,861	3,426,829	30.77%	0.00%	27.54%	29.59%
43	Kosciusko	Pierceton Town	43030	1	14,531,304	0	14,531,304	323,670	45.25%	0.00%	29.25%	29.53%
52	Miami	Converse Town	52011	1	3,648,706	0	3,648,706	106,089	27.86%	0.00%	24.11%	29.35%
08	Carroll	Deer Creek Township	08006	1	15,257,640	30,067,190	45,324,830	679,954	15.47%	52.02%	28.98%	29.04%
41	Johnson	Franklin City-Needham Twp	41018	1	33,498,710	7,774,870	41,273,580	1,391,449	19.73%	43.32%	21.99%	28.29%
43	Kosciusko	Clay Township	43001	1	8,644,445	16,135,430	24,779,875	295,946	13.18%	71.39%	28.10%	28.11%
03	Bartholomew	Columbus City-Wayne-Township	03021	1	99,243,087	0	99,243,087	2,566,908	59.37%	0.00%	27.90%	27.94%
20	Elkhart	Goshen City-Concord Township	20013	1	30,361,256	0	30,361,256	910,838	30.08%	0.00%	26.60%	27.84%
85	Wabash	Chester Township	85001	1	10,076,791	33,927,490	44,004,281	483,838	8.85%	55.18%	25.09%	27.72%
57	Noble	Ligonier City	57014	2	27,355,311	19,630,750	46,986,061	1,382,860	25.27%	26.39%	25.73%	27.47%
09	Cass	Logansport City-Wash-Twp-Se Sc	09027	2	7,318,815	0	7,318,815	189,847	56.39%	0.00%	27.41%	27.42%
40	Jennings	North Vernon City	40004	1	48,309,968	22,894,232	71,204,200	2,151,051	23.78%	28.68%	25.17%	27.24%
45	Lake	Whiting Corp(North)	45025	1	16,880,309	138,452,620	155,332,929	4,920,718	11.95%	31.15%	26.52%	27.19%
84	Vigo	Terre Haute City-Lost Creek To	84009	1	49,399,041	639,535	50,038,576	1,381,896	24.25%	5.04%	23.13%	26.89%
79	Tippecanoe	Lafayette-Fairfield Twp-Tsc-B	79005	1	86,445,248	0	86,445,248	2,238,591	35.51%	0.00%	26.24%	26.54%
44	LaGrange	Shipshewana Town	44015	1	24,229,654	0	24,229,654	568,570	30.08%	0.00%	25.36%	26.04%
45	Lake	Gary Corp Calumet Twp Lake Ridge Sch	45003	1	31,185,896	0	31,185,896	1,283,974	31.98%	0.00%	27.31%	26.00%
33	Henry	Spiceland Township	33024	3	12,975,126	3,348,630	16,323,756	244,174	22.57%	34.67%	24.31%	25.55%
10	Clark	Jeffersonville City-Ofw	10009	2	212,320,294	0	212,320,294	5,642,321	25.53%	0.00%	23.75%	25.48%
09	Cass	Clinton Township	09007	1	7,274,619	12,041,339	19,315,958	377,378	17.04%	35.59%	25.24%	25.24%
02	Allen	Fort Wayne Pleasant Twp (70)	02071	1	11,041,330	0	11,041,330	340,123	72.59%	0.00%	25.16%	25.19%
41	Johnson	Grnwd City-Pleas Twp-Cp School	41025	1	84,298,919	0	84,298,919	2,533,937	22.97%	0.00%	21.45%	24.93%
32	Hendricks	Guilford Township	32011	1	74,249,499	0	74,249,499	1,404,281	26.75%	0.00%	24.16%	24.83%
32	Hendricks	Plainfield Town	32012	5	426,020,587	0	426,020,587	10,360,478	26.96%	0.00%	23.72%	24.59%
64	Porter	Chesterton-Liberty Twp	64007	2	27,695,163	0	27,695,163	664,956	22.40%	0.00%	21.01%	24.36%
71	St. Joseph	Olive Township	71017	1	32,262,699	9,691,780	41,954,479	980,704	24.65%	21.96%	23.97%	24.23%
72	Scott	Austin Town	72003	1	5,354,638	9,816,443	15,171,081	466,843	9.48%	51.99%	20.12%	23.20%
82	Vanderburgh	Evansville City-Pigeon Townshi	82029	1	223,692,088	47,735,849	271,427,937	8,691,343	24.67%	12.51%	21.07%	22.66%
19	Dubois	Huntingburg City	19020	1	30,539,594	10,734,437	41,274,031	1,185,788	18.10%	36.46%	20.83%	22.34%
55	Morgan	Mooresville Town	55005	1	102,213,951	0	102,213,951	1,172,043	25.56%	0.00%	20.74%	22.29%
57	Noble	Avilla Town	57005	1	20,983,202	0	20,983,202	482,995	32.13%	0.00%	20.69%	22.01%
29	Hamilton	Carmel City	29018	2	1,405,840,897	0	1,405,840,897	28,469,686	22.79%	0.00%	21.49%	21.95%
15	Dearborn	Greendale Town-A	15016	2	41,035,470	0	41,035,470	1,032,866	23.08%	0.00%	20.23%	21.88%
02	Allen	Lafayette Township (17)	02048	5	30,534,550	54,160,350	84,694,900	1,685,937	13.97%	29.86%	21.17%	21.52%
13	Crawford	Jennings Township	13003	1	7,014,500	1,780,280	8,794,780	233,748	18.00%	26.66%	19.26%	21.01%
64	Porter	Porter Town (Westchester)	64026	1	50,304,693	0	50,304,693	1,326,088	19.77%	0.00%	17.99%	20.92%

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46	LaPorte	Michigan City Corp - Michigan Twp	46022	1	264,065,893	8,371,510	272,437,403	7,264,254	21.89%	3.63%	18.96%	20.89%
65	Posey	Marrs Township	65019	1	13,501,206	71,014,542	84,515,748	1,276,272	5.56%	42.13%	20.53%	20.84%
89	Wayne	Jackson Township	89015	3	14,031,210	1,485,080	15,516,290	326,214	20.16%	16.38%	19.73%	20.07%
68	Randolph	Wayne Township	68018	1	7,608,075	8,755,620	16,363,695	274,959	11.28%	55.62%	19.67%	19.66%
37	Jasper	Carpenter Township	37002	1	35,201,386	0	35,201,386	260,780	25.99%	0.00%	19.64%	19.61%
79	Tippecanoe	West Lafayette City-Wlsc-B	79026	1	171,806,967	0	171,806,967	4,386,635	20.31%	0.00%	19.07%	19.37%
45	Lake	Dyer Corp (Saint John)	45034	1	180,189,493	0	180,189,493	4,221,961	19.74%	0.00%	18.85%	18.95%
27	Grant	Marion City-Center Township	27002	8	53,827,840	8,390,810	62,218,650	1,997,013	15.30%	14.03%	15.11%	18.91%
71	St. Joseph	South Bend (Portage)	71026	7	363,550,241	10,969,370	374,519,611	12,599,533	21.00%	3.54%	18.34%	18.55%
84	Vigo	Terre Haute City -- Riley Town	84023	1	703,453	209,927	913,380	27,840	25.99%	10.01%	19.02%	18.50%
53	Monroe	Richland Township	53011	1	81,662,945	14,576,827	96,239,772	1,481,125	19.18%	13.69%	18.08%	18.32%
72	Scott	Scottsburg City	72008	1	44,030,920	0	44,030,920	1,161,944	22.07%	0.00%	17.72%	18.31%
18	Delaware	Muncie Phase In 8	18043	2	4,927,831	0	4,927,831	146,660	20.42%	0.00%	18.28%	18.28%
64	Porter	Portage City-Portage Twp	64016	1	252,127,789	0	252,127,789	7,072,716	19.11%	0.00%	16.07%	18.00%
79	Tippecanoe	Lafayette City-Wea Township-Ls	79032	1	37,393,096	0	37,393,096	816,852	18.89%	0.00%	18.11%	17.93%
10	Clark	Jeffersonville City-Ifw	10010	4	74,759,974	0	74,759,974	2,180,960	18.81%	0.00%	15.86%	17.89%
32	Hendricks	Plainfield - Washington Twp	32027	1	28,676,197	0	28,676,197	871,715	15.91%	0.00%	15.41%	17.75%
49	Marion	Speedway - Wayne Twp	49914	3	22,057,670	86,079,623	108,137,293	3,163,497	5.17%	40.27%	16.89%	17.35%
29	Hamilton	Noblesville Wayne	29022	1	32,975,819	0	32,975,819	744,118	18.34%	0.00%	18.08%	17.10%
76	Steuben	Hudson Town-Salem Township	76015	1	3,044,855	0	3,044,855	44,214	34.55%	0.00%	16.98%	17.03%
71	St. Joseph	Mishawaka(Penn)-Phm School	71022	3	88,930,173	0	88,930,173	2,886,048	18.06%	0.00%	16.07%	16.79%
20	Elkhart	Elkhart City-Concord Township-	20012	2	130,987,349	0	130,987,349	3,840,678	19.62%	0.00%	15.89%	16.61%
29	Hamilton	Carmel Abated	29034	1	201,531,279	0	201,531,279	3,375,249	16.93%	0.00%	16.47%	16.51%
46	LaPorte	Laporte Corp - Kankakee Twp 1	46053	1	17,850,614	0	17,850,614	535,850	26.89%	0.00%	16.34%	16.40%
79	Tippecanoe	Wea Township-Tsc-B	79031	1	25,618,711	0	25,618,711	426,067	16.37%	0.00%	15.13%	16.28%
85	Wabash	Wabash City-Wabash County Scho	85008	1	11,893,955	7,322,830	19,216,785	481,203	11.57%	21.65%	14.06%	16.07%
71	St. Joseph	Penn Township-Phm School	71031	1	48,172,285	64,448,407	112,620,692	2,480,756	7.97%	45.25%	15.08%	15.55%
02	Allen	New Haven Jefferson Twp Trans	02047	1	7,769,261	0	7,769,261	230,242	19.55%	0.00%	14.92%	15.45%
02	Allen	Pleasant Township (25)	02059	2	19,984,030	0	19,984,030	389,109	17.52%	0.00%	14.99%	15.44%
36	Jackson	Seymour City-Redding Township	36013	1	10,311,044	225,031	10,536,075	244,338	21.19%	0.88%	14.22%	15.13%
45	Lake	Gary Corp Calumet Twp Gary Sch	45004	1	341,241,803	0	341,241,803	10,700,706	20.56%	0.00%	14.82%	15.07%
20	Elkhart	Nappanee City-Locke Township	20021	1	12,629,078	0	12,629,078	377,332	16.40%	0.00%	14.31%	15.03%
49	Marion	Decatur Township - Sanitation	49200	1	177,182,224	0	177,182,224	5,164,169	23.60%	0.00%	14.78%	14.96%
44	LaGrange	Lima Township	44012	1	19,373,059	0	19,373,059	219,051	15.61%	0.00%	14.43%	14.89%
67	Putnam	Greencastle City	67008	1	52,170,000	0	52,170,000	1,214,943	17.33%	0.00%	13.97%	14.85%
02	Allen	Fort Wayne Wayne Fire Dist (96	02076	2	20,105,940	0	20,105,940	589,601	15.65%	0.00%	14.26%	14.78%
50	Marshall	Culver (Union)	50014	1	29,563,080	0	29,563,080	413,942	15.11%	0.00%	14.74%	14.76%
82	Vanderburgh	Evansville City-Knight Townshi	82027	1	324,764,029	0	324,764,029	9,663,739	15.01%	0.00%	13.65%	14.75%
68	Randolph	Winchester City	68021	4	15,429,583	4,795,120	20,224,703	622,200	14.63%	10.49%	13.38%	14.67%
72	Scott	Jennings Township	72002	1	3,938,606	7,722,420	11,661,026	294,511	6.09%	31.24%	13.05%	14.18%
42	Knox	Vincennes City li	42027	1	6,537,398	0	6,537,398	180,467	15.75%	0.00%	14.61%	14.00%
27	Grant	Marion City-Franklin Township	27008	4	29,070,079	14,756,860	43,826,939	1,397,748	15.66%	9.79%	13.03%	13.73%
76	Steuben	Fremont Town	76004	1	15,238,963	2,139,232	17,378,195	249,575	18.45%	4.75%	13.61%	13.69%
80	Tipton	Cicero Township	80001	1	32,094,771	0	32,094,771	468,295	15.25%	0.00%	13.18%	13.58%
49	Marion	Wayne Twp --San	49900	2	255,477,513	0	255,477,513	7,671,980	16.07%	0.00%	12.65%	13.58%
01	Adams	Berne City-Monroe Township	01010	1	2,797,790	5,907,070	8,704,860	264,436	5.74%	30.45%	12.77%	13.55%
48	Madison	Pendleton Town	48013	1	21,592,591	0	21,592,591	659,996	12.89%	0.00%	11.74%	13.52%
49	Marion	Lawrence City	49407	3	191,664,668	3,010,300	194,674,968	4,777,467	13.38%	3.00%	12.70%	13.33%
18	Delaware	Hamilton Eaton	18042	1	397,756	0	397,756	8,482	14.40%	0.00%	14.39%	13.32%
50	Marshall	Bremen (German)	50006	1	26,283,371	0	26,283,371	640,986	18.93%	0.00%	12.88%	13.24%

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79	Tippecanoe	Lafayette-Fairfield Twp-Lsc-B	79004	1	260,527,811	0	260,527,811	6,495,930	16.58%	0.00%	12.77%	13.24%
37	Jasper	Rensselaer Corp (Marion)	37027	1	32,972,885	0	32,972,885	359,002	16.46%	0.00%	13.22%	13.21%
10	Clark	Charlestown City	10004	2	26,966,577	43,230	27,009,807	635,767	13.97%	0.18%	12.46%	13.14%
61	Parke	Rockville Town	61002	1	7,687,560	0	7,687,560	154,725	11.95%	0.00%	11.15%	12.98%
64	Porter	Valparaiso (Center)	64004	5	178,295,724	0	178,295,724	4,508,452	12.74%	0.00%	11.72%	12.84%
52	Miami	Pipe Creek Township	52017	1	10,439,100	0	10,439,100	145,944	9.69%	0.00%	8.99%	12.80%
53	Monroe	Bloomington City-Bloomington T	53005	1	161,880,567	0	161,880,567	3,264,986	13.17%	0.00%	12.41%	12.48%
29	Hamilton	Noblesville City	29013	1	257,752,449	0	257,752,449	7,565,255	11.64%	0.00%	10.96%	12.47%
02	Allen	Fort Wayne Wayne Twp (91-95)	02074	7	241,711,746	0	241,711,746	7,402,978	13.68%	0.00%	11.24%	12.34%
32	Hendricks	Avon	32031	4	96,811,320	0	96,811,320	2,904,406	11.75%	0.00%	10.75%	12.34%
43	Kosciusko	Claypool Town	43002	2	1,128,617	0	1,128,617	24,184	21.60%	0.00%	12.21%	12.31%
22	Floyd	New Albany City	22008	1	157,672,289	0	157,672,289	4,222,295	13.28%	0.00%	11.08%	12.25%
35	Huntington	Huntington City	35005	1	52,457,029	0	52,457,029	1,558,125	14.34%	0.00%	11.69%	12.25%
61	Parke	Reserve Township	61012	1	3,937,880	0	3,937,880	45,546	15.12%	0.00%	10.61%	12.18%
48	Madison	Anderson City - Anderson Towns	48003	4	149,026,763	0	149,026,763	4,224,750	13.41%	0.00%	11.60%	12.10%
33	Henry	Henry Township	33015	2	17,085,655	1,774,560	18,860,215	440,207	10.76%	4.99%	9.71%	12.10%
79	Tippecanoe	Lafayette City-Wea Township-Ts	79033	2	56,835,369	17,078	56,852,447	1,452,377	15.27%	0.01%	11.21%	11.99%
54	Montgomery	Crawfordsville City-N. Montgom	54028	3	16,986,548	2,743,382	19,729,930	543,243	14.42%	4.28%	10.84%	11.91%
49	Marion	Beech Grove - Perry Twp	49502	2	20,044,393	0	20,044,393	671,487	12.16%	0.00%	11.07%	11.66%
17	DeKalb	Garrett City	17013	2	18,747,746	0	18,747,746	514,168	11.93%	0.00%	10.44%	11.61%
37	Jasper	Remington Corp (Carpenter)	37003	1	6,031,757	0	6,031,757	67,644	16.30%	0.00%	11.48%	11.47%
27	Grant	Marion City-Pleasant Township	27023	2	11,718,557	0	11,718,557	352,263	10.09%	0.00%	9.26%	11.32%
45	Lake	Merrillville Corp Ross Twp	45030	1	209,041,142	0	209,041,142	5,462,665	12.27%	0.00%	11.11%	11.11%
54	Montgomery	Union Township-S. Montgomery S	54025	2	13,148,272	30,136,382	43,284,654	706,147	5.73%	14.31%	9.83%	11.00%
73	Shelby	Shelbyville City-Addison Towns	73002	1	36,036,843	44,435,470	80,472,313	2,119,209	6.34%	19.65%	10.13%	10.88%
49	Marion	Indpls-Washington Twp-Police &	49874	1	954,900	0	954,900	22,625	10.66%	0.00%	10.14%	10.73%
06	Boone	Lebanon City	06002	1	71,415,275	12,285,632	83,700,907	1,805,931	10.38%	13.15%	10.71%	10.72%
30	Hancock	Greenfield City	30009	1	42,065,787	37,603,503	79,669,290	2,128,769	6.00%	27.35%	9.50%	10.50%
45	Lake	Munster Corp (North)	45027	1	161,279,399	0	161,279,399	4,748,838	10.72%	0.00%	10.01%	10.49%
41	Johnson	Grnwd City-Pleas Twp-Grnwd Sch	41026	1	89,470,771	0	89,470,771	1,729,402	11.47%	0.00%	10.41%	10.45%
46	LaPorte	LaPorte Corp - Center Twp	46043	1	53,666,023	0	53,666,023	1,588,001	10.90%	0.00%	9.18%	10.41%
43	Kosciusko	Milford Town	43028	2	6,363,729	0	6,363,729	105,055	15.26%	0.00%	10.11%	10.12%
45	Lake	Schererville Corp (Saint John)	45036	1	188,676,083	0	188,676,083	4,026,625	10.59%	0.00%	10.05%	10.05%
51	Martin	Crane Town	51009	1	1,165,525	0	1,165,525	16,352	40.41%	0.00%	9.88%	9.98%
79	Tippecanoe	Lafayette Sheffield Tscb	79036	1	20,294,010	0	20,294,010	524,255	31.62%	0.00%	9.87%	9.86%
57	Noble	Albion-Albion	57002	2	7,062,720	0	7,062,720	173,359	13.81%	0.00%	9.32%	9.82%
61	Parke	Wabash Township	61016	1	2,576,840	0	2,576,840	28,587	10.75%	0.00%	9.19%	9.76%
30	Hancock	Buck Creek Township	30006	1	31,866,009	0	31,866,009	785,328	10.02%	0.00%	8.97%	9.73%
64	Porter	Chesterton-Westchester Twp	64023	1	45,217,597	0	45,217,597	1,129,666	8.97%	0.00%	8.43%	9.59%
20	Elkhart	Middlebury Town	20035	1	23,592,603	0	23,592,603	678,337	10.71%	0.00%	8.82%	9.49%
45	Lake	Cedar Lake Corp Hanover Twp	45014	1	24,949,883	0	24,949,883	702,044	9.66%	0.00%	9.30%	9.41%
41	Johnson	Trafalgar Town-Hensley Twp	41016	1	3,992,755	0	3,992,755	80,899	10.82%	0.00%	9.29%	9.26%
02	Allen	Jefferson Township (16)	02046	2	4,516,020	6,037,430	10,553,450	188,210	4.99%	22.71%	9.01%	9.17%
87	Warrick	Ohio Township	87019	1	123,736,630	0	123,736,630	1,877,728	9.76%	0.00%	9.16%	9.15%
22	Floyd	New Albany Township	22007	1	51,910,500	0	51,910,500	868,930	9.02%	0.00%	8.63%	9.07%
82	Vanderburgh	Scott Township	82030	1	31,501,159	15,567,450	47,068,609	1,029,879	7.09%	15.37%	8.63%	9.01%
18	Delaware	Harrison Twp - Muncie Sanitary	18009	1	1,830,900	0	1,830,900	36,100	8.13%	0.00%	7.83%	8.96%
20	Elkhart	Goshen City-Elkhart Township	20015	1	84,570,480	0	84,570,480	2,517,060	9.90%	0.00%	8.23%	8.95%
35	Huntington	Salamonie Township	35016	1	5,666,230	0	5,666,230	90,147	9.69%	0.00%	8.68%	8.90%
41	Johnson	Franklin City-Franklin Twp	41009	1	33,674,043	19,669,740	53,343,783	1,631,679	6.40%	14.04%	8.01%	8.73%

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50	Marshall	Plymouth (Center)	50019	2	36,340,703	0	36,340,703	1,023,642	10.14%	0.00%	8.28%	8.67%
91	White	Monticello City	91021	1	19,193,583	0	19,193,583	419,345	10.25%	0.00%	8.28%	8.64%
29	Hamilton	Westfield Town	29015	1	129,116,056	0	129,116,056	3,942,326	7.39%	0.00%	7.02%	8.62%
45	Lake	East Chicago Corp (North)	45024	1	123,736,820	12,707,916	136,444,736	5,423,627	16.89%	1.51%	8.68%	8.47%
20	Elkhart	Osolo Township	20026	1	47,528,358	0	47,528,358	965,102	9.31%	0.00%	8.30%	8.45%
46	LaPorte	Laporte Corp - Kankakee Twp 2	46054	1	3,952,508	0	3,952,508	117,754	32.61%	0.00%	8.42%	8.42%
44	LaGrange	Lagrange Town	44002	2	7,081,976	0	7,081,976	168,422	8.86%	0.00%	7.86%	8.42%
71	St. Joseph	South Bend-Clay	71004	2	8,513,401	0	8,513,401	308,301	8.19%	0.00%	7.32%	8.41%
54	Montgomery	Crawfordsville City-Crawfordsv	54030	1	27,191,445	0	27,191,445	806,577	8.53%	0.00%	7.06%	8.33%
35	Huntington	Union Township	35018	1	8,047,751	0	8,047,751	118,696	9.72%	0.00%	7.98%	8.32%
18	Delaware	Muncie City - Center Township	18003	8	130,144,858	0	130,144,858	3,481,312	9.42%	0.00%	8.16%	8.11%
42	Knox	Vincennes City I	42022	2	34,068,104	0	34,068,104	968,438	9.21%	0.00%	7.56%	7.95%
39	Jefferson	Madison City	39007	1	44,249,318	0	44,249,318	1,178,821	10.40%	0.00%	7.13%	7.64%
17	DeKalb	Waterloo Town-Grant Township	17008	2	3,808,882	397,500	4,206,382	125,181	7.74%	3.41%	6.91%	7.62%
03	Bartholomew	Columbus City-Columbus Townshi	03005	5	140,008,008	17,976,527	157,984,535	4,093,477	7.29%	5.48%	7.03%	7.45%
57	Noble	Kendallville City-Wayne Townsh	57020	2	22,948,363	0	22,948,363	618,513	8.59%	0.00%	6.90%	7.42%
45	Lake	Hammond Corp (North)	45023	1	149,740,568	3,735,110	153,475,678	6,332,690	8.06%	1.00%	6.88%	7.22%
46	LaPorte	Washington Township	46066	1	6,376,285	0	6,376,285	108,866	9.84%	0.00%	7.12%	7.13%
18	Delaware	Muncie City - Mt Pleasant Twp	18016	2	1,723,231	0	1,723,231	51,284	6.35%	0.00%	5.70%	6.96%
20	Elkhart	Nappanee City-Union Township	20029	1	9,653,964	0	9,653,964	270,123	7.48%	0.00%	6.54%	6.83%
10	Clark	Clarksville Town-Gcs-lfw	10014	2	2,517,108	0	2,517,108	74,638	7.25%	0.00%	6.03%	6.80%
64	Porter	Burns Harbor (Westchester)	64024	1	37,525,401	0	37,525,401	786,935	16.69%	0.00%	6.76%	6.80%
50	Marshall	Argos-Green	50008	1	798,152	0	798,152	22,803	9.75%	0.00%	6.72%	6.46%
47	Lawrence	Bedford City	47010	1	28,447,208	0	28,447,208	845,788	6.95%	0.00%	5.68%	6.29%
89	Wayne	Richmond City -Wayne Twp	89030	3	64,430,593	10,221,600	74,652,193	2,146,878	6.19%	4.08%	5.78%	6.23%
06	Boone	Zionsville Town	06006	1	57,752,978	0	57,752,978	1,475,250	5.37%	0.00%	5.23%	6.20%
83	Vermillion	Clinton Civil City	83002	2	2,776,747	908,050	3,684,797	123,522	4.35%	9.54%	5.02%	6.17%
53	Monroe	Bloomington City-Perry Townshi	53009	1	126,590,407	0	126,590,407	2,555,926	6.32%	0.00%	6.01%	6.13%
64	Porter	Hebron (Boone)	64002	1	6,776,779	0	6,776,779	163,055	6.69%	0.00%	6.21%	6.08%
11	Clay	Van Buren Township	11016	1	3,304,900	916,097	4,220,997	60,804	4.78%	6.42%	5.06%	6.07%
14	Daviess	Madison Township	14008	1	4,202,041	0	4,202,041	75,271	6.84%	0.00%	5.76%	6.07%
46	LaPorte	Coolspring Township 1 Mc Sanitary	46073	1	649,643	0	649,643	10,003	6.03%	0.00%	5.92%	5.93%
17	DeKalb	Keyser Township	17011	1	3,180,540	0	3,180,540	55,597	6.36%	0.00%	5.59%	5.92%
19	Dubois	Patoka Township	19019	1	1,213,956	3,925,860	5,139,816	92,111	1.70%	21.42%	5.74%	5.74%
67	Putnam	Cloverdale Town-Cloverdale Tow	67003	1	3,363,500	0	3,363,500	74,568	5.67%	0.00%	5.16%	5.60%
10	Clark	Union Township	10032	2	7,546,340	0	7,546,340	113,096	5.94%	0.00%	5.53%	5.57%
90	Wells	Bluffton City-Harrison Townshi	90004	2	12,479,248	0	12,479,248	250,638	6.53%	0.00%	4.87%	5.47%
30	Hancock	Fortville Town	30017	1	4,896,372	0	4,896,372	146,816	5.04%	0.00%	4.62%	5.47%
79	Tippecanoe	Shadeland-Tsc-B	79021	1	7,554,277	0	7,554,277	129,986	23.95%	0.00%	5.37%	5.39%
47	Lawrence	Mitchell City	47005	1	4,244,134	0	4,244,134	126,128	5.44%	0.00%	4.83%	5.39%
20	Elkhart	Elkhart City-Concord Township-	20011	1	21,784,905	0	21,784,905	654,408	6.71%	0.00%	5.18%	5.36%
71	St. Joseph	Walkerton (Lincoln)	71015	1	3,514,580	0	3,514,580	114,005	6.31%	0.00%	4.98%	5.30%
84	Vigo	Terre Haute City-Harrison Town	84002	1	64,815,932	0	64,815,932	1,962,538	6.64%	0.00%	4.99%	5.29%
33	Henry	Franklin Township	33007	2	2,557,504	0	2,557,504	42,214	5.34%	0.00%	4.99%	5.14%
79	Tippecanoe	Shadeland Town-Tsc	79020	1	3,055,841	0	3,055,841	51,121	5.42%	0.00%	4.85%	5.10%
87	Warrick	Boon Township	87002	1	18,031,238	0	18,031,238	304,277	5.50%	0.00%	5.06%	5.08%
18	Delaware	Yorktown Town	18017	1	7,724,795	0	7,724,795	197,323	4.65%	0.00%	4.35%	5.05%
38	Jay	Portland City	38034	1	10,419,787	0	10,419,787	307,281	6.93%	0.00%	4.67%	4.98%
85	Wabash	North Manchester Town	85002	1	2,707,823	1,428,370	4,136,193	90,372	2.72%	6.84%	3.43%	4.98%

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05	Blackford	Hartford City	05006	3	6,630,594	0	6,630,594	191,103	6.53%	0.00%	4.88%	4.97%
33	Henry	Middletown Town	33006	1	2,101,077	0	2,101,077	52,236	4.72%	0.00%	4.35%	4.96%
65	Posey	Mount Vernon City	65018	1	7,604,249	0	7,604,249	228,127	4.84%	0.00%	4.30%	4.94%
84	Vigo	Riley Township	84018	1	4,688,979	0	4,688,979	95,851	5.18%	0.00%	4.91%	4.93%
06	Boone	Eagle Township	06005	1	27,167,953	0	27,167,953	586,855	4.56%	0.00%	4.39%	4.71%
41	Johnson	Bargersville Town-Union Twp-Bf	41035	1	885,430	0	885,430	26,577	4.08%	0.00%	3.94%	4.60%
49	Marion	Indpls-Warren Twp	49701	2	13,979,900	19,666,740	33,646,640	1,091,261	2.03%	13.36%	4.02%	4.58%
29	Hamilton	Sheridan Town	29002	1	2,745,873	0	2,745,873	86,922	4.26%	0.00%	3.95%	4.50%
45	Lake	Hobart Corp Hobart Twp:Hobart City Sch	45018	1	30,391,367	0	30,391,367	1,024,551	4.68%	0.00%	4.42%	4.47%
20	Elkhart	Elkhart City-Cleveland Townshi	20006	1	6,007,597	0	6,007,597	177,572	5.45%	0.00%	4.30%	4.44%
35	Huntington	Huntington Township	35004	1	2,045,395	3,321,090	5,366,485	93,772	1.86%	15.54%	4.08%	4.38%
32	Hendricks	Brownsburg Town	32016	2	35,111,255	0	35,111,255	955,308	4.22%	0.00%	3.93%	4.31%
48	Madison	Elwood City-Pipe Cr.Twp	48027	1	7,205,008	0	7,205,008	235,568	4.91%	0.00%	3.80%	4.24%
20	Elkhart	Cleveland Township	20005	1	11,161,687	0	11,161,687	244,113	4.36%	0.00%	4.05%	4.23%
74	Spencer	Santa Claus Town-Carter Townsh	74003	1	2,069,096	321,286	2,390,382	43,364	5.33%	1.80%	4.21%	4.23%
87	Warrick	Greer Township	87007	1	2,632,443	0	2,632,443	40,308	4.56%	0.00%	4.14%	4.14%
43	Kosciusko	Winona Lake Town	43033	1	5,790,550	0	5,790,550	113,723	4.19%	0.00%	3.98%	4.09%
44	LaGrange	Bloomfield Township	44001	2	4,163,368	0	4,163,368	47,213	4.12%	0.00%	3.86%	4.03%
77	Sullivan	Hamilton Township	77011	1	4,966,661	0	4,966,661	99,555	4.63%	0.00%	4.02%	4.01%
45	Lake	Cedar Lake Corp Center Twp	45043	1	7,345,166	0	7,345,166	209,055	4.06%	0.00%	3.97%	3.97%
18	Delaware	Niles Township	18018	1	758,662	1,455,832	2,214,494	40,003	1.46%	23.69%	3.80%	3.93%
02	Allen	Grabill-Cedar Creek (40)	02043	1	1,412,410	0	1,412,410	35,903	4.68%	0.00%	3.74%	3.90%
85	Wabash	Wabash City-Wabash City School	85009	1	849,704	5,282,250	6,131,954	174,506	0.52%	10.99%	2.89%	3.89%
28	Greene	Jefferson Township	28011	1	1,735,760	0	1,735,760	28,003	4.97%	0.00%	3.85%	3.86%
45	Lake	Hobart Corp Ross Twp	45046	1	24,664,679	576,119	25,240,798	787,125	4.02%	1.04%	3.77%	3.79%
79	Tippecanoe	Sheffield Township-Tsc	79012	1	4,182,409	0	4,182,409	66,065	3.78%	0.00%	3.56%	3.79%
61	Parke	Washington Township	61019	1	1,900,281	0	1,900,281	19,423	4.15%	0.00%	3.20%	3.58%
36	Jackson	Seymour City-Jackson Township	36009	1	15,433,504	8,604,359	24,037,863	552,295	2.69%	4.46%	3.13%	3.57%
79	Tippecanoe	Perry Township-Tsc	79009	1	6,571,971	1,494,475	8,066,446	127,345	2.90%	8.94%	3.31%	3.57%
53	Monroe	Perry Township	53008	1	23,062,249	0	23,062,249	301,493	3.57%	0.00%	3.40%	3.47%
15	Dearborn	Washington Township	15023	1	2,160,610	0	2,160,610	36,286	4.11%	0.00%	3.44%	3.44%
71	St. Joseph	Madison Township	71016	1	1,309,938	3,061,710	4,371,648	78,584	1.11%	20.99%	3.31%	3.35%
43	Kosciusko	Van Buren Township	43027	1	4,241,746	1,021,985	5,263,731	41,784	2.98%	4.91%	3.23%	3.23%
71	St. Joseph	New Carlisle (Olive)	71018	1	4,401,180	0	4,401,180	140,365	5.22%	0.00%	3.09%	3.15%
11	Clay	Jackson Township	11007	1	2,156,714	0	2,156,714	29,622	2.52%	0.00%	2.33%	3.15%
09	Cass	Logansport City-Eel Twp.	09010	3	8,805,200	0	8,805,200	256,517	3.30%	0.00%	2.83%	3.11%
33	Henry	New Castle City	33016	4	9,104,154	1,146,030	10,250,184	306,192	2.70%	2.70%	2.70%	3.08%
75	Starke	Knox City (Center)	75004	1	2,992,737	0	2,992,737	85,168	3.39%	0.00%	2.82%	3.07%
91	White	Honey Creek Township-North Whi	91005	1	2,187,808	0	2,187,808	26,459	3.59%	0.00%	2.97%	3.04%
20	Elkhart	Millersburg Town-Clinton Towns	20008	1	546,291	0	546,291	15,752	2.97%	0.00%	2.76%	3.02%
35	Huntington	Roanoke Town	35007	1	1,176,062	0	1,176,062	32,771	2.81%	0.00%	2.57%	2.97%
02	Allen	Milan Township (22)	02054	1	1,639,900	4,378,120	6,018,020	103,961	1.10%	7.23%	2.88%	2.95%
17	DeKalb	Wilmington Township	17026	2	6,989,600	5,960,048	12,949,648	185,931	4.54%	2.00%	2.87%	2.89%
20	Elkhart	Jefferson Township	20019	1	9,633,338	0	9,633,338	181,598	2.88%	0.00%	2.73%	2.75%
32	Hendricks	Liberty Township	32013	2	7,037,413	0	7,037,413	102,208	3.08%	0.00%	2.66%	2.74%
47	Lawrence	Marshall Township	47006	1	1,093,584	2,506,360	3,599,944	61,855	0.89%	22.68%	2.69%	2.70%
44	LaGrange	Newbury Township	44014	1	5,553,700	0	5,553,700	69,760	2.76%	0.00%	2.55%	2.66%
29	Hamilton	Fishers - Fall Creek Twp	29020	1	59,201,165	0	59,201,165	1,289,914	2.61%	0.00%	2.51%	2.65%
29	Hamilton	Cicero Town	29011	1	5,263,935	0	5,263,935	107,516	2.59%	0.00%	2.51%	2.59%
41	Johnson	Bargersville Town-White River	41039	1	4,833,700	0	4,833,700	116,010	2.24%	0.00%	2.19%	2.58%

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77	Sullivan	Shelburn Town	77005	2	356,951	0	356,951	7,265	3.07%	0.00%	2.73%	2.57%
45	Lake	Griffith Corp Calumet Twp	45006	1	11,522,086	0	11,522,086	447,908	2.68%	0.00%	2.38%	2.53%
02	Allen	Ft Wayne Adams Twp Nh-Park-Eac	02077	1	2,272,210	0	2,272,210	71,684	3.06%	0.00%	2.27%	2.49%
20	Elkhart	Concord Township	20009	1	11,222,444	0	11,222,444	293,663	2.38%	0.00%	2.19%	2.45%
20	Elkhart	Benton Township	20003	1	2,769,291	0	2,769,291	43,993	2.70%	0.00%	2.45%	2.45%
46	LaPorte	Coolspring Township 1	46046	1	7,074,497	0	7,074,497	96,665	2.66%	0.00%	2.43%	2.43%
88	Washington	Washington Township	88021	3	3,258,734	0	3,258,734	59,113	2.34%	0.00%	2.17%	2.38%
29	Hamilton	Fishers Town - Delaware Twp	29006	1	49,555,530	0	49,555,530	1,099,713	2.45%	0.00%	2.25%	2.29%
44	LaGrange	Millford Township	44013	1	4,861,435	0	4,861,435	50,790	2.24%	0.00%	2.10%	2.18%
10	Clark	Sellersburg Town	10031	1	5,098,263	0	5,098,263	106,771	2.29%	0.00%	2.12%	2.13%
62	Perry	Tell City City	62007	1	4,977,304	0	4,977,304	104,869	2.96%	0.00%	2.68%	2.08%
49	Marion	Beech Grove City-Franklin Twp	49302	1	1,659,158	1,112,642	2,771,800	92,872	1.63%	3.16%	2.02%	2.07%
84	Vigo	Riley Township-Sanitary	84019	1	427,526	0	427,526	9,567	1.95%	0.00%	1.78%	2.04%
11	Clay	Brazil City - Brazil Township	11002	2	3,042,844	0	3,042,844	61,633	2.37%	0.00%	2.03%	2.02%
71	St. Joseph	Lakeville (Union)	71028	1	374,263	0	374,263	9,674	1.98%	0.00%	1.83%	1.95%
20	Elkhart	Clinton Township	20007	1	3,305,600	0	3,305,600	54,433	2.01%	0.00%	1.88%	1.88%
43	Kosciusko	Warsaw City-Wayne Township	43032	2	13,398,403	0	13,398,403	326,453	2.23%	0.00%	1.74%	1.83%
27	Grant	Marion City-Washington Townshi	27033	1	372,771	0	372,771	11,183	1.86%	0.00%	1.50%	1.79%
55	Morgan	Martinsville City	55021	1	6,009,255	0	6,009,255	77,121	1.83%	0.00%	1.62%	1.77%
18	Delaware	Center Township	18001	1	634,320	0	634,320	14,977	2.15%	0.00%	1.57%	1.68%
18	Delaware	Yorktown Annex	18032	2	1,126,345	0	1,126,345	27,900	1.50%	0.00%	1.47%	1.68%
02	Allen	Ft Wayne Washington Twp (80)	02073	3	33,608,222	0	33,608,222	1,051,180	1.95%	0.00%	1.56%	1.67%
15	Dearborn	Kelso Township	15010	1	1,150,440	0	1,150,440	22,312	1.71%	0.00%	1.59%	1.60%
17	DeKalb	Auburn City-Union Township	17025	2	6,909,920	0	6,909,920	164,599	1.85%	0.00%	1.56%	1.57%
71	St. Joseph	Mishawaka-Penn	71023	4	11,425,107	0	11,425,107	382,971	1.86%	0.00%	1.60%	1.55%
61	Parke	Union Township	61015	1	1,756,500	0	1,756,500	23,103	1.44%	0.00%	1.38%	1.51%
49	Marion	Indpls-Washington Twp	49801	1	24,938,650	0	24,938,650	808,835	1.19%	0.00%	1.13%	1.50%
10	Clark	Clarksville Town-lfw	10012	2	3,373,057	0	3,373,057	101,244	1.28%	0.00%	1.16%	1.46%
20	Elkhart	Washington Township	20030	1	3,379,583	0	3,379,583	64,810	1.63%	0.00%	1.44%	1.45%
86	Warren	Pike Township	86009	1	334,310	0	334,310	4,366	1.65%	0.00%	1.41%	1.43%
44	LaGrange	Clay Township-East	44004	1	777,969	0	777,969	8,816	1.47%	0.00%	1.36%	1.42%
77	Sullivan	Sullivan City	77012	1	940,455	0	940,455	28,167	1.69%	0.00%	1.32%	1.42%
82	Vanderburgh	Perry Township	82024	1	6,669,866	0	6,669,866	139,414	1.46%	0.00%	1.37%	1.42%
49	Marion	Pike Twp-Outside Sanitation	49600	1	45,099,167	14,341,880	59,441,047	1,431,633	1.22%	2.02%	1.35%	1.41%
90	Wells	Bluffton City-Lancaster Twp-N	90011	1	1,619,699	0	1,619,699	31,753	1.31%	0.00%	1.20%	1.38%
20	Elkhart	Middlebury Township	20034	1	2,843,860	0	2,843,860	58,201	1.40%	0.00%	1.32%	1.32%
49	Marion	Indpls - Wayne Twp	49901	1	8,155,667	0	8,155,667	264,513	1.38%	0.00%	1.10%	1.24%
88	Washington	Salem City	88022	1	1,734,925	0	1,734,925	53,670	1.32%	0.00%	1.02%	1.19%
56	Newton	Goodland Corp (Grant)	56005	1	0	275,240	275,240	7,135	0.00%	3.58%	1.08%	1.15%
11	Clay	Posey Township	11011	1	890,689	0	890,689	12,576	0.88%	0.00%	0.79%	1.14%
76	Steuben	Hamilton Town	76010	1	2,044,736	0	2,044,736	30,446	1.16%	0.00%	1.12%	1.14%
84	Vigo	Lost Creek Township-Sanitary	84008	1	950,985	0	950,985	19,595	1.12%	0.00%	1.06%	1.07%
84	Vigo	Lost Creek Township	84007	1	652,171	65,252	717,423	13,188	0.99%	2.52%	1.04%	1.05%
69	Ripley	Batesville City-Laughery Schoo	69017	2	1,812,200	0	1,812,200	30,463	1.28%	0.00%	0.96%	1.00%
79	Tippecanoe	Wea Township-Tsc	79030	1	1,287,172	0	1,287,172	20,796	0.96%	0.00%	0.90%	0.99%
76	Steuben	Angola City	76012	1	4,067,012	0	4,067,012	85,284	1.17%	0.00%	0.97%	0.98%
45	Lake	Highland Corp.(North)	45026	1	9,500,881	0	9,500,881	245,541	0.98%	0.00%	0.92%	0.93%
53	Monroe	Bloomington Township	53004	1	2,618,385	0	2,618,385	38,311	1.00%	0.00%	0.90%	0.91%
48	Madison	Alexandria City	48022	1	841,261	0	841,261	24,320	0.93%	0.00%	0.82%	0.91%
24	Franklin	Batesville City	24015	1	807,786	0	807,786	14,081	0.96%	0.00%	0.90%	0.90%

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29	Hamilton	Westfield Ag Abatement	29025	1	196,929	0	196,929	4,393	0.89%	0.00%	0.87%	0.89%
02	Allen	New Haven City Adams Twp Trans	02041	2	2,635,780	0	2,635,780	78,563	0.81%	0.00%	0.68%	0.76%
28	Greene	Taylor Township	28019	1	309,602	0	309,602	5,830	0.86%	0.00%	0.74%	0.75%
64	Porter	Portage City-Westchester Twp	64022	1	33,996	0	33,996	907	0.56%	0.00%	0.55%	0.71%
59	Orange	Paoli Town	59012	1	690,173	0	690,173	13,212	0.81%	0.00%	0.69%	0.69%
25	Fulton	Rochester City	25009	2	1,924,918	0	1,924,918	36,863	0.73%	0.00%	0.62%	0.67%
37	Jasper	Demotte Corp (Keener)	37025	1	1,000,100	0	1,000,100	11,906	0.71%	0.00%	0.66%	0.66%
18	Delaware	Eaton Town	18023	1	272,169	0	272,169	5,534	1.06%	0.00%	0.84%	0.66%
06	Boone	Perry Township	06013	1	385,417	0	385,417	4,711	0.74%	0.00%	0.64%	0.64%
20	Elkhart	Bristol Town	20031	1	736,390	0	736,390	19,429	0.71%	0.00%	0.59%	0.61%
92	Whitley	Columbia City	92004	1	1,452,292	0	1,452,292	33,449	0.66%	0.00%	0.58%	0.59%
15	Dearborn	Harrison Township	15006	2	782,728	0	782,728	15,410	0.62%	0.00%	0.58%	0.58%
54	Montgomery	Walnut Township	54032	1	301,385	0	301,385	4,386	0.52%	0.00%	0.48%	0.54%
14	Daviess	Washington City	14017	1	983,904	0	983,904	29,292	0.49%	0.00%	0.44%	0.50%
54	Montgomery	Union Township-N. Montgomery S	54024	1	543,357	0	543,357	7,622	0.37%	0.00%	0.33%	0.45%
29	Hamilton	Noblesville Township	29012	1	1,561,634	0	1,561,634	32,512	0.58%	0.00%	0.43%	0.43%
49	Marion	Beech Grove City - Center Twp	49102	2	311,938	0	311,938	10,450	0.53%	0.00%	0.42%	0.43%
04	Benton	Boswell (Grant)	04007	1	60,853	0	60,853	1,217	0.50%	0.00%	0.47%	0.42%
74	Spencer	Santa Claus Town-Clay Township	74005	1	469,620	0	469,620	8,526	0.42%	0.00%	0.39%	0.40%
75	Starke	Davis Township	75015	1	158,141	0	158,141	2,481	0.44%	0.00%	0.39%	0.39%
87	Warrick	Campbell Township	87006	1	271,140	0	271,140	3,818	0.41%	0.00%	0.39%	0.39%
25	Fulton	Akron Town	25003	1	58,981	0	58,981	1,641	0.36%	0.00%	0.30%	0.36%
82	Vanderburgh	Knight Township	82026	1	349,285	0	349,285	7,581	0.44%	0.00%	0.33%	0.34%
25	Fulton	Rochester Township	25008	2	548,568	0	548,568	6,654	0.34%	0.00%	0.30%	0.33%
02	Allen	Cedar Creek Township (13)	02042	1	1,073,790	0	1,073,790	18,555	0.31%	0.00%	0.30%	0.32%
02	Allen	Perry Township (24)	02057	1	2,034,810	0	2,034,810	49,275	0.28%	0.00%	0.26%	0.31%
18	Delaware	Monroe Township	18012	1	321,898	0	321,898	6,619	0.31%	0.00%	0.29%	0.30%
18	Delaware	Monroe Township - Muncie Sanit	18013	1	20,818	0	20,818	470	0.31%	0.00%	0.30%	0.30%
05	Blackford	Montpelier City	05002	1	135,600	0	135,600	3,995	0.37%	0.00%	0.26%	0.28%
52	Miami	Peru City-Peru Township	52016	1	400,144	0	400,144	13,382	0.25%	0.00%	0.21%	0.27%
74	Spencer	Santa Claus Town-Harrison Town	74012	1	2,554	0	2,554	47	0.28%	0.00%	0.27%	0.27%
18	Delaware	Yorktown San	18035	1	141,584	0	141,584	2,832	0.29%	0.00%	0.28%	0.27%
54	Montgomery	Franklin Township	54014	1	169,373	0	169,373	2,238	0.25%	0.00%	0.23%	0.26%
25	Fulton	Aubbeenaubee Township	25001	1	130,519	0	130,519	1,259	0.26%	0.00%	0.23%	0.25%
43	Kosciusko	Plain Township	43016	1	1,135,139	0	1,135,139	13,189	0.29%	0.00%	0.25%	0.25%
06	Boone	Lebanon-Perry	06027	1	29,739	0	29,739	597	0.38%	0.00%	0.26%	0.24%
79	Tippecanoe	Fairfield Twp-Tsc-B	79003	1	223,247	0	223,247	3,673	0.20%	0.00%	0.19%	0.21%
70	Rush	Jackson Township	70003	1	72,191	0	72,191	969	0.22%	0.00%	0.19%	0.20%
74	Spencer	Hammond Township-South	74009	1	29,071	0	29,071	399	0.19%	0.00%	0.16%	0.16%
85	Wabash	Noble Township	85007	1	200,327	0	200,327	2,174	0.14%	0.00%	0.12%	0.15%
85	Wabash	Liberty Township	85005	1	87,328	0	87,328	952	0.13%	0.00%	0.12%	0.15%
84	Vigo	West Terre Haute Town	84022	1	46,500	0	46,500	1,395	0.19%	0.00%	0.14%	0.15%
20	Elkhart	Baugo Township	20001	1	504,525	0	504,525	10,328	0.16%	0.00%	0.14%	0.14%
01	Adams	Decatur City-Washington Townsh	01022	1	293,108	0	293,108	8,379	0.15%	0.00%	0.13%	0.14%
85	Wabash	Pleasant Township	85012	1	0	119,050	1,276	0.00%	1.29%	0.11%	0.14%	
17	DeKalb	Hamilton Town	17006	1	6,938	0	6,938	124	0.13%	0.00%	0.12%	0.13%
10	Clark	Monroe Township	10027	1	180,950	0	180,950	2,733	0.12%	0.00%	0.11%	0.11%
52	Miami	Peru Township	52015	1	78,891	0	78,891	1,589	0.11%	0.00%	0.10%	0.11%
83	Vermillion	Helt Township	83007	1	252,233	0	252,233	5,149	0.21%	0.00%	0.11%	0.11%
57	Noble	Rome City Town	57011	1	86,240	0	86,240	1,745	0.09%	0.00%	0.09%	0.10%

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09	Cass	Logansport City-Washington Twp	09025	1	19,822	0	19,822	530	0.27%	0.00%	0.09%	0.08%
20	Elkhart	York Township	20032	1	170,718	0	170,718	3,167	0.10%	0.00%	0.08%	0.08%
25	Fulton	Henry Township	25002	1	54,538	0	54,538	946	0.07%	0.00%	0.06%	0.07%
26	Gibson	Montgomery Township	26021	1	212,700	0	212,700	3,097	0.12%	0.00%	0.05%	0.05%
29	Hamilton	Fall Creek Township	29007	1	84,662	0	84,662	1,533	0.06%	0.00%	0.05%	0.05%
55	Morgan	Monroe Township	55016	1	75,192	0	75,192	616	0.05%	0.00%	0.04%	0.05%
18	Delaware	Hamilton Twp - Muncie Sanitary	18007	1	21,340	0	21,340	497	0.03%	0.00%	0.03%	0.04%
10	Clark	Carr Township	10026	1	66,385	0	66,385	994	0.04%	0.00%	0.04%	0.04%
10	Clark	Utica Township	10033	1	13,562	0	13,562	197	0.05%	0.00%	0.04%	0.04%
50	Marshall	Union Township	50013	1	172,300	0	172,300	1,491	0.04%	0.00%	0.04%	0.04%
82	Vanderburgh	Center Township	82019	1	265,043	0	265,043	5,576	0.03%	0.00%	0.03%	0.03%
82	Vanderburgh	German Township	82022	1	45,961	0	45,961	965	0.02%	0.00%	0.02%	0.02%
09	Cass	Washington Township-Southeaste	09023	1	10,509	0	10,509	163	0.02%	0.00%	0.01%	0.01%
83	Vermillion	Vermillion Township	83011	1	0	7,500	7,500	157	0.00%	0.02%	0.01%	0.01%
25	Fulton	Richland Township	25007	1	7,090	0	7,090	83	0.01%	0.00%	0.01%	0.01%
29	Hamilton	Delaware Township	29005	1	10,480	0	10,480	182	0.01%	0.00%	0.01%	0.01%
76	Steuben	Fremont Township	76022	1	3,099	0	3,099	24	0.01%	0.00%	0.01%	0.01%
70	Rush	Rushville City	70011	1	15,225	0	15,225	305	0.01%	0.00%	0.01%	0.01%
29	Hamilton	Adams Township	29001	1	11,791	0	11,791	226	0.01%	0.00%	0.01%	0.01%
18	Delaware	Harrison Township	18008	1	7,946	0	7,946	118	0.01%	0.00%	0.01%	0.01%
29	Hamilton	Washington Township	29014	1	10,181	0	10,181	227	0.01%	0.00%	0.01%	0.01%
76	Steuben	Otsego Township	76009	1	3,500	0	3,500	39	0.00%	0.00%	0.00%	0.00%
61	Parke	Adams Township	61001	1	0	0	0	11	0.00%	0.00%	0.00%	0.00%
30	Hancock	Town Of Mc Cordsville	30018	1	1,671	0	1,671	46	0.00%	0.00%	0.00%	0.00%
01	Adams	Decatur City-Root Township	01014	1	0	0	0	30	0.00%	0.00%	0.00%	0.00%
45	Lake	Lowell Corp West Creek Twp	45038	1	360	0	360	10	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Marion Township	47004	1	8	0	8	7	0.00%	0.00%	0.00%	0.00%
45	Lake	Lowell Corp Cedar Creek Twp	45008	1	22	0	22	11	0.00%	0.00%	0.00%	0.00%
01	Adams	North Blue Creek Township	01001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	South Blue Creek Township	01002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	North French Township	01003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	South French Township	01004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Hartford Township	01005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Jefferson Township	01006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Kirkland Township	01007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	North Monroe Township	01008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	South Monroe Township	01009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Monroe Town-Monroe Township	01011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Preble Township	01012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Root Township	01013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	St. Marys Township	01015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Union Township	01016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Wabash Township	01017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Berne City-Wabash Township	01018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Geneva Town	01019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	South Washington Township	01020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	North Washington Township	01021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
01	Adams	Monroe Town-Washington Townshi	01023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Aboite Township (11)	02038	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Adams Township (12)	02039	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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02	Allen	Adams Township-Transportation	02040	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Eel River Township (14)	02044	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Jackson Township (15)	02045	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Lake Township (18)	02049	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Madison Township (19)	02050	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Marion Township (20)	02051	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Maumee Township (21)	02052	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Woodburn City (55)	02053	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Monroe Township (23)	02055	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Huntertown Town (42)	02058	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Pleasant Township-Trans (47)	02060	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Scipio Township (26)	02061	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Springfield Township (27)	02062	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	St. Joseph Township (28)	02063	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	St. Joseph Township-Trans (77)	02064	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Washington Township (29)	02065	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Washington Township-Trans (87)	02066	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Wayne Township (31)	02067	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Wayne Township-Trans (30)	02068	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Fort Wayne Adams Twp Ft Wayne	02069	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Fort Wayne Adams Twp Eacs (65)	02070	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Fort Wayne St. Joseph Twp (75)	02072	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Fort Wayne Abote Twp (59)	02075	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Zanesville Town (44)	02079	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Leo-Cedarville-Cedar Creek Twp	02082	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	New Haven St. Joe	02085	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Eel River Huntertown	02087	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Ft. Wayne Perry	02091	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
02	Allen	Ft. Wayne Milan	02097	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Clay Township	03001	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Columbus City-Clay Township	03002	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Clifty Township	03003	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Columbus Township	03004	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Flatrock Township	03006	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Columbus City-Flatrock Townshi	03007	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Clifford Town	03008	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	German Township	03009	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Edinburgh Town	03010	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Harrison Township	03011	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Hawcreek Township	03012	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Hartsville Town	03013	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Hope Town	03014	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Jackson Township	03015	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Ohio Township	03016	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Rockcreek Township	03017	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Sandcreek Township	03018	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Elizabethtown Town	03019	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Wayne Township	03020	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Jonesville Town	03022	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
03	Bartholomew	Edinburgh Town-Bartholomew Sch	03023	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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03	Bartholomew	Columbus City-Harrison Township	03024	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Bolivar Township	04001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Otterbein (Bolivar)	04002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Center Township	04003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Fowler (Center)	04004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Gilboa Township	04005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Grant Township	04006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Hickory Grove Township	04008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Ambia (Hickory Grove)	04009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Oak Grove Township	04010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Oxford (Oak Grove)	04011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Parish Grove Township	04012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Pine Township	04013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Richland Township	04014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Earl Park (Richland)	04015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	Union Township	04016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
04	Benton	York Township	04017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
05	Blackford	Harrison Township	05001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
05	Blackford	Jackson Township	05003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
05	Blackford	Dunkirk City (Shadyside)	05004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
05	Blackford	Licking Township	05005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
05	Blackford	Shamrock Lakes Town	05007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
05	Blackford	Washington Township	05008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Center Township	06001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Ulen Town	06003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Clinton Township	06004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Harrison Township	06007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Jackson Township	06008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Advance Town	06009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Jamestown Town	06010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Jefferson Township	06011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Marion Township	06012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Sugar Creek Township	06014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Thorntown Town	06015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Union Township	06016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Washington Township	06017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Worth Township	06018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Whitestown - (Tif Memo Only)	06024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Whitestown - Eagle (Tif Memo Only)	06025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Whitestown - Perry #2 (Tif Memo Only)	06026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
06	Boone	Lebanon-Perry (Tif Memo Only)	06028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
07	Brown	Hamblen Township	07001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
07	Brown	Jackson Township	07002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
07	Brown	Van Buren Township	07003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
07	Brown	Washington Township	07004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
07	Brown	Nashville Town	07005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
07	Brown	Hamblen Fire District	07006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Adams Twp	08001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Burlington Township	08002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Burlington (Burlington)	08003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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08	Carroll	Carrollton Township	08004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Clay Township	08005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Delphi (Deer Creek)	08007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Democrat Township	08008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Jackson Township	08009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Camden (Jackson)	08010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Jefferson Township	08011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Yeoman (Jefferson)	08012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Liberty Township	08013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Madison Township	08014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Monroe Township	08015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Flora (Monroe)	08016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Rock Creek Township	08017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Tippecanoe Township	08018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
08	Carroll	Washington Township	08019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Adams Township	09001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Bethlehem Township	09002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Boone Township	09003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Royal Center Town	09004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Clay Township	09005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Logansport City-Clay Twp	09006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Deer Creek Township	09008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Eel Township	09009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Harrison Township	09011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Jackson Township	09012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Galveston Town	09013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Jefferson Township	09014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Miami Township-Southeastern Sc	09015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Miami Township-Logansport Comm	09016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Noble Township-Pioneer Regiona	09017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Noble Township-Logansport Comm	09018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Logansport City-Noble Twp.	09019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Tipton Township	09020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Onward Town	09021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Walton Town	09022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Washington Township-Logansport	09024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
09	Cass	Logansport City-Clinton Twp.	09026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Charlestown Twp	10003	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Jeffersonville Twp-Ofw	10005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Jeffersonville Twp-lfw	10006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Jeff Twp-Clark Park-Ofw	10007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Jeff Twp-Clark Park-lfw	10008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Bethlehem Township	10025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Oregon Township - Nwfpd	10028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Owen Township	10029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Silver Creek Township	10030	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Washington Township	10034	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Wood Township	10035	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Borden Town	10036	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Utica Town	10037	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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10	Clark	Oregon Township-Cfpd	10038	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Clarksville Town-Sct-Tfpd	10040	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
10	Clark	Chastwp Jeff City	10042	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Brazil Township	11001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Cass Township	11003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Dick Johnson Township	11004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Harrison Township	11005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Clay City Town	11006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Brazil City - Jackson Township	11008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Lewis Township	11009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Perry Township	11010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Brazil City - Posey Township	11012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Stanton Town	11013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Sugar Ridge Township	11014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Center Point Town	11015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Carbon Town	11017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Knightsville Town	11018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Harmony Town	11019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
11	Clay	Washington Township	11020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Center Township	12001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Forest Township	12003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Jackson Township	12004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Johnson Township	12005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Kirklin Township	12006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Kirklin Town	12007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Madison Township	12008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Mulberry Town	12009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Michigan Township	12010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Michigantown Town	12011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Owen Township	12012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Perry Township	12013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Colfax Town	12014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Ross Township	12015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Rossville Town	12016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Sugar Creek Township	12017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Union Township	12018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Warren Township	12019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Washington Township	12020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Frankfort City	12021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
12	Clinton	Frankfort City-Washington Twp	12022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Boone Township	13001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Alton Town	13002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Leavenworth Town	13004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Johnson Township	13005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Liberty Township	13006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Marengo Town	13007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Ohio Township	13008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Patoka Township	13009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Sterling Township	13010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	English Town	13011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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

Cnty	County	Taxing District	Dist #	# TIF Districts	TIF				TIF as a Percent of Total Taxing District			
					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
13	Crawford	Union Township	13012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Whiskey Run Township	13013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Milltown Town	13014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
13	Crawford	Johnson Township-English Fire	13016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Barr Township	14001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Cannelburg Town	14002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Montgomery Town	14003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Bogard Township	14004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Elmore Township	14005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Einora Town	14006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Harrison Township	14007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Odon Town	14009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Reeve Township	14010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Alfordsville Town	14011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Steele Township	14012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Plainville Town	14013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Van Buren Township	14014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
14	Daviess	Veale Township	14015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Caesar Creek Township	15001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Center Township	15002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Aurora City-Center Township	15003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Clay Township	15004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Dillsboro Town	15005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	West Harrison Town	15007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Hogan Township	15008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Jackson Township	15009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	St. Leon Town	15011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Lawrenceburg Township	15012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Lawrenceburg City-A	15013	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Aurora City-Lawrenceburg Towns	15015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Loagan Township	15018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Manchester Township	15019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Miller Township	15020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Sparta Township	15021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Moore Hill Town	15022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	York Township	15024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Greendale Town-B	15025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
15	Dearborn	Lawrenceburg City-B	15026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Adams Township	16001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	St. Paul Town-Adams Township	16002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Clay Township	16003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Clinton Township	16005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Fugit Township	16006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Jackson Township	16007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Marion Township-South	16008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Marion Township North	16009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Millhouses Town-Marion Townshi	16010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Saltcreek Township	16011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	New Point Town	16012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Sandcreek Township	16013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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16	Decatur	Westport Town	16014	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Washington Township	16015	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
16	Decatur	Clay-Greensburg	16018	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Butler Township	17001	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Concord Township	17002	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	St. Joe Town	17003	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Fairfield Township	17004	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Franklin Township	17005	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Grant Township	17007	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Jackson Township	17009	1	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Auburn City-Jackson Township	17010	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Altona Town	17014	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Newville Township	17015	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Richland Township	17016	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Corunna Town	17017	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Smithfield Township	17018	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Waterloo Town-Smithfield Towns	17020	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Spencer Township	17021	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Stafford Township	17022	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Troy Township	17023	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Union Township	17024	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Butler City	17027	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
17	DeKalb	Auburn City - Grant Township	17028	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Delaware Township	18004	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Albany Town - Delaware Townshi	18005	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Hamilton Township	18006	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Liberty Township	18010	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Selma Town	18011	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Mt Pleasant Twp - Muncie Sanit	18015	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Albany Town - Niles Twp	18019	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Perry Township	18020	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Salem Township	18021	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Union Township	18022	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Washington Township	18024	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Gaston Town	18025	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Chesterfield Town	18027	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Hamilton Sanitary Muncie	18028	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Liberty Muncie	18029	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Muncie Annex	18030	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Mt. Pleasant-Muncie-Cnty Tif	18031	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Muncie Phase In 1	18033	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Muncie Phase In 2	18034	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Muncie Phase In 3	18036	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Muncie Phase In 4	18037	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Muncie Phase In 5	18038	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Muncie Phase In 6	18039	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Harrison Sanitary Muncie	18041	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
18	Delaware	Muncie Phase In 10	18045	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Bainbridge Township	19001	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Jasper City	19002	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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19	Dubois	Boone Township	19003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Cass Township	19004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Holland Town	19005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Columbia Township	19006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Ferdinand Township	19007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Ferdinand Town	19008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Hall Township	19009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Hall Township li	19010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Harbison Township	19011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Harbison Township li	19012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Jackson Township	19013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Jefferson Township	19014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Birdseye Town	19015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Madison Township	19016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Marion Township	19017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Marion Township li	19018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Jasper Madison	19021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
19	Dubois	Jasper Boone	19022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Elkhart City-Baugo Township	20002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Millersburg Town-Benton Townsh	20004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Elkhart Township	20014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Harrison Township	20016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Wakarusa Town-Harrison Townshi	20017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Jackson Township	20018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Locke Township	20020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Olive Township	20024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Wakarusa Town-Olive Township	20025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Elkhart City-Osolo Township	20027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Union Township	20028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Goshen City-Harrison Township	20036	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
20	Elkhart	Goshen City-Jefferson	20037	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Columbia Township	21001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Connersville Township	21002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Connersville City-Connersville	21003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Fairview Township	21005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Glenwood Town-Faiview Township	21006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Harrison Township	21007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Connersville City-Harrison Tow	21008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Jackson Township	21010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Jennings Township	21011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Orange Township	21012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Glenwood Town-Orange Township	21013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Posey Township	21014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
21	Fayette	Waterloo Township	21015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
22	Floyd	Franklin Township	22001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
22	Floyd	Georgetown Township	22002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
22	Floyd	Georgetown Town	22003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
22	Floyd	Greenville Township	22004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
22	Floyd	Greenville Town	22005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
22	Floyd	Lafayette Township	22006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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23	Fountain	Gain Township	23001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Hillsboro Town	23002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Davis Township	23003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Fulton Township	23004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Jackson Township	23005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Wallace Town	23006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Logan Township	23007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Attica City	23008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Richland Township	23011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Mellott Town	23012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Newtown Town	23013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Shawnee Township	23014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Troy Township	23015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Covington City	23016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Van Buren Township	23017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Wabash Township	23019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Millcreek Township	23020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
23	Fountain	Kingman Town	23021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Bath Township	24001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Blooming Grove Township	24002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Brookville Township	24003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Brookville Town	24004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Butler Township-East	24005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Butler Township-West	24006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Fairfield Township	24007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Highland Township	24008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Cedar Grove Town	24009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Laurel Township	24010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Laurel Town	24011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Metamora Township	24012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Posey Township	24013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Ray Township	24014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Oldenburgh Town	24016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Salt Creek Township-North	24017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Salt Creek Township-South	24018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Springfield Township	24019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Mt. Carmel Town	24020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Whitewater Township	24021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Ray Township Fire Terr.	24022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Salt Creek South Fire Terr.	24023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Butler West Fire Terr.	24024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Butler East Fire Terr.	24025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
24	Franklin	Salt Creek North Fire Terr.	24026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
25	Fulton	Liberty Township	25004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
25	Fulton	Fulton Town	25005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
25	Fulton	Newcastle Township	25006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
25	Fulton	Kewanna Town	25011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
25	Fulton	Wayne Township	25012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
25	Fulton	Union Twp - Rochester Schools	25013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
25	Fulton	Union Twp - Eastern Pulaski Schools	25014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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25	Fulton	Union Twp - Caston Schools	25015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Barton Township	26001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Mackey Town	26002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Somerville Town	26003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Center Township	26004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Francisco Town	26005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Columbia Township	26006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Oakland City	26007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Haubstadt Town	26009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Washington Township	26017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	White River Township	26018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Hazelton Town	26019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Patoka Town	26020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Owensville Town	26022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Wabash Township	26023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Johnson Township	26024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Union Township	26025	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Fort Branch Town	26026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
26	Gibson	Princeton City	26028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Center Township	27001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Fairmont Town	27004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Franklin Township-Marion Schoo	27006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Franklin Township-Oak Hill Sch	27007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Sweetser Town-Franklin Townshi	27009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Green Township	27010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Jefferson Township	27011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Matthews Town	27012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Upland Town	27013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Liberty Township	27015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Mill Township	27016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Marion City-Mill Township	27017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Jonesboro Town	27019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Monroe Township	27020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Pleasant Township-Marion Schoo	27021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Pleasant Township-Oak Hill Sch	27022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Sweetser Town-Pleasant Townshi	27024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Richland Township	27025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Converse Town	27026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Sims Township	27027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Swayzee Town	27028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Van Buren Township	27029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Washington Township-Eastbrook	27031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Washington Township-Marion Sch	27032	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Fairmont Township	27034	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Fowlerton Town	27035	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Gas City-Center Township	27038	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
27	Grant	Sweetser Richland	27041	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Beech Creek Township	28001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Cass Township	28002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Newberry Town	28003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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28	Greene	Center Township	28004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Switz City-Fairplay Township	28006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Grant Township	28007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Switz City-Grant Township	28008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Highland Township	28009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Jackson Township	28010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Worthington Town	28012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Smith Township	28015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Stafford Township	28016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Stockton Township	28017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Linton City	28018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Washington Township	28020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Lyons Town	28021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Wright Township	28022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Jasonville City	28023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Richland Township	28024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
28	Greene	Bloomfield Town	28025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
29	Hamilton	Clay Township	29003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
29	Hamilton	Jackson Township	29008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
29	Hamilton	Arcadia Town	29009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
29	Hamilton	Atlanta Town	29010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
29	Hamilton	Wayne Township	29016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
29	Hamilton	White River Township	29017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
29	Hamilton	Carmel - County Tif	29023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
29	Hamilton	Carmel Washington Township	29031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
29	Hamilton	Fishers Fc Geist Annexed	29033	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Blue River Township	30001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Brandywine Township	30002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Brown Township	30003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Shirley Town	30004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Wilkinson Town	30005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Cumberland Town-Buck Creek Twp	30007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Center Township	30008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Green Township	30010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Jackson Township	30011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Sugar Creek Township	30012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	New Palestine Town	30013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Spring Lake Town	30014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Cumberland Town-Sugar Creek Tw	30015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Vernon Township	30016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
30	Hancock	Greenfield-Brandywine	30019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Blue River Township	31001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Milltown Town-Blue River Towns	31002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Boone Township	31003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Laconia Town	31004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Franklin Township	31005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Lanesville Town	31006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Harrison Township	31007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Corydon Town	31008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Heth Township	31009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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31	Harrison	Mauckport Town	31010	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Jackson Township	31011	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Crandall Town	31012	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Morgan Township	31013	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Palmyra Town	31014	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Posey Township	31015	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Elizabeth Town	31016	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Spencer Township	31017	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Milltown Town-Spencer Township	31018	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Taylor Township	31019	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Washington Township	31020	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	New Amsterdam Town	31021	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Webster Township	31022	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	New Middletown Town	31023	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
31	Harrison	Milltown Town-Spencer Township	31024	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Brown Township	32001	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Center Township	32002	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Danville Town	32003	1	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Eel River Township	32007	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	North Salem Town	32008	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Franklin Township	32009	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Stilesville Town	32010	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Clayton Town	32014	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Lincoln Township	32015	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Marion Township	32017	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Middle Township	32018	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Union Township	32020	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Lizton Town	32021	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Washington Township	32022	1	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Clay Township	32023	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Amo Town	32024	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Coatsville Town	32025	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Brownsburg - Middle Twp	32028	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Plainfield - Liberty Twp	32029	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Eel River - Jamestown	32030	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Pittsboro - Brown Twp	32032	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Danville - Washington Twp	32033	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
32	Hendricks	Brownsburg-Washington Twp	32035	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Blue River Township	33001	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Mooreland Town	33002	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Dudley Township	33003	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Straughn Town	33004	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Fall Creek Township	33005	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Lewisville Town	33008	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Greensboro Township	33009	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Shirley Town	33010	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Greensboro Town	33011	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Kennard Town	33012	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Harrison Township	33013	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Cadiz Town	33014	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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Cnty	County	Taxing District	Dist #	# TIF Districts	TIF				TIF as a Percent of Total Taxing District			
					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
33	Henry	Jefferson Township	33017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Sulpher Springs Town	33018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	West Liberty Township	33019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	East Liberty Township	33020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Prairie Township	33021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Mount Summit Town	33022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Springport Town	33023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Dunreith Town	33025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Spiceland Town	33026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Stoney Creek Township	33027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Blountsville Town	33028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Wayne Township	33029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
33	Henry	Knightstown Town	33030	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Center Township	34001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Kokomo City - Center Township	34002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Kokomo City - Clay Township	34003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Kokomo City - Harrison Townshi	34006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Kokomo City - Howard Township	34007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Jackson Township	34010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Liberty Township	34011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Greentown Town	34012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Kokomo City - Taylor Township	34015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Union Township	34016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Clay Township	34017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Ervin Township	34018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Harrison Township	34019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Honey Creek Township	34020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Russiaville Town	34021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Howard Township	34022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Monroe Township	34023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
34	Howard	Taylor Township	34024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Clear Creek Township	35001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Dallas Township	35002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Andrews Town	35003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Jackson Township	35006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Jefferson Township	35008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Mount Etna Town-Jefferson Town	35009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Lancaster Township	35010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Mount Etna Town-Lancaster Town	35011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Polk Township	35012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Mount Etna Town-Polk Township	35013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Rock Creek Township	35014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Markle Town	35015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Warren Town	35017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Warren Township	35019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Wayne Township	35020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
35	Huntington	Mount Etna Town-Wayne Township	35021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Brownstown Township	36001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Brownstown Town	36002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Carr Township	36003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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36	Jackson	Medora Town	36004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Driftwood Township	36005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Grassy Fork Township	36006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Hamilton Township	36007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Jackson Township	36008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Owen Township	36010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Pershing Township	36011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Redding Township	36012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Salt Creek Township	36014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Vernon Township	36015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Crothersville Town	36016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
36	Jackson	Washington Township	36017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Barkley Township	37019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Gillam Township	37020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Hanging Grove Township	37021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Jordan Township	37022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Kankakee Township	37023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Keener Township	37024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Marion Township	37026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Milroy Township	37028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Newton Township	37029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Union Township North	37030	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Union Township South	37031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Walker Township	37032	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Wheatfield Township	37033	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
37	Jasper	Wheatfield Corp (Wheatfield)	37034	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Penn. Township	38010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Pennville Town	38011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Dunkirk City	38014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Bearcreek Township	38020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Bryant Town	38021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Jackson Township	38023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Jefferson Township	38024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Knox Township	38025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Madison Township	38026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Salamonia Town	38027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Noble Township	38028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Pike Township	38029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Richland Township	38030	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Redkey Town	38031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Wabash Township	38032	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
38	Jay	Wayne Township	38033	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Graham Township	39001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Hanover Township	39002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Hanover Town	39003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Lancaster Township	39004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Dupont Town	39005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Madison Township	39006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Milton Township	39008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Brooksborg Town	39009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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39	Jefferson	Monroe Township	39010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Republican Township	39011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Saluda Township	39012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Shelby Township	39013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
39	Jefferson	Smyrna Township	39014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Bigger Township	40001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Campbell Township	40002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Center Township	40003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Columbia Township	40005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Geneva Township	40006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Lovett Township	40007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Marion Township	40008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Montgomery Township	40009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Sand Creek Township	40010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Spencer Township	40011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Vernon Township	40012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Vernon Town	40013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
40	Jennings	Hidden Valley	40014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Blue River Twp	41001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Edinburg Town-Edinburg Library	41002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Blue River Twp-Amity Fpd	41004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Clark Township-Needham Fpd	41006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Clark Township-Whiteland Fpd	41007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Franklin Township	41008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Whiteland Town-Franklin Twp-Wf	41010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Franklin Twp-Amity Fpd	41011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Franklin Twp-Needham Fpd	41012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Franklin Twp-Bargersville Fpd	41013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Franklin Twp-Whiteland Fpd	41014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Hensley Township	41015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Needham Township-Needham Fpd	41017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Needham Township-Amity Fpd	41019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Nineveh Township-Nineveh Fpd	41020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Princes Lakes Town-Nineveh Fpd	41021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Trafalgar Town-Nineveh Twp	41022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Pleasant Twp-Cp School	41023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Pleasant Twp-Greenwood School	41024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	New Whiteland Town	41027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Whiteland Town-Pleas Twp-White	41028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Franklin City-Pleasant Twp	41029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Pleasant Twp-Cp School-Grnwd L	41031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Pleasant Twp-Grnwd School-Grnw	41032	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Pleasant Twp-Whiteland Fpd	41033	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Union Township	41034	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Union Township-Bfpd	41036	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	White River Twp-Bfpd	41037	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	White River Twp-White River Fp	41038	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Grnwd City-White River Twp-Cnt	41040	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Grnwd City-Wr Twp-Cg Sch-Cnty	41041	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Gwd City-Pleas Twp-Gwd Sch-Co	41042	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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41	Johnson	Grnwd City-Wr Twp-Grnwd Sch-Co	41043	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Hensley Fpd-Franklin Twp	41044	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Edinburg Town-Blue River Twp-County Library	41046	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Gwd City-Cp-Clark Twp-Co Lib	41047	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Whiteland Town East - Whiteland Fpd	41048	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Trafalgar Town-Nineveh Twp-Nineveh Fpd	41049	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Grnwd City-Cp Sch-Gwd Lib-Pl-Mte	41050	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Gwd City-Gwd Sch-Gwd Lib-Pl-Mte	41051	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Gwd City-Cp Sch-Co Lib-Pl-Mte	41052	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Gwd City-Co Lib-Wr Fpd-Wr-Mte	41053	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
41	Johnson	Barg Town-Barg Fpd-Wr Twp-Mte	41054	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Busseron Township	42001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Oaktown Town	42002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Decker Township	42003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Harrison Township	42004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Monroe City Town	42005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Johnson Township	42006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Decker Town	42007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Palmyra Township	42008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Steen Township	42009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Wheatland Town	42010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Vigo-South Township	42011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Bicknell City-Vigo Township	42012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Edwardsport Town	42013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Sandborn Town	42014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Washington Township	42018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Bicknell City-Washington Towns	42019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Bruceville Civil Town	42020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Widner Township	42021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Vincennes Township-Vincennes S	42023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Vincennes Township-South Knox	42024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
42	Knox	Vigo-North Township	42025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Etna Township	43003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Etna Green Town	43004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Franklin Township	43005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Jackson Township	43009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Sidney Town	43010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Jefferson Township,West	43011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Jefferson Township,East	43012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Lake Township	43013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Silver Lake Town	43014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Monroe Township	43015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Leesburg Town	43018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Prairie Township	43019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Scott Township	43020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Seward Township	43021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Burket Town	43022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Tippecanoe Township	43023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	North Webster Town	43024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Turkey Creek Township	43025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
43	Kosciusko	Syracuse Town	43026	2	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Washington Township	43029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Wayne Township	43031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Harrison Township	43034	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Mentone Town-Harrison Township	43035	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Mentone Town-Franklin Township	43036	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
43	Kosciusko	Nappanee City-Jefferson Townsh	43038	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Clay Township-West	44003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Clearspring Township	44005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Topeka Town-Clearspring Townsh	44006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Eden Township	44007	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Greenfield Township	44009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Johnson Township	44010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Wolcottville Town	44011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Springfield Township	44016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Van Buren Township	44017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Lagrange-Clay	44018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
44	LaGrange	Twp Topeka-Eden Farm	44019	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Calumet Township	45001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Calumet Township Gary Sanitary	45002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Lake Station Corp Calumet Twp	45005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Cedar Creek Township	45007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Eagle Creek Township	45012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Hanover Township	45013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Saint John Corp Hanover Twp	45015	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Hobart Township	45016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Gary Corp Hobart Twp River Forest Sch	45017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Hobart Corp Hobart Hobart City Sch Gary Sanitary	45019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Lake Station Corp Hobart Twp River Forest Sch	45020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Lake Station Corp Hobart Twp Lake Station Sch	45021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	New Chicago Corp (Hobart)	45022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Ross Township	45028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Crown Point Corp Ross Twp	45029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Merrillville Corp Ross Twp Gary Sanitary	45031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Saint John Township	45032	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Griffith Corp Saint John Twp	45033	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Saint John Corp Saint John Twp	45035	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	West Creek Township	45037	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Schneider Corp (West Creek)	45039	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Center Township	45041	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Winfield Township	45044	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Hobart Corp Hobart Twp River Forest Sch	45045	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Winfield Corp (Winfield)	45047	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Winfield Corp Winfield Water District	45054	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Saint John Twp Saint John Water	45055	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Crown Point - St. John Twp	45056	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Cedar Lake - West Creek Twp	45057	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	Cedar Lake - Cedar Creek Twp	45058	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
45	Lake	St. John - Center Twp	45059	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Cass Township	46001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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46	LaPorte	Wanatah Corp - Cass Twp	46002	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Trail Creek Corp - Coolspring Twp	46010	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Dewey Township	46011	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Lacrosse Corp (Dewey)	46012	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Michigan Township	46021	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Long Beach Corp (Michigan)	46023	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Michiana Shores Corp - Michigan Twp	46024	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Pottawattamie Park Corp (Michigan)	46025	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Trail Creek Corp - Michigan Twp	46026	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	New Durham Township	46027	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Westville Corp (New Durham)	46028	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Center Township	46042	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Clinton Township	46044	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Wanatah Corp - Clinton Twp	46045	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Coolspring Township 2	46047	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Galena Township	46048	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Hanna Township	46049	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Hudson Township	46050	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Johnson Township	46051	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Kankakee Township	46052	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Lincoln Township	46055	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Noble Township	46056	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Pleasant Township	46057	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Laporte Corp - Pleasant Twp	46058	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Prairie Township	46059	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Scipio Township	46060	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Laporte Corp - Scipio Twp	46061	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Springfield Township	46062	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Michiana Shores Corp - Springfield Twp	46063	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Union Township	46064	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Kingsford Heights Corp (Union)	46065	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Kingsbury Corp (Washington)	46067	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Wills Township	46068	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Pottawattamie Park Corp (Michigan) Mc Sanitary	46069	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Long Beach Corp (Michigan) Mc Sanitary	46070	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Trail Creek Corp - Coolspring Twp Mc Sanitary	46071	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
46	LaPorte	Trail Creek Corp - Michigan Twp Mc Sanitary	46072	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Bono Township	47001	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Guthrie Township	47002	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Indian Creek Township	47003	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Perry Township	47007	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Pleasant Run Township	47008	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Shawswick Township	47009	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Oolitic Town	47011	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Spice Valley Township-North	47012	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
47	Lawrence	Spice Valley Township-South	47013	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Adams Township	48001	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Markleville Town	48002	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Country Club Heights	48004	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Edgewood Town	48005	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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48	Madison	River Forest Town	48006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Woodlawn Heights Town	48007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Boone Township	48008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Duck Creek Township - Madison	48009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Duck Creek Twp - Elwood Sch	48010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Elwood City - Duck Creek Twp	48011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Fall Creek Township	48012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Green Township	48014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Ingalls Town	48015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Jackson Township	48016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Lafayette Twp-W Central Sch	48017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Lafayette Twp - Anderson Sch	48018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Anderson City-Lafayette Twp	48019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Frankton Town - Lafayette Twp	48020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Monroe Township	48021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Orestes Town	48024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Pipe Cr.Twp.-W.Cent.Sch.	48025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Pipe Cr.Twp.-Elwood Sch.	48026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Frankton Town-Pipe Cr.Twp.	48028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Richland Township	48029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Anderson City-Richland Twp	48030	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Stony Creek Township	48031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Lapel Town	48032	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Union Township	48033	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Anderson City-Union Twp	48034	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Chesterfield Town	48035	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Van Buren Township	48036	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Summitville Town	48037	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Anderson-Adams	48038	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Anderson Laf.W.C.	48040	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Pendleton Green	48041	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Pendleton Green Ag	48042	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
48	Madison	Pendleton Fall Creek Ag	48043	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls City - Decatur Twp	49201	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Decatur Twp-Police-Outs	49270	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Decatur Twp-Police & Fi	49274	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Franklin Twp-Sanitation	49300	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Beech Grove-Franklin Twp-Frank	49320	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Franklin Twp-Fire-Outs	49376	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Franklin Twp-Cons County	49382	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Lawrence Twp-Sanitation	49400	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Lawrence Twp	49401	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Lawrence Twp-Police & F	49474	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Lawrence Twp-Fire-San	49476	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Perry Twp-Sanitation	49500	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Perry Twp	49501	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Southport-Perry Twp	49513	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Beech Grove - Perry Sch	49520	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Homecroft - Perry Twp	49523	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Perry Twp-Police-Sanita	49570	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
49	Marion	Indpls-Perry Twp-Police & Fire	49574	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Perry Twp-Fire-San	49576	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Pike Twp	49601	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Clermont - Pike Twp	49604	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Pike Twp-Police & Fire	49674	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Fire-San	49676	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Pike Twp-Cons County	49682	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Warren Twp-San	49700	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Warren Park-Warren Twp	49716	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Cumberland Town-Warren Twp	49724	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Warren Twp-Police-Sanit	49770	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Warren Twp-Police & Fir	49774	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls - Fire	49776	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Washington Twp-San	49800	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Crows Nest-Washington Twp	49805	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Highwoods - Washington Twp	49806	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	North Crows Nest - Washington	49809	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Rocky Ripple - Washington Twp	49811	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Spring Hill - Washington Twp	49815	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Williams Creek - Washington Tw	49817	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Meridian Hills - Washington Tw	49820	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Wynnedale - Washington Twp	49822	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Washington Twp-Fire	49876	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Clermont - Wayne Twp	49904	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Wayne Twp - Ben Davis Conserva	49930	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls - Wayne Twp - Police -	49970	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls - Wayne Twp - Police &	49974	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Wayne Twp-Fire	49976	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Indpls-Wayne Twp-Ben Davis Con	49979	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
49	Marion	Wayne Twp-Cons County	49982	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Bourbon Township	50001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Bourbon (Bourbon)	50002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	German Township	50005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Green Township	50007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	North Township	50009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Lapaz (North)	50010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Polk Township	50011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Tippecanoe Township	50012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Walnut Township	50015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Argos-Walnut	50016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	West Township	50017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Center Township	50018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
50	Marshall	Ply-West	50020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
51	Martin	Center Township	51001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
51	Martin	Shoals Town/Center Township	51002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
51	Martin	Halbert Township	51003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
51	Martin	Shoals Town/Halbert Township	51004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
51	Martin	Lost River Township	51005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
51	Martin	Mitcheltree Township	51006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
51	Martin	Perry Township	51007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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51	Martin	Loogootee City	51008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
51	Martin	Rutherford Township	51010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Allen Township	52001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Macy Town	52002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Butler Township	52003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Clay Township	52004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Deer Creek Township	52005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Erie Township	52006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Harrison Township	52007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Jackson Township	52009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Amboy Town	52010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Jefferson Township	52012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Denver Town	52013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Perry Township	52014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Bunker Hill Town	52018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Richland Township	52019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Union Township	52020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Washington Township	52021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Peru City-Annex-Washington Tow	52022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
52	Miami	Peru City South-Washington Tow	52023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Bean Blossom Township	53001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Stinesville Town	53002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Benton Township	53003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Clear Creek Township	53006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Indian Creek Township	53007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Polk Township	53010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Ellettsville Town	53013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Salt Creek Township	53014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Van Buren Township	53015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Bloomington City-Van Buren Twp	53016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Washington Township	53017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
53	Monroe	Ellettsville Bn Bloss	53018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Brown Township	54001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Brown Township-Lr Conservancy	54003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	New Market Town-Brown Township	54004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Waveland Town	54005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Waveland Town-Lr Conservancy	54006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Clark Township	54007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Ladoga Town	54009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Coal Creek Township	54011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Wingate Town	54012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	New Richmond Town	54013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Darlington Town	54015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Madison Township	54016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Linden Town	54017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Ripley Township	54018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Alamo Town	54019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Scott Township	54020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	New Market Town-Scott Township	54022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Sugar Creek Township	54023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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54	Montgomery	Union Township-Crawfordsville	54027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Crawfordsville City-S. Montgom	54029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	New Market-Union Township	54031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	New Ross Town	54034	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Wayne Township	54036	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
54	Montgomery	Waynetown Town	54037	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Adams Township	55001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Ashland Township	55002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Baker Township	55003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Brown Township	55004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Clay Township	55006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Bethany Town	55007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Brooklyn Town	55008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Green Township	55009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Gregg Township	55010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Harrison Township	55011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Jackson Township	55012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Morgantown Town	55013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Jefferson Township	55014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Madison Township	55015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Ray Township	55018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Paragon Town	55019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Washington Township	55020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
55	Morgan	Monrovia Town	55022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Beaver Township	56001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Morocco Corp (Beaver)	56002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Colfax Township	56003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Grant Township	56004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Iroquois Township	56006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Brook Corp (Iroquois)	56007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Jackson Township	56008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Mount Ayr Corp (Jackson)	56009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Jefferson Township	56010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Kentland Corp (Jefferson)	56011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Lake Township	56012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Lincoln Township	56013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	McClellan Township	56014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
56	Newton	Washington Township	56015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Albion Township	57001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Allen Township	57003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Kendallville City-Allen Townsh	57004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Elkhart Township	57006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Green Township	57007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Jefferson Township	57008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Noble Township	57009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Orange Township	57010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Wolcottville Town	57012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Perry Township	57013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Sparta Township	57015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Cromwell Town	57016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

2013 TIF Net Assessed Value and Net Property Tax
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Cnty	County	Taxing District	Dist #	# TIF Districts	TIF				TIF as a Percent of Total Taxing District			
					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
57	Noble	Swan Township	57017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Washington Township	57018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	Wayne Township	57019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
57	Noble	York Township	57021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
58	Ohio	Cass Township	58001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
58	Ohio	Pike Township	58002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
58	Ohio	Randolph Township	58003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
58	Ohio	Rising Sun City	58004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
58	Ohio	Union Township	58005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	French Lick Township	59001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Greenfield Township	59004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Jackson Township	59005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Northeast Township	59006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Northwest Township	59007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Orangeville Township	59008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Orleans Township	59009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Orleans Town	59010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Paoli Township	59011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Southeast Township	59013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
59	Orange	Stamperscreek Township	59014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Clay Township	60016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Franklin Township	60017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Harrison Township	60018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Jackson Township	60019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Jefferson Township	60020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Jennings Township	60021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Lafayette Township	60022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Marion Township	60023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Montgomery Township	60024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Morgan Township	60025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Taylor Township	60026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Washington Township	60027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Spencer Town	60028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Wayne Township	60029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
60	Owen	Gosport Town	60030	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Florida Township	61003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Rosedale Town	61004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Greene Township	61005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Howard Township	61006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Jackson Township	61007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Liberty Township	61008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Penn Township	61009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Bloomingdale Town	61010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Raccoon Township	61011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Montezuma Town-Reserve Townshi	61013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Sugar Creek Township	61014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Montezuma Town-Wabash Township	61017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Mecca Town	61018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
61	Parke	Marshall Town	61021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
62	Perry	Anderson Township	62001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
62	Perry	Clark Township	62002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
62	Perry	Leopold Township	62003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
62	Perry	Oil Township	62004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
62	Perry	Tobin Township	62005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
62	Perry	Cannelton City	62008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
62	Perry	Troy Town	62009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
62	Perry	Union Township	62010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Clay Township	63001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Jefferson Township	63002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Lockhart Township	63003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Logan Township	63004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Madison Township	63005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Marion Township	63006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Monroe Township	63007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Spurgeon Town	63008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Patoka Township	63009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Winslow Town	63010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Washington Township	63011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
63	Pike	Petersburg City	63012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Boone Township	64001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Center Township	64003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Jackson Township	64005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Liberty Township	64006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Morgan Township	64008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Pine Township-Mich City Sch.	64009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Pine Township-Duneland Sch.	64010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Beverly Shores (Pines)	64011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Pines Town (Pines Twp)	64012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Pleasant Township	64013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Kouts (Pleasant)	64014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Portage Township	64015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Ogden Dunes (Portage)	64017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Porter Township	64018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Union Township	64019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Washington Township	64020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Westchester Township	64021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Duane Arces (Westchester)	64025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Chesterton-Jackson Twp	64027	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
64	Porter	Porter Twp-W Porter Fire	64028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Center Township	65005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Harmony Township	65006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	New Harmony Town	65007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Lynn Township	65008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Point Township	65010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Robb Township	65011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Poseyville Town	65012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Smith Township	65014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Cynthiana Town	65015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Robinson Township	65016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Black Township	65017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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65	Posey	Bethel Township	65020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
65	Posey	Griffin Town	65021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Beaver Township II	66001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Beaver Township I	66002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Cass Township	66003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Cass Township - North	66004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Franklin Township	66005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Harrison Township	66006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Indian Creek Township	66007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Jefferson Township - East	66008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Jefferson Township	66009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Monroe Township	66010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Winamac Corp (Monroe)	66011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Rich Grove Township	66012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Salem Township	66013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Francesville Corp (Salem)	66014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Tippecanoe Township	66015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Monterey Corp (Tippecanoe)	66016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Van Buren Township	66017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	White Post Township	66018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
66	Pulaski	Medaryville Corp (White Post)	66019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Clinton Township	67001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Cloverdale Township	67002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Floyd Township	67004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Franklin Township	67005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Roachdale Town	67006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Greencastle Township	67007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Jackson Township	67009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Jefferson Township	67010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Madison Township	67011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Marion Township	67012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Monroe Township	67013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Bainbridge Town	67014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Russell Township	67015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Russellville Town	67016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Warren Township	67017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Cloverdale Town-Warren Townshi	67018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Washington Township	67019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
67	Putnam	Fillmore Town	67020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Franklin Township	68001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Ridgeville Town	68002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Green Township	68003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Albany Town	68004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Greensfork Township	68005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Jackson Township	68006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Monroe Township	68007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Farmland Town	68008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Parker City Town	68009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Stoney Creek Township	68010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Union Township	68011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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68	Randolph	Losantville Town	68012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Modoc Town	68013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Ward Township	68014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Saratoga Town	68015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Washington Township	68016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Lynn Town	68017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Union City	68019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	White River Township	68020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Winchester City 3 Yr Temporary (Phase In)	68098	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
68	Randolph	Winchester City 10 Yr Temporary (Phase In)	68099	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Adams Township-Sunman Dearborn	69001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Adams Township-Batesville Scho	69002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Batesville City-Adams Township	69003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Sunman Town	69004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Brown Township	69005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Center Township	69006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Osgood Town	69007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Delaware Township	69008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Franklin Township	69009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Milan Town-Franklin Township	69010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Jackson Township	69011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Napoleon Town	69012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Johnson Township	69013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Versailles Town	69014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Laughery Township-Batesville S	69015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Laughery Township Jac Cen Del	69016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Otter Creek Township	69018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Holton Town	69019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Shelby Township	69020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Washington Township	69021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
69	Ripley	Milan Town-Washington Township	69022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Anderson Township	70001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Center Township	70002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Noble Township	70004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Orange Township	70005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Posey Township	70006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Richland Township	70007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Ripley Township	70008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Carthage	70009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Rushville Township	70010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Union Township	70012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Glenwood City	70013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Walker Township	70014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
70	Rush	Washington Township	70015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Centre Township	71001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Clay Township	71003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Indian Village (Clay)	71006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Roseland (Clay)	71007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	German Township	71008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Greene Township	71010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

**2013 TIF Net Assessed Value and Net Property Tax
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Cnty	County	Taxing District	Dist #	# TIF Districts	TIF				TIF as a Percent of Total Taxing District			
					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
71	St. Joseph	Harris Township	71011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Lincoln Township	71014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Portage Township	71025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Union Township	71027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Warren Township	71029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Osceola (Penn)	71030	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Penn-Mishawaka School	71032	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	South Bend-Penn	71033	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	Liberty Township	71034	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
71	St. Joseph	North Liberty (Liberty)	71035	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
72	Scott	Finley Township	72001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
72	Scott	Johnson Township	72004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
72	Scott	Lexington Township	72005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
72	Scott	Vienna Township	72007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Addison Township	73001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Brandywine Township	73004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Hanover Township	73007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Hendricks Township	73009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Jackson Township	73010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Liberty Township	73011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Marion Township	73012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Moral Township	73013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Noble Township	73014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	St. Paul Town-Decatur Co. Scho	73015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Shelby Township-East	73016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Shelby Township-West	73017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Sugar Creek Township	73018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Union Township	73019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Van Buren Township	73020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Washington Township	73021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	St. Paul Town-Shelby Eastern S	73022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Shelbyville Shelby West	73023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Shelbyville City-Marion Townsh	73024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Edinburg Town-Jackson Township	73025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Shelbyville Shelby East	73026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
73	Shelby	Fairland Town	73027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Carter Township	74001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Dale Town	74002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Clay Township	74004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Chrisney Town	74007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Hammond Township-North	74008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Grandview Town	74010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Harrison Township	74011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Huff Township	74013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Jackson Township	74014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Gentryville Town	74015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Luce Township	74016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Ohio Township	74017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Rockport City	74018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
74	Spencer	Richland Town	74019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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75	Starke	California Township-Njsp Sch	75001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	California Township-Knox Sch	75002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	Center Township	75003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	Jackson Township	75007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	North Bend Township	75008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	Oregon Township	75009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	Railroad Township	75011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	Washington Township	75012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	Wayne Township	75013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	North Judson Town (Wayne)	75014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	Hamlet Town-Davis Twp	75016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
75	Starke	Hamlet Town-Oregon Twp	75017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Clear Lake Township	76001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Clear Lake Town	76002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Jackson Township	76005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Jamestown Township	76006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Millgrove Township	76007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Orland Town	76008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Pleasant Township	76011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Richland Township	76013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Salem Township	76014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Scott Township	76016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Steuben Township	76017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	Ashley Town	76018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
76	Steuben	York Township	76021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Cass Township	77001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Dugger Town	77002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Curry Township	77003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Farmersburg Town	77004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Fairbanks Township	77006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Gill Township	77007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Merom Town	77008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Haddon Township	77009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Carlisle Town	77010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Jackson Township	77013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Hymera Town	77014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Jefferson Township	77015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
77	Sullivan	Turman Township	77016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
78	Switzerland	Cotton Township	78001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
78	Switzerland	Craig Township	78002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
78	Switzerland	Jefferson Township	78003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
78	Switzerland	Vevay Town	78004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
78	Switzerland	Pleasant Township	78005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
78	Switzerland	Posey Township	78006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
78	Switzerland	Patriot Town	78007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
78	Switzerland	York Township	78008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Fairfield Twp-Lsc-B	79001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Fairfield Twp-Tsc	79002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Jackson Twp-Tsc	79006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Lauramie Twp	79007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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79	Tippecanoe	Clarks Hill Town	79008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Perry Township-Tsc-B	79010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Randolph Township-Tsc	79011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Dayton Town-Tsc	79013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Shelby Township-Bsc	79014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Shelby Township-Tsc	79015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Otterbein Town-Bsc	79016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Tippecanoe Township-Tsc	79017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Tippecanoe Township-Tsc-B	79018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Battle Ground Town-Tsc	79019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Wabash Township-Tsc	79022	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Wabash Township-Tsc-B	79023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Wabash Township-Wlcs-B	79024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	West Lafayette City-Tsc-B	79025	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Washington Township-Tsc	79027	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Wayne Township	79028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	Laf Wea Tsc-B Annex	79037	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
79	Tippecanoe	West Lafayette Tippecanoe Tsc	79039	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Tipton City	80002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Jefferson Township	80003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Kempton Town	80004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Liberty Township	80005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Sharpsville Town	80006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Madison Township	80007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Elwood City	80008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Prairie Township	80009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Wildcat Township	80010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
80	Tipton	Windfall Town	80011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
81	Union	Brownsville Township	81001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
81	Union	Center Township	81002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
81	Union	Liberty Town	81003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
81	Union	Harmony Township	81004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
81	Union	Harrison Township	81005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
81	Union	Liberty Township	81006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
81	Union	Union Township	81007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
81	Union	West College Corner Town	81008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Armstrong Township	82017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Darmstadt Town-Armstrong Towns	82018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Evansville City-Center Townshi	82020	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Darmstadt Town Center Township	82021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Darmstadt Town-German Township	82023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Evansville City-Perry Township	82025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Pigeon Township	82028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Darmstadt Town-Scott Township	82031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Union Township - Real	82032	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Union Township - Personal	82033	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Evansville City-Knight Twp Burk Org (Tif Memo On 82037	82037	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
82	Vanderburgh	Evansville City Knight Twp Burk Exp (Tif Memo On 82038	82038	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
83	Vermillion	Clinton Township	83001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
83	Vermillion	Fairview Park Civil Town	83003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

2013 TIF Net Assessed Value and Net Property Tax
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Cnty	County	Taxing District	Dist #	# TIF Districts	TIF				TIF as a Percent of Total Taxing District			
					Net Real AV	Net PP AV	Net Tot AV	Net Tax	Net Real AV	Net PP AV	Net Tot AV	Net Tax
83	Vermillion	Universal Civil Town	83004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
83	Vermillion	Eugene Township	83005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
83	Vermillion	Cayuga Civil Town	83006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
83	Vermillion	Dana Civil Town	83008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
83	Vermillion	Highland Township	83009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
83	Vermillion	Perrysville Civil Town	83010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
83	Vermillion	Newport Civil Town	83012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Fayette Township	84001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Honey Creek Township	84003	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Honey Creek Township-Sanitary	84004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Terre Haute City-Honey Creek T	84005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Linton Township	84006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Seelyville Town	84010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Nevins Township	84011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Otter Creek Township	84012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Otter Creek Township-Sanitary	84013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Terre Haute City-Otter Creek T	84014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Pierson Township	84015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Prairie Creek Township	84016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Prairieton Township	84017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Riley Town	84020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Sugar Creek Township	84021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
84	Vigo	Fayette New Goshen Fire	84025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
85	Wabash	Lagro Township	85003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
85	Wabash	Lagro Town	85004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
85	Wabash	Lafontaine Town	85006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
85	Wabash	Paw Paw Township	85010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
85	Wabash	Roann Town	85011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
85	Wabash	Waltz Township	85013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Adams Township	86001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Pine Village (Adams)	86002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Jordan Township	86003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Kent Township	86004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	State Line (Kent)	86005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Liberty Township	86006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Medina Township	86007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Mound Township	86008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	West Lebanon (Pike)	86010	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Pine Township	86011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Prairie Township	86012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Steuben Township	86013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Warren Township	86014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Washington Township	86015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Williamsport	86016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
86	Warren	Liberty-Williamsport	86017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Anderson Township	87001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Boonville City	87003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Chandler Town-Boon Township	87005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Eberfeld Town	87008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Hart Township	87009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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87	Warrick	Lynnville Town	87010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Lane Township	87011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Newburgh Town	87014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Owen Township	87015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Pigeon Township	87016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Skelton Township	87017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Tennysón Town	87018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
87	Warrick	Chandler Town-Ohio Township	87020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Brown Township	88001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Campbellsburg Town	88002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Saltillo Town	88003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Franklin Township	88004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Gibson Township	88005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Little York Town	88006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Howard Township	88007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Jackson Township	88008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Jefferson Township	88009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Madison Township	88010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Livonia Town	88011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Monroe Township	88012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Pierce Township	88013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	New Pekin Town-Pierce Township	88014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Polk Township	88015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	New Pekin Town-Polk Township	88016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Posey Township	88017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Fredericksburg Town	88018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Hardinsburg Town	88019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
88	Washington	Vernon Township	88020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Abington Township	89001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Boston Township	89002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Boston Town	89003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Center Township	89004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Center Township - Sanitary	89005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Centerville Town	89007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Clay Township	89008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Greens Fork Town	89009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Dalton Township	89010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Franklin Township	89011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Whitewater Town	89012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Greene Township	89013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Harrison Township	89014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Cambridge City Town	89016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Dublin Town	89017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	East Germantown Town	89018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Mount Auburn Town	89019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Jefferson Township	89020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Hagerstown Town	89021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	New Garden Township	89022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Fountain City Town	89023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Perry Township	89024	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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89	Wayne	Economy Town	89025	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Washington Township	89026	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Milton Town	89027	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Wayne Township	89028	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Wayne Township - Sanitary	89029	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Spring Grove Town	89031	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Webster Township	89032	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Richmond Boston Twp Airport	89033	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Richmond City-Webster Twp	89034	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
89	Wayne	Centerville North	89035	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Chester Township	90001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Poneto Town-Chester Township	90002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Harrison Township	90003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Poneto Town-Harrison Township	90005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Verra Cruz Town	90006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Jackson Township	90007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Jefferson Township	90008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Ossian Town	90009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Lancaster Township	90010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Bluffton City-Lancaster Twp-BI	90012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Liberty Township	90013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Poneto Town-Liberty Twp	90014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Nottingham Township	90015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Rockcreek Township	90016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Markle Town-Rockcreek Township	90017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Uniondale Town-Rockcreek Towns	90018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Union Township	90019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Markle Town-Union Township	90020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Uniondale Town-Union Township	90021	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
90	Wells	Zanesville Town-Union Township	90022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Big Creek Township	91001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Chalmers Town	91002	1	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Cass Township-Pioneer Regional	91003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Cass Township-Twin Lakes Schoo	91004	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Honey Creek Township-Twin Lake	91006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Reynolds Town	91007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Jackson Township	91008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Burnettsville Town	91009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Liberty Township-North White S	91010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Liberty Township-Twin Lakes Sc	91011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Lincoln Township	91012	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Monon Township	91013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Monon Town	91014	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Prairie Township	91015	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Brookston Town	91016	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Princeton Township	91017	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Wolcott Town	91018	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Round Grove Township	91019	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	Union Township	91020	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
91	White	West Point Township-Frontier S	91022	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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91	White	West Point Township-Tri. County	91023	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Cleveland Township	92001	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	South Whitley Town	92002	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Columbia Township	92003	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Etna Troy Township	92005	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Jefferson Township	92006	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Richland Township	92007	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Larwill Town	92008	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Smith Township	92009	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Churubusco Town	92010	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Thorncreek Township	92011	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Washington Township	92013	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
92	Whitley	Columbia City/Union Township	92014	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%	6.56%	7.10%	8.74%