

2009 ALLEN COUNTY PROPERTY TAX REPORT

WITH COMPARISONS TO 2007 AND 2008

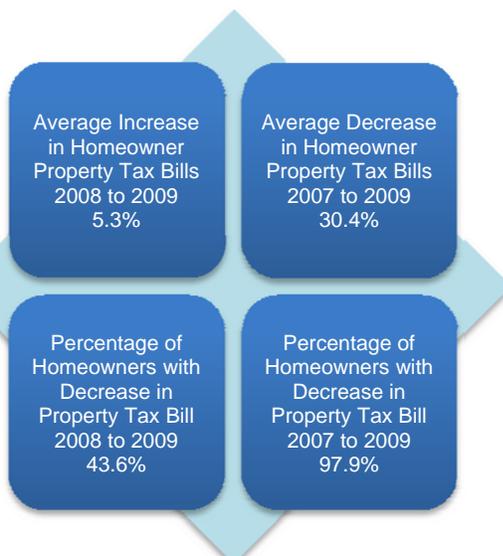


Legislative Services Agency

November 2009 (Updated)

In March 2008, the Indiana General Assembly enacted the most substantial property tax reforms in 35 years. Many of these reforms took effect for the first time in 2009. Property taxes for the school general fund, county welfare funds, and several smaller funds were eliminated and their costs taken over by the state. State property tax replacement credits and most state homestead credits were eliminated, with the money used to fund added state school and welfare costs. Homeowners received a new 35% deduction from their homestead assessments. Property tax caps limited tax bills to a fixed percentage of property assessments. These caps were 1.5% for homesteads, 2.5% for other housing and farmland, and 3.5% for all other property. Taxpayers with tax bills higher than these caps received added tax credits. Local governments did not collect the property tax amounts above the caps.

Details of Changes to Homeowner Property Tax Bills Allen County



Change in Tax Bill	Change from 2008 to 2009		Change from 2007 to 2009	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or More	22,385	26.5%	499	0.6%
10% to 19%	10,646	12.6%	287	0.3%
1% to 9%	14,253	16.9%	630	0.7%
0%	396	0.5%	379	0.4%
-1% to -9%	16,758	19.8%	2,103	2.5%
-10% to -19%	8,987	10.6%	9,757	11.5%
-20% to -29%	3,506	4.1%	25,650	30.3%
-30% to -39%	1,508	1.8%	22,029	26.0%
-40% to -49%	1,238	1.5%	12,354	14.6%
-50% to -59%	1,174	1.4%	4,210	5.0%
-60% to -69%	848	1.0%	1,955	2.3%
-70% to -79%	704	0.8%	1,625	1.9%
-80% to -89%	421	0.5%	1,072	1.3%
-90% to -99%	209	0.2%	472	0.6%
-100%	1538	1.8%	1549	1.8%
Total	84,571	100.0%	84,571	100.0%
Higher Tax Bill	47,284	55.9%	1,416	1.7%
No Change	396	0.5%	379	0.4%
Lower Tax Bill	36,891	43.6%	82,776	97.9%
Average Change in Tax Bill	5.3%		-30.4%	

Note: Percentages may not total due to rounding.

Policy Changes with Offsetting Effects on Tax Bills. The interaction of multiple policy changes, plus local changes in levies and assessments, determine how tax bills change in each county. Eliminating the school general fund and county welfare levies reduced levies by 30.6% statewide. The new 35% supplemental homestead deduction reduced tax bills for homeowners, but also reduced taxable assessed value in each jurisdiction. Taxable assessed value fell 14.3% in Indiana as a whole. As a result of the lower assessed value, tax rates were not reduced by the full amount of the levy reductions. The elimination of the property tax replacement and homestead credits partially offset the drop in tax rates. The average property tax replacement credit statewide was 20.1% in 2008. Total state homestead credits averaged 39.5% statewide in 2008, and this rate fell to 7.2% in 2009. The circuit breaker tax caps reduced tax bills in places with high tax rates. Counties that adopted new local option income taxes delivered additional property tax relief. (Statewide averages are now based on 85 counties reporting.)

Factors Affecting Homeowner Tax Bills	Allen County	State Average
Net Assessed Value, 2008 to 2009 (% change)	-17.2%	-14.3%
Gross Tax Levy, 2008 to 2009 (% change)	-30.5%	-30.6%
State PTRC Percentage, 2008	19.0%	20.1%
Total State Homestead Credit, 2008	41.0%	39.5%
Total State Homestead Credit, 2009	7.0%	7.2%
Did County Adopt a LOIT in 2008 or 2009?	No	

Note: State Average based on data for 85 counties available November 2009

Effects on County Tax Bills. Statewide, average homeowner tax bills fell by about 1% from 2008 to 2009. Homeowner tax bills in Allen County increased by 5.3%. Allen County taxpayers saw a higher-than-average state homestead credit rate in 2008, which dropped to a rate near the state average in 2009. The loss of this added tax relief increased homestead tax bills by an amount higher than the state average. Allen County did not adopt a local option income tax for property tax relief, and few Allen County homeowners were eligible for the circuit breaker

tax cap credits. Homeowner taxes were substantially lower in 2009 compared to 2007 in Allen County, as they were in almost all Indiana counties.

2009 Property Tax Changes:

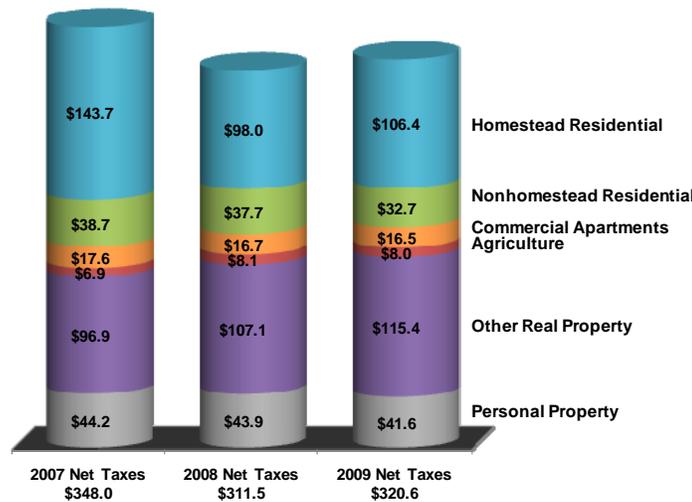
The state took over funding of school general funds, county welfare funds, and several smaller funds – Units where these funds were a large portion of the overall property tax received the greatest benefit.

State Property Tax Replacement Credits were eliminated, and State Homestead Credits were much reduced – Credits didn't apply to debt service levies, so they were lower in units with more debt service; such units lost less from the elimination of the credits, and so received relatively more net benefit from the new tax relief programs.

Counties could adopt new LOIT for property tax relief in 2008 and 2009 - Homeowners in 41 counties that adopted a LOIT saw larger property tax cuts or smaller tax increases; other taxpayers benefitted if counties distributed tax credits to nonhomestead property.

Circuit Breaker Tax Caps were enacted at 1.5% of gross assessed value for homes, 2.5% for rental housing and farmland, and 3.5% for other property- Rental housing and commercial/industrial property received the most tax cap credits; cities and towns and jurisdictions that overlap them lost the most revenue to the caps.

Comparison of Net Property Tax Bills by Property Type Allen County (In Millions)



In Allen County from 2008 to 2009, nonhomestead residential properties (small rentals and second homes) saw a 13.3% decline in average property tax bills. Average tax bills on commercial apartments decreased 1.2%. Agricultural business real property (which includes farmland and farm buildings, but not homesteads) saw a 1.2% average tax decrease. Other commercial, industrial, and utility real property average tax bills increased 7.7%. Personal property, which is largely business equipment, saw a 5.2% decrease in average tax bills.

Circuit Breaker Tax Caps. Property tax caps limit taxpayers' tax bills to a fixed percentage of their property's assessed value before deductions. Tax bills that exceed the caps are reduced by a tax credit. The cap rates were 1.5% for homesteads, 2.5% for other residential property and farmland, and 3.5% for other property. In 2010 and after, the cap rates will be 1%, 2%, and 3%, respectively.

Local Revenue Losses. Local governments do not collect the amount of these tax cap credits, and the revenue is not replaced. More taxpayers are likely to be eligible for circuit breaker tax cap credits in jurisdictions with higher tax rates. Tax districts in cities and towns tend to have higher tax rates because the municipal tax rate is added to tax bills. Cities and towns and jurisdictions that share taxpayers with cities and towns tend to lose the most revenue to tax cap credits.

Tax Bill Reductions. Generally, as a result of tax relief from homestead deductions most homeowners did not have tax bills high enough to qualify for tax cap credits. Rental housing has a lower tax cap than other businesses, and much of it is located in cities and towns, so many rental housing owners receive credits. Most farmland is outside cities and towns in jurisdictions with low tax rates. Few farmland owners receive credits. Commercial and industrial property tends to receive credits where tax rates are relatively high.

Total Circuit Breaker Tax Cap Credit Amount for Allen County \$4,758.881

Percentage share of circuit breaker tax cap credits by cap category...



Allen County Levy Comparison by Taxing Unit

Unit	2007 Levy	2008 Levy	2009 Levy	2007-2008 Levy Change	2008-2009 Levy Change	2008 - 2009 Comparable Levy Change
County Total	\$450,690,557	\$468,758,513	\$330,401,193	4.0%	-29.5%	0.8%
State Unit	366,501	380,411	0	3.8%	-100.0%	
Allen County	84,554,808	95,007,706	61,581,259	12.4%	-35.2%	-3.4%
Aboite Township	906,388	580,448	737,982	-36.0%	27.1%	27.1%
Adams Township	468,618	496,127	515,148	5.9%	3.8%	3.8%
Cedar Creek Township	178,544	186,206	215,734	4.3%	15.9%	15.9%
Eel River Township	11,657	12,116	12,667	3.9%	4.5%	4.5%
Jackson Township	15,321	16,343	16,716	6.7%	2.3%	2.3%
Jefferson Township	91,230	107,513	107,648	17.8%	0.1%	0.1%
Lafayette Township	5,732	5,794	5,709	1.1%	-1.5%	-1.5%
Lake Township	84,247	79,751	78,731	-5.3%	-1.3%	-1.3%
Madison Township	66,359	61,641	55,022	-7.1%	-10.7%	-10.7%
Marion Township	91,538	96,267	89,706	5.2%	-6.8%	-6.8%
Maumee Township	99,182	93,935	72,587	-5.3%	-22.7%	-22.7%
Milan Township	94,732	98,071	95,378	3.5%	-2.7%	-2.7%
Monroe Township	45,050	46,484	47,173	3.2%	1.5%	1.5%
Perry Township	487,695	584,608	607,693	19.9%	3.9%	3.9%
Pleasant Township	21,606	22,292	23,154	3.2%	3.9%	3.9%
Scipio Township	9,901	10,365	10,775	4.7%	4.0%	4.0%
Springfield Township	133,049	121,440	173,684	-8.7%	43.0%	43.0%
St. Joseph Township	745,747	478,971	635,593	-35.8%	32.7%	32.7%
Washington Township	309,605	315,171	334,233	1.8%	6.0%	6.0%
Wayne Township	2,496,607	2,924,737	3,282,585	17.1%	12.2%	12.2%
Fort Wayne Civil City	99,440,911	99,440,267	99,532,973	0.0%	0.1%	7.5%
New Haven Civil City	4,763,457	4,929,487	5,039,673	3.5%	2.2%	3.4%
Woodburn Civil City	154,458	160,093	163,189	3.6%	1.9%	1.9%
Zanesville Civil Town	6,121	6,036	6,455	-1.4%	6.9%	6.9%
Grabill Civil Town	249,310	258,092	267,872	3.5%	3.8%	3.8%
Huntertown Civil Town	204,750	365,779	269,531	78.6%	-26.3%	-26.3%
Monroeville Civil Town	186,066	192,730	200,244	3.6%	3.9%	3.9%
Leo-Cedarville	362,648	377,061	379,597	4.0%	0.7%	0.7%
M.S.D. Southwest Allen County School Corp	46,593,222	47,748,562	22,673,220	2.5%	-52.5%	-9.9%
Northwest Allen County School Corporation	27,885,638	31,440,594	18,486,746	12.7%	-41.2%	4.4%
Fort Wayne Community School Corporation	111,085,836	111,379,296	59,650,698	0.3%	-46.4%	-5.2%
East Allen County School Corporation	36,340,246	37,720,764	18,684,319	3.8%	-50.5%	-6.8%
Allen County Public Library	23,226,970	23,458,693	23,935,709	1.0%	2.0%	2.0%
Fort Wayne Public Transportation	3,412,968	4,053,858	4,590,398	18.8%	13.2%	13.2%
Fort Wayne-Allen County Airport Authority	3,558,113	3,693,159	6,502,534	3.8%	76.1%	76.1%
Southwest Allen County Fire	965,525	1,237,536	1,206,768	28.2%	-2.5%	-2.5%
Allen County Solid Waste Management District	0	0	0	0.0%	0.0%	0.0%
Allen County Redevelopment Commission	187,509	92,650	92,064	-50.6%	-0.6%	-0.6%
Fort Wayne Redevelopment Commission	762,139	457,417	0	-40.0%	-100.0%	-100.0%
Monroeville Redevelopment Commission	20,553	20,042	20,026	-2.5%	-0.1%	-0.1%

Note: 2008 – 2009 Comparable Levy Change reflects the percentage change in the remaining levies after levy reductions for state assumption of pre-1977 police and fire pension fund payments and elimination of these funds: state fair, state forestry, school general, preschool special education, family and children, children’s psychiatric residential treatment, medical assistance to wards, children with special health care needs, and hospital care for the indigent.

Allen County Assessed Values, Levies, Tax Rates, and Credit Rates by Taxing District

Taxing District	Net Assessed Value (In Millions \$)			Gross Levy (\$)			Tax Rate (%)		State PTRC	State Homestead, Total		Total Local Income Tax Credits, Homesteads	
	2008	2009	% Change	2008	2009	% Change	2008	2009	Rate-Real	2008	2009	2008	2009
									2008				
Aboite Township (11)	954.4	801.7	-16.0%	23,062,530	13,666,460	-40.7%	2.4164	1.7047	17.86%	34.45%	6.99%	5.17%	4.97%
Adams Township (12)	71.5	62.2	-12.9%	1,767,717	1,168,838	-33.9%	2.4738	1.8790	20.19%	39.23%	6.99%	7.01%	7.00%
Adams Township-Transportation	28.3	26.5	-6.1%	709,601	511,785	-27.9%	2.5113	1.9282	20.10%	39.42%	6.99%	7.09%	7.11%
New Haven City Adams Twp Trans	495.7	404.1	-18.5%	15,200,416	10,593,049	-30.3%	3.0662	2.6216	18.51%	40.43%	6.99%	7.48%	7.79%
Cedar Creek Township (13)	458.2	361.0	-21.2%	10,093,753	5,673,701	-43.8%	2.2030	1.5717	21.21%	38.30%	6.99%	6.65%	6.34%
Grabill Town (40)	41.5	36.0	-13.3%	1,163,304	818,834	-29.6%	2.8027	2.2761	20.13%	42.41%	6.99%	8.24%	8.62%
Eel River Township (14)	157.5	123.6	-21.5%	3,874,921	2,522,028	-34.9%	2.4603	2.0408	17.91%	34.46%	6.99%	5.17%	4.38%
Jackson Township (15)	45.5	44.5	-2.2%	1,000,569	691,414	-30.9%	2.2000	1.5552	21.25%	38.35%	6.99%	6.67%	6.36%
Jefferson Township (16)	113.6	99.7	-12.2%	2,559,212	1,612,483	-37.0%	2.2535	1.6180	20.94%	38.34%	6.99%	6.67%	6.41%
New Haven Jefferson Twp Trans	48.6	48.1	-0.9%	1,480,964	1,251,400	-15.5%	3.0502	2.6004	18.52%	40.34%	6.99%	7.44%	7.74%
Lafayette Township (17)	365.8	297.6	-18.6%	9,214,433	5,385,062	-41.6%	2.5193	1.8092	17.72%	35.32%	6.99%	5.50%	5.53%
Lake Township (18)	115.9	92.2	-20.5%	2,882,930	1,901,092	-34.1%	2.4866	2.0621	17.84%	34.58%	6.99%	5.22%	4.49%
Madison Township (19)	87.0	73.9	-15.1%	1,944,167	1,175,848	-39.5%	2.2353	1.5921	21.08%	38.44%	6.99%	6.71%	6.49%
Marion Township (20)	170.1	129.3	-24.0%	3,779,147	2,051,552	-45.7%	2.2211	1.5870	21.04%	38.12%	6.99%	6.58%	6.28%
Maumee Township (21)	61.9	50.6	-18.3%	1,399,377	813,887	-41.8%	2.2604	1.6100	20.83%	38.14%	6.99%	6.59%	6.45%
Woodburn City (55)	36.1	28.0	-22.5%	979,038	614,078	-37.3%	2.7086	2.1927	19.65%	40.31%	6.99%	7.43%	7.89%
Milan Township (22)	219.4	197.5	-10.0%	4,846,844	3,092,314	-36.2%	2.2088	1.5659	21.16%	38.24%	6.99%	6.63%	6.32%
Monroe Township (23)	43.5	37.5	-13.9%	976,947	605,035	-38.1%	2.2456	1.6148	21.12%	38.69%	6.99%	6.80%	6.61%
Monroeville Town (45)	27.9	21.7	-22.2%	823,429	553,522	-32.8%	2.9514	2.5500	20.00%	43.50%	6.99%	8.66%	9.36%
Perry Township (24)	1109.0	718.9	-35.2%	27,254,639	14,645,230	-46.3%	2.4576	2.0373	17.72%	33.97%	6.99%	4.98%	4.10%
Huntertown Town (42)	156.2	120.6	-22.8%	4,148,200	2,687,812	-35.2%	2.6553	2.2285	16.80%	33.75%	6.99%	4.90%	4.29%
Pleasant Township (25)	131.3	103.2	-21.4%	3,005,060	1,756,669	-41.5%	2.2883	1.7028	20.62%	39.68%	6.99%	7.19%	7.06%
Pleasant Township-Trans (47)	5.5	5.2	-5.7%	1,005,060	91,688	-28.9%	2.3258	1.7520	20.51%	39.88%	6.99%	7.26%	7.18%
Scipio Township (26)	23.9	21.0	-12.2%	527,283	328,910	-37.6%	2.2075	1.5690	21.31%	38.62%	6.99%	6.78%	6.52%
Springfield Township (27)	181.6	150.1	-17.4%	4,053,060	2,451,844	-39.5%	2.2313	1.6333	20.91%	37.94%	6.99%	6.52%	6.05%
St. Joseph Township (28)	192.2	162.2	-15.6%	4,160,141	2,674,543	-35.7%	2.1648	1.6490	20.88%	38.52%	6.99%	6.74%	6.75%
St. Joseph Township-Trans (77)	6.8	7.2	6.0%	148,946	121,771	-18.2%	2.2023	1.6982	20.76%	38.76%	6.99%	6.83%	6.87%
Washington Township (29)	96.4	78.3	-18.7%	2,150,398	1,294,000	-39.8%	2.2305	1.6519	20.76%	39.13%	6.99%	6.97%	6.67%
Washington Township-Trans (87)	55.0	43.7	-20.6%	1,248,155	743,436	-40.4%	2.2680	1.7011	20.65%	39.35%	6.99%	7.06%	6.80%
Wayne Township (31)	22.9	22.4	-2.1%	544,136	408,298	-25.0%	2.3798	1.8247	20.37%	40.16%	6.99%	7.37%	7.33%
Wayne Township-Trans (30)	73.4	61.7	-15.9%	1,773,604	1,156,534	-34.8%	2.4173	1.8739	20.27%	40.35%	6.99%	7.44%	7.43%
Fort Wayne Adams Twp Ft Wayne	20.3	19.8	-2.6%	649,167	546,140	-15.9%	3.1936	2.7591	19.52%	44.98%	6.99%	9.23%	9.71%
Fort Wayne Adams Twp EACS (65)	298.0	254.8	-14.5%	9,622,484	7,015,865	-27.1%	3.2289	2.7533	19.68%	44.54%	6.99%	9.06%	9.59%
Fort Wayne Pleasant Twp (70)	31.6	24.4	-22.7%	1,002,841	668,212	-33.4%	3.1736	2.7346	19.54%	44.90%	6.99%	9.20%	9.67%
Fort Wayne St. Joseph Twp (75)	2379.5	1927.5	-19.0%	75,676,726	52,887,409	-30.1%	3.1803	2.7438	19.45%	44.72%	6.99%	9.13%	9.59%
Ft Wayne Washington Twp (80)	2456.2	2286.9	-6.9%	77,855,886	62,428,975	-19.8%	3.1698	2.7298	19.52%	44.82%	6.99%	9.17%	9.64%
Fort Wayne Wayne Twp (91-95)	2691.4	2233.1	-17.0%	87,876,966	63,789,625	-27.4%	3.2651	2.8565	19.39%	45.10%	6.99%	9.28%	9.73%
Fort Wayne Aboite Twp (59)	1694.9	1293.6	-23.7%	57,804,572	36,949,207	-36.1%	3.4105	2.8563	17.45%	41.22%	6.99%	7.78%	8.57%
Fort Wayne Wayne Fire Dist (96)	128.4	125.2	-2.5%	3,951,363	3,318,560	-16.0%	3.0783	2.6513	19.41%	43.99%	6.99%	8.85%	9.28%
Ft Wayne Adams Twp Nh-Park-EACS	125.0	111.3	-10.9%	4,041,300	3,060,044	-24.3%	3.2335	2.7486	19.67%	44.56%	6.99%	9.07%	9.58%
Zanesville Town (44)	3.8	2.9	-23.3%	101,118	58,979	-41.7%	2.6802	2.0370	17.46%	36.23%	6.99%	5.86%	6.26%
Ft Wayne Pleasant - Fire (71)	48.4	52.4	8.3%	1,444,923	1,325,345	-8.3%	2.9868	2.5294	19.57%	43.75%	6.99%	8.76%	9.19%
Leo-Cedarville-Cedar Creek Twp	154.8	111.1	-28.2%	3,734,245	2,080,453	-44.3%	2.4127	1.8733	20.54%	39.40%	6.99%	7.08%	7.25%
New Haven St. Joe	27.1	21.3	-21.5%	791,987	555,839	-29.8%	2.9205	2.6121	18.32%	40.01%	6.99%	7.31%	7.77%
Eel River Huntertown	29.1	20.4	-30.0%	773,481	454,372	-41.3%	2.6580	2.2320	16.97%	34.20%	6.99%	5.07%	4.55%
Ft. Wayne Perry	355.9	365.6	2.7%	12,300,335	11,629,967	-5.4%	3.4558	3.1807	17.39%	40.90%	6.99%	7.66%	7.72%
Ft. Wayne Milan	0.0	0.0	7.6%	590	540	-8.4%	3.2043	2.7281	20.48%	44.30%	6.99%	8.97%	9.80%
County Totals/Averages	16,041.0	13,280.3	-17.2%	474,529,953	329,832,649	-30.5%	2.9574	2.4847	19.00%	40.96%	6.99%	7.68%	7.94%

Notes: A *taxing district* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Net Assessed Value* is the total taxable assessed value of all property types, after deductions. It declined in 2009 because of the introduction of the new 35% supplemental deduction for homesteads.

The *Gross Levy* is the amount of property tax to be collected, before credits. It declined in 2009 because of the elimination of the levies for school general funds, county welfare funds, and several smaller funds.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value. Rates fell because the drop in the levies due to levy elimination was greater than the reduction in assessed value due to the new deduction.

State PTRC Rate - Real is the state property tax replacement credit for real property in 2008. This credit was eliminated in 2009.

The *State Homestead, Total* is the sum of the regular state homestead credit rate, which was eliminated in 2009, and the HEA1001-2008 special rate, which was reduced in 2009.

The *Total Local Income Tax Credits - Homesteads* is the sum of the COIT and CEDIT homestead credit rates and the LOIT credit rates for homesteads, residential property, and all property. These are credits funded by local income taxes, including the COIT, the CEDIT, and the CAGIT for property tax relief.

Allen County 2009 Circuit Breaker Cap Credits

Taxing Unit	Total Levy	Circuit Breaker Credits by Property Type					Total
		(1.5%) Homesteads	(2.5%) Other Residential/ Farmland	(3.5%) All Other Real/Personal	Elderly		
Allen County	61,581,259	2,030	748,877	0	32,832	783,739	
Aboite Township	737,982	23	2,230	0	74	2,328	
Adams Township	515,148	0	4,229	0	233	4,462	
Cedar Creek Township	215,734	0	0	0	17	17	
Eel River Township	12,667	0	0	0	2	2	
Jackson Township	16,716	0	0	0	2	2	
Jefferson Township	107,648	0	15	0	12	28	
Lafayette Township	5,709	0	0	0	0	0	
Lake Township	78,731	0	0	0	0	0	
Madison Township	55,022	0	0	0	0	0	
Marion Township	89,706	0	0	0	5	5	
Maumee Township	72,587	0	0	0	9	9	
Milan Township	95,378	0	0	0	7	7	
Monroe Township	47,173	0	46	0	25	71	
Perry Township	607,693	16	351	0	20	387	
Pleasant Township	23,154	0	3	0	0	3	
Scipio Township	10,775	0	0	0	0	0	
Springfield Township	173,684	0	0	0	2	2	
St. Joseph Township	635,593	0	7,042	0	653	7,696	
Washington Township	334,233	0	1,336	0	183	1,519	
Wayne Township	3,282,585	11	108,148	0	2,132	110,292	
Fort Wayne Civil City	99,532,973	5,048	1,826,332	0	74,702	1,906,082	
New Haven Civil City	5,039,673	0	28,887	0	2,892	31,779	
Woodburn Civil City	163,189	0	0	0	56	56	
Zanesville Civil Town	6,455	0	0	0	0	0	
Grabill Civil Town	267,872	0	0	0	115	115	
Huntertown Civil Town	269,531	0	0	0	0	0	
Monroeville Civil Town	200,244	0	848	0	304	1,152	
Leo-Cedarville	379,597	0	0	0	32	32	
M.S.D. Southwest Allen County School Corporation	22,673,220	1,141	109,706	0	3,598	114,446	
Northwest Allen County School Corporation	18,486,746	3,779	85,325	0	2,368	91,472	
Fort Wayne Community School Corporation	59,650,698	71	1,082,154	0	48,400	1,130,625	
East Allen County School Corporation	18,684,319	0	95,466	0	5,299	100,764	
Allen County Public Library	23,935,709	789	291,073	0	12,761	304,623	
Fort Wayne Public Transportation	4,590,398	216	79,513	0	3,368	83,096	
Fort Wayne-Allen County Airport Authority	6,502,534	214	79,010	0	3,464	82,688	
Southwest Allen County Fire	1,206,768	0	1,047	0	193	1,240	
Ft. Wayne Redevelopment Commission	0	0	0	0	0	0	
New Haven Park	0	0	0	0	0	0	
Allen County Solid Waste	0	0	0	0	0	0	
Allen County Redevelopment Commission	92,064	0	54	0	11	65	
Fort Wayne Redevelopment Commission	0	0	0	0	0	0	
Monroeville Redevelopment Commission	20,026	0	57	0	21	78	
Total - All Taxing Units	330,401,193	13,338	4,551,749	0	193,793	4,758,881	

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. It is included to allow comparison to the circuit breaker revenue losses.

Circuit Breaker Credits:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1.5% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

Other Residential/Farmland includes small rental housing units, larger commercial apartments, long-term care facilities, and farmland, in the 2.5% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3.5% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

Elderly includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

Text totals for the circuit breaker show credits by tax cap category. The above table shows credits by property type. Some parcels have property in more than one tax cap category.

Numbers may not total due to rounding.