

2013 Allen County Property Tax Report with Comparison to 2012

Legislative Services Agency

September 2013



This report describes property tax changes in Allen County between 2012 and 2013.

Property tax changes in 2013 were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates. However, three statewide trends affected a large number of counties.

- First, pay-2013 was a statewide reassessment year. In past reassessments there were double-digit percentage increases in assessed values, but this time assessments were almost unchanged statewide. The difference was trending, which has been adjusting assessments annually since 2007. Few counties experienced large assessment increases in 2013. Many experienced assessment decreases.
- Second, farmland assessments continued to rise, with the base rate of an acre increasing 8.7% from \$1,500 to \$1,630. High commodity prices and low interest rates were the reason. Rising farmland assessments were especially important in rural counties, where farmland is a larger part of total assessed value.
- Third, many local income tax credit rates increased substantially. This was due to a corrected distribution of local income tax revenues to local governments. Extra income tax revenue was applied to tax credits in 2013. This may mean that credit rates will fall (and tax bills will rise) in 2014.

Still, local factors were most influential in individual counties in 2013. Here is what affected taxes in Allen County.

	Average Change in Tax Bill, All Property	Total Levy, All Units	Certified Net Assessed Value	Tax Cap Credits % of Levy
2013	2.3%	\$361,311,614	\$12,780,412,897	10.9%
Change		4.2%	0.3%	
2012	-1.1%	\$346,798,301	\$12,741,704,078	9.8%

Comparable Homestead Property Tax Changes in Allen County

The total tax bill for all taxpayers in Allen County increased by 2.3% in 2013. The main reasons were a 4.2% increase in the levy and a 0.3% reassessment year increase in certified net assessed value. The levy increase exceeded the assessed value rise, which caused tax rates to rise, and the higher tax rates caused the tax cap credits to increase to 10.9% in 2013 from 9.8% in 2012.

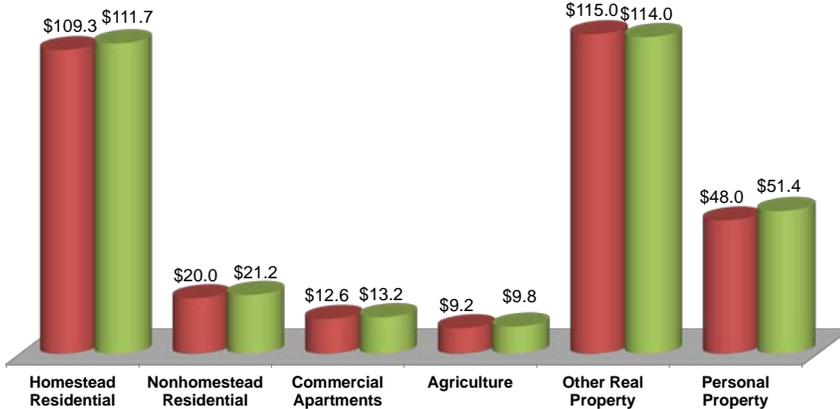
Allen County homeowners experienced a small 1.1% increase in property tax bills in 2013. This was due to an increase in property tax rates. Statewide, the average homeowner's tax bill was almost unchanged.

	2012 to 2013	
	Number of Homesteads	% Share of Total
Summary Change in Tax Bill		
Higher Tax Bill	54,262	56.1%
No Change	2,892	3.0%
Lower Tax Bill	39,520	40.9%
Average Change in Tax Bill	1.1%	
Detailed Change in Tax Bill		
20% or More	10,491	10.9%
10% to 19%	10,974	11.4%
1% to 9%	32,797	33.9%
-1% to 1%	2,892	3.0%
-1% to -9%	25,866	26.8%
-10% to -19%	7,590	7.9%
-20% or More	6,064	6.3%
Total	96,674	100.0%

Note: Percentages may not total due to rounding.

**Comparison of Net Property Tax by Property Type
(In Millions)**

■ 2012 - Total \$314.1 ■ 2013 - Total \$321.3



In Allen County most net property taxes were paid by business (other real and personal) and homestead property owners in 2013. Total net property taxes increased 2.3%, similar to the average 2.1% increase statewide. Personal property saw the biggest increase, while business real net taxes decreased by the largest percentage.

Property tax rates increased in all 47 Allen County tax districts in 2013. The average tax rate rose by 3.9%, because a levy increase more than offset a small increase in certified net assessed value. Statewide, the average tax rate increased by 4.2%.

The total levies of all government units in Allen County increased by 4.2%, compared to a 3.7% statewide levy increase. Detailed levy changes for local governments in Allen County are included in a later table.

Property Type	Gross AV Pay 2012	Gross AV Pay 2013	Gross AV Change	Net AV Pay 2012	Net AV Pay 2013	Net AV Change
Homesteads	\$12,421,442,306	\$12,407,073,259	-0.1%	\$5,188,242,219	\$5,167,446,765	-0.4%
Other Residential	1,648,353,928	1,653,988,263	0.3%	1,616,890,367	1,624,270,968	0.5%
Ag Business/Land	507,762,998	529,395,931	4.3%	506,041,600	527,976,504	4.3%
Business Real/Personal	7,403,460,794	7,322,117,948	-1.1%	5,923,081,783	5,884,707,669	-0.6%
Total	\$21,981,020,026	\$21,912,575,401	-0.3%	\$13,234,255,969	\$13,204,401,906	-0.2%

Net AV equals gross AV less deductions and exemptions. Certified net AV is set with the budget, certified by the county auditor and used to calculate tax rates. It may be adjusted by the auditor to account for appeals. Net AV in the above table is summed from tax bills. It includes TIF allocations while Certified net AV does not. Gross AV also is summed from tax bills. Circuit breaker tax caps are calculated on gross AV.

Allen County's total billed net assessed value was nearly unchanged, decreasing slightly by 0.2% in 2013. Net assessments in all categories of property changed little. Net assessed value for all of Indiana was nearly unchanged, rising by only 0.1%.

Tax Cap Category	2012	2013	Difference	% Change
1%	\$15,526,736	\$17,042,390	\$1,515,654	9.8%
2%	16,182,245	17,161,321	979,077	6.1%
3%	3,075,123	6,097,559	3,022,436	98.3%
Elderly	481,362	547,740	66,378	13.8%
Total	\$35,265,465	\$40,849,010	\$5,583,544	15.8%
% of Levy	9.8%	10.9%		

Total tax cap credits in Allen County were \$40.8 million, which was 10.9% of the levy. This was the same as the state average, but more than the median or typical county percentage of 4.2%. Tax rates were the main determinant of tax cap credits. Allen County's average tax rate was above the statewide average

rate. Tax cap credits as a percentage of the levy were near the statewide average, a lower percentage given the average tax rate, because the county had few credits in the 3% category. Most of the tax cap credits in Allen County were in the 2% nonhomestead residential/farmland category and the 1% homestead category. A later table shows tax cap credits by category for each local government unit.

Tax cap credits in Allen County increased \$5,583,544 between 2012 and 2013. Credits as a share of the total levy rose from 9.8% in 2012 to 10.9% in 2013.

Allen County Levy Comparison by Taxing Unit

Taxing Unit	2009	2010	2011	2012	2013	% Change			
						2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013
<i>County Total</i>	330,401,193	341,617,406	345,711,310	346,798,301	361,311,614	3.4%	1.2%	0.3%	4.2%
Allen County	61,581,259	68,016,841	65,339,408	67,263,457	69,065,351	10.5%	-3.9%	2.9%	2.7%
Aboite Township	737,982	610,412	563,314	573,519	595,774	-17.3%	-7.7%	1.8%	3.9%
Adams Township	515,148	534,487	548,122	548,269	544,885	3.8%	2.6%	0.0%	-0.6%
Cedar Creek Township	215,734	176,629	175,074	184,341	191,559	-18.1%	-0.9%	5.3%	3.9%
Eel River Township	12,667	13,055	11,525	13,588	14,083	3.1%	-11.7%	17.9%	3.6%
Jackson Township	16,716	17,226	17,579	18,236	18,749	3.1%	2.0%	3.7%	2.8%
Jefferson Township	107,648	111,733	113,930	117,866	120,944	3.8%	2.0%	3.5%	2.6%
Lafayette Township	5,709	5,425	5,311	45,981	42,286	-5.0%	-2.1%	765.8%	-8.0%
Lake Township	78,731	81,185	82,588	84,026	87,226	3.1%	1.7%	1.7%	3.8%
Madison Township	55,022	119,768	96,095	99,472	101,131	117.7%	-19.8%	3.5%	1.7%
Marion Township	89,706	92,976	94,744	95,485	101,078	3.6%	1.9%	0.8%	5.9%
Maumee Township	72,587	121,269	111,016	137,125	121,787	67.1%	-8.5%	23.5%	-11.2%
Milan Township	95,378	96,800	98,019	98,643	101,999	1.5%	1.3%	0.6%	3.4%
Monroe Township	47,173	48,818	49,720	51,343	51,292	3.5%	1.8%	3.3%	-0.1%
Perry Township	607,693	630,617	645,260	628,250	896,937	3.8%	2.3%	-2.6%	42.8%
Pleasant Township	23,154	24,041	24,603	25,246	25,618	3.8%	2.3%	2.6%	1.5%
Scipio Township	10,775	11,184	11,459	11,819	12,154	3.8%	2.5%	3.1%	2.8%
Springfield Township	173,684	186,710	215,439	188,401	221,367	7.5%	15.4%	-12.6%	17.5%
St. Joseph Township	635,593	666,579	681,516	652,278	614,454	4.9%	2.2%	-4.3%	-5.8%
Washington Township	334,233	347,727	353,305	359,041	371,113	4.0%	1.6%	1.6%	3.4%
Wayne Township	3,282,585	2,734,449	2,837,416	2,918,931	2,997,263	-16.7%	3.8%	2.9%	2.7%
Fort Wayne Civil City	99,532,973	103,327,209	106,024,105	106,017,165	106,014,996	3.8%	2.6%	0.0%	0.0%
New Haven Civil City	5,039,673	5,232,578	5,543,730	5,612,301	5,881,182	3.8%	5.9%	1.2%	4.8%
Woodburn Civil City	163,189	169,098	173,252	177,932	183,222	3.6%	2.5%	2.7%	3.0%
Zanesville Civil Town	6,455	4,917	4,200	4,478	4,786	-23.8%	-14.6%	6.6%	6.9%
Grabill Civil Town	267,872	277,806	281,574	305,172	316,071	3.7%	1.4%	8.4%	3.6%
Huntertown Civil Town	269,531	373,936	310,967	298,861	309,990	38.7%	-16.8%	-3.9%	3.7%
Monroeville Civil Town	200,244	207,852	205,713	220,346	226,743	3.8%	-1.0%	7.1%	2.9%
Leo-Cedarville Civil Town	379,597	392,148	400,851	410,167	424,758	3.3%	2.2%	2.3%	3.6%
M.S.D. SW Allen County School Corp	22,673,220	24,166,122	22,622,464	24,770,344	24,827,322	6.6%	-6.4%	9.5%	0.2%
Northwest Allen County School Corp	18,486,746	19,266,978	21,426,422	21,521,299	23,429,589	4.2%	11.2%	0.4%	8.9%
Fort Wayne Community School Corp	59,650,698	58,417,853	60,276,386	56,507,773	64,710,022	-2.1%	3.2%	-6.3%	14.5%
East Allen County School Corp	18,684,319	18,802,213	19,445,736	18,483,963	19,683,176	0.6%	3.4%	-4.9%	6.5%
Allen County Public Library	23,935,709	24,534,319	25,159,792	26,018,560	26,417,113	2.5%	2.5%	3.4%	1.5%
Fort Wayne Public Transportation	4,590,398	4,756,981	4,814,812	5,029,685	5,168,612	3.6%	1.2%	4.5%	2.8%
Fort Wayne-Allen County Airport Authority	6,502,534	5,769,696	5,665,706	5,963,118	6,019,575	-11.3%	-1.8%	5.2%	0.9%
Southwest Allen County Fire	1,206,768	1,269,769	1,280,157	1,341,820	1,397,407	5.2%	0.8%	4.8%	4.1%
Allen County Solid Waste	0	0	0	0	0				
Allen County Redevelopment Commission	92,064	0	0	0	0	-100.0%			
Fort Wayne Redevelopment Commission	0	0	0	0	0				
Monroeville Redevelopment Commission	20,026	0	0	0	0	-100.0%			

Allen County 2013 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	Credit Rates						Net Tax Rate, Homesteads
			LOIT PTRC	COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
02038	Aboite Township (11)	1.8635	--	7.9649%	--	--	--	--	1.7151
02039	Adams Township (12)	2.1608	--	7.9649%	--	--	--	--	1.9887
02040	Adams Township-Transportation	2.2211	--	7.9649%	--	--	--	--	2.0442
02041	New Haven City Adams Twp Trans	3.0116	--	7.9649%	--	--	--	--	2.7717
02042	Cedar Creek Township (13)	1.7280	--	7.9649%	--	--	--	--	1.5904
02043	Grabill Town (40)	2.5523	--	7.9649%	--	--	--	--	2.3490
02044	Eel River Township (14)	2.4251	--	7.9649%	--	--	--	--	2.2319
02045	Jackson Township (15)	1.7152	--	7.9649%	--	--	--	--	1.5786
02046	Jefferson Township (16)	1.7834	--	7.9649%	--	--	--	--	1.6414
02047	New Haven Jefferson Twp Trans	2.9872	--	7.9649%	--	--	--	--	2.7493
02048	Lafayette Township (17)	1.9906	--	7.9649%	--	--	--	--	1.8321
02049	Lake Township (18)	2.4187	--	7.9649%	--	--	--	--	2.2261
02050	Madison Township (19)	1.7975	--	7.9649%	--	--	--	--	1.6543
02051	Marion Township (20)	1.7497	--	7.9649%	--	--	--	--	1.6103
02052	Maumee Township (21)	1.8193	--	7.9649%	--	--	--	--	1.6744
02053	Woodburn City (55)	2.5066	--	7.9649%	--	--	--	--	2.3070
02054	Milan Township (22)	1.7275	--	7.9649%	--	--	--	--	1.5899
02055	Monroe Township (23)	1.7716	--	7.9649%	--	--	--	--	1.6305
02056	Monroeville Town (45)	2.9280	--	7.9649%	--	--	--	--	2.6948
02057	Perry Township (24)	2.4216	--	7.9649%	--	--	--	--	2.2287
02058	Huntertown Town (42)	2.6215	--	7.9649%	--	--	--	--	2.4127
02059	Pleasant Township (25)	1.9471	--	7.9649%	--	--	--	--	1.7920
02060	Pleasant Township-Trans (47)	2.0074	--	7.9649%	--	--	--	--	1.8475
02061	Scipio Township (26)	1.7288	--	7.9649%	--	--	--	--	1.5911
02062	Springfield Township (27)	1.8274	--	7.9649%	--	--	--	--	1.6818
02063	St Joseph Township (28)	1.8792	--	7.9649%	--	--	--	--	1.7295
02064	St Joseph Township-Trans (77)	1.9395	--	7.9649%	--	--	--	--	1.7850
02065	Washington Township (29)	1.9019	--	7.9649%	--	--	--	--	1.7504
02066	Washington Township-Trans (87)	1.9622	--	7.9649%	--	--	--	--	1.8059
02067	Wayne Township (31)	2.0745	--	7.9649%	--	--	--	--	1.9093
02068	Wayne Township-Trans (30)	2.1348	--	7.9649%	--	--	--	--	1.9648
02069	Fort Wayne Adams Twp Ft Wayne	3.2163	--	7.9649%	--	--	--	--	2.9601
02070	Fort Wayne Adams Twp EACS (65)	3.1230	--	7.9649%	--	--	--	--	2.8743
02071	Fort Wayne Pleasant Twp (70)	3.1850	--	7.9649%	--	--	--	--	2.9313
02072	Fort Wayne St Joseph Twp (75)	3.1955	--	7.9649%	--	--	--	--	2.9410
02073	Ft Wayne Washington Twp (80)	3.1821	--	7.9649%	--	--	--	--	2.9286
02074	Fort Wayne Wayne Twp (91-95)	3.3124	--	7.9649%	--	--	--	--	3.0486
02075	Fort Wayne Aboite Twp (59)	3.2288	--	7.9649%	--	--	--	--	2.9716
02076	Fort Wayne Wayne Fire Dist (96)	2.9335	--	7.9649%	--	--	--	--	2.6998
02077	Ft Wayne Adams Twp NH-Park-EAC	3.1548	--	7.9649%	--	--	--	--	2.9035
02079	Zanesville Town (44)	2.1619	--	7.9649%	--	--	--	--	1.9897
02080	Ft Wayne Pleasant - Fire (71)	2.8061	--	7.9649%	--	--	--	--	2.5826
02082	Leo-Cedarville-Cedar Creek Twp	2.0626	--	7.9649%	--	--	--	--	1.8983
02085	New Haven St Joe	3.0841	--	7.9649%	--	--	--	--	2.8385
02087	Eel River Huntertown	2.6250	--	7.9649%	--	--	--	--	2.4159
02091	Ft Wayne Perry	3.7450	--	7.9649%	--	--	--	--	3.4467
02097	Ft Wayne Milan	3.0917	--	7.9649%	--	--	--	--	2.8454

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 *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

Allen County 2013 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type				Total	Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly		Levy	of Levy
<i>Non-TIF Total</i>	17,041,843	17,110,721	5,512,948	547,740	40,213,252	361,311,614	11.1%
<i>TIF Total</i>	547	50,600	584,611	0	635,758	13,807,612	4.6%
<i>County Total</i>	17,042,390	17,161,321	6,097,559	547,740	40,849,010	375,119,226	10.9%
Allen County	2,960,983	2,959,816	926,587	103,139	6,950,525	69,065,351	10.1%
Aboite Township	24,834	7,581	1,059	315	33,789	595,774	5.7%
Adams Township	6,612	24,145	3,347	1,112	35,215	544,885	6.5%
Cedar Creek Township	59	66	0	357	482	191,559	0.3%
Eel River Township	389	578	0	29	996	14,083	7.1%
Jackson Township	0	0	0	27	27	18,749	0.1%
Jefferson Township	60	295	0	230	584	120,944	0.5%
Lafayette Township	27	1	0	41	68	42,286	0.2%
Lake Township	1,303	5,108	0	209	6,620	87,226	7.6%
Madison Township	0	0	0	92	92	101,131	0.1%
Marion Township	0	0	0	194	194	101,078	0.2%
Maumee Township	289	1,685	0	260	2,234	121,787	1.8%
Milan Township	2	3	1	197	203	101,999	0.2%
Monroe Township	96	635	0	139	870	51,292	1.7%
Perry Township	66,412	20,003	834	908	88,157	896,937	9.8%
Pleasant Township	1	11	144	54	210	25,618	0.8%
Scipio Township	0	0	0	3	3	12,154	0.0%
Springfield Township	0	0	0	267	267	221,367	0.1%
St. Joseph Township	27,968	29,238	5,093	1,280	63,579	614,454	10.3%
Washington Township	4,106	6,781	5,111	550	16,548	371,113	4.5%
Wayne Township	44,307	285,133	93,715	4,897	428,052	2,997,263	14.3%
Fort Wayne Civil City	6,123,619	6,555,827	2,285,412	164,510	15,129,368	106,014,996	14.3%
New Haven Civil City	167,466	285,158	14,435	14,088	481,148	5,881,182	8.2%
Woodburn Civil City	1,399	8,169	0	481	10,049	183,222	5.5%
Zanesville Civil Town	0	10	0	54	64	4,786	1.3%
Grabill Civil Town	505	6,976	0	740	8,222	316,071	2.6%
Huntertown Civil Town	13,638	9,052	0	380	23,070	309,990	7.4%
Monroeville Civil Town	2,297	15,148	0	1,084	18,530	226,743	8.2%
Leo-Cedarville Civil Town	1,798	934	0	901	3,634	424,758	0.9%
M.S.D. SW Allen County School Corp	1,597,206	491,284	68,585	19,705	2,176,781	24,827,322	8.8%
Northwest Allen County School Corp	2,442,116	628,092	225,877	25,628	3,321,711	23,429,589	14.2%
Fort Wayne Community School Corp	1,743,445	3,589,006	1,279,845	110,411	6,722,707	64,710,022	10.4%
East Allen County School Corp	135,645	474,576	64,338	36,987	711,546	19,683,176	3.6%
Allen County Public Library	1,132,559	1,132,113	354,414	39,450	2,658,537	26,417,113	10.1%
Fort Wayne Public Transportation	283,640	309,619	103,392	8,277	704,928	5,168,612	13.6%
Fort Wayne-Allen County Airport Authority	258,072	257,971	80,759	8,989	605,792	6,019,575	10.1%
Southwest Allen County Fire	990	5,704	0	1,756	8,450	1,397,407	0.6%
Allen County Solid Waste	0	0	0	0	0	0	
Allen County Redevelopment Commission	0	0	0	0	0	0	
Fort Wayne Redevelopment Commission	0	0	0	0	0	0	
Monroeville Redevelopment Commission	0	0	0	0	0	0	
TIF - New Haven Adams Ctr - 041	0	306	46	0	352	12,941	2.7%
TIF - New Haven I469 - 041	0	221	243	0	463	66,439	0.7%
TIF - Grabill EDA - 042	0	0	0	0	0	18,555	0.0%
TIF - Grabill EDA - 043	0	146	0	0	146	36,049	0.4%
TIF - Bandalier EDA - 046	0	0	0	0	0	49,141	0.0%
TIF - Casad East - 046	0	0	0	0	0	139,070	0.0%
TIF - New Haven I469 - 047	0	1,841	0	0	1,841	232,083	0.8%
TIF - Fort Wayne Assembly - 048	0	0	0	0	0	70,276	0.0%
TIF - General Motors - 048	0	0	0	0	0	1,459,518	0.0%
TIF - Vera Bradley - 048	0	0	0	0	0	117,228	0.0%
TIF - Zubrick Rd II - 048	0	0	0	0	0	15,118	0.0%
TIF - Zubrick - 048	0	0	0	0	0	23,796	0.0%
TIF - Uniroyal Goodrich - 054	0	0	0	0	0	103,961	0.0%
TIF - Monroeville - 056	0	145	0	0	145	276,359	0.1%
TIF - Oak Crossing - 057	0	0	0	0	0	49,275	0.0%
TIF - Bluffton Road East - 059	0	0	0	0	0	21,915	0.0%
TIF - I469 Bluffton Rd Nestle - 059	0	0	0	0	0	367,194	0.0%
TIF - Baer Field EDA - 071	0	1,900	9,644	0	11,544	351,666	3.3%
TIF - Lima Rd Ley Rd EDA - 073	0	0	2,543	0	2,543	74,730	3.4%

Taxing Unit Name	Circuit Breaker Credits by Property Type					Total	Levy	Circuit Breaker as % of Levy
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	(3%) Elderly				
<i>Non-TIF Total</i>	17,041,843	17,110,721	5,512,948	547,740	40,213,252	361,311,614	11.1%	
<i>TIF Total</i>	547	50,600	584,611	0	635,758	13,807,612	4.6%	
<i>County Total</i>	17,042,390	17,161,321	6,097,559	547,740	40,849,010	375,119,226	10.9%	
TIF - Lima Wells Fernhill - 073	0	0	6,665	0	6,665	505,937	1.3%	
TIF - W Hwy 30 - 073	0	0	9,059	0	9,059	488,781	1.9%	
TIF - Baer Field EDA - 074	0	4,113	61,672	0	65,785	867,175	7.6%	
TIF - Civic Center - 074	399	28,114	193,723	0	222,236	2,817,941	7.9%	
TIF - East Illinois Rd - 074	0	0	2,048	0	2,048	28,433	7.2%	
TIF - Jefferson Illinois EDA - 074	0	0	243,821	0	243,821	3,457,584	7.1%	
TIF - Lima Wells Fernhill - 074	0	0	0	0	0	0		
TIF - Renaissance Pointe - 074	148	11,320	527	0	11,995	56,217	21.3%	
TIF - Tillman Anthony - 074	0	197	54,620	0	54,816	779,109	7.0%	
TIF - Baer Field EDA - 076	0	207	0	0	207	705	29.3%	
TIF - East Illinois Rd - 076	0	0	0	0	0	589,103	0.0%	
TIF - Adams Twp Industrial - 077	0	0	0	0	0	71,684	0.0%	
TIF - Baer Field EDA - 080	0	2,092	0	0	2,092	659,630	0.3%	

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.

Circuit Breaker Credit Types:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1% 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, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% 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.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.