PROPERTY TAXES IN ADAMS COUNTY, INDIANA, 2007-2008

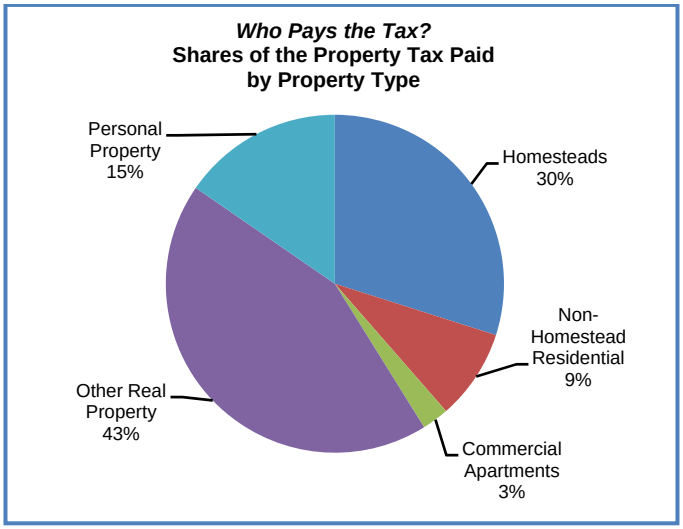
Legislative Services Agency August 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

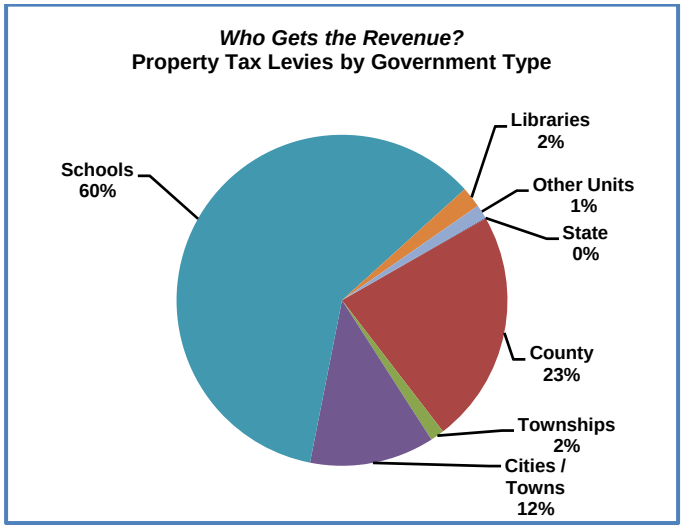
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	239	2.7%	2,649	29.7%
10% to 19%	65	0.7%	2,952	33.1%
1% to 9%	217	2.4%	2,539	28.5%
0%	54	0.6%	54	0.6%
-1% to -9%	882	9.9%	263	3.0%
-10% to -19%	1,564	17.6%	96	1.1%
-20% to -29%	4,211	47.3%	50	0.6%
-30% to -39%	1,239	13.9%	40	0.4%
-40% to -49%	115	1.3%	67	0.8%
-50% to -59%	57	0.6%	110	1.2%
-60% to -69%	117	1.3%	16	0.2%
-70% to -79%	76	0.9%	9	0.1%
-80% to -89%	10	0.1%	4	0.0%
-90% to -99%	3	0.0%	0	0.0%
-100%	57	0.6%	57	0.6%
Total	8,906	100.0%	8,906	100.0%
Higher Tax Bill	521	5.8%	8,140	91.4%
No Change	54	0.6%	54	0.6%
Lower Tax Bill	8,331	93.6%	712	8.0%
Average Change in Tax Bill	-21.1%		15.6%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Adams County did not adopt a new local option income tax for 2008.

In Adams County, the average homeowner saw their tax bill decrease by 21.1% for 2008, with 93.6% of the homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 15.6%, and 91.4% of homeowners would have seen tax bill increases.



In Adams County, 30% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 9% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 58% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Adams County property tax levies increased 13.1% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. County levies for welfare increased substantially, as did Adams Central and South Adams School Corporation levies for debt service.

In Adams County, school corporations receive 60% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Adams County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$34,681,655.00*	*$39,207,884.00*	*13.1%*
State Unit	33,828	34,994	3.4%
Adams County	7,117,865	8,938,031	25.6%
Blue Creek Township	18,036	18,657	3.4%
French Township	19,932	20,596	3.3%
Hartford Township	28,721	29,774	3.7%
Jefferson Township	19,636	20,198	2.9%
Kirkland Township	26,121	27,052	3.6%
Monroe Township	21,650	22,201	2.5%
Preble Township	35,400	36,784	3.9%
Root Township	55,845	57,924	3.7%
St. Marys Township	29,666	31,041	4.6%
Union Township	35,569	37,127	4.4%
Wabash Township	46,728	48,338	3.4%
Washington Township	180,183	186,705	3.6%
Decatur Civil City	3,127,178	3,235,012	3.4%
Berne Civil City	916,962	959,019	4.6%
Geneva Civil Town	407,058	422,117	3.7%
Monroe Civil Town	154,192	159,850	3.7%
Adams Central Community School Corporation	4,232,392	4,870,774	15.1%
North Adams Community School Corporation	11,744,941	12,121,526	3.2%
South Adams School Corporation	5,149,691	6,606,738	28.3%
Berne Public Library	296,456	303,052	2.2%
Decatur Public Library	431,160	447,229	3.7%
Geneva Public Library	49,261	51,152	3.8%
Adams County Solid Waste Management District	503,184	521,993	3.7%

PROPERTY TAXES IN ALLEN COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

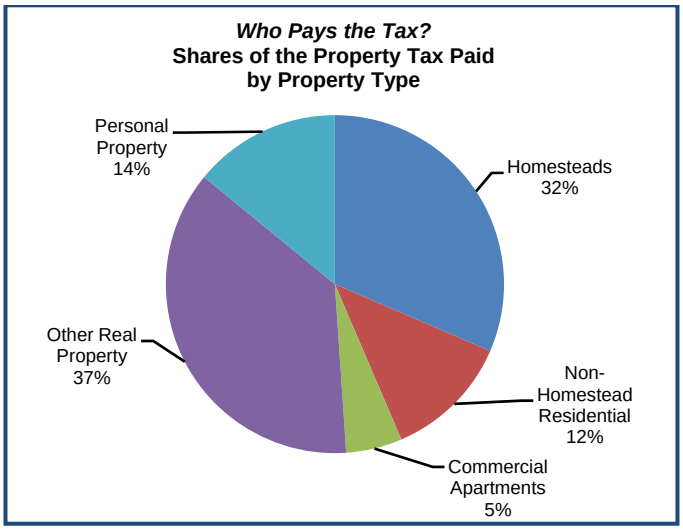
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Allen County did not adopt a new local option income tax for 2008.

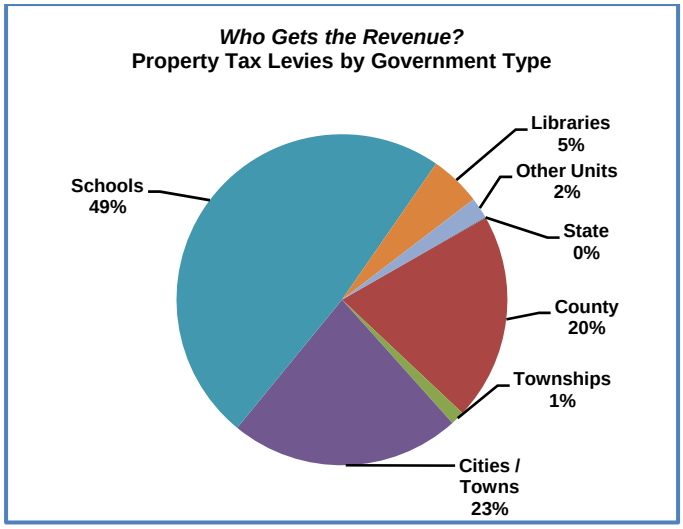
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	481	0.5%	5,106	5.8%
10% to 19%	165	0.2%	12,403	14.0%
1% to 9%	306	0.3%	43,016	48.6%
0%	407	0.5%	445	0.5%
-1% to -9%	604	0.7%	20,280	22.9%
-10% to -19%	3,213	3.6%	4,551	5.1%
-20% to -29%	17,543	19.8%	1,449	1.6%
-30% to -39%	45,593	51.5%	604	0.7%
-40% to -49%	16,784	19.0%	251	0.3%
-50% to -59%	2,449	2.8%	118	0.1%
-60% to -69%	571	0.6%	76	0.1%
-70% to -79%	161	0.2%	47	0.1%
-80% to -89%	81	0.1%	27	0.0%
-90% to -99%	44	0.0%	29	0.0%
-100%	116	0.1%	116	0.1%
Total	88,518	100.0%	88,518	100.0%
Higher Tax Bill	952	1.1%	60,525	68.4%
No Change	407	0.5%	445	0.5%
Lower Tax Bill	87,159	98.4%	27,548	31.1%
Average Change in Tax Bill	-33.8%		3.0%	

In Allen County, the average homeowner saw their tax bill decrease by 33.8% for 2008, with 98.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.0%, and 68.4% of homeowners would have seen tax bill increases.

In Allen County, 32% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 12% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 5% are paid by owners of larger rental housing units (commercial apartments); and 51% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Allen County property tax levies increased 4.0% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest increases were in the county welfare levies and in the Northwest Allen School Corporation debt service levy.

In Allen County, school corporations receive 49% of all property taxes. The county and the cities and towns receive most of the rest. Townships, the library district, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Allen County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$450,690,557*	*$468,758,513*	*4.0%*
State Unit	366,501	380,411	3.8%
Allen County	84,554,808	95,007,706	12.4%
Aboite Township	906,388	580,448	-36.0%
Adams Township	468,618	496,127	5.9%
Cedar Creek Township	178,544	186,206	4.3%
Eel River Township	11,657	12,116	3.9%
Jackson Township	15,321	16,343	6.7%
Jefferson Township	91,230	107,513	17.8%
Lafayette Township	5,732	5,794	1.1%
Lake Township	84,247	79,751	-5.3%
Madison Township	66,359	61,641	-7.1%
Marion Township	91,538	96,267	5.2%
Maumee Township	99,182	93,935	-5.3%
Milan Township	94,732	98,071	3.5%
Monroe Township	45,050	46,484	3.2%
Perry Township	487,695	584,608	19.9%
Pleasant Township	21,606	22,292	3.2%
Scipio Township	9,901	10,365	4.7%
Springfield Township	133,049	121,440	-8.7%
St. Joseph Township	745,747	478,971	-35.8%
Washington Township	309,605	315,171	1.8%
Wayne Township	2,496,607	2,924,737	17.1%
Fort Wayne Civil City	99,440,911	99,440,267	0.0%
New Haven Civil City	4,763,457	4,929,487	3.5%
Woodburn Civil City	154,458	160,093	3.6%
Zanesville Civil Town	6,121	6,036	-1.4%
Grabill Civil Town	249,310	258,092	3.5%
Huntertown Civil Town	204,750	365,779	78.6%
Monroeville Civil Town	186,066	192,730	3.6%
Leo-Cedarville	362,648	377,061	4.0%
M.S.D. Southwest Allen County School Corporation	46,593,222	47,748,562	2.5%
Northwest Allen County School Corporation	27,885,638	31,440,594	12.7%
Fort Wayne Community School Corporation	111,085,836	111,379,296	0.3%
East Allen County School Corporation	36,340,246	37,720,764	3.8%
Allen County Public Library	23,226,970	23,458,693	1.0%
Fort Wayne Public Transportation	3,412,968	4,053,858	18.8%
Fort Wayne-Allen County Airport Authority	3,558,113	3,693,159	3.8%
Southwest Allen County Fire	965,525	1,237,536	28.2%
Allen County Redevelopment Commission	187,509	92,650	-50.6%
Fort Wayne Redevelopment Commission	762,139	457,417	-40.0%
Monroeville Redevelopment Commission	20,553	20,042	-2.5%

PROPERTY TAXES IN BARTHOLOMEW COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

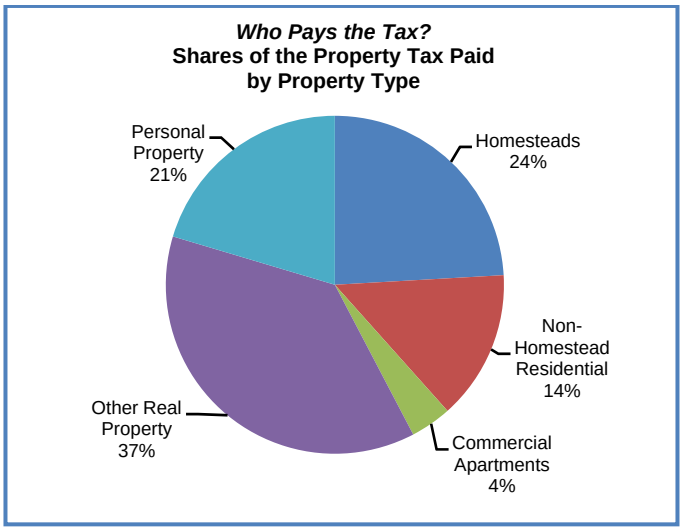
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Bartholomew County did not adopt a new local option income tax for 2008.

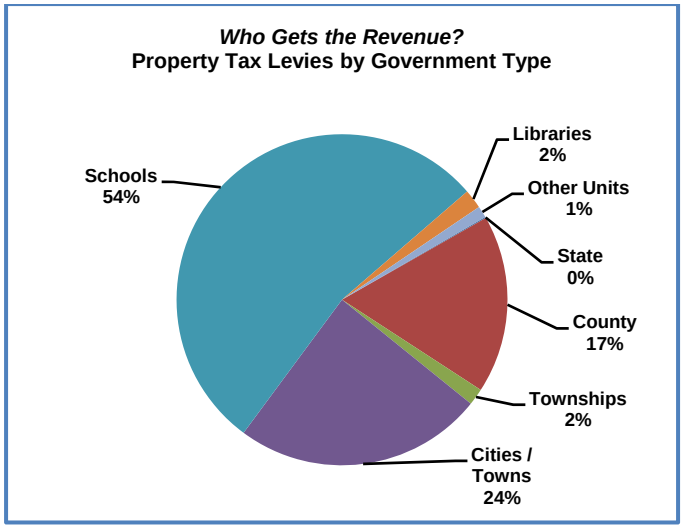
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	56	0.3%	949	5.1%
10% to 19%	19	0.1%	2,170	11.6%
1% to 9%	35	0.2%	6,023	32.1%
0%	45	0.2%	50	0.3%
-1% to -9%	100	0.5%	6,761	36.0%
-10% to -19%	417	2.2%	2,229	11.9%
-20% to -29%	2,087	11.1%	363	1.9%
-30% to -39%	7,836	41.8%	107	0.6%
-40% to -49%	7,573	40.4%	35	0.2%
-50% to -59%	449	2.4%	23	0.1%
-60% to -69%	74	0.4%	16	0.1%
-70% to -79%	37	0.2%	7	0.0%
-80% to -89%	11	0.1%	8	0.0%
-90% to -99%	15	0.1%	13	0.1%
-100%	10	0.1%	10	0.1%
Total	18,764	100.0%	18,764	100.0%
Higher Tax Bill	110	0.6%	9,142	48.7%
No Change	45	0.2%	50	0.3%
Lower Tax Bill	18,609	99.2%	9,572	51.0%
Average Change in Tax Bill	-38.1%		0.8%	

In Bartholomew County, the average homeowner saw their tax bill decrease by 38.1% for 2008, with 99.2% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 0.8%, and 48.7% of homeowners would have seen tax bill increases.

In Bartholomew County, 24% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 4% are paid by owners of larger rental housing units (commercial apartments); and 58% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Bartholomew County property tax levies increased 1.0% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest levy increases were for the Bartholomew Consolidated School Corporation general fund and capital projects levies and the Columbus City general fund levy. The county welfare levy saw a large decrease.

In Bartholomew County, school corporations receive 54% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Bartholomew County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$99,913,949*	*$100,897,922*	*1.0%*
State Unit	96,561	101,931	5.6%
Bartholomew County	19,159,243	17,566,012	-8.3%
Clay Township	148,463	74,039	-50.1%
Clifty Township	25,525	26,841	5.2%
Columbus Township	722,874	768,640	6.3%
Flatrock Township	32,714	34,494	5.4%
German Township	108,268	109,011	0.7%
Harrison Township	145,250	235,526	62.2%
Hawcreek Township	95,203	101,393	6.5%
Jackson Township	15,375	42,208	174.5%
Ohio Township	78,188	54,125	-30.8%
Rockcreek Township	25,420	26,791	5.4%
Sandcreek Township	34,853	36,289	4.1%
Wayne Township	161,015	128,043	-20.5%
Columbus Civil City	22,586,776	23,632,089	4.6%
Clifford Civil Town	8,813	9,633	9.3%
Elizabethtown Civil Town	6,619	7,025	6.1%
Hartsville Civil Town	16,991	16,753	-1.4%
Hope Civil Town	209,612	227,435	8.5%
Jonesville Civil Town	6,347	6,328	-0.3%
Edinburgh Civil Town	696,610	656,467	-5.8%
Bartholomew Consolidated School Corporation	50,143,137	51,333,825	2.4%
Flatrock-Hawcreek School Corporation	2,326,090	2,563,503	10.2%
Edinburgh Community School Corporation	116,900	99,834	-14.6%
Bartholomew County Public Library	1,785,330	1,835,818	2.8%
Edinburgh-Wright-Hageman Public Library	55,348	52,904	-4.4%
Bartholomew County Solid Waste Management District	1,106,424	1,150,965	4.0%

PROPERTY TAXES IN BENTON COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

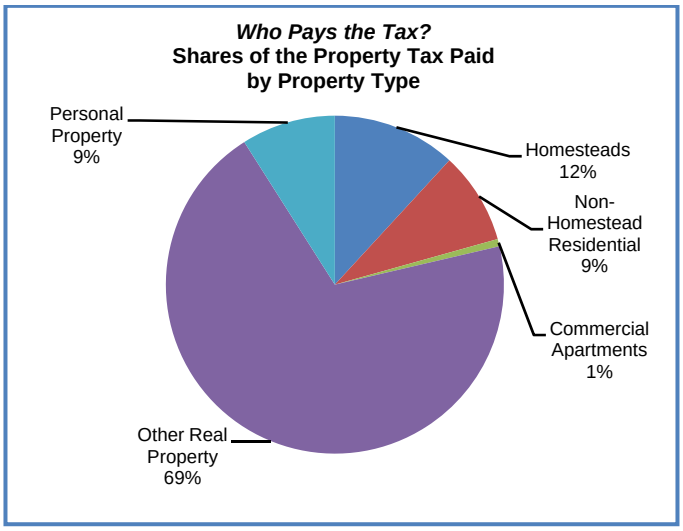
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

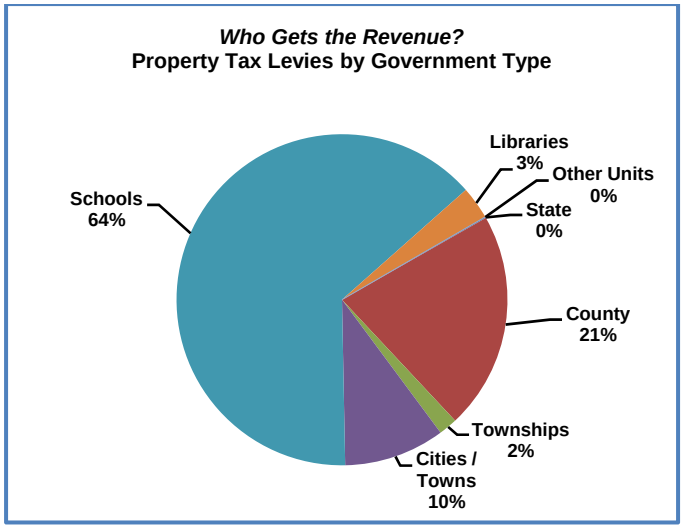
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	81	3.0%	92	3.4%
10% to 19%	1	0.0%	9	0.3%
1% to 9%	2	0.1%	26	1.0%
0%	17	0.6%	17	0.6%
-1% to -9%	6	0.2%	153	5.7%
-10% to -19%	6	0.2%	757	28.2%
-20% to -29%	19	0.7%	1,346	50.1%
-30% to -39%	48	1.8%	104	3.9%
-40% to -49%	169	6.3%	26	1.0%
-50% to -59%	407	15.1%	25	0.9%
-60% to -69%	1,732	64.5%	60	2.2%
-70% to -79%	63	2.3%	26	1.0%
-80% to -89%	88	3.3%	5	0.2%
-90% to -99%	9	0.3%	2	0.1%
-100%	39	1.5%	39	1.5%
Total	2,687	100.0%	2,687	100.0%
Higher Tax Bill	84	3.1%	127	4.7%
No Change	17	0.6%	17	0.6%
Lower Tax Bill	2,586	96.3%	2,543	94.7%
Average Change in Tax Bill	-59.0%		-20.8%	

In Benton County, the average homeowner saw their tax bill decrease by 59.0% for 2008, with 96.3% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 20.8%, and 94.7% of homeowners would have seen tax bill decreases. Benton County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Benton County, 12% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 9% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 78% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Benton County property tax levies increased 2.7% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The Benton Community School Corporation school bus replacement levy increased the most.

In Benton County, school corporations receive 64% of all property taxes. The county and the towns receive most of the rest. Townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Benton County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$14,707,240*	*$15,110,052*	*2.7%*
State Unit	12,576	14,243	13.3%
Benton County	3,110,391	3,212,933	3.3%
Bolivar Township	24,757	24,949	0.8%
Center Township	53,462	53,789	0.6%
Gilboa Township	12,282	11,458	-6.7%
Grant Township	17,137	17,921	4.6%
Hickory Grove Township	47,855	50,052	4.6%
Oak Grove Township	31,502	31,248	-0.8%
Parish Grove Township	16,231	16,894	4.1%
Pine Township	16,334	16,730	2.4%
Richland Township	25,675	26,920	4.8%
Union Township	10,669	10,904	2.2%
York Township	12,931	13,506	4.4%
Ambia Civil Town	22,047	22,603	2.5%
Boswell Civil Town	185,545	194,258	4.7%
Earl Park Civil Town	50,729	52,999	4.5%
Fowler Civil Town	815,423	829,670	1.7%
Otterbein Civil Town	141,778	144,630	2.0%
Oxford Civil Town	237,444	245,195	3.3%
Benton Community School Corporation	8,233,630	8,360,591	1.5%
South Newton School Corporation	411,093	499,966	21.6%
Tri County School Corporation	632,070	773,798	22.4%
Boswell Public Library	137,159	101,403	-26.1%
Earl Park Public Library	27,141	26,117	-3.8%
Otterbein Public Library	152,382	86,002	-43.6%
Oxford Public Library	92,938	96,427	3.8%
Benton County Public Library	166,938	165,346	-1.0%
York Township Public Library	9,121	9,500	4.2%

PROPERTY TAXES IN BLACKFORD COUNTY, INDIANA, 2007-2008

Legislative Services Agency February 2009

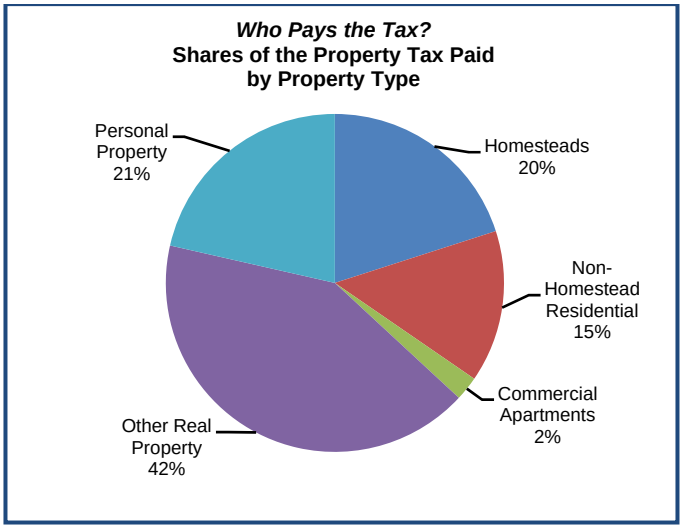
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Blackford County did not adopt a new local option income tax for 2008.

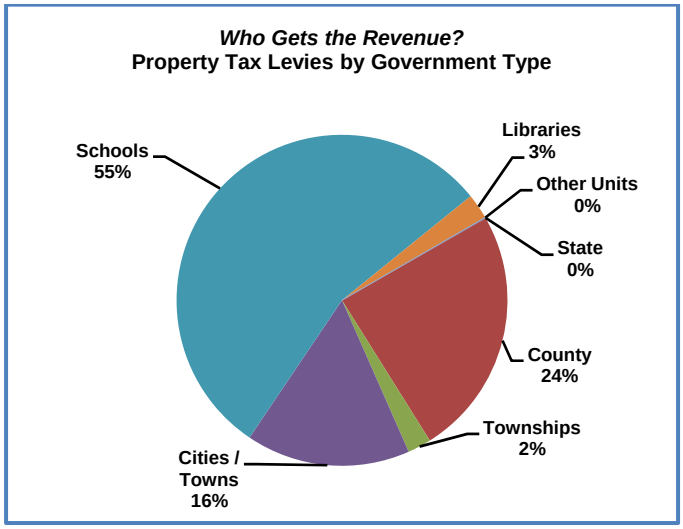
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	144	3.1%	800	17.0%
10% to 19%	28	0.6%	864	18.3%
1% to 9%	61	1.3%	1,205	25.5%
0%	78	1.7%	83	1.8%
-1% to -9%	119	2.5%	1,041	22.1%
-10% to -19%	289	6.1%	337	7.1%
-20% to -29%	740	15.7%	157	3.3%
-30% to -39%	1,646	34.9%	71	1.5%
-40% to -49%	1,228	26.0%	61	1.3%
-50% to -59%	206	4.4%	20	0.4%
-60% to -69%	89	1.9%	11	0.2%
-70% to -79%	23	0.5%	16	0.3%
-80% to -89%	27	0.6%	14	0.3%
-90% to -99%	11	0.2%	9	0.2%
-100%	29	0.6%	29	0.6%
Total	4,718	100.0%	4,718	100.0%
Higher Tax Bill	233	4.9%	2,869	60.8%
No Change	78	1.7%	83	1.8%
Lower Tax Bill	4,407	93.4%	1,766	37.4%
Average Change in Tax Bill	-34.8%		4.0%	

In Blackford County, the average homeowner saw their tax bill decrease by 34.8% for 2008, with 93.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 4.0%, and 60.8% of homeowners would have seen tax bill increases.



In Blackford County, 20% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 63% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Blackford County property tax levies increased 4.2% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest increases were in the county's general fund and jail bond fund.

In Blackford County, school corporations receive 55% of all property taxes. The county, the cities, and the town receive most of the rest. Townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Blackford County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$13,711,190*	*$14,283,399*	*4.2%*
State Unit	10,090	10,694	6.0%
Blackford County	2,943,779	3,478,256	18.2%
Harrison Township	50,569	55,659	10.1%
Jackson Township	27,504	61,078	122.1%
Licking Township	169,477	174,493	3.0%
Washington Township	23,589	36,932	56.6%
Hartford City Civil City	1,937,075	1,825,724	-5.7%
Dunkirk Civil City	20,093	19,488	-3.0%
Montpelier Civil City	402,169	419,076	4.2%
Shamrock Lakes Civil Town	27,738	28,698	3.5%
Blackford County School Corporation	7,750,560	7,795,708	0.6%
Jay County School Corporation	24,314	22,440	-7.7%
Hartford City Public Library	251,118	279,976	11.5%
Montpelier Public Library	70,596	75,177	6.5%
Dunkirk Public Library	2,519	0	-100.0%

PROPERTY TAXES IN BOONE COUNTY, INDIANA, 2007-2008

Legislative Services Agency November 2008

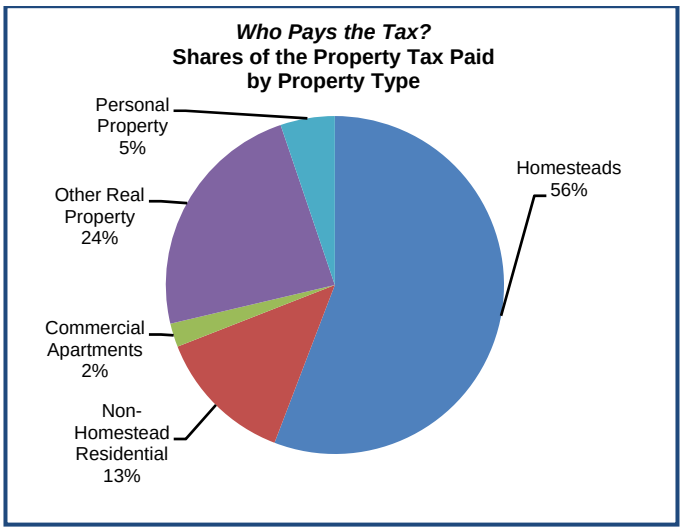
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Boone County did not adopt a new local option income tax for 2008.

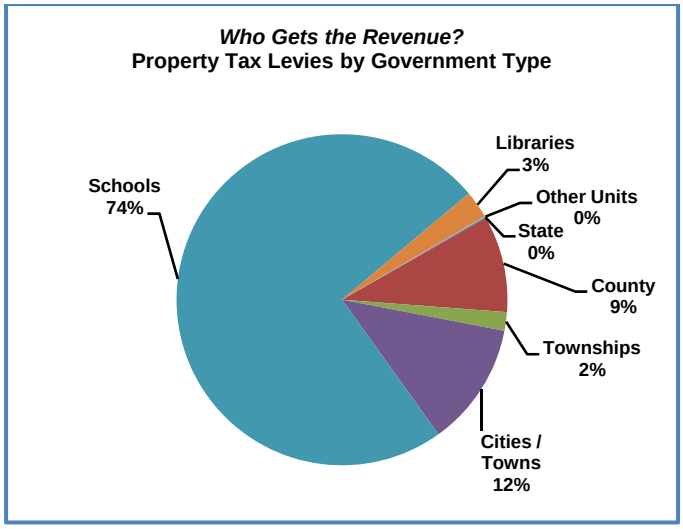
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	253	1.8%	493	3.4%
10% to 19%	149	1.0%	738	5.1%
1% to 9%	601	4.2%	5,855	40.8%
0%	22	0.2%	24	0.2%
-1% to -9%	4,565	31.8%	5,451	38.0%
-10% to -19%	6,501	45.3%	1,372	9.6%
-20% to -29%	1,877	13.1%	271	1.9%
-30% to -39%	259	1.8%	74	0.5%
-40% to -49%	71	0.5%	33	0.2%
-50% to -59%	27	0.2%	18	0.1%
-60% to -69%	10	0.1%	6	0.0%
-70% to -79%	6	0.0%	6	0.0%
-80% to -89%	3	0.0%	3	0.0%
-90% to -99%	1	0.0%	1	0.0%
-100%	4	0.0%	4	0.0%
Total	14,349	100.0%	14,349	100.0%
Higher Tax Bill	1,003	7.0%	7,086	49.4%
No Change	22	0.2%	24	0.2%
Lower Tax Bill	13,324	92.8%	7,239	50.4%
Average Change in Tax Bill	-9.8%		2.0%	

In Boone County, the average homeowner saw their tax bill decrease by 9.8% for 2008, with 92.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 2.0%, and 49.4% of homeowners would have seen tax bill increases.



In Boone County, 56% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 13% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 29% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Boone County property tax levies increased 8.9% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest tax levy increases were in the Zionsville Community School Corporation and Lebanon Community School Corporation general and capital projects funds.

In Boone County, school corporations receive 74% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, the redevelopment commission, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Boone County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$85,818,368*	*$93,479,518*	*8.9%*
State Unit	93,351	103,344	10.7%
Boone County	9,128,985	8,810,017	-3.5%
Center Township	432,395	694,118	60.5%
Clinton Township	12,957	13,382	3.3%
Eagle Township	20,269	20,651	1.9%
Harrison Township	9,014	9,298	3.2%
Jackson Township	33,180	33,819	1.9%
Jefferson Township	16,267	16,550	1.7%
Marion Township	12,832	13,219	3.0%
Perry Township	43,317	45,368	4.7%
Sugar Creek Township	55,607	57,693	3.8%
Union Township	67,064	384,768	473.7%
Washington Township	11,945	11,841	-0.9%
Worth Township	117,370	395,804	237.2%
Lebanon Civil City	3,346,018	3,243,870	-3.1%
Advance Civil Town	82,437	85,372	3.6%
Jamestown Civil Town	90,433	99,586	10.1%
Thorntown Civil Town	143,084	149,671	4.6%
Ulen Civil Town	32,383	32,981	1.8%
Whitestown Civil Town	293,339	358,802	22.3%
Zionsville Civil Town	7,588,735	7,323,983	-3.5%
Western Boone County School Corporation	7,015,206	7,631,443	8.8%
Zionsville Community School Corporation	36,062,871	41,790,297	15.9%
Lebanon Community School Corporation	17,148,797	18,163,165	5.9%
Sheridan Community Schools	1,260,087	1,414,766	12.3%
Lebanon Public Library	1,053,234	952,040	-9.6%
Thorntown Public Library	356,326	349,781	-1.8%
Hussey - Mayfield Memorial Library	1,243,999	1,203,354	-3.3%
Zionsville Redevelopment Commission	46,866	70,535	50.5%

PROPERTY TAXES IN BROWN COUNTY, INDIANA, 2007-2008

Legislative Services Agency November 2009

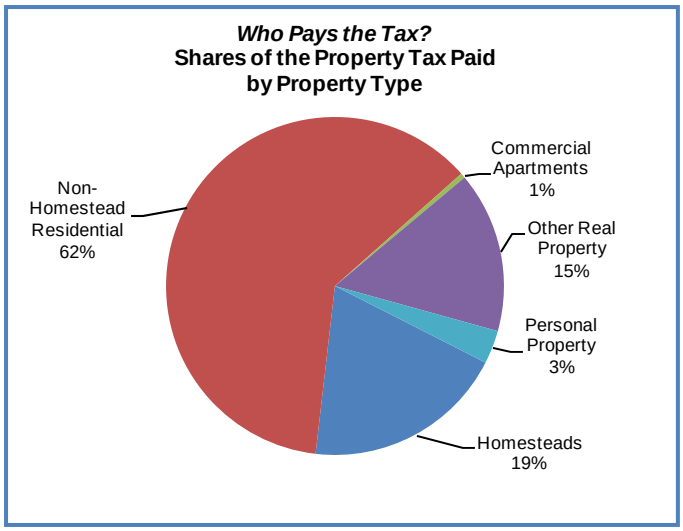
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

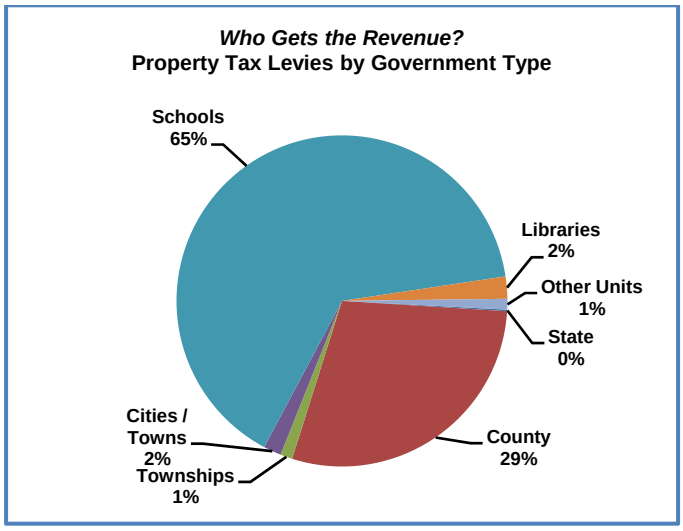
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	170	4.2%	427	10.6%
10% to 19%	120	3.0%	368	9.1%
1% to 9%	165	4.1%	571	14.1%
0%	0	0.0%	1	0.0%
-1% to -9%	237	5.9%	809	20.0%
-10% to -19%	336	8.3%	1,168	28.9%
-20% to -29%	428	10.6%	480	11.9%
-30% to -39%	541	13.4%	124	3.1%
-40% to -49%	679	16.8%	50	1.2%
-50% to -59%	1,051	26.0%	20	0.5%
-60% to -69%	197	4.9%	8	0.2%
-70% to -79%	57	1.4%	6	0.1%
-80% to -89%	27	0.7%	1	0.0%
-90% to -99%	26	0.6%	1	0.0%
-100%	6	0.1%	6	0.1%
Total	4,040	100.0%	4,040	100.0%
Higher Tax Bill	455	11.3%	1,366	33.8%
No Change	0	0.0%	1	0.0%
Lower Tax Bill	3,585	88.7%	2,673	66.2%
Average Change in Tax Bill	-32.0%		-3.6%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Brown County adopted a new local option income tax for 2008, which contributed additional property tax relief.

In Brown County, the average homeowner saw their tax bill decrease by 32.0% for 2008, with 88.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 3.6%, and 33.8% of homeowners would have seen tax bill increases.



In Brown County, 19% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 62% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 18% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Brown County property tax levies increased 12.2% from 2007 to 2008. This is much higher than the expected statewide average increase of 5%. Brown County School Corporation and Brown County were responsible for the largest levy increases, due to increases in taxes for debt service.

In Brown County, 65% of all property taxes are collected for the school corporations. The county and the cities and towns collect most of the rest. Townships, library districts, special districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Brown County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$18,863,071*	*$21,155,418*	*12.2%*
State Unit	32,020	32,881	2.7%
Brown County	5,459,429	6,111,733	11.9%
Hamblen Township	42,352	41,949	-1.0%
Jackson Township	47,737	47,009	-1.5%
Van Buren Township	27,569	79,078	186.8%
Washington Township	81,309	81,967	0.8%
Nashville Civil Town	365,358	365,058	-0.1%
Brown County School Corportation	12,182,319	13,716,805	12.6%
Brown County Public Library	450,950	460,333	2.1%
Hamblen Township Fire Protection Distr.	39,277	84,341	114.7%
Brown County Solid Waste Management	134,751	134,264	-0.4%

PROPERTY TAXES IN CARROLL COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

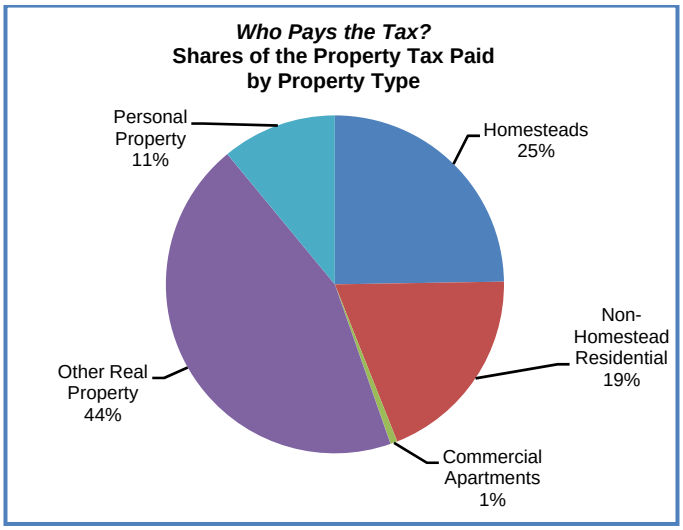
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Carroll County did not adopt a new local option income tax for 2008.

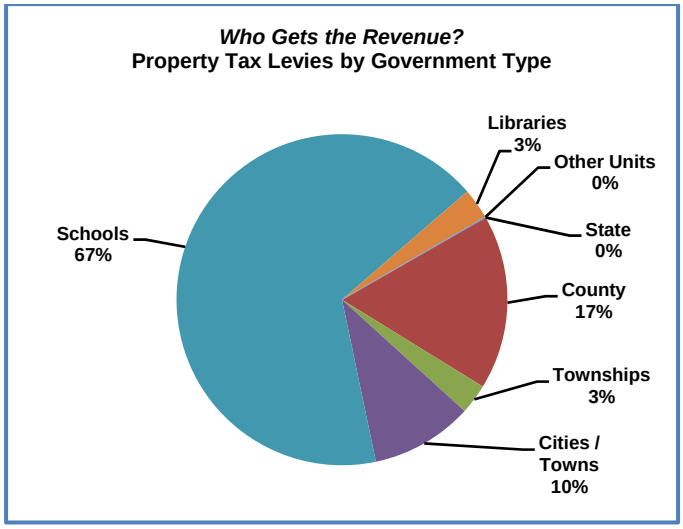
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	208	3.1%	607	9.0%
10% to 19%	16	0.2%	984	14.6%
1% to 9%	18	0.3%	2,919	43.2%
0%	73	1.1%	71	1.0%
-1% to -9%	113	1.7%	1,564	23.1%
-10% to -19%	234	3.5%	173	2.6%
-20% to -29%	996	14.7%	82	1.2%
-30% to -39%	3,230	47.8%	73	1.1%
-40% to -49%	1,442	21.3%	54	0.8%
-50% to -59%	129	1.9%	76	1.1%
-60% to -69%	84	1.2%	36	0.5%
-70% to -79%	93	1.4%	12	0.2%
-80% to -89%	20	0.3%	10	0.1%
-90% to -99%	10	0.1%	5	0.1%
-100%	96	1.4%	96	1.4%
Total	6,762	100.0%	6,762	100.0%
Higher Tax Bill	242	3.6%	4,510	66.7%
No Change	73	1.1%	71	1.0%
Lower Tax Bill	6,447	95.3%	2,181	32.3%
Average Change in Tax Bill	-32.7%		3.9%	

In Carroll County, the average homeowner saw their tax bill decrease by 32.7% for 2008, with 95.3% of the homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.9%, and 66.7% of homeowners would have seen tax bill increases.



In Carroll County, 25% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 19% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 55% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Carroll County property tax levies increased 5.8% from 2007 to 2008. This is slightly higher than the expected statewide average increase of 5%. Carroll Consolidated School Corporation's general fund and debt service levies and Twin Lakes School Corporation's general fund levy contributed the largest increases.

In Carroll County, school corporations receive 67% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Carroll County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$22,986,912*	*$24,319,077*	*5.8%*
State Unit	23,364	25,321	8.4%
Carroll County	4,156,859	4,140,701	-0.4%
Adams Township	10,123	10,728	6.0%
Burlington Township	108,288	114,619	5.8%
Carrollton Township	13,300	14,064	5.7%
Clay Township	44,945	45,799	1.9%
Deer Creek Township	156,675	160,530	2.5%
Democrat Township	43,782	45,156	3.1%
Jackson Township	62,601	65,540	4.7%
Jefferson Township	54,773	59,383	8.4%
Liberty Township	30,378	31,427	3.5%
Madison Township	20,675	21,014	1.6%
Monroe Township	44,262	45,005	1.7%
Rock Creek Township	32,921	34,066	3.5%
Tippecanoe Township	43,197	45,511	5.4%
Washington Township	8,714	21,242	143.8%
Delphi Civil City	1,414,940	1,472,640	4.1%
Burlington Civil Town	111,410	116,877	4.9%
Camden Civil Town	124,723	127,809	2.5%
Flora Civil Town	680,137	698,651	2.7%
Yeoman Civil Town	9,077	9,435	3.9%
Carroll Consolidated School Corporation	4,062,783	4,414,488	8.7%
Delphi Community School Corporation	7,688,086	8,052,250	4.7%
Rossville Consolidated School Corporation	743,019	848,945	14.3%
Twin Lakes Community School Corporation	2,610,850	2,966,694	13.6%
Camden Public Library	27,917	36,041	29.1%
Delphi Public Library	449,322	480,585	7.0%
Flora Public Library	209,791	214,556	2.3%

PROPERTY TAXES IN CASS COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

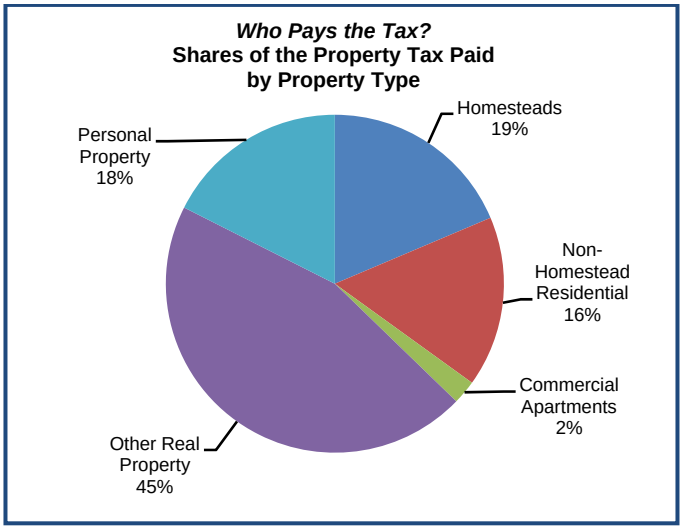
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Cass County did not adopt a new local option income tax for 2008.

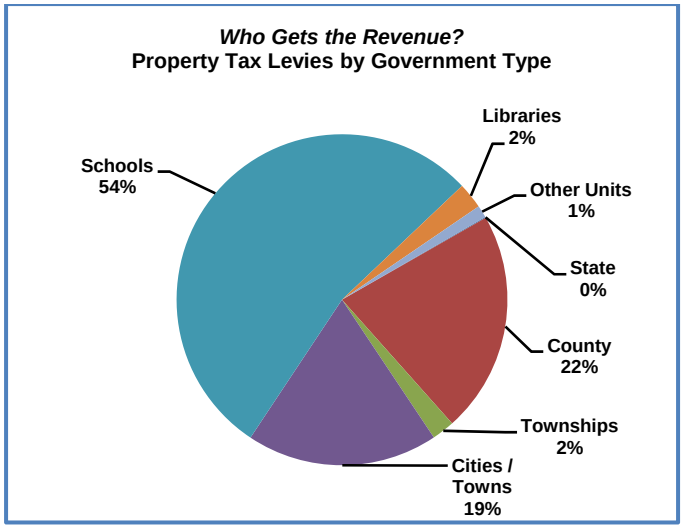
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	95	0.9%	586	5.4%
10% to 19%	45	0.4%	488	4.5%
1% to 9%	53	0.5%	1,865	17.1%
0%	89	0.8%	92	0.8%
-1% to -9%	93	0.9%	4,618	42.3%
-10% to -19%	205	1.9%	2,569	23.5%
-20% to -29%	522	4.8%	418	3.8%
-30% to -39%	1,633	15.0%	118	1.1%
-40% to -49%	4,726	43.3%	67	0.6%
-50% to -59%	3,143	28.8%	28	0.3%
-60% to -69%	205	1.9%	15	0.1%
-70% to -79%	50	0.5%	9	0.1%
-80% to -89%	18	0.2%	14	0.1%
-90% to -99%	25	0.2%	15	0.1%
-100%	18	0.2%	18	0.2%
Total	10,920	100.0%	10,920	100.0%
Higher Tax Bill	193	1.8%	2,939	26.9%
No Change	89	0.8%	92	0.8%
Lower Tax Bill	10,638	97.4%	7,889	72.3%
Average Change in Tax Bill	-44.2%		-5.3%	

In Cass County, the average homeowner saw their tax bill decrease by 44.2% for 2008, with 97.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 5.3%, but only 72.3% of homeowners would have seen tax bill decreases.



In Cass County, 19% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 16% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 63% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Cass County property tax levies decreased 3.2% from 2007 to 2008. This is less than the expected statewide average increase of 5%. The county welfare levies accounted for most of the decrease.

In Cass County, school corporations receive 54% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, the airport authority, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Cass County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$45,682,114*	*$44,198,745*	*-3.2%*
State Unit	31,985	33,377	4.4%
Cass County	11,432,003	9,581,843	-16.2%
Adams Township	19,660	21,500	9.4%
Bethlehem Township	28,193	28,954	2.7%
Boone Township	38,801	39,665	2.2%
Clay Township	68,973	71,644	3.9%
Clinton Township	43,625	45,710	4.8%
Deer Creek Township	41,150	43,251	5.1%
Eel Township	288,262	298,647	3.6%
Harrison Township	64,580	66,923	3.6%
Jackson Township	35,885	37,392	4.2%
Jefferson Township	28,668	29,441	2.7%
Miami Township	29,524	122,722	315.7%
Noble Township	52,313	52,262	-0.1%
Tipton Township	30,083	31,408	4.4%
Washington Township	78,963	92,401	17.0%
Logansport Civil City	7,806,172	7,702,260	-1.3%
Galveston Civil Town	227,304	247,781	9.0%
Onward Civil Town	8,253	8,976	8.8%
Royal Center Civil Town	158,929	158,456	-0.3%
Walton Civil Town	133,203	138,122	3.7%
Pioneer Regional School Corporation	3,218,202	3,527,069	9.6%
Southeastern School Corporation	5,357,588	5,548,775	3.6%
Logansport Community School Corporation	13,704,630	13,364,722	-2.5%
Caston School Corporation	1,157,683	1,250,178	8.0%
Logansport-Cass Public Library	854,626	889,262	4.1%
Royal Center Public Library	68,292	71,382	4.5%
Walton Public Library	153,473	163,379	6.5%
Logansport/Cass Co. Airport Authority	521,091	531,243	1.9%

PROPERTY TAXES IN CLARK COUNTY, INDIANA, 2007-2008

Legislative Services Agency February 2009

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

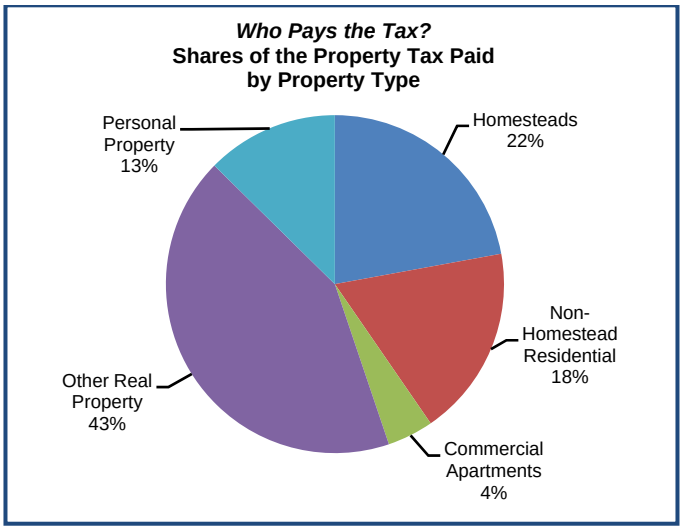
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Clark County did not adopt a new local option income tax for 2008.

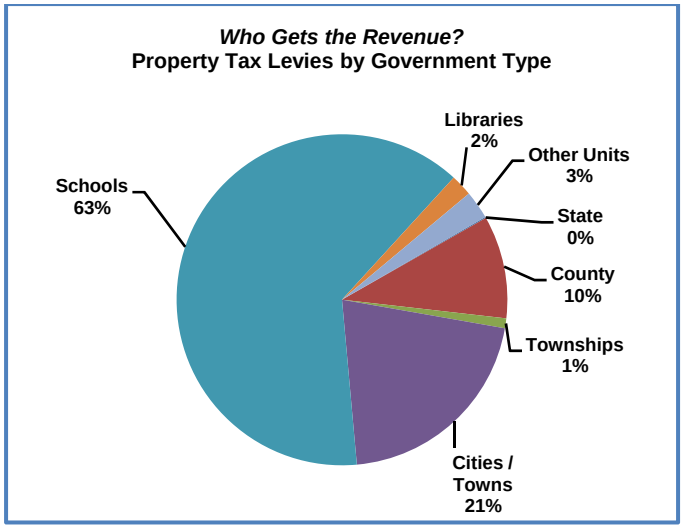
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	513	1.0%	20,283	41.2%
10% to 19%	258	0.5%	7,641	15.5%
1% to 9%	821	1.7%	8,596	17.4%
0%	108	0.2%	119	0.2%
-1% to -9%	1,870	3.8%	6,786	13.8%
-10% to -19%	3,893	7.9%	3,492	7.1%
-20% to -29%	5,444	11.0%	1,855	3.8%
-30% to -39%	7,842	15.9%	277	0.6%
-40% to -49%	12,142	24.6%	75	0.2%
-50% to -59%	9,181	18.6%	53	0.1%
-60% to -69%	5,424	11.0%	56	0.1%
-70% to -79%	1,525	3.1%	14	0.0%
-80% to -89%	116	0.2%	8	0.0%
-90% to -99%	60	0.1%	6	0.0%
-100%	75	0.2%	11	0.0%
Total	49,272	100.0%	49,272	100.0%
Higher Tax Bill	1,592	3.2%	36,520	74.1%
No Change	108	0.2%	119	0.2%
Lower Tax Bill	47,572	96.6%	12,633	25.7%
Average Change in Tax Bill	-33.2%		19.7%	

In Clark County, the average homeowner saw their tax bill decrease by 33.2% for 2008, with 96.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 19.7%, and 74.1% of homeowners would have seen tax bill increases.

In Clark County, 22% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 18% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 4% are paid by owners of larger rental housing units (commercial apartments); and 56% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Clark County property tax levies increased 11.6% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. West Clark and Greater Clark County School Corporations saw the largest levy increases, due to increases in taxes for debt service. The county saw a large levy decrease, in the general fund and welfare funds.

In Clark County, school corporations receive 63% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Clark County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$105,863,418*	*$118,137,275*	*11.6%*
State Unit	108,670	116,046	6.8%
Clark County	16,490,746	11,860,909	-28.1%
Bethlehem Township	5,056	5,026	-0.6%
Carr Township	30,144	20,624	-31.6%
Charlestown Township	122,945	128,345	4.4%
Jeffersonville Township	629,954	651,929	3.5%
Monroe Township	44,526	45,043	1.2%
Oregon Township	18,304	18,903	3.3%
Owen Township	14,535	14,915	2.6%
Silver Creek Township	106,262	107,871	1.5%
Union Township	13,642	12,826	-6.0%
Utica Township	35,806	36,251	1.2%
Washington Township	15,922	15,872	-0.3%
Wood Township	70,436	73,504	4.4%
Jeffersonville Civil City	11,482,843	12,056,327	5.0%
Charlestown Civil City	1,982,491	2,060,317	3.9%
Clarksville Civil Town	9,289,448	8,920,800	-4.0%
Town Of Borden	124,897	128,218	2.7%
Sellersburg Civil Town	1,357,348	1,360,569	0.2%
Utica Civil Town	54,861	57,698	5.2%
West Clark Community School Corporation	15,338,935	17,463,960	13.9%
Clarksville Community School Corporation	7,169,848	7,480,449	4.3%
Greater Clark County School Corporation	35,387,881	49,745,127	40.6%
Jeffersonville Township Public Library	1,639,678	1,642,220	0.2%
Charlestown-Clark County Contractual Library	846,343	860,381	1.7%
Jeffersonville Flood Control	895,349	915,651	2.3%
Charlestown Fire	365,042	379,730	4.0%
Tri-Township Fire Protection District	817,159	789,610	-3.4%
Monroe Township Fire Protection	167,209	155,915	-6.8%
Utica Township Fire District	202,724	187,341	-7.6%
New Washington Fire Protection District	129,995	131,997	1.5%
Clarksville Redevelopment Commission	460,897	241,441	-47.6%
Jeffersonville Redevelopment Commission	443,522	451,460	1.8%

PROPERTY TAXES IN CLAY COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

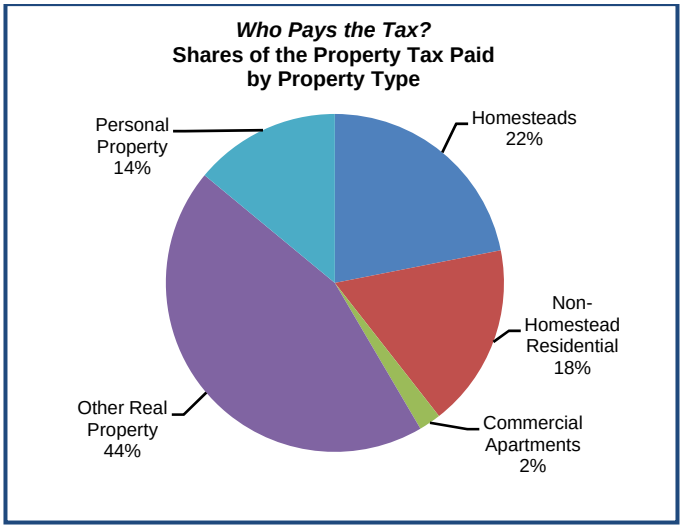
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Clay County did not adopt a new local option income tax for 2008.

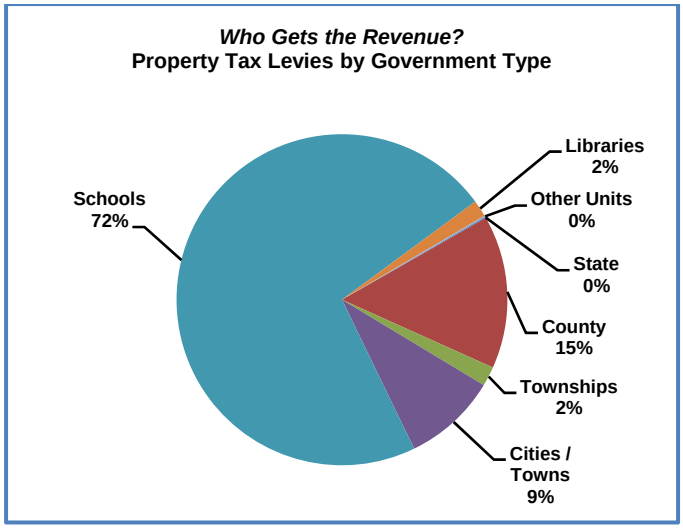
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	45	0.6%	471	6.3%
10% to 19%	23	0.3%	883	11.8%
1% to 9%	27	0.4%	5,042	67.5%
0%	98	1.3%	98	1.3%
-1% to -9%	78	1.0%	592	7.9%
-10% to -19%	175	2.3%	186	2.5%
-20% to -29%	342	4.6%	63	0.8%
-30% to -39%	999	13.4%	40	0.5%
-40% to -49%	4,566	61.1%	26	0.3%
-50% to -59%	931	12.5%	20	0.3%
-60% to -69%	96	1.3%	12	0.2%
-70% to -79%	45	0.6%	10	0.1%
-80% to -89%	20	0.3%	6	0.1%
-90% to -99%	6	0.1%	2	0.0%
-100%	18	0.2%	18	0.2%
Total	7,469	100.0%	7,469	100.0%
Higher Tax Bill	95	1.3%	6,396	85.5%
No Change	98	1.3%	98	1.3%
Lower Tax Bill	7,276	97.4%	975	13.2%
Average Change in Tax Bill	-43.6%		6.8%	

In Clay County, the average homeowner saw their tax bill decrease by 43.6% for 2008, with 97.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 6.8%, and 85.5% of homeowners would have seen tax bill increases.

In Clay County, 22% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 18% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 58% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Clay County property tax levies increased 6.5% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increases were in the debt service and school bus replacement levies of the Clay Community School Corporation and in several levies of the Shakamak School Corporation and of Brazil City.

In Clay County, school corporations receive 72% of all property taxes. The county, city, and towns receive most of the rest. Townships, the library district, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Clay County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$20,117,574*	*$21,419,681*	*6.5%*
State Unit	21,824	21,990	0.8%
Clay County	3,159,931	3,202,192	1.3%
Brazil Township	96,509	99,283	2.9%
Cass Township	2,493	2,801	12.4%
Dick Johnson Township	29,751	31,006	4.2%
Harrison Township	40,945	40,197	-1.8%
Jackson Township	18,145	23,231	28.0%
Lewis Township	19,440	23,834	22.6%
Perry Township	19,431	20,077	3.3%
Posey Township	45,726	66,451	45.3%
Sugar Ridge Township	14,949	17,342	16.0%
Van Buren Township	72,201	75,547	4.6%
Washington Township	8,295	9,092	9.6%
Brazil Civil City	1,563,122	1,700,531	8.8%
Carbon Civil Town	10,319	10,890	5.5%
Center Point Civil Town	11,082	11,549	4.2%
Clay City Civil Town	126,066	135,141	7.2%
Knightsville Civil Town	31,542	33,910	7.5%
Staunton Civil Town	19,430	21,216	9.2%
Harmony Civil Town	50,368	54,604	8.4%
Clay Community School Corporation	13,459,432	14,290,472	6.2%
M.S.D. Shakamak School Corporation	965,699	1,149,709	19.1%
Brazil Public Library	303,929	347,683	14.4%
Poland Fire Territory (Jackson Township)	14,141	17,099	20.9%
Clay County Redevelopment Commission	12,804	13,834	8.0%

PROPERTY TAXES IN CLINTON COUNTY, INDIANA, 2007-2008

Legislative Services Agency February 2009

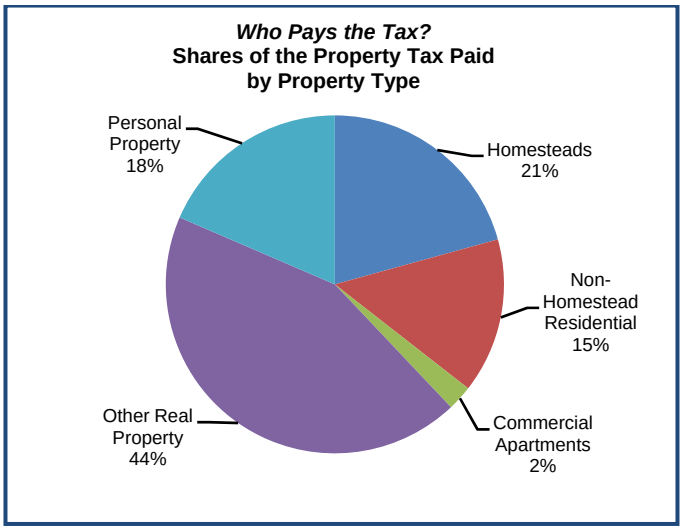
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Clinton County did not adopt a new local option income tax for 2008.

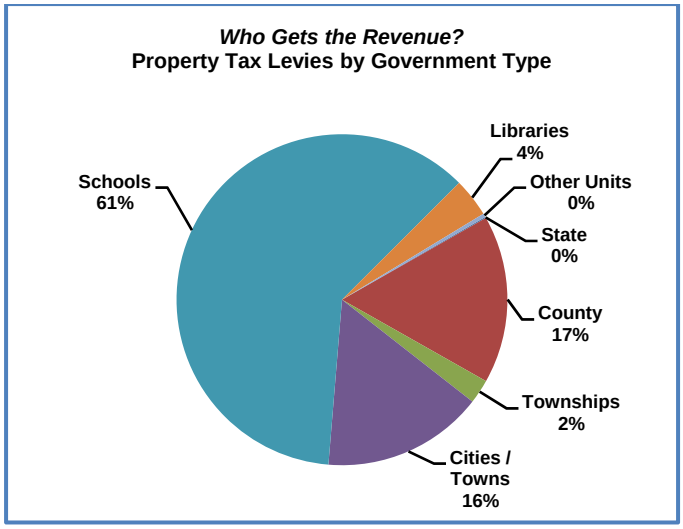
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	219	2.7%	1,443	17.7%
10% to 19%	58	0.7%	442	5.4%
1% to 9%	134	1.6%	891	10.9%
0%	52	0.6%	51	0.6%
-1% to -9%	252	3.1%	2,248	27.6%
-10% to -19%	533	6.5%	2,113	25.9%
-20% to -29%	668	8.2%	609	7.5%
-30% to -39%	962	11.8%	169	2.1%
-40% to -49%	2,223	27.2%	92	1.1%
-50% to -59%	2,627	32.2%	41	0.5%
-60% to -69%	306	3.8%	19	0.2%
-70% to -79%	78	1.0%	12	0.1%
-80% to -89%	19	0.2%	6	0.1%
-90% to -99%	16	0.2%	11	0.1%
-100%	11	0.1%	11	0.1%
Total	8,158	100.0%	8,158	100.0%
Higher Tax Bill	411	5.0%	2,776	34.0%
No Change	52	0.6%	51	0.6%
Lower Tax Bill	7,695	94.4%	5,331	65.4%
Average Change in Tax Bill	-38.6%		0.3%	

In Clinton County, the average homeowner saw their tax bill decrease by 38.6% for 2008, with 94.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 0.3%, and 65.4% of homeowners would have seen tax bill decreases.



In Clinton County, 21% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 62% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Clinton County property tax levies increased 8.4% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increase was in the Clinton Prairie School Corporation debt service fund.

In Clinton County, school corporations receive 61% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Clinton County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$36,314,819*	*$39,367,312*	*8.4%*
State Unit	35,046	37,395	6.7%
Clinton County	6,445,665	6,464,597	0.3%
Center Township	299,715	312,984	4.4%
Forest Township	53,191	56,935	7.0%
Jackson Township	31,169	33,865	8.6%
Johnson Township	71,178	75,130	5.6%
Kirklin Township	42,334	44,794	5.8%
Madison Township	44,491	48,483	9.0%
Michigan Township	51,360	56,155	9.3%
Owen Township	40,516	42,423	4.7%
Perry Township	51,069	92,105	80.4%
Ross Township	54,876	58,191	6.0%
Sugar Creek Township	21,054	21,929	4.2%
Union Township	30,369	32,470	6.9%
Warren Township	23,840	26,340	10.5%
Washington Township	29,246	30,378	3.9%
Frankfort Civil City	5,441,368	5,511,010	1.3%
Colfax Civil Town	172,341	191,571	11.2%
Kirklin Civil Town	112,809	113,858	0.9%
Michigantown Civil Town	49,570	54,756	10.5%
Mulberry Civil Town	146,836	155,846	6.1%
Rossville Civil Town	174,559	175,827	0.7%
Clinton Central School Corporation	3,831,521	3,983,347	4.0%
Clinton Prairie School Corporation	5,260,699	7,114,204	35.2%
Frankfort Community School Corporation	10,015,300	10,379,593	3.6%
Rossville Consolidated School Corporation	2,263,418	2,617,020	15.6%
Colfax-Perry Township Public Library	137,775	138,855	0.8%
Frankfort Community Public Library	677,504	701,380	3.5%
Kirklin Public Library	90,749	158,683	74.9%
Clinton County Contractual Public Library	477,059	496,153	4.0%
Frankfort Airport	103,145	105,198	2.0%
Wildcat Creek Solid Waste Management District	35,047	35,837	2.3%

PROPERTY TAXES IN CRAWFORD COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

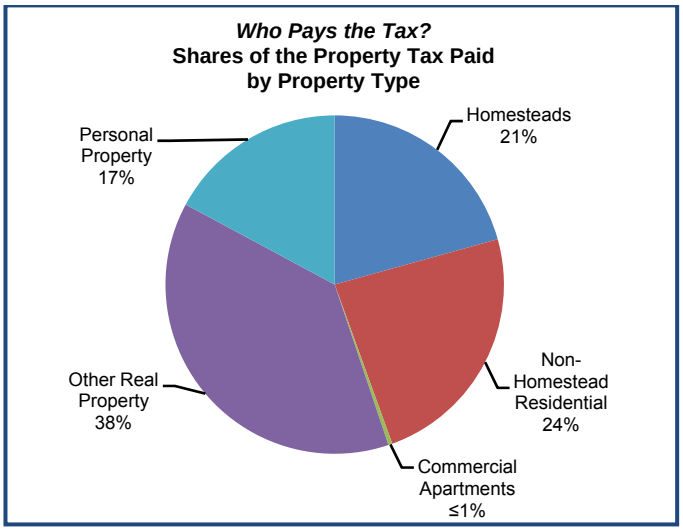
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Crawford County did not adopt a new local option income tax for 2008.

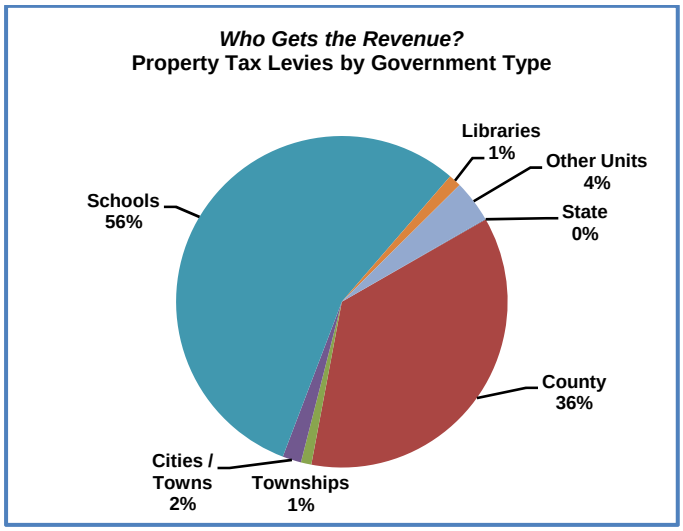
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	223	7.8%	525	18.5%
10% to 19%	28	1.0%	216	7.6%
1% to 9%	67	2.4%	539	19.0%
0%	51	1.8%	51	1.8%
-1% to -9%	82	2.9%	813	28.6%
-10% to -19%	128	4.5%	359	12.6%
-20% to -29%	273	9.6%	125	4.4%
-30% to -39%	601	21.1%	46	1.6%
-40% to -49%	976	34.3%	43	1.5%
-50% to -59%	233	8.2%	38	1.3%
-60% to -69%	63	2.2%	25	0.9%
-70% to -79%	52	1.8%	9	0.3%
-80% to -89%	14	0.5%	6	0.2%
-90% to -99%	7	0.2%	3	0.1%
-100%	44	1.5%	44	1.5%
Total	2,842	100.0%	2,842	100.0%
Higher Tax Bill	318	11.2%	1,280	45.0%
No Change	51	1.8%	51	1.8%
Lower Tax Bill	2,473	87.0%	1,511	53.2%
Average Change in Tax Bill	-32.2%		3.8%	

In Crawford County, the average homeowner saw their tax bill decrease by 32.2% for 2008, with 87.0% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.8%, and 45.0% of homeowners would have seen tax bill increases.

In Crawford County, 21% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 24% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); less than 1% are paid by owners of larger rental housing units (commercial apartments); and 55% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Crawford County property tax levies increased 10.0% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. Crawford County Community School Corporation general fund and debt service fund levies saw the largest increases

In Crawford County, the school corporation receives 56% of all property taxes. The county receives most of the rest. Towns, townships, the library district, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Crawford County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$9,820,151*	*$10,798,416*	*10.0%*
State Unit	6,636	7,656	15.4%
Crawford County	3,811,404	3,911,028	2.6%
Boone Township	6,022	6,062	0.7%
Jennings Township	30,086	30,539	1.5%
Johnson Township	2,390	2,472	3.4%
Liberty Township	12,752	12,711	-0.3%
Ohio Township	9,937	10,127	1.9%
Patoka Township	14,593	14,690	0.7%
Sterling Township	14,600	15,120	3.6%
Union Township	6,398	6,628	3.6%
Whiskey Run Township	11,140	11,515	3.4%
English Civil Town	70,889	73,165	3.2%
Leavenworth Civil Town	18,984	18,754	-1.2%
Marengo Civil Town	50,692	52,374	3.3%
Milltown Civil Town	47,907	51,703	7.9%
Crawford County Community School Corporation	5,155,140	5,997,976	16.3%
Crawford County Public Library	122,762	133,026	8.4%
Marengo-Liberty Township Fire	50,388	52,278	3.8%
English Fire	154,253	148,760	-3.6%
Whiskey Run Fire Protection District	69,173	80,414	16.3%
Crawford County Solid Waste Management District	154,005	161,418	4.8%

PROPERTY TAXES IN DAVIESS COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

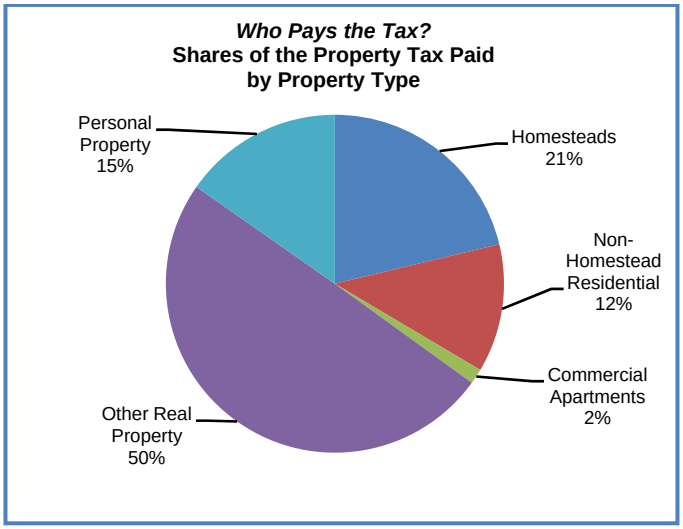
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Daviess County did not adopt a new local option income tax for 2008.

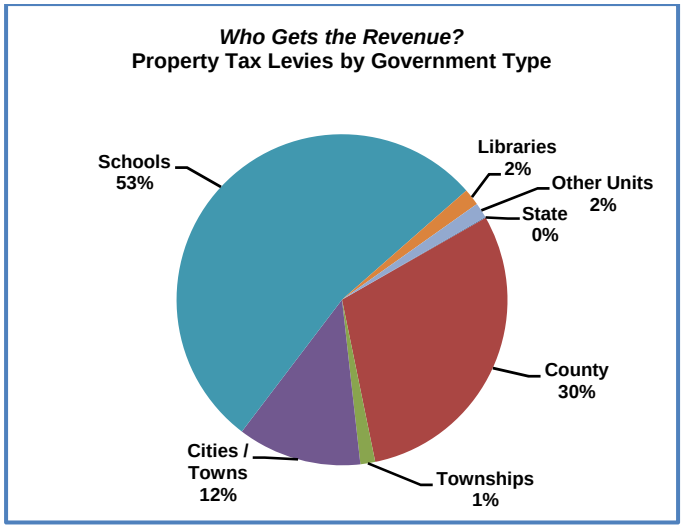
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	217	2.7%	715	8.9%
10% to 19%	31	0.4%	1,352	16.9%
1% to 9%	57	0.7%	3,622	45.2%
0%	107	1.3%	112	1.4%
-1% to -9%	126	1.6%	1,556	19.4%
-10% to -19%	277	3.5%	206	2.6%
-20% to -29%	800	10.0%	56	0.7%
-30% to -39%	2,572	32.1%	61	0.8%
-40% to -49%	2,959	36.9%	60	0.7%
-50% to -59%	507	6.3%	82	1.0%
-60% to -69%	92	1.1%	83	1.0%
-70% to -79%	137	1.7%	20	0.2%
-80% to -89%	49	0.6%	13	0.2%
-90% to -99%	14	0.2%	7	0.1%
-100%	72	0.9%	72	0.9%
Total	8,017	100.0%	8,017	100.0%
Higher Tax Bill	305	3.8%	5,689	71.0%
No Change	107	1.3%	112	1.4%
Lower Tax Bill	7,605	94.9%	2,216	27.6%
Average Change in Tax Bill	-36.3%		3.4%	

In Daviess County, the average homeowner saw their tax bill decrease by 36.3% for 2008, with 94.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.4%, and 71.0% of homeowners would have seen tax bill increases.



In Daviess County, 21% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 12% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 65% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Daviess County property tax levies increased 9.6% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The property tax levy for county welfare increased significantly, as did the general fund levies for all three school corporations and the debt service levy for Washington Community Schools.

In Daviess County, school corporations receive 53% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Daviess County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$29,547,322*	*$32,385,071*	*9.6%*
State Unit	25,602	27,885	8.9%
Daviess County	9,145,403	9,725,088	6.3%
Barr Township	49,144	50,872	3.5%
Bogard Township	21,860	22,543	3.1%
Elmore Township	25,846	26,056	0.8%
Harrison Township	3,457	3,592	3.9%
Madison Township	48,695	50,652	4.0%
Reeve Township	11,989	12,732	6.2%
Steele Township	23,713	31,921	34.6%
Van Buren Township	21,230	21,819	2.8%
Veale Township	23,267	24,305	4.5%
Washington Township	215,237	221,180	2.8%
Washington Civil City	3,457,291	3,559,318	3.0%
Alfordsville Civil Town	4,268	5,312	24.5%
Cannelburg Civil Town	9,090	9,472	4.2%
Elnora Civil Town	71,613	76,734	7.2%
Montgomery Civil Town	48,435	51,497	6.3%
Odon Civil Town	159,044	168,934	6.2%
Plainville Civil Town	50,758	54,527	7.4%
Barr-Reeve Community School Corporation	3,051,338	3,416,871	12.0%
North Daviess County School Corporation	4,662,709	5,258,582	12.8%
Washington Community School Corporation	7,481,162	8,549,461	14.3%
Odon-Winkelpleck Public Library	28,174	29,515	4.8%
Washington Carnegie Public Library	481,679	504,496	4.7%
Veale Fire District	21,850	56,282	157.6%
Southeast Daviess Fire Protection District	66,303	71,046	7.2%
Daviess County Solid Waste District	338,165	354,379	4.8%

PROPERTY TAXES IN DEARBORN COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

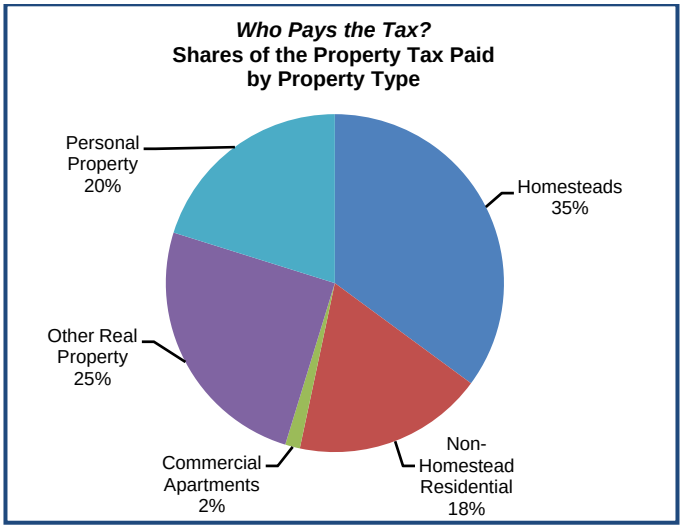
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Dearborn County did not adopt a new local option income tax for 2008.

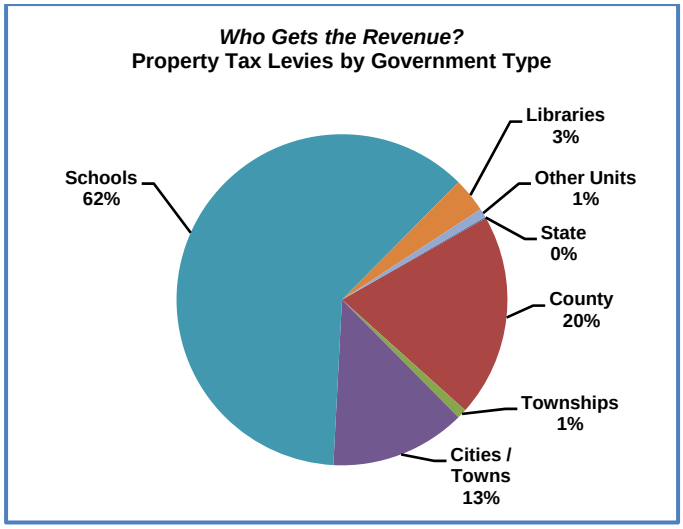
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	720	5.8%	3,667	29.3%
10% to 19%	430	3.4%	1,339	10.7%
1% to 9%	907	7.2%	1,681	13.4%
0%	16	0.1%	16	0.1%
-1% to -9%	1,623	13.0%	3,235	25.9%
-10% to -19%	1,700	13.6%	1,857	14.8%
-20% to -29%	2,168	17.3%	532	4.3%
-30% to -39%	3,574	28.6%	130	1.0%
-40% to -49%	1,158	9.3%	31	0.2%
-50% to -59%	176	1.4%	14	0.1%
-60% to -69%	27	0.2%	3	0.0%
-70% to -79%	7	0.1%	2	0.0%
-80% to -89%	5	0.0%	5	0.0%
-90% to -99%	2	0.0%	1	0.0%
-100%	0	0.0%	0	0.0%
Total	12,513	100.0%	12,513	100.0%
Higher Tax Bill	2,057	16.4%	6,687	53.5%
No Change	16	0.1%	16	0.1%
Lower Tax Bill	10,440	83.5%	5,810	46.4%
Average Change in Tax Bill	-25.5%		1.3%	

In Dearborn County, the average homeowner saw their tax bill decrease by 25.5% for 2008, with 83.5% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 1.3%, and 53.5% of homeowners would have seen tax bill increases.

In Dearborn County, 35% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 18% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 45% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Dearborn County property tax levies increased 4.4% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest levy increases were in the county welfare levies, the Lawrenceburg general fund levy, and the South Dearborn School Corporation capital projects and debt service levies.

In Dearborn County, school corporations receive 62% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Dearborn County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$60,506,963*	*$63,144,154*	*4.4%*
State Unit	66,697	70,794	6.1%
Dearborn County	10,288,026	12,542,445	21.9%
Caesar Creek Township	8,256	8,439	2.2%
Center Township	31,601	28,299	-10.4%
Clay Township	51,578	48,702	-5.6%
Harrison Township	57,066	53,458	-6.3%
Hogan Township	31,091	30,137	-3.1%
Jackson Township	17,244	17,544	1.7%
Kelso Township	14,123	13,009	-7.9%
Lawrenceburg Township	54,393	53,579	-1.5%
Logan Township	56,887	48,465	-14.8%
Manchester Township	104,444	96,148	-7.9%
Miller Township	119,702	106,331	-11.2%
Sparta Township	40,286	36,122	-10.3%
Washington Township	31,928	30,417	-4.7%
York Township	19,182	18,802	-2.0%
Lawrenceburg Civil City	4,460,324	5,352,985	20.0%
Aurora Civil City	1,045,962	974,389	-6.8%
Dillsboro Civil Town	149,196	140,518	-5.8%
Greendale Civil Town	1,959,627	1,809,405	-7.7%
Moores Hill Civil Town	32,817	25,069	-23.6%
St. Leon Civil Town	664	625	-5.9%
West Harrison Civil Town	65,999	62,954	-4.6%
Sunman-Dearborn Community School Corporation	17,886,122	16,238,128	-9.2%
South Dearborn Community School Corporation	9,046,982	10,860,630	20.0%
Lawrenceburg Community School Corporation	12,290,189	11,807,260	-3.9%
Aurora Public Library	701,114	599,277	-14.5%
Lawrenceburg Public Library	1,344,882	1,523,418	13.3%
Dearborn County Solid Waste Management District	511,344	519,160	1.5%
Greendale Redevelopment Commission	19,237	27,645	43.7%

Property Taxes in Decatur County, Indiana, 2007-2008

Legislative Services Agency February 2009

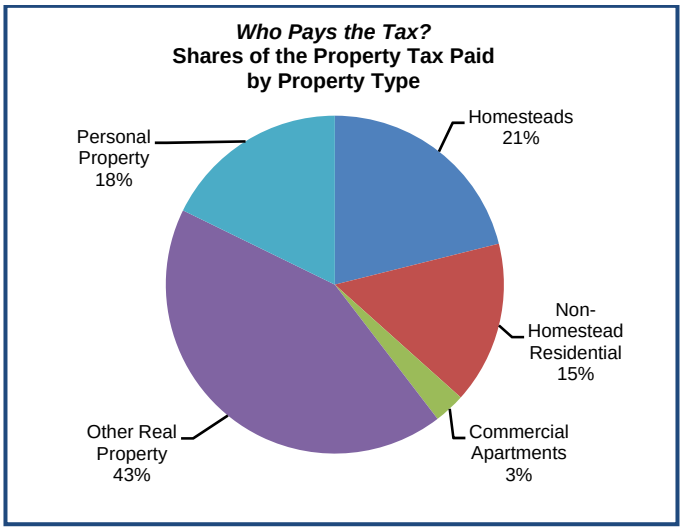
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Decatur County did not adopt a new local option income tax for 2008.

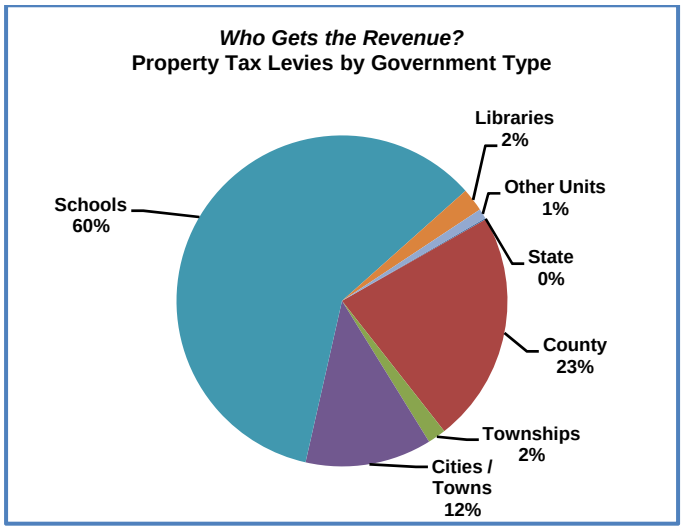
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	31	0.5%	2,254	34.9%
10% to 19%	25	0.4%	1,323	20.5%
1% to 9%	42	0.7%	1,002	15.5%
0%	3	0.0%	7	0.1%
-1% to -9%	195	3.0%	1,264	19.6%
-10% to -19%	772	12.0%	350	5.4%
-20% to -29%	2,173	33.7%	161	2.5%
-30% to -39%	1,861	28.8%	42	0.7%
-40% to -49%	1,081	16.8%	15	0.2%
-50% to -59%	199	3.1%	7	0.1%
-60% to -69%	35	0.5%	2	0.0%
-70% to -79%	10	0.2%	3	0.0%
-80% to -89%	4	0.1%	3	0.0%
-90% to -99%	7	0.1%	5	0.1%
-100%	15	0.2%	15	0.2%
Total	6,453	100.0%	6,453	100.0%
Higher Tax Bill	98	1.5%	4,579	71.0%
No Change	3	0.0%	7	0.1%
Lower Tax Bill	6,352	98.5%	1,867	28.9%
Average Change in Tax Bill	-29.7%		13.0%	

In Decatur County, the average homeowner saw their tax bill decrease by 29.7% for 2008, with 98.5% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 13.0%, and 71.0% of homeowners would have seen tax bill increases.



In Decatur County, 21% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 61% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Decatur County property tax levies increased 9.9% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increases were in the county welfare funds and the Greensburg Community School Corporation debt service fund.

In Decatur County, school corporations receive 60% of all property taxes. The county, the city and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Decatur County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$26,170,507*	*$28,773,386*	*9.9%*
State Unit	30,576	31,907	4.4%
Decatur County	5,761,104	6,511,609	13.0%
Adams Township	28,219	30,034	6.4%
Clay Township	47,029	47,524	1.1%
Clinton Township	14,903	15,505	4.0%
Fugit Township	48,140	50,120	4.1%
Jackson Township	33,972	35,024	3.1%
Marion Township	26,080	27,390	5.0%
Saltcreek Township	25,026	25,958	3.7%
Sandcreek Township	129,144	138,333	7.1%
Washington Township	116,709	140,572	20.4%
Greensburg Civil City	3,163,206	3,333,838	5.4%
Milford Civil Town	5,799	0	-100.0%
Millhousen Civil Town	6,880	6,698	-2.6%
New Point Civil Town	17,266	17,399	0.8%
St. Paul Civil Town	8,414	35,396	320.7%
Westport Civil Town	161,462	162,916	0.9%
Decatur County Community School Corporation	7,069,043	7,318,294	3.5%
Greensburg Community School Corporation	8,629,985	9,905,670	14.8%
Greensburg Public Library	425,061	462,278	8.8%
Decatur County Contractual Library	182,999	193,742	5.9%
Decatur County Solid Waste Management	229,323	232,652	1.5%
Greensburg Redevelopment Commission	10,167	50,527	397.0%

PROPERTY TAXES IN DEKALB COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

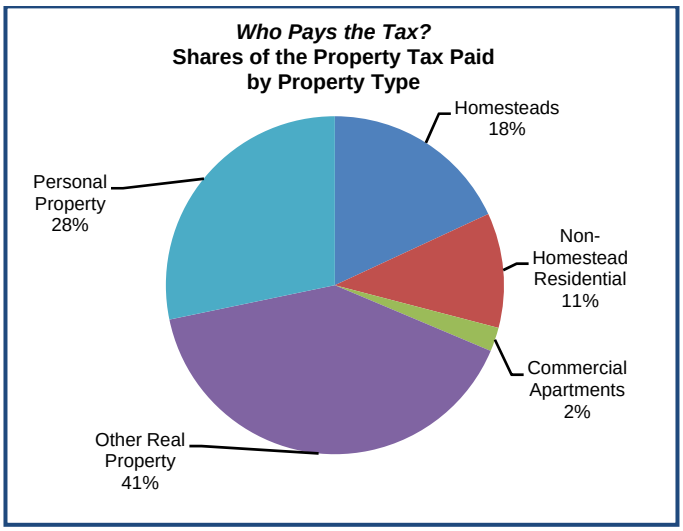
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

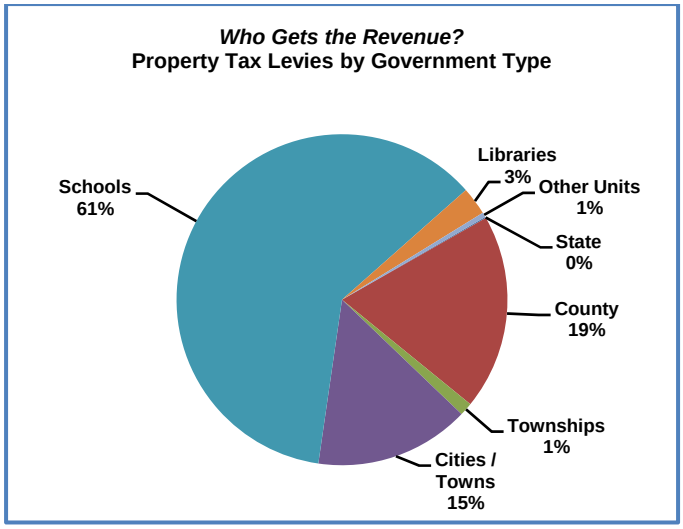
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	43	0.4%	448	4.2%
10% to 19%	19	0.2%	2,284	21.2%
1% to 9%	50	0.5%	7,014	65.1%
0%	9	0.1%	9	0.1%
-1% to -9%	94	0.9%	754	7.0%
-10% to -19%	495	4.6%	108	1.0%
-20% to -29%	1,502	13.9%	63	0.6%
-30% to -39%	6,116	56.8%	38	0.4%
-40% to -49%	2,243	20.8%	24	0.2%
-50% to -59%	114	1.1%	8	0.1%
-60% to -69%	53	0.5%	10	0.1%
-70% to -79%	17	0.2%	4	0.0%
-80% to -89%	9	0.1%	2	0.0%
-90% to -99%	3	0.0%	1	0.0%
-100%	5	0.0%	5	0.0%
Total	10,772	100.0%	10,772	100.0%
Higher Tax Bill	112	1.0%	9,746	90.5%
No Change	9	0.1%	9	0.1%
Lower Tax Bill	10,651	98.9%	1,017	9.4%
Average Change in Tax Bill	-34.7%		7.1%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. DeKalb County did not adopt a new local option income tax for 2008.

In DeKalb County, the average homeowner saw their tax bill decrease by 34.7% for 2008, with 98.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 7.1%, and 90.5% of homeowners would have seen tax bill increases.



In DeKalb County, 18% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 11% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 69% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, DeKalb County property tax levies increased 6.5% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest levy increases were in the county welfare levies, the DeKalb County Eastern School Corporation debt service levy, and several levies of the DeKalb County Central United School Corporation.

In DeKalb County, school corporations receive 61% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in DeKalb County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$49,005,906*	*$52,192,597*	*6.5%*
State Unit	48,062	49,998	4.0%
DeKalb County	9,552,283	9,974,646	4.4%
Butler Township	31,707	33,735	6.4%
Concord Township	31,526	23,722	-24.8%
Fairfield Township	85,740	75,294	-12.2%
Franklin Township	38,068	40,091	5.3%
Grant Township	70,301	72,156	2.6%
Jackson Township	70,998	75,655	6.6%
Keyser Township	20,642	22,385	8.4%
Newville Township	13,132	13,730	4.6%
Richland Township	22,003	21,945	-0.3%
Smithfield Township	44,553	45,359	1.8%
Spencer Township	83,916	62,861	-25.1%
Stafford Township	9,395	12,999	38.4%
Troy Township	8,620	12,072	40.0%
Union Township	49,488	56,807	14.8%
Wilmington Township	95,642	96,995	1.4%
Auburn Civil City	3,858,989	4,354,801	12.8%
Garrett Civil City	1,426,896	1,413,051	-1.0%
Butler Civil City	1,015,966	920,658	-9.4%
Altona Civil Town	19,560	21,778	11.3%
Ashley Civil Town	366,042	374,744	2.4%
Corunna Civil Town	62,692	65,938	5.2%
St. Joe Civil Town	35,109	73,453	109.2%
Waterloo Civil Town	638,183	650,191	1.9%
Hamilton Civil Town	25,173	26,171	4.0%
Dekalb County Eastern Community School Corporation	7,030,130	7,856,931	11.8%
Garrett-Keyser-Butler Community School Corporation	5,882,645	5,963,909	1.4%
Dekalb County Central United School Corporation	16,316,939	17,511,279	7.3%
Hamilton Community School Corporation	506,151	598,871	18.3%
Auburn-Eckhart Public Library	561,201	677,629	20.7%
Butler Carnegie Public Library	165,787	153,621	-7.3%
Garrett Public Library	376,590	412,215	9.5%
Waterloo Public Library	171,037	178,950	4.6%
Northeast Indiana Solid Waste Management District	196,252	206,243	5.1%
Garrett City Redevelopment Commission	15,536	40,344	159.7%
Auburn Redevelopment Commission	58,952	1,370	-97.7%

PROPERTY TAXES IN DELAWARE COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

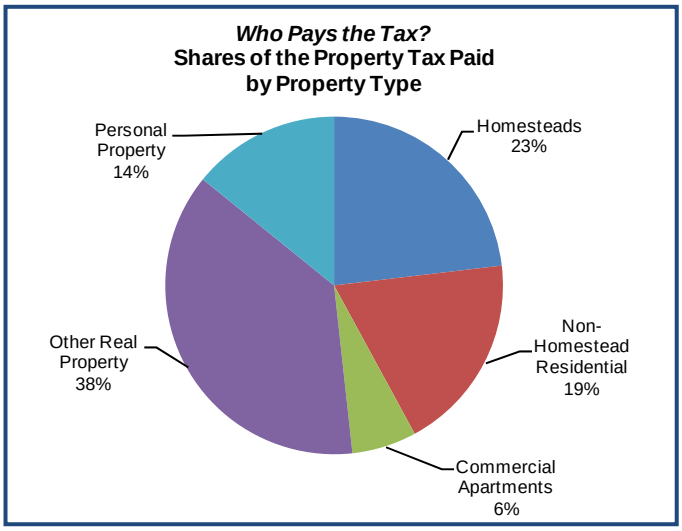
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Delaware County did not adopt a new local option income tax for 2008.

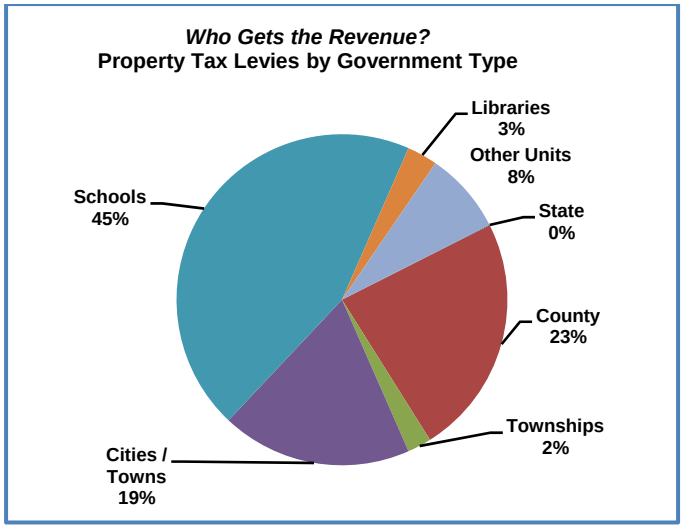
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	245	0.8%	2,320	8.0%
10% to 19%	77	0.3%	7,734	26.6%
1% to 9%	132	0.5%	12,244	42.1%
0%	469	1.6%	474	1.6%
-1% to -9%	368	1.3%	3,707	12.7%
-10% to -19%	1,346	4.6%	1,275	4.4%
-20% to -29%	5,923	20.4%	563	1.9%
-30% to -39%	12,090	41.6%	282	1.0%
-40% to -49%	6,805	23.4%	183	0.6%
-50% to -59%	963	3.3%	83	0.3%
-60% to -69%	377	1.3%	62	0.2%
-70% to -79%	124	0.4%	46	0.2%
-80% to -89%	68	0.2%	31	0.1%
-90% to -99%	28	0.1%	11	0.0%
-100%	68	0.2%	68	0.2%
Total	29,083	100.0%	29,083	100.0%
Higher Tax Bill	454	1.6%	22,298	76.7%
No Change	469	1.6%	474	1.6%
Lower Tax Bill	28,160	96.8%	6,311	21.7%
Average Change in Tax Bill	-34.4%		6.3%	

In Delaware County, the average homeowner saw their tax bill decrease by 34.4% for 2008, with 96.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 6.3%, and 76.7% of homeowners would have seen tax bill increases.



In Delaware County, 23% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 19% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 6% are paid by owners of larger rental housing units (commercial apartments); and 52% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Delaware County property tax levies increased 3.3% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest increases were in the county welfare fund and county debt service fund levies.

In Delaware County, school corporations receive 45% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, special districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Delaware County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$145,156,946*	*$150,018,157*	*3.3%*
State Unit	93,867	94,741	0.9%
Delaware County	29,665,866	35,267,384	18.9%
Center Township	2,281,941	2,375,924	4.1%
Delaware Township	50,066	51,723	3.3%
Hamilton Township	186,796	194,036	3.9%
Harrison Township	77,129	78,397	1.6%
Liberty Township	105,107	112,860	7.4%
Monroe Township	158,556	144,260	-9.0%
Mt. Pleasant Township	337,637	292,375	-13.4%
Niles Township	36,478	37,437	2.6%
Perry Township	29,796	31,019	4.1%
Salem Township	98,361	105,106	6.9%
Union Township	45,649	47,409	3.9%
Washington Township	28,505	33,495	17.5%
Muncie Civil City	25,286,888	24,651,423	-2.5%
Albany Civil Town	275,279	287,563	4.5%
Eaton Civil Town	289,736	299,254	3.3%
Gaston Civil Town	159,966	176,769	10.5%
Selma Civil Town	92,648	95,907	3.5%
Yorktown Civil Town	1,721,583	2,080,259	20.8%
Chesterfield Civil Town	56,522	57,023	0.9%
Daleville Civil Town	254,988	262,113	2.8%
Delaware Community School Corporation	9,331,754	9,625,246	3.1%
Wes-Del Community School Corporation	3,505,741	3,699,047	5.5%
Liberty-Perry Community School Corporation	3,826,862	3,876,916	1.3%
Cowan Community School Corporation	2,548,042	2,502,855	-1.8%
Mt. Pleasant Township Community School Corporation	9,812,480	10,201,955	4.0%
Daleville Community Schools Corporation	3,106,225	3,474,274	11.8%
Muncie Community School Corporation	35,160,065	33,480,121	-4.8%
Muncie Public Library	3,874,548	4,051,223	4.6%
Yorktown - Mt Pleasant Library	380,547	396,816	4.3%
Muncie Sanitary	7,433,713	7,497,736	0.9%
Muncie Public Transportation	3,512,222	2,979,782	-15.2%
Delaware Airport	543,646	556,605	2.4%
East Central Indiana Solid Waste Management District	226,845	232,905	2.7%
Delaware County Redevelopment Commission	393,818	440,043	11.7%
Town Of Yorktown Redevelopment Commission	7,519	13,433	78.7%
Muncie Redevelopment Commission	159,555	212,723	33.3%

PROPERTY TAXES IN DUBOIS COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

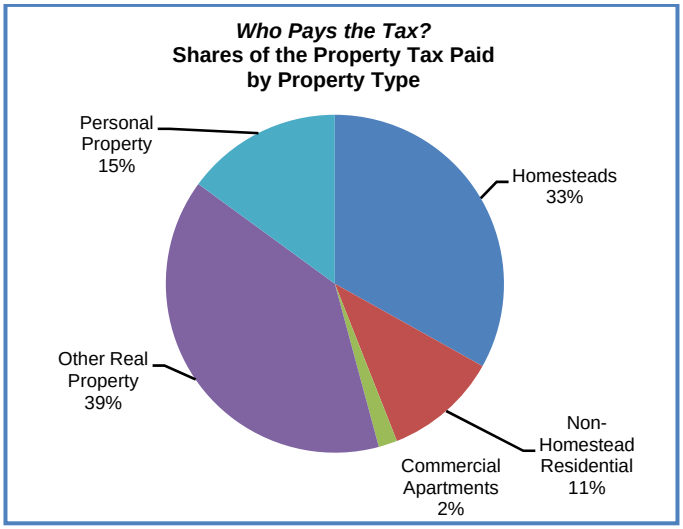
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Dubois County did not adopt a new local option income tax for 2008.

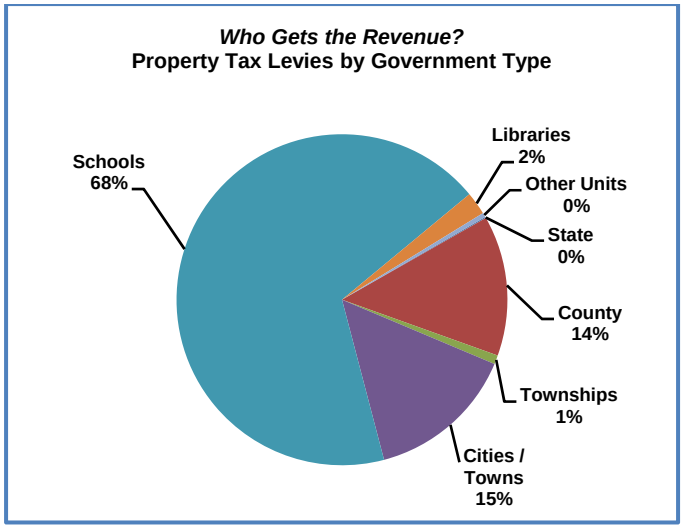
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	335	2.8%	1,142	9.4%
10% to 19%	82	0.7%	1,222	10.1%
1% to 9%	152	1.3%	7,213	59.4%
0%	63	0.5%	63	0.5%
-1% to -9%	533	4.4%	1,822	15.0%
-10% to -19%	2,481	20.4%	208	1.7%
-20% to -29%	6,540	53.8%	91	0.7%
-30% to -39%	1,422	11.7%	80	0.7%
-40% to -49%	171	1.4%	89	0.7%
-50% to -59%	109	0.9%	104	0.9%
-60% to -69%	134	1.1%	32	0.3%
-70% to -79%	47	0.4%	8	0.1%
-80% to -89%	9	0.1%	5	0.0%
-90% to -99%	3	0.0%	2	0.0%
-100%	68	0.6%	68	0.6%
Total	12,149	100.0%	12,149	100.0%
Higher Tax Bill	569	4.7%	9,577	78.8%
No Change	63	0.5%	63	0.5%
Lower Tax Bill	11,517	94.8%	2,509	20.7%
Average Change in Tax Bill	-21.9%		5.9%	

In Dubois County, the average homeowner saw their tax bill decrease by 21.9% for 2008, with 94.8% of the homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 5.9%, and 78.8% of homeowners would have seen tax bill increases.



In Dubois County, 33% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 11% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 54% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Dubois County property tax levies increased 5.8% from 2007 to 2008. This is slightly higher than the expected statewide average increase of 5%. County levies for welfare increased substantially, as did general fund and capital projects levies for the Greater Jasper School Corporation and debt service levies for the Northeast Dubois School Corporation.

In Dubois County, school corporations receive 68% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Dubois County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$51,497,627*	*$54,491,743*	*5.8%*
State Unit	49,110	51,414	4.7%
Dubois County	6,820,243	7,472,095	9.6%
Bainbridge Township	79,676	82,572	3.6%
Boone Township	19,819	20,498	3.4%
Cass Township	39,684	40,456	1.9%
Columbia Township	15,522	16,237	4.6%
Ferdinand Township	48,011	50,246	4.7%
Hall Township	12,871	13,367	3.9%
Harbison Township	38,980	40,322	3.4%
Jackson Township	41,051	43,949	7.1%
Jefferson Township	17,268	17,629	2.1%
Madison Township	47,475	48,684	2.5%
Marion Township	14,902	24,451	64.1%
Patoka Township	79,462	82,048	3.3%
Jasper Civil City	5,541,248	5,706,682	3.0%
Huntingburg Civil City	1,462,303	1,516,317	3.7%
Birdseye Civil Town	27,450	28,552	4.0%
Ferdinand Civil Town	542,092	563,790	4.0%
Holland Civil Town	111,775	116,156	3.9%
Northeast Dubois County School Corporation	4,128,453	4,555,408	10.3%
Southeast Dubois County School Corporation	5,399,610	5,807,638	7.6%
Southwest Dubois County School Corporation	6,044,154	5,930,856	-1.9%
Greater Jasper Consolidated School Corporation	19,524,593	20,804,261	6.6%
Huntingburg Public Library	261,031	275,514	5.5%
Jasper Public Library	523,351	544,171	4.0%
Dubois County Contractual Library	384,474	399,431	3.9%
Dubois County Airport	149,378	162,809	9.0%
Northeast Dubois County Fire Protection	73,641	76,190	3.5%

PROPERTY TAXES IN ELKHART COUNTY, INDIANA, 2007-2008

Legislative Services Agency February 2009

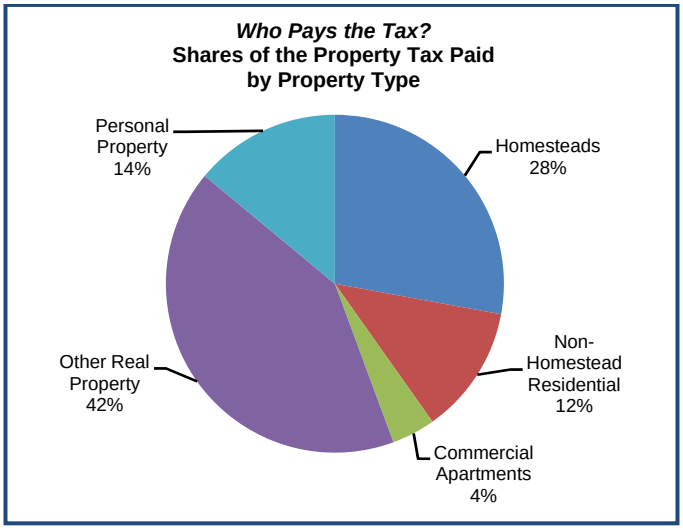
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Elkhart County did not adopt a new local option income tax for 2008.

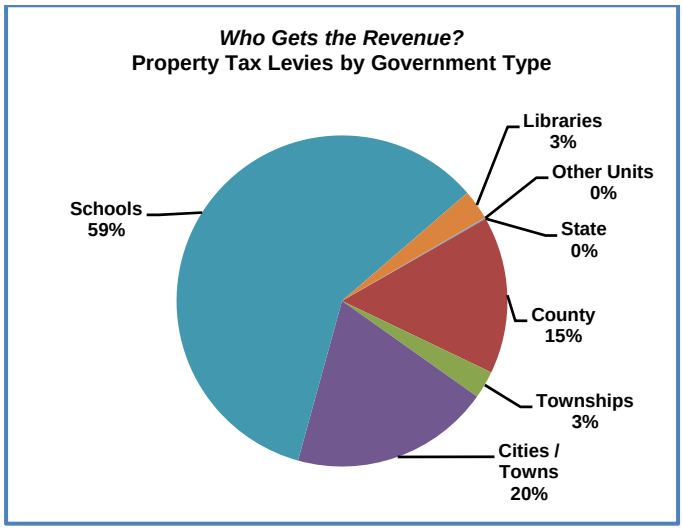
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	313	0.7%	7,203	16.5%
10% to 19%	235	0.5%	9,990	22.8%
1% to 9%	825	1.9%	16,339	37.3%
0%	101	0.2%	113	0.3%
-1% to -9%	2,856	6.5%	7,714	17.6%
-10% to -19%	8,276	18.9%	1,458	3.3%
-20% to -29%	15,731	35.9%	447	1.0%
-30% to -39%	13,068	29.9%	233	0.5%
-40% to -49%	1,727	3.9%	125	0.3%
-50% to -59%	385	0.9%	49	0.1%
-60% to -69%	138	0.3%	31	0.1%
-70% to -79%	48	0.1%	19	0.0%
-80% to -89%	26	0.1%	9	0.0%
-90% to -99%	13	0.0%	12	0.0%
-100%	25	0.1%	25	0.1%
Total	43,767	100.0%	43,767	100.0%
Higher Tax Bill	1,373	3.1%	33,532	76.6%
No Change	101	0.2%	113	0.3%
Lower Tax Bill	42,293	96.7%	10,122	23.1%
Average Change in Tax Bill	-25.1%		7.6%	

In Elkhart County, the average homeowner saw their tax bill decrease by 25.1% for 2008, with 96.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 7.6%, and 76.6% of homeowners would have seen tax bill increases.



In Elkhart County, 28% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 12% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 4% are paid by owners of larger rental housing units (commercial apartments); and 56% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Elkhart County property tax levies increased 4.8% from 2007 to 2008. This is near the expected statewide average increase of 5%. The largest increases were in the debt service levies of the Concord and Middlebury Community School Corporations.

In Elkhart County, school corporations receive 59% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Elkhart County

Taxing Unit	2007 Levy	2008 Levy	Change	Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$256,549,945*	*$268,934,793*	*4.8%*				
State Unit	225,219	233,312	3.6%	Nappanee Civil City	2,990,296	3,134,194	4.8%
Elkhart County	41,357,505	41,293,574	-0.2%	Bristol Civil Town	959,264	987,643	3.0%
Baugo Township	357,150	378,638	6.0%	Middlebury Civil Town	1,548,475	1,608,317	3.9%
Benton Township	128,600	135,225	5.2%	Millersburg Civil Town	255,216	265,945	4.2%
Cleveland Township	521,432	621,482	19.2%	Wakarusa Civil Town	1,102,033	1,129,060	2.5%
Clinton Township	104,286	109,216	4.7%	Fairfield Community School Corporation	9,477,273	10,210,920	7.7%
Concord Township	1,884,588	1,744,166	-7.5%	Baugo Community School Corporation	9,031,129	9,108,127	0.9%
Elkhart Township	409,031	425,238	4.0%	Concord Community School Corporation	21,458,777	23,816,578	11.0%
Harrison Township	144,883	150,444	3.8%	Middlebury Community School Corporation	16,488,632	20,744,150	25.8%
Jackson Township	292,005	307,404	5.3%	Wa-Nee Community School Corporation	14,955,685	15,639,372	4.6%
Jefferson Township	363,757	386,550	6.3%	Elkhart Community School Corporation	52,704,667	54,079,660	2.6%
Locke Township	66,368	69,709	5.0%	Goshen Community School Corporation	25,321,225	26,132,322	3.2%
Middlebury Township	1,468,496	1,486,369	1.2%	Bristol Public Library	167,646	173,362	3.4%
Olive Township	65,366	68,079	4.2%	Elkhart Public Library	4,170,812	4,173,180	0.1%
Osolo Township	881,880	922,535	4.6%	Goshen Public Library	1,464,890	1,541,946	5.3%
Union Township	144,244	148,904	3.2%	Nappanee Public Library	903,040	979,974	8.5%
Washington Township	221,806	158,550	-28.5%	Wakarusa-Olive Township-Harrison Township Libra	360,511	368,438	2.2%
York Township	151,098	160,186	6.0%	Middlebury Public Library	644,234	660,066	2.5%
Elkhart Civil City	31,458,585	32,384,722	2.9%	Elkhart City Redevelopment Commission	0	147,511	
Goshen Civil City	12,299,841	12,849,725	4.5%				

Property Taxes in Fayette County, Indiana, 2007-2008

Legislative Services Agency October 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

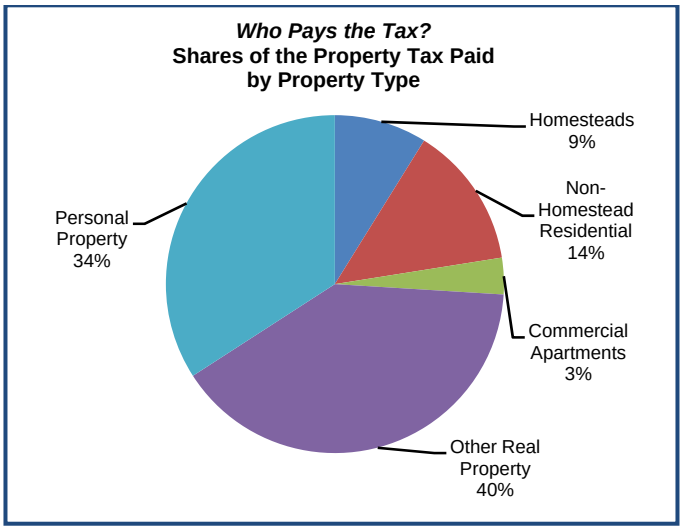
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

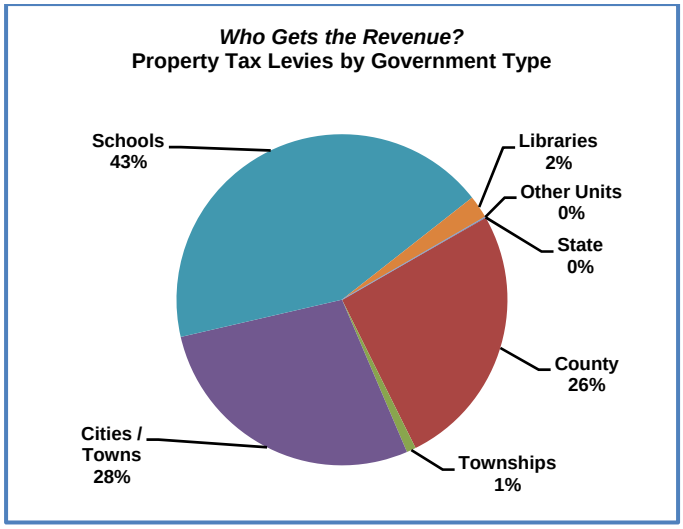
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	13	0.2%	164	2.4%
10% to 19%	2	0.0%	114	1.7%
1% to 9%	10	0.1%	325	4.8%
0%	70	1.0%	70	1.0%
-1% to -9%	10	0.1%	1,436	21.2%
-10% to -19%	10	0.1%	3,002	44.2%
-20% to -29%	29	0.4%	1,288	19.0%
-30% to -39%	61	0.9%	219	3.2%
-40% to -49%	135	2.0%	70	1.0%
-50% to -59%	284	4.2%	43	0.6%
-60% to -69%	575	8.5%	22	0.3%
-70% to -79%	3,020	44.5%	12	0.2%
-80% to -89%	2,507	36.9%	2	0.0%
-90% to -99%	46	0.7%	5	0.1%
-100%	17	0.3%	17	0.3%
Total	6,789	100.0%	6,789	100.0%
Higher Tax Bill	25	0.4%	603	8.9%
No Change	70	1.0%	70	1.0%
Lower Tax Bill	6,694	98.6%	6,116	90.1%
Average Change in Tax Bill	-76.2%		-15.3%	

In Fayette County, the average homeowner saw their tax bill decrease by 76.2% for 2008, with 98.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by only 15.3%, though 90.1% of homeowners would have seen tax bill decreases. Fayette County adopted a local option income tax for 2008, which contributed additional property tax relief.

In Fayette County, 9% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 74% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Fayette County property tax levies increased 2.4% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest increases were in the county welfare levies and Connersville City general fund levy.

In Fayette County, the school corporation receives 43% of all property taxes. The county, city, and town receive most of the rest. Townships, the library district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Fayette County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$27,862,844*	*$28,535,131*	*2.4%*
State Unit	20,499	21,242	3.6%
Fayette County	6,803,074	7,397,365	8.7%
Columbia Township	7,196	7,453	3.6%
Connersville Township	117,188	121,596	3.8%
Fairview Township	6,681	6,928	3.7%
Harrison Township	55,442	80,585	45.4%
Jackson Township	10,860	11,265	3.7%
Jennings Township	4,130	4,286	3.8%
Orange Township	8,034	8,317	3.5%
Posey Township	15,653	16,200	3.5%
Waterloo Township	5,821	6,023	3.5%
Connersville Civil City	7,639,463	7,920,450	3.7%
Glenwood Civil Town	13,629	15,028	10.3%
Fayette County School Corporation	12,603,412	12,274,067	-2.6%
Fayette County Public Library	551,762	644,326	16.8%

PROPERTY TAXES IN FLOYD COUNTY, INDIANA, 2007-2008

Legislative Services Agency November 2008

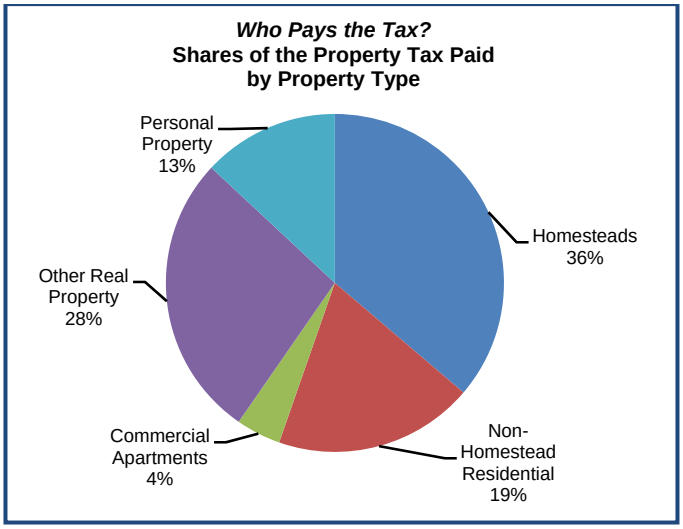
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Floyd County did not adopt a new local option income tax for 2008.

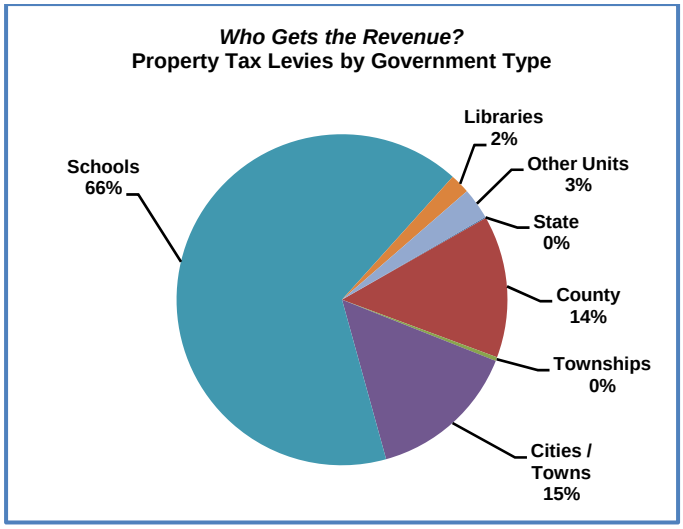
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	94	0.5%	3,015	16.0%
10% to 19%	60	0.3%	5,175	27.4%
1% to 9%	117	0.6%	9,033	47.8%
0%	98	0.5%	101	0.5%
-1% to -9%	326	1.7%	1,145	6.1%
-10% to -19%	2,296	12.1%	251	1.3%
-20% to -29%	7,621	40.3%	71	0.4%
-30% to -39%	6,771	35.8%	44	0.2%
-40% to -49%	1,295	6.9%	19	0.1%
-50% to -59%	136	0.7%	17	0.1%
-60% to -69%	41	0.2%	9	0.0%
-70% to -79%	22	0.1%	1	0.0%
-80% to -89%	7	0.0%	6	0.0%
-90% to -99%	6	0.0%	3	0.0%
-100%	11	0.1%	11	0.1%
Total	18,901	100.0%	18,901	100.0%
Higher Tax Bill	271	1.4%	17,223	91.2%
No Change	98	0.5%	101	0.5%
Lower Tax Bill	18,532	98.1%	1,577	8.3%
Average Change in Tax Bill	-28.1%		10.9%	

In Floyd County, the average homeowner saw their tax bill decrease by 28.1% for 2008, with 98.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 10.9%, and 91.2% of homeowners would have seen tax bill increases.



In Floyd County, 36% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 19% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 4% are paid by owners of larger rental housing units (commercial apartments); and 41% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Floyd County property tax levies increased 9.2% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest tax levy increases were in the county welfare funds and the school corporation's general fund and debt service fund.

In Floyd County, the school corporation receives 66% of all property taxes. The county, city, and towns receive most of the rest. Townships, the library district, the special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Floyd County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$78,346,229*	*$85,584,171*	*9.2%*
State Unit	83,444	86,572	3.7%
Floyd County	9,051,776	11,884,750	31.3%
Franklin Township	11,268	11,664	3.5%
Georgetown Township	76,585	5,909	-92.3%
Greenville Township	100,548	107,736	7.1%
Lafayette Township	33,106	24,991	-24.5%
New Albany Township	168,752	176,934	4.8%
New Albany Civil City	12,010,081	12,282,791	2.3%
Georgetown Civil Town	229,587	244,933	6.7%
Greenville Civil Town	18,555	18,933	2.0%
New Albany-Floyd County Consolidated Schools	51,811,606	56,466,500	9.0%
New Albany-Floyd County Public Library	1,867,053	1,662,901	-10.9%
New Albany Flood Control	858,844	855,419	-0.4%
Georgetown Twp Fire Distrct	739,612	553,734	-25.1%
Lafayette Twp Fire District	586,660	439,283	-25.1%
New Alabany Twp Fire District	698,752	761,121	8.9%

PROPERTY TAXES IN FOUNTAIN COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

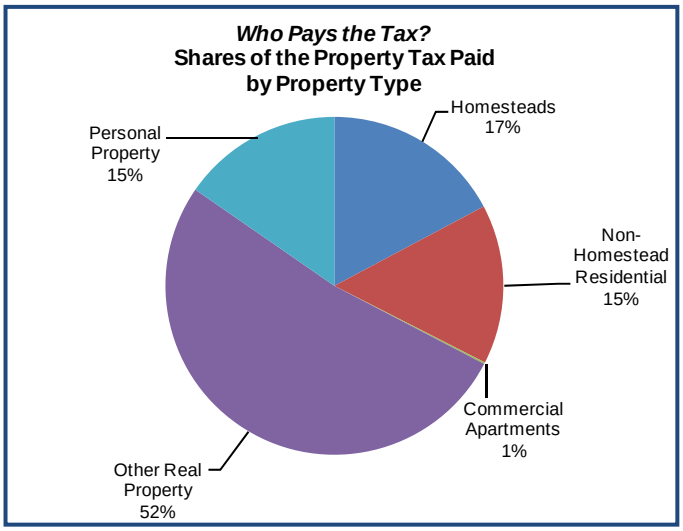
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Fountain County did not adopt a new local option income tax for 2008.

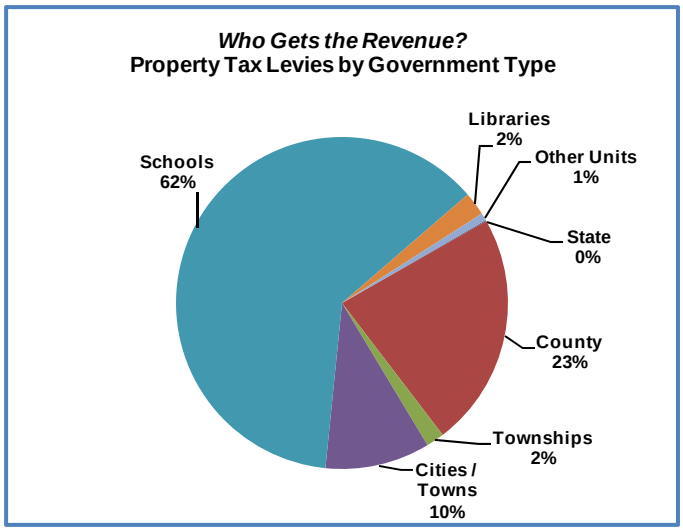
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	47	1.0%	314	6.6%
10% to 19%	6	0.1%	342	7.1%
1% to 9%	21	0.4%	2,290	47.9%
0%	48	1.0%	51	1.1%
-1% to -9%	56	1.2%	1,486	31.1%
-10% to -19%	119	2.5%	125	2.6%
-20% to -29%	377	7.9%	59	1.2%
-30% to -39%	1,792	37.5%	31	0.6%
-40% to -49%	1,618	33.8%	35	0.7%
-50% to -59%	595	12.4%	18	0.4%
-60% to -69%	63	1.3%	14	0.3%
-70% to -79%	23	0.5%	6	0.1%
-80% to -89%	8	0.2%	2	0.0%
-90% to -99%	3	0.1%	3	0.1%
-100%	8	0.2%	8	0.2%
Total	4,784	100.0%	4,784	100.0%
Higher Tax Bill	74	1.5%	2,946	61.6%
No Change	48	1.0%	51	1.1%
Lower Tax Bill	4,662	97.5%	1,787	37.3%
Average Change in Tax Bill	-38.3%		3.1%	

In Fountain County, the average homeowner saw their tax bill decrease by 38.3% for 2008, with 97.5% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.1%, and 61.6% of homeowners would have seen tax bill increases.



In Fountain County, 17% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); less than 1% are paid by owners of larger rental housing units (commercial apartments); and 67% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Fountain County property tax levies increased 5.8% from 2007 to 2008. This is slightly higher than the expected statewide average increase of 5%. The largest levy increases were in the Southeast Fountain School Corporation's general and capital projects funds.

In Fountain County, school corporations receive 62% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Fountain County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$16,750,076*	*$17,714,164*	*5.8%*
State Unit	16,624	17,982	8.2%
Fountain County	3,926,078	4,049,669	3.1%
Cain Township	12,832	12,668	-1.3%
Davis Township	13,371	13,992	4.6%
Fulton Township	21,006	22,185	5.6%
Jackson Township	19,835	20,585	3.8%
Logan Township	34,095	35,935	5.4%
Millcreek Township	21,871	22,161	1.3%
Richland Township	23,361	25,023	7.1%
Shawnee Township	20,087	19,971	-0.6%
Troy Township	43,991	45,435	3.3%
Van Buren Township	86,422	74,331	-14.0%
Wabash Township	17,442	17,977	3.1%
Attica Civil City	736,269	775,417	5.3%
Covington Civil City	539,688	569,687	5.6%
Hillsboro Civil Town	47,988	50,500	5.2%
Kingman Civil Town	54,295	55,540	2.3%
Mellott Civil Town	11,373	11,743	3.3%
Newtown Civil Town	13,342	13,970	4.7%
Veedersburg Civil Town	258,011	331,486	28.5%
Wallace Civil Town	685	733	7.0%
Attica Consolidated School Corporation	3,350,431	3,395,955	1.4%
Covington Community School Corporation	2,713,098	2,907,678	7.2%
Southeast Fountain School Corporation	4,196,294	4,691,204	11.8%
Covington Public Library	172,426	176,274	2.2%
Kingman-Millcreek Public Library	40,583	42,584	4.9%
Attica Public Library	179,750	186,107	3.5%
Fountain County Solid Waste Management District	121,911	127,372	4.5%
Veedersburg Redevelopment Commission	56,917	0	-100.0%

PROPERTY TAXES IN FRANKLIN COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

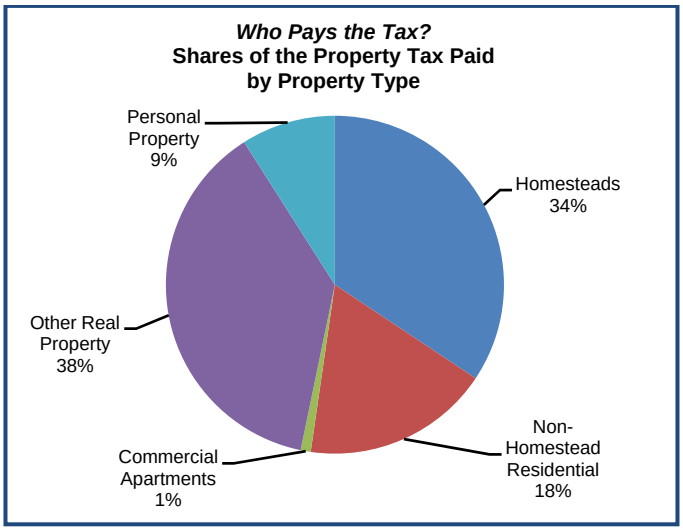
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Franklin County did not adopt a new local option income tax for 2008.

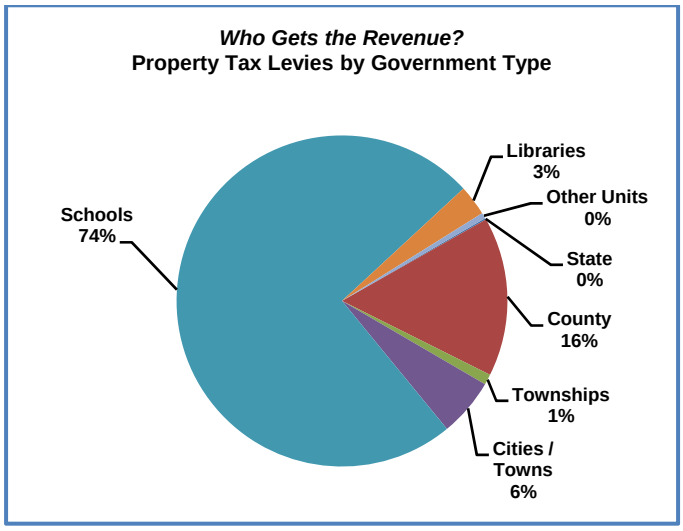
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	56	0.9%	1,312	22.1%
10% to 19%	29	0.5%	2,699	45.5%
1% to 9%	49	0.8%	1,571	26.5%
0%	22	0.4%	23	0.4%
-1% to -9%	198	3.3%	225	3.8%
-10% to -19%	836	14.1%	30	0.5%
-20% to -29%	2,419	40.8%	24	0.4%
-30% to -39%	2,024	34.1%	15	0.3%
-40% to -49%	233	3.9%	6	0.1%
-50% to -59%	27	0.5%	8	0.1%
-60% to -69%	15	0.3%	7	0.1%
-70% to -79%	11	0.2%	2	0.0%
-80% to -89%	3	0.1%	1	0.0%
-90% to -99%	2	0.0%	1	0.0%
-100%	3	0.1%	3	0.1%
Total	5,927	100.0%	5,927	100.0%
Higher Tax Bill	134	2.3%	5,582	94.2%
No Change	22	0.4%	23	0.4%
Lower Tax Bill	5,771	97.3%	322	5.4%
Average Change in Tax Bill	-27.6%		13.7%	

In Franklin County, the average homeowner saw their tax bill decrease by 27.6% for 2008, with 97.3% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 13.7%, and 94.2% of homeowners would have seen tax bill increases.



In Franklin County, 34% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 18% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 47% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Franklin County property tax levies increased 10.8% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increases were in the Franklin County Community School Corporation general fund and debt service fund levies.

In Franklin County, school corporations receive 74% of all property taxes. The county receives most of the rest. The city, towns, townships, library districts, solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Franklin County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$18,183,897*	*$20,140,844*	*10.8%*
State Unit	24,150	26,073	8.0%
Franklin County	3,042,807	3,136,346	3.1%
Bath Township	8,604	8,760	1.8%
Blooming Grove Township	12,310	12,678	3.0%
Brookville Township	40,404	41,280	2.2%
Butler Township	7,940	7,787	-1.9%
Fairfield Township	8,554	8,553	0.0%
Highland Township	13,274	13,364	0.7%
Laurel Township	15,236	15,790	3.6%
Metamora Township	14,931	15,015	0.6%
Posey Township	16,117	6,207	-61.5%
Ray Township	20,648	19,835	-3.9%
Salt Creek Township	8,221	8,416	2.4%
Springfield Township	16,084	16,559	3.0%
Whitewater Township	32,096	31,322	-2.4%
Batesville Civil City	457,023	494,151	8.1%
Cedar Grove Civil Town	3,113	3,383	8.7%
Laurel Civil Town	28,684	30,458	6.2%
Oldenburg Civil Town	120,190	121,053	0.7%
Brookville Civil Town	499,927	494,482	-1.1%
Franklin County Community School Corporation	9,402,754	10,811,711	15.0%
Batesville Community School Corporation	3,342,308	3,625,431	8.5%
Union County School Corporation	347,333	478,175	37.7%
Whitewater Valley Community Library	468,269	469,170	0.2%
Batesville Public Library	121,230	129,690	7.0%
Southeastern Indiana Solid Waste Management District	111,690	115,155	3.1%

PROPERTY TAXES IN FULTON COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

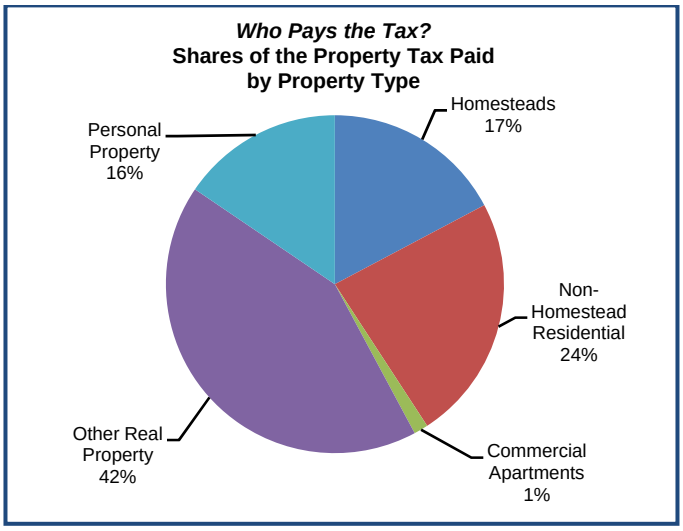
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Fulton County did not adopt a new local option income tax for 2008.

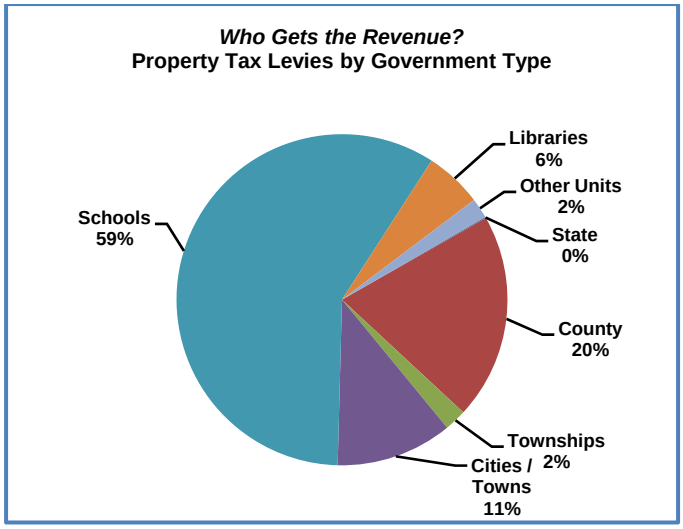
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	138	2.5%	1,359	24.7%
10% to 19%	51	0.9%	814	14.8%
1% to 9%	81	1.5%	1,343	24.5%
0%	41	0.7%	42	0.8%
-1% to -9%	172	3.1%	1,288	23.5%
-10% to -19%	389	7.1%	334	6.1%
-20% to -29%	915	16.7%	76	1.4%
-30% to -39%	1,385	25.2%	54	1.0%
-40% to -49%	1,583	28.8%	64	1.2%
-50% to -59%	378	6.9%	64	1.2%
-60% to -69%	96	1.7%	29	0.5%
-70% to -79%	103	1.9%	13	0.2%
-80% to -89%	41	0.7%	3	0.1%
-90% to -99%	90	1.6%	4	0.1%
-100%	29	0.5%	5	0.1%
Total	5,492	100.0%	5,492	100.0%
Higher Tax Bill	270	4.9%	3,516	64.0%
No Change	41	0.7%	42	0.8%
Lower Tax Bill	5,181	94.4%	1,934	35.2%
Average Change in Tax Bill	-33.9%		11.8%	

In Fulton County, the average homeowner saw their tax bill decrease by 33.9% for 2008, with 94.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 11.8%, and 64.0% of homeowners would have seen tax bill increases.



In Fulton County, 17% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 24% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 58% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Fulton County property tax levies increased 2.7% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest increases were in the general fund levies of the Rochester and Tippecanoe Valley School Corporations. The county welfare fund levies saw a large decrease.

In Fulton County, school corporations receive 59% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, the airport authority, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Fulton County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$23,040,269*	*$23,651,403*	*2.7%*
State Unit	20,814	24,206	16.3%
Fulton County	5,449,678	4,763,447	-12.6%
Aubbeenaubbee Township	48,247	50,306	4.3%
Henry Township	65,358	67,265	2.9%
Liberty Township	37,316	39,722	6.4%
Newcastle Township	44,772	46,880	4.7%
Richland Township	29,708	30,825	3.8%
Rochester Township	154,782	159,137	2.8%
Union Township	64,886	67,088	3.4%
Wayne Township	44,183	46,027	4.2%
Rochester Civil City	2,241,374	2,286,493	2.0%
Akron Civil Town	188,873	195,663	3.6%
Fulton Civil Town	36,917	37,558	1.7%
Kewanna Civil Town	164,474	167,106	1.6%
Rochester Community School Corporation	7,561,053	8,264,304	9.3%
Caston School Corporation	2,160,394	2,228,268	3.1%
Tippecanoe Valley School Corporation	2,402,731	2,717,852	13.1%
Culver Community School Corporation	374,019	416,273	11.3%
Eastern Pulaski Community School Corporation	261,696	255,793	-2.3%
Akron Carnegie Public Library	209,595	226,413	8.0%
Kewanna Public Library	71,350	74,906	5.0%
Fulton County Public Library	945,815	1,021,931	8.0%
Fulton County Airport Authority	462,234	463,940	0.4%

PROPERTY TAXES IN GIBSON COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

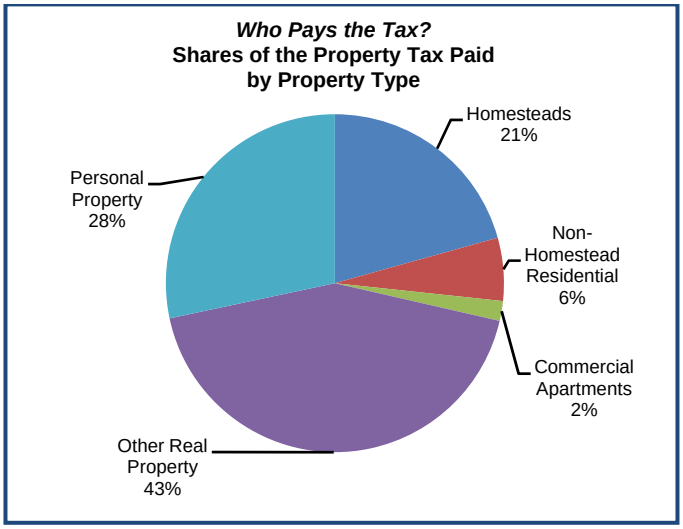
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Gibson County did not adopt a new local option income tax for 2008.

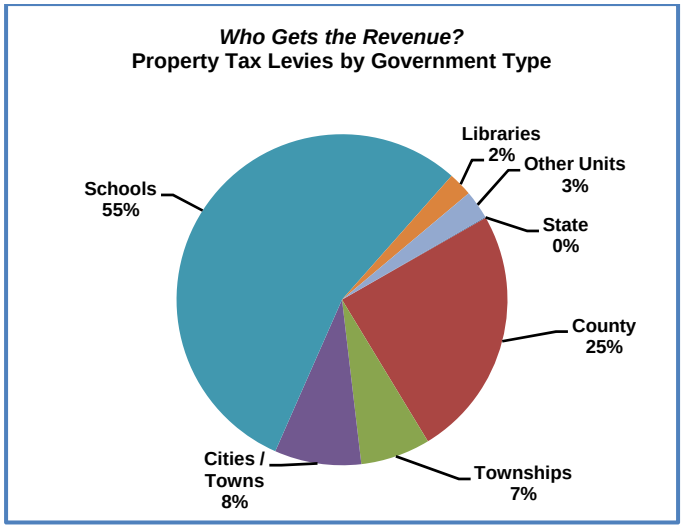
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	363	3.5%	882	8.6%
10% to 19%	42	0.4%	775	7.6%
1% to 9%	67	0.7%	2,463	24.1%
0%	86	0.8%	88	0.9%
-1% to -9%	158	1.5%	4,235	41.4%
-10% to -19%	612	6.0%	1,017	9.9%
-20% to -29%	2,310	22.6%	319	3.1%
-30% to -39%	4,754	46.5%	104	1.0%
-40% to -49%	1,315	12.8%	79	0.8%
-50% to -59%	194	1.9%	83	0.8%
-60% to -69%	97	0.9%	60	0.6%
-70% to -79%	106	1.0%	29	0.3%
-80% to -89%	35	0.3%	10	0.1%
-90% to -99%	10	0.1%	5	0.0%
-100%	85	0.8%	85	0.8%
Total	10,234	100.0%	10,234	100.0%
Higher Tax Bill	472	4.6%	4,120	40.3%
No Change	86	0.8%	88	0.9%
Lower Tax Bill	9,676	94.6%	6,026	58.8%
Average Change in Tax Bill	-30.1%		0.3%	

In Gibson County, the average homeowner saw their tax bill decrease by 30.1% for 2008, with 94.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 0.3%, and 40.3% of homeowners would have seen tax bill increases.

In Gibson County, 21% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 6% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 71% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Gibson County property tax levies increased 4.2% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. County welfare levies and the South Gibson School Corporation debt service levy saw the largest increases.

In Gibson County, school corporations receive 55% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Gibson County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$43,739,199*	*$45,562,707*	*4.2%*
State Unit	36,083	39,188	8.6%
Gibson County	10,238,601	11,193,066	9.3%
Barton Township	48,431	49,430	2.1%
Center Township	28,306	28,889	2.1%
Columbia Township	87,867	90,130	2.6%
Johnson Township	25,284	25,832	2.2%
Montgomery Township	70,930	72,748	2.6%
Patoka Township	2,768,420	2,560,693	-7.5%
Union Township	166,056	169,590	2.1%
Wabash Township	30,243	31,259	3.4%
Washington Township	22,776	23,172	1.7%
White River Township	53,141	54,555	2.7%
Princeton Civil City	2,285,577	2,285,406	0.0%
Oakland City Civil City	387,402	405,785	4.7%
Fort Branch Civil Town	200,977	203,731	1.4%
Francisco Civil Town	40,619	39,976	-1.6%
Haubstadt Civil Town	538,520	559,739	3.9%
Hazelton Civil Town	13,855	14,085	1.7%
Mackey Civil Town	10,015	10,195	1.8%
Owensville Civil Town	314,024	315,303	0.4%
Patoka Civil Town	21,270	21,367	0.5%
Somerville Civil Town	1,488	1,542	3.6%
East Gibson School Corporation	4,137,304	4,217,608	1.9%
North Gibson School Corporation	9,257,853	8,869,309	-4.2%
South Gibson School Corporation	10,620,492	11,937,902	12.4%
Oakland City-Columbia Township Public Library	117,776	121,030	2.8%
Owensville Carnegie Library	216,953	222,965	2.8%
Fort Branch-Johnson Township Library	275,676	282,316	2.4%
Princeton-Patoka Township Public Library	458,276	443,868	-3.1%
Owensville-Montgomery Township Fire	286,228	293,961	2.7%
Gibson Co Solid Waste Management District	978,756	978,067	-0.1%

PROPERTY TAXES IN GRANT COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

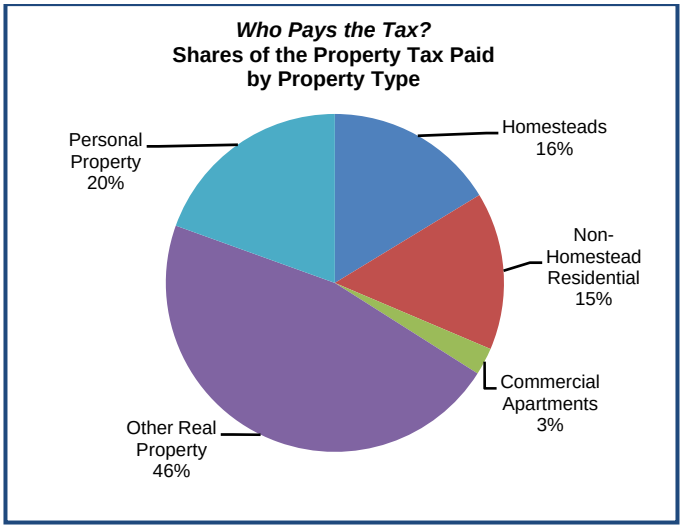
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Grant County did not adopt a new local option income tax for 2008.

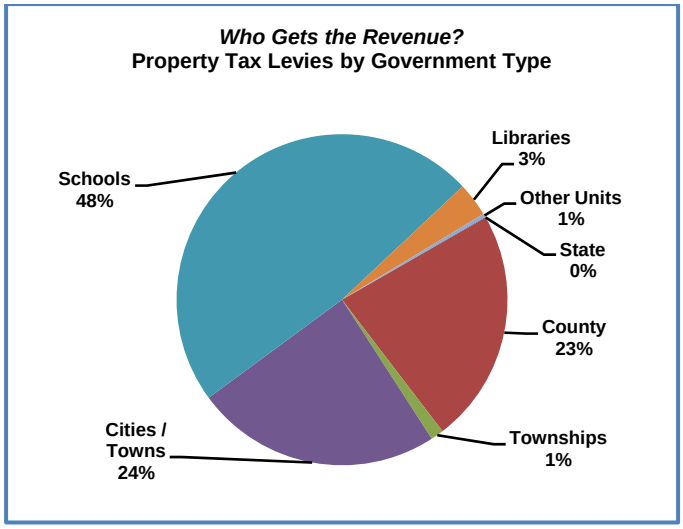
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	703	3.8%	1,102	6.0%
10% to 19%	17	0.1%	372	2.0%
1% to 9%	45	0.2%	10,998	59.5%
0%	87	0.5%	85	0.5%
-1% to -9%	85	0.5%	2,724	14.7%
-10% to -19%	268	1.4%	1,906	10.3%
-20% to -29%	783	4.2%	267	1.4%
-30% to -39%	1,858	10.0%	106	0.6%
-40% to -49%	7,162	38.7%	116	0.6%
-50% to -59%	6,319	34.2%	137	0.7%
-60% to -69%	298	1.6%	374	2.0%
-70% to -79%	247	1.3%	101	0.5%
-80% to -89%	420	2.3%	33	0.2%
-90% to -99%	63	0.3%	34	0.2%
-100%	141	0.8%	141	0.8%
Total	18,496	100.0%	18,496	100.0%
Higher Tax Bill	765	4.1%	12,472	67.4%
No Change	87	0.5%	85	0.5%
Lower Tax Bill	17,644	95.4%	5,939	32.1%
Average Change in Tax Bill	-42.3%		0.3%	

In Grant County, the average homeowner saw their tax bill decrease by 42.3% for 2008, with 95.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 0.3%, and 67.4% of homeowners would have seen tax bill increases.

In Grant County, 16% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 66% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Grant County property tax levies increased 1.6% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The Marion City general fund levy saw the biggest increase.

In Grant County, school corporations receive 48% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Grant County

Taxing Unit	2007 *Levy*	2008 *Levy*	*Change*
County Total	*$35,871,323*	*$36,431,062*	*1.6%*
State Unit	53,845	55,568	3.2%
Grant County	17,513,244	17,538,528	0.1%
Center Township	254,338	262,792	3.3%
Fairmount Township	44,763	46,322	3.5%
Franklin Township	109,731	109,281	-0.4%
Green Township	35,328	37,379	5.8%
Jefferson Township	65,750	68,349	4.0%
Liberty Township	24,554	25,444	3.6%
Mill Township	155,106	161,706	4.3%
Monroe Township	19,713	20,519	4.1%
Pleasant Township	46,414	48,463	4.4%
Richland Township	23,059	23,895	3.6%
Sims Township	35,439	39,068	10.2%
Van Buren Township	39,263	41,704	6.2%
Washington Township	72,567	76,040	4.8%
Marion Civil City	15,178,157	15,626,167	3.0%
Gas City Civil City	1,103,318	1,113,624	0.9%
Fairmount Civil Town	535,409	554,648	3.6%
Fowlerton Civil Town	22,319	23,141	3.7%
Jonesboro Civil City	247,237	256,272	3.7%
Matthews Civil Town	89,319	92,498	3.6%
Swayzee Civil Town	121,029	125,508	3.7%
Sweetser Civil Town	81,421	84,146	3.3%

Taxing Unit	2007 *Levy*	2008 *Levy*	*Change*
Upland Civil Town	300,279	316,106	5.3%
Van Buren Civil Town	177,692	185,976	4.7%
Converse Civil Town	46,141	46,482	0.7%
Eastbrook Community School Corporation	4,607,123	4,453,696	-3.3%
Madison-Grant United School Corporation	3,163,824	3,364,500	6.3%
Mississinewa Community School Corporation	4,315,497	4,429,794	2.6%
Marion Community School Corporation	20,228,969	20,233,196	0.0%
Oak Hill United School Corporation	5,023,648	4,384,150	-12.7%
Fairmount Public Library	52,526	54,414	3.6%
Gas City-Mill Township Public Library	398,164	429,814	7.9%
Jonesboro Public Library	35,909	37,265	3.8%
Marion Public Library	1,756,908	1,865,915	6.2%
Matthews Public Library	6,269	6,497	3.6%
Swayzee Public Library	43,046	44,603	3.6%
Barton-Rees-Pogue Memorial Library	32,177	33,705	4.7%
Van Buren Public Library	71,185	74,493	4.6%
Converse Public Library	3,796	3,836	1.1%
East Central Indiana Solid Waste Mgt District	130,127	134,288	3.2%
Gas City Redevelopment Comission	75,780	74,298	-2.0%
Van Buren Town Redevelopment Commission	34,357	34,717	1.0%
Converse Redevelopment Commission	1,515	-	-100.0%
Marion City Redevelopment Commission	20,561	20,157	-2.0%

PROPERTY TAXES IN GREENE COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

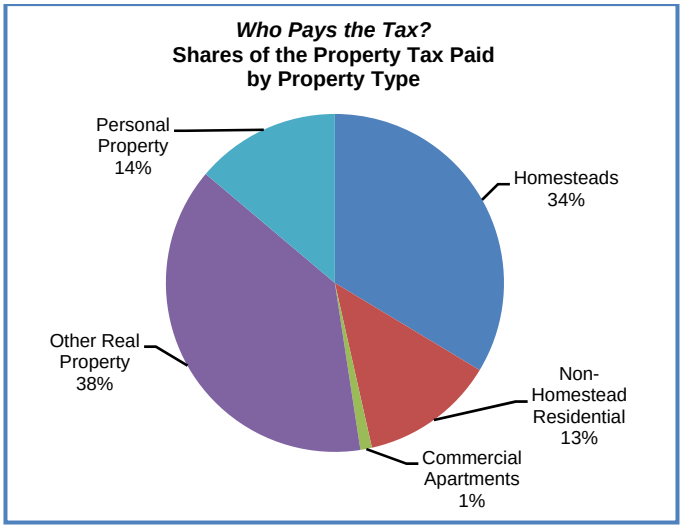
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Greene County did not adopt a new local option income tax for 2008.

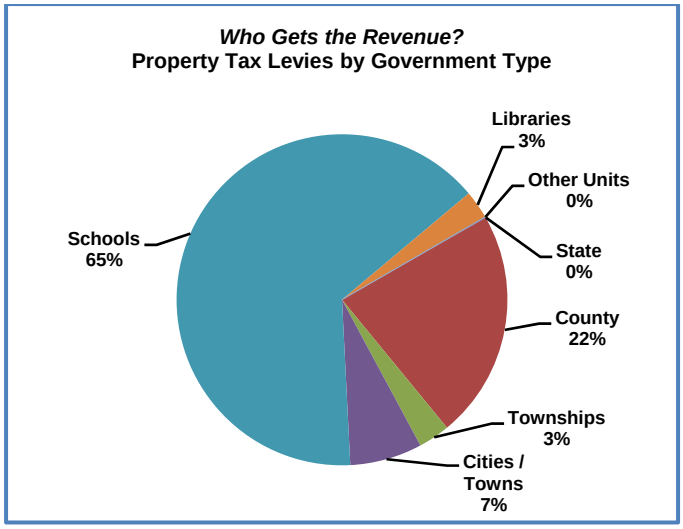
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	305	3.0%	1,896	18.9%
10% to 19%	91	0.9%	1,528	15.2%
1% to 9%	285	2.8%	2,325	23.2%
0%	511	5.1%	511	5.1%
-1% to -9%	1,155	11.5%	2,173	21.7%
-10% to -19%	1,702	17.0%	672	6.7%
-20% to -29%	2,687	26.8%	161	1.6%
-30% to -39%	2,205	22.0%	139	1.4%
-40% to -49%	354	3.5%	278	2.8%
-50% to -59%	192	1.9%	181	1.8%
-60% to -69%	322	3.2%	66	0.7%
-70% to -79%	126	1.3%	25	0.2%
-80% to -89%	34	0.3%	18	0.2%
-90% to -99%	18	0.2%	14	0.1%
-100%	48	0.5%	48	0.5%
Total	10,035	100.0%	10,035	100.0%
Higher Tax Bill	681	6.8%	5,749	57.3%
No Change	511	5.1%	511	5.1%
Lower Tax Bill	8,843	88.1%	3,775	37.6%
Average Change in Tax Bill	-22.9%		5.9%	

In Greene County, the average homeowner saw their tax bill decrease by 22.9% for 2008, with 88.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 5.9%, and 57.3% of homeowners would have seen tax bill increases.

In Greene County, 34% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 13% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 52% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Greene County property tax levies increased 8.8% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The Eastern Consolidated School Corporation debt service levy saw the largest increase.

In Greene County, school corporations receive 65% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Greene County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$23,799,260*	*$25,894,332*	*8.8%*
State Unit	19,929	21,538	8.1%
Greene County	5,961,948	5,779,488	-3.1%
Beech Creek Township	49,404	52,295	5.9%
Cass Township	19,942	20,271	1.6%
Center Township	87,581	96,442	10.1%
Fairplay Township	23,496	25,928	10.4%
Grant Township	20,600	21,275	3.3%
Highland Township	20,112	21,542	7.1%
Jackson Township	49,537	42,458	-14.3%
Jefferson Township	57,918	58,102	0.3%
Richland Township	59,262	60,892	2.8%
Smith Township	25,603	22,604	-11.7%
Stafford Township	8,813	10,044	14.0%
Stockton Township	137,988	142,607	3.3%
Taylor Township	48,396	23,161	-52.1%
Washington Township	28,570	27,790	-2.7%
Wright Township	92,803	170,850	84.1%
Linton Civil City	948,203	990,974	4.5%
Jasonville Civil City	264,885	303,290	14.5%
Bloomfield Civil Town	263,572	267,661	1.6%
Lyons Civil Town	80,338	83,655	4.1%
Newberry Civil Town	17,179	17,018	-0.9%
Switz City Civil Town	15,406	15,826	2.7%
Worthington Civil Town	139,770	148,308	6.1%
Bloomfield School District	3,399,252	3,539,344	4.1%
Eastern Consolidated School Corporation	2,696,893	3,898,780	44.6%
Linton-Stockton School Corporation	3,656,200	3,769,544	3.1%
M.S.D. Shakamak School Corporation	1,063,321	1,280,001	20.4%
White River Valley Consolidated School Corporation	3,988,291	4,263,511	6.9%
Jasonville Public Library	26,629	30,561	14.8%
Margaret Cooper Public Library	142,230	306,314	115.4%
Worthington Public Library	65,133	66,567	2.2%
Bloomfield-Eastern Greene County Public Library	320,056	315,691	-1.4%

PROPERTY TAXES IN HAMILTON COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

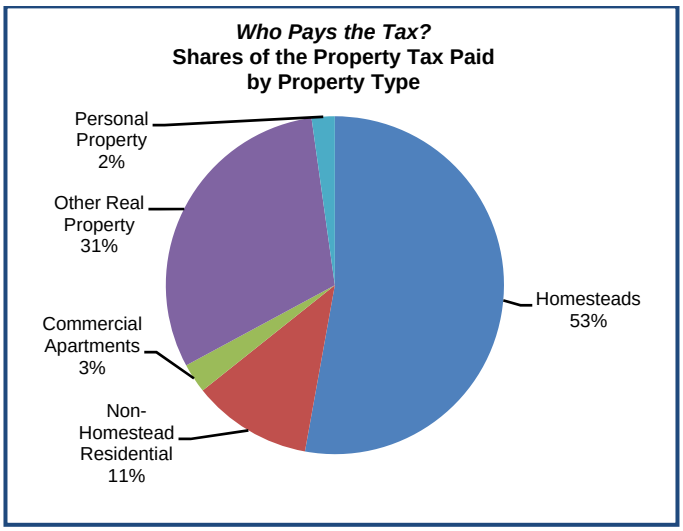
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Hamilton County did not adopt a new local option income tax for 2008.

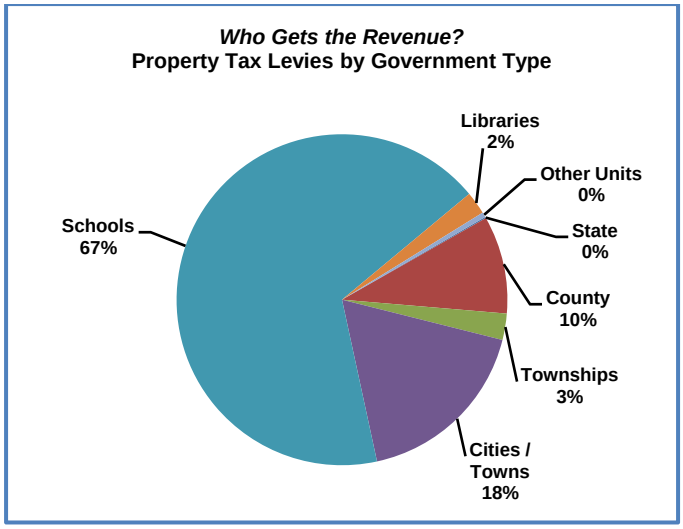
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	1,182	1.7%	3,011	4.2%
10% to 19%	268	0.4%	9,160	12.9%
1% to 9%	872	1.2%	48,728	68.6%
0%	198	0.3%	215	0.3%
-1% to -9%	6,675	9.4%	6,673	9.4%
-10% to -19%	52,421	73.8%	1,376	1.9%
-20% to -29%	6,580	9.3%	701	1.0%
-30% to -39%	1,344	1.9%	492	0.7%
-40% to -49%	723	1.0%	290	0.4%
-50% to -59%	378	0.5%	143	0.2%
-60% to -69%	153	0.2%	28	0.0%
-70% to -79%	30	0.0%	8	0.0%
-80% to -89%	4	0.0%	3	0.0%
-90% to -99%	0	0.0%	0	0.0%
-100%	163	0.2%	163	0.2%
Total	70,991	100.0%	70,991	100.0%
Higher Tax Bill	2,322	3.3%	60,899	85.8%
No Change	198	0.3%	215	0.3%
Lower Tax Bill	68,471	96.4%	9,877	13.9%
Average Change in Tax Bill	-14.7%		6.1%	

In Hamilton County, the average homeowner saw their tax bill decrease by 14.7% for 2008, with 96.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 6.1%, and 85.8% of homeowners would have seen tax bill increases.



In Hamilton County, 53% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 11% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 33% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Hamilton County property tax levies increased 11.5% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increases were in the Hamilton Southeastern School Corporation general fund and capital projects levies, the Carmel-Clay School Corporation general fund and pension debt levies, the Noblesville School Corporation general fund and debt service levies, and various Carmel City levies.

In Hamilton County, school corporations receive 67% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Hamilton County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$420,213,002*	*$468,646,400*	*11.5%*
State Unit	487,111	525,539	7.9%
Hamilton County	43,048,420	44,802,206	4.1%
Adams Township	152,921	162,230	6.1%
Clay Township	7,575,415	7,714,238	1.8%
Delaware Township	367,309	380,074	3.5%
Fall Creek Township	1,051,721	1,404,132	33.5%
Jackson Township	165,231	187,831	13.7%
Noblesville Township	1,274,778	1,263,837	-0.9%
Washington Township	1,158,260	621,140	-46.4%
Wayne Township	154,358	156,974	1.7%
White River Township	190,561	199,303	4.6%
Carmel Civil City	28,046,412	34,911,856	24.5%
Noblesville Civil City	18,062,129	20,152,552	11.6%
Arcadia Civil Town	257,235	266,339	3.5%
Atlanta Civil Town	75,341	77,867	3.4%
Cicero Civil Town	1,203,411	1,328,403	10.4%
Fishers Civil Town	15,451,545	17,629,660	14.1%
Sheridan Civil Town	874,505	908,521	3.9%
Westfield Civil Town	4,131,305	7,612,037	84.3%
Hamilton Southeastern School Corporation	95,685,896	107,853,987	12.7%
Hamilton Heights School Corporation	12,132,006	12,532,195	3.3%
Westfield-Washington School Corporation	40,249,822	43,898,216	9.1%
Sheridan Community Schools Corporation	2,873,173	3,166,493	10.2%
Carmel-Clay School Corporation	93,462,911	102,721,200	9.9%
Noblesville School Corporation	39,393,320	45,447,570	15.4%
Hamilton North Public Library	449,665	392,447	-12.7%
Carmel-Clay Public Library	4,016,333	4,266,018	6.2%
Hamilton East Public Library	5,183,800	4,789,134	-7.6%
Sheridan Public Library	250,621	139,941	-44.2%
Westfield Public Library	850,747	793,946	-6.7%
Hamilton County Solid Waste Management District	487,111	503,642	3.4%
City Of Noblesville Redevelopment Commission	635,308	814,970	28.3%
Hamilton County Redevelopment Commission	814,321	1,021,902	25.5%

PROPERTY TAXES IN HANCOCK COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

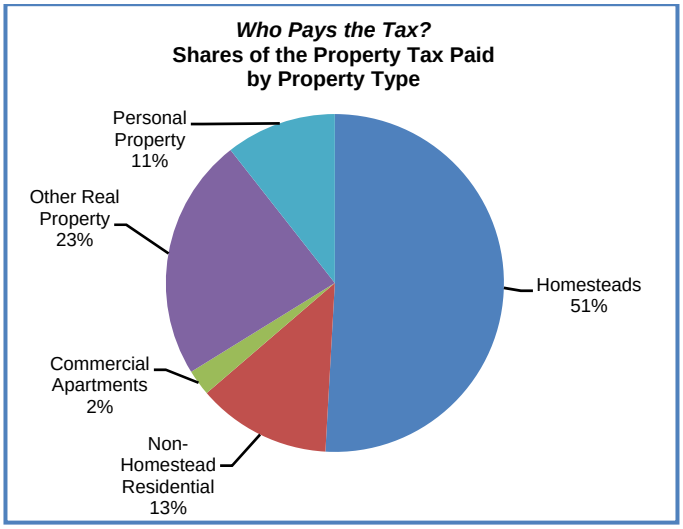
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Hancock County did not adopt a new local option income tax for 2008.

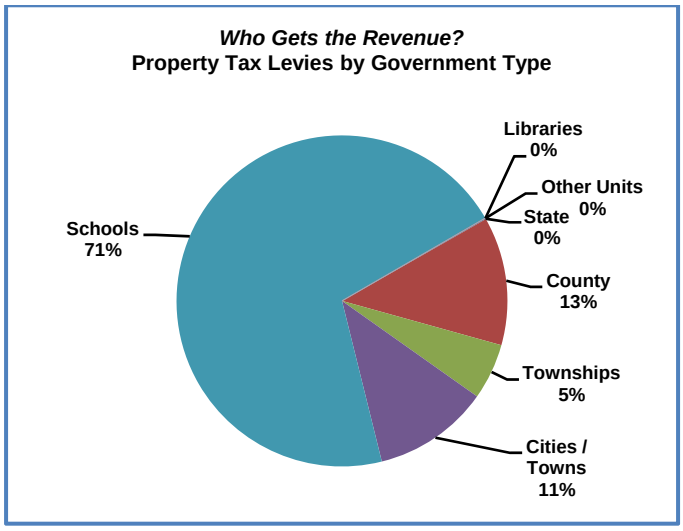
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	617	3.0%	6,614	32.7%
10% to 19%	304	1.5%	7,103	35.1%
1% to 9%	1,976	9.8%	4,592	22.7%
0%	125	0.6%	122	0.6%
-1% to -9%	5,889	29.1%	697	3.4%
-10% to -19%	8,638	42.7%	286	1.4%
-20% to -29%	1,520	7.5%	288	1.4%
-30% to -39%	403	2.0%	212	1.0%
-40% to -49%	344	1.7%	149	0.7%
-50% to -59%	193	1.0%	99	0.5%
-60% to -69%	148	0.7%	13	0.1%
-70% to -79%	19	0.1%	5	0.0%
-80% to -89%	8	0.0%	5	0.0%
-90% to -99%	1	0.0%	0	0.0%
-100%	52	0.3%	52	0.3%
Total	20,237	100.0%	20,237	100.0%
Higher Tax Bill	2,897	14.3%	18,309	90.5%
No Change	125	0.6%	122	0.6%
Lower Tax Bill	17,215	85.1%	1,806	8.9%
Average Change in Tax Bill	-11.5%		13.2%	

In Hancock County, the average homeowner saw their tax bill decrease by 11.5% for 2008, with 85.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 13.2%, and 90.5% of homeowners would have seen tax bill increases.



In Hancock County, 51% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 13% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 34% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Hancock County property tax levies increased 15.5% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The Greenfield Central Community School Corporation and Mt. Vernon School Corporation debt service levies saw the largest increases.

In Hancock County, school corporations receive 71% of all property taxes. The county, city, and towns receive most of the rest. Townships and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Hancock County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$74,478,988*	*$85,987,664*	*15.5%*
State Unit	80,142	85,719	7.0%
Hancock County	10,895,969	10,789,802	-1.0%
Blue River Township	26,381	27,541	4.4%
Brandywine Township	90,090	90,534	0.5%
Brown Township	24,276	25,118	3.5%
Buck Creek Township	546,929	827,910	51.4%
Center Township	413,996	354,274	-14.4%
Green Township	60,025	61,615	2.6%
Jackson Township	46,711	48,532	3.9%
Sugar Creek Township	2,255,869	2,900,446	28.6%
Vernon Township	349,436	374,553	7.2%
Greenfield Civil City	5,667,289	5,922,467	4.5%
Fortville Civil Town	855,011	875,235	2.4%
New Palestine Civil Town	345,046	428,972	24.3%
Shirley Civil Town	182,052	183,282	0.7%
Spring Lake Civil Town	22,532	23,568	4.6%
Wilkinson Civil Town	87,538	53,661	-38.7%
Cumberland Civil Town	1,166,393	1,234,265	5.8%
Mccordsville Civil Town	940,295	1,024,707	9.0%
Southern Hancock County Community School Corporation	13,909,047	14,958,806	7.5%
Greenfield Central Community School Corporation	16,974,838	22,382,690	31.9%
Mt. Vernon Community School Corporation	15,576,207	18,560,528	19.2%
Eastern Hancock County Community School Corporation	3,962,916	4,753,439	19.9%

PROPERTY TAXES IN HARRISON COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

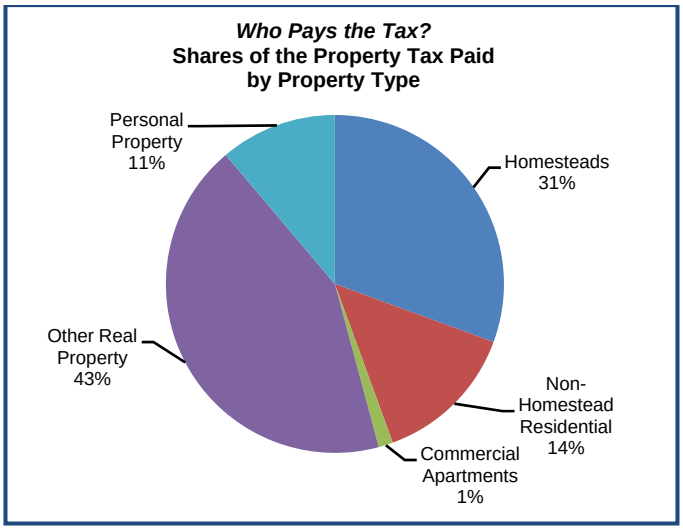
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Harrison County did not adopt a new local option income tax for 2008.

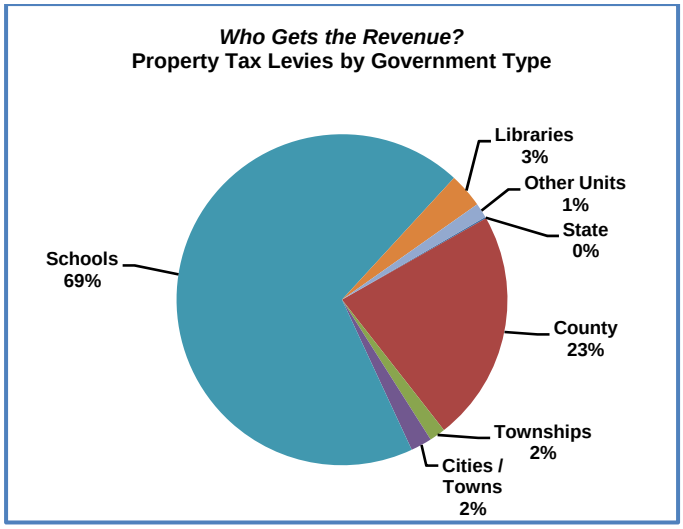
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	95	0.9%	657	6.2%
10% to 19%	35	0.3%	1,059	10.0%
1% to 9%	46	0.4%	1,004	9.5%
0%	51	0.5%	53	0.5%
-1% to -9%	144	1.4%	3,328	31.4%
-10% to -19%	388	3.7%	3,200	30.2%
-20% to -29%	1,291	12.2%	817	7.7%
-30% to -39%	2,180	20.6%	277	2.6%
-40% to -49%	4,749	44.8%	113	1.1%
-50% to -59%	1,299	12.3%	37	0.3%
-60% to -69%	238	2.2%	22	0.2%
-70% to -79%	50	0.5%	8	0.1%
-80% to -89%	15	0.1%	10	0.1%
-90% to -99%	7	0.1%	3	0.0%
-100%	10	0.1%	10	0.1%
Total	10,598	100.0%	10,598	100.0%
Higher Tax Bill	176	1.7%	2,720	25.7%
No Change	51	0.5%	53	0.5%
Lower Tax Bill	10,371	97.8%	7,825	73.8%
Average Change in Tax Bill	-40.9%		-6.6%	

In Harrison County, the average homeowner saw their tax bill decrease by 40.9% for 2008, with 97.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by only 6.6%, though 73.8% of homeowners would have seen tax bill decreases.

In Harrison County, 31% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 54% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Harrison County property tax levies were almost unchanged between 2007 and 2008. This is lower than the expected statewide average increase of 5%. Several funds in the Lanesville School Corporation saw the largest levy increases. The debt service and school pension debt levies in the North Harrison School Corporation saw the largest levy decreases.

In Harrison County, school corporations receive 69% of all property taxes. The county receives most of the rest. Towns, townships, the library district, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Harrison County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$31,652,395*	*$31,664,754*	*0.0%*
State Unit	42,981	45,132	5.0%
Harrison County	6,998,765	7,162,811	2.3%
Blue River Township	31,338	32,091	2.4%
Boone Township	14,841	15,879	7.0%
Franklin Township	44,659	51,960	16.3%
Harrison Township	190,653	186,743	-2.1%
Heth Township	8,605	8,672	0.8%
Jackson Township	70,105	74,937	6.9%
Morgan Township	10,025	10,745	7.2%
Posey Township	21,546	22,438	4.1%
Spencer Township	36,743	38,279	4.2%
Taylor Township	23,849	24,631	3.3%
Washington Township	8,125	9,116	12.2%
Webster Township	9,306	20,730	122.8%
Milltown Civil Town	47,553	43,967	-7.5%
Corydon Civil Town	526,537	544,352	3.4%
Crandall Civil Town	2,709	2,672	-1.4%
Elizabeth Civil Town	3,315	3,306	-0.3%
Laconia Civil Town	1,164	856	-26.5%
Lanesville Civil Town	26,830	28,078	4.7%
Mauckport Civil Town	2,966	3,247	9.5%
Palmyra Civil Town	27,305	29,841	9.3%
Crawford County Community School Corporation	115,699	112,136	-3.1%
Lanesville School Corporation	1,980,088	2,394,416	20.9%
North Harrison Community School Corporation	6,519,464	6,502,929	-0.3%
South Harrison School Corporation	13,384,633	12,765,084	-4.6%
Harrison County Public Library	1,060,202	1,070,003	0.9%
Whiskey Run Fire Protection District	11,431	10,411	-8.9%
Palmyra Fire	87,024	98,136	12.8%
Heth-Washington Twp. Fire Protection District	45,418	45,872	1.0%
Boone Township Fire District	37,016	37,933	2.5%
Webster Twp Fire Protection	34,058	36,050	5.8%
Harrison County Solid Waste Management District	227,442	231,301	1.7%

PROPERTY TAXES IN HENDRICKS COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

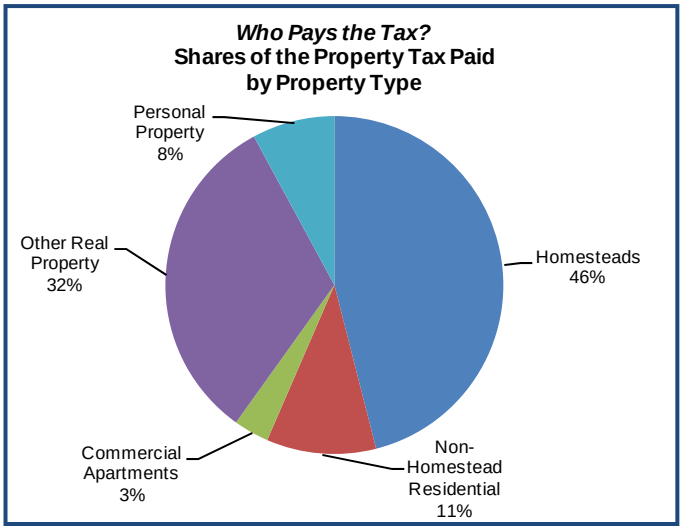
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Hendricks County did not adopt a new local option income tax for 2008.

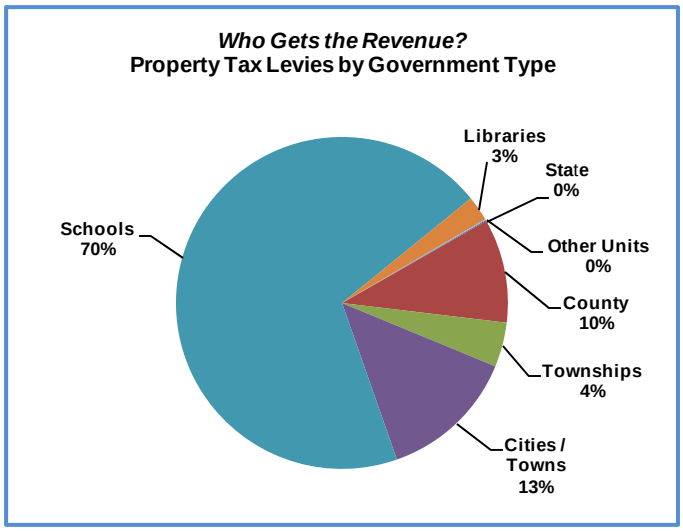
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	347	0.9%	2,380	6.3%
10% to 19%	430	1.1%	4,079	10.9%
1% to 9%	1,085	2.9%	9,431	25.1%
0%	4	0.0%	11	0.0%
-1% to -9%	3,667	9.8%	9,182	24.5%
-10% to -19%	9,740	25.9%	10,507	28.0%
-20% to -29%	11,429	30.4%	1,438	3.8%
-30% to -39%	9,724	25.9%	315	0.8%
-40% to -49%	835	2.2%	126	0.3%
-50% to -59%	200	0.5%	40	0.1%
-60% to -69%	51	0.1%	16	0.0%
-70% to -79%	19	0.1%	11	0.0%
-80% to -89%	7	0.0%	3	0.0%
-90% to -99%	2	0.0%	1	0.0%
-100%	5	0.0%	5	0.0%
Total	37,545	100.0%	37,545	100.0%
Higher Tax Bill	1,862	5.0%	15,890	42.3%
No Change	4	0.0%	11	0.0%
Lower Tax Bill	35,679	95.0%	21,644	57.7%
Average Change in Tax Bill	-23.0%		-3.7%	

In Hendricks County, the average homeowner saw their tax bill decrease by 23.0% for 2008, with 95.0% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 3.7%, but only 57.7% of homeowners would have seen tax bill decreases.



In Hendricks County, 46% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 11% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 40% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Hendricks County property tax levies increased 5.4% from 2007 to 2008. This is close to the expected statewide average increase of 5%. The largest levy increases were in the Avon School Corporation's debt service and general funds, the Danville School Corporation's debt service fund, and the Brownsburg and Plainfield School Corporations' general funds.

In Hendricks County, school corporations receive 70% of all property taxes. The county and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Hendricks County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$188,956,638*	*$199,190,300*	*5.4%*
State Unit	179,424	192,670	7.4%
Hendricks County	21,321,588	20,198,226	-5.3%
Brown Township	231,674	163,023	-29.6%
Center Township	429,256	480,732	12.0%
Clay Township	52,534	56,388	7.3%
Eel River Township	72,450	73,237	1.1%
Franklin Township	49,675	51,273	3.2%
Guilford Township	707,796	749,067	5.8%
Liberty Township	163,297	171,852	5.2%
Lincoln Township	263,532	236,721	-10.2%
Marion Township	36,581	38,066	4.1%
Middle Township	855,643	962,481	12.5%
Union Township	52,198	54,630	4.7%
Washington Township	4,456,278	5,590,596	25.5%
Brownsburg Civil Town	11,044,369	10,784,734	-2.4%
Plainfield Civil Town	11,340,487	10,265,286	-9.5%
Jamestown Civil Town	2,487	3,438	38.2%
Amo Civil Town	48,671	50,405	3.6%
Clayton Civil Town	102,254	107,762	5.4%
Coatesville Civil Town	80,476	84,751	5.3%
Danville Civil Town	2,000,901	2,071,940	3.6%
Lizton Civil Town	84,673	88,995	5.1%
North Salem Civil Town	96,642	104,984	8.6%
Pittsboro Civil Town	444,157	465,470	4.8%
Stilesville Civil Town	26,448	29,232	10.5%
Avon Civil Town	2,074,456	2,629,068	26.7%
Northwest Hendricks School Corporation	8,033,781	8,895,037	10.7%
Brownsburg Community School Corporation	37,853,532	38,812,745	2.5%
Avon Community School Corporation	41,142,072	45,299,455	10.1%
Danville Community School Corporation	10,734,916	12,915,312	20.3%
Plainfield Community School Corporation	23,060,780	25,508,780	10.6%
Mill Creek Community School Corporation	6,557,950	7,036,039	7.3%
Washington Township Public Library	1,188,219	1,208,872	1.7%
Brownburg Public Library	1,108,593	1,168,284	5.4%
Clayton Public Library	158,092	159,058	0.6%
Coatesville-Clay Township Public Library	155,369	154,690	-0.4%
Danville Public Library	529,848	548,070	3.4%
Plainfield - Guilford Twp Public Library	1,541,810	1,593,396	3.3%
Hendricks County Redevelopment Commission	132,312	0	-100.0%
Plainfield Redevelopment Commission	511,584	0	-100.0%
Danville Redevelopment Commission	29,833	32,099	7.6%
Avon Redevelopment Commission	0	153,436	

PROPERTY TAXES IN HENRY COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

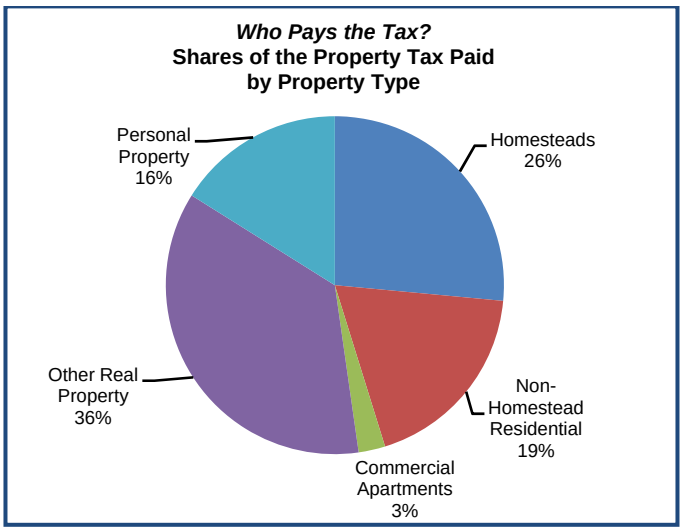
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Henry County did not adopt a new local option income tax for 2008.

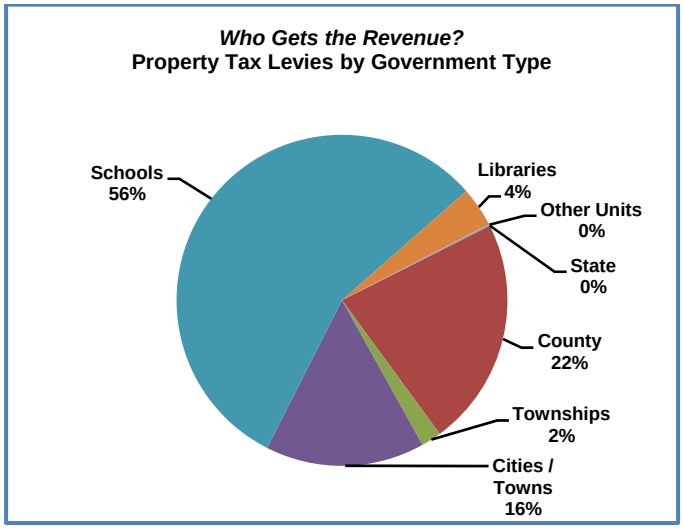
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	83	0.6%	507	3.8%
10% to 19%	43	0.3%	1,027	7.7%
1% to 9%	62	0.5%	5,481	40.9%
0%	88	0.7%	95	0.7%
-1% to -9%	117	0.9%	4,861	36.3%
-10% to -19%	465	3.5%	930	6.9%
-20% to -29%	1,692	12.6%	207	1.5%
-30% to -39%	4,887	36.5%	99	0.7%
-40% to -49%	5,241	39.1%	52	0.4%
-50% to -59%	499	3.7%	52	0.4%
-60% to -69%	95	0.7%	33	0.2%
-70% to -79%	67	0.5%	15	0.1%
-80% to -89%	24	0.2%	7	0.1%
-90% to -99%	11	0.1%	8	0.1%
-100%	14	0.1%	14	0.1%
Total	13,388	100.0%	13,388	100.0%
Higher Tax Bill	188	1.4%	7,015	52.4%
No Change	88	0.7%	95	0.7%
Lower Tax Bill	13,112	97.9%	6,278	46.9%
Average Change in Tax Bill	-35.7%		0.5%	

In Henry County, the average homeowner saw their tax bill decrease by 35.7% for 2008, with 97.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 0.5%, and 52.4% of homeowners would have seen tax bill increases.



In Henry County, 26% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 19% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 52% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Henry County property tax levies increased 2.3% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The county welfare funds were responsible for the largest levy increases.

In Henry County, school corporations receive 56% of all property taxes. The county, the city and the towns receive most of the rest. Townships, library districts, the redevelopment commission, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Henry County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$49,314,762*	*$50,463,376*	*2.3%*
State Unit	41,094	42,820	4.2%
Henry County	10,030,219	11,279,478	12.5%
Blue River Township	31,379	32,087	2.3%
Dudley Township	17,919	17,907	-0.1%
Fall Creek Township	63,827	65,068	1.9%
Franklin Township	29,514	29,125	-1.3%
Greensboro Township	39,596	19,509	-50.7%
Harrison Township	25,539	26,127	2.3%
Henry Township	475,250	488,030	2.7%
Jefferson Township	43,491	43,749	0.6%
Liberty Township	28,546	29,419	3.1%
Prairie Township	104,582	124,798	19.3%
Spiceland Township	37,258	37,913	1.8%
Stoney Creek Township	26,105	26,779	2.6%
Wayne Township	58,948	60,864	3.3%
New Castle Civil City	6,469,668	6,766,360	4.6%
Shirley Civil Town	49,926	50,327	0.8%
Blountsville Civil Town	6,771	7,163	5.8%
Cadiz Civil Town	3,534	3,665	3.7%
Dunreith Civil Town	30,315	31,077	2.5%
Greensboro Civil Town	7,894	7,715	-2.3%
Kennard Civil Town	29,313	29,591	0.9%

Taxing Unit	2007 Levy	2008 Levy	Change
Knightstown Civil Town	373,487	382,860	2.5%
Lewisville Civil Town	29,986	31,102	3.7%
Middletown Civil Town	391,895	399,362	1.9%
Mooreland Civil Town	25,373	25,351	-0.1%
Mount Summit Civil Town	5,616	5,813	3.5%
Spiceland Civil Town	52,329	54,038	3.3%
Springport Civil Town	12,035	12,481	3.7%
Straughn Civil Town	18,211	18,849	3.5%
Sulphur Springs Civil Town	19,813	20,436	3.1%
Blue River Valley School Corporation	2,976,446	2,960,533	-0.5%
South Henry School Corporation	2,901,762	2,704,826	-6.8%
Shenandoah School Corporation	4,998,635	4,809,476	-3.8%
New Castle Community School Corporation	12,420,626	12,639,340	1.8%
Charles A. Beard Memorial School Corporation	3,965,528	4,174,621	5.3%
Union School Corporation	498,712	463,391	-7.1%
Nettle Creek School Corporation	530,850	541,806	2.1%
Knightstown Public Library	46,759	48,120	2.9%
Middletown-Fall Creek Township Public Library	101,242	116,580	15.1%
Spiceland Public Library	13,442	13,889	3.3%
New Castle-Henry County Public Library	2,253,167	1,775,969	-21.2%
Henry County Redevelopment Commission	28,160	44,962	59.7%

PROPERTY TAXES IN HOWARD COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

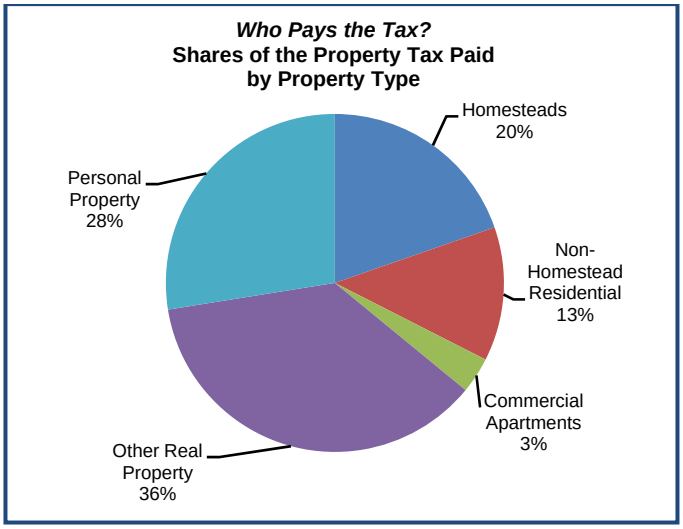
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

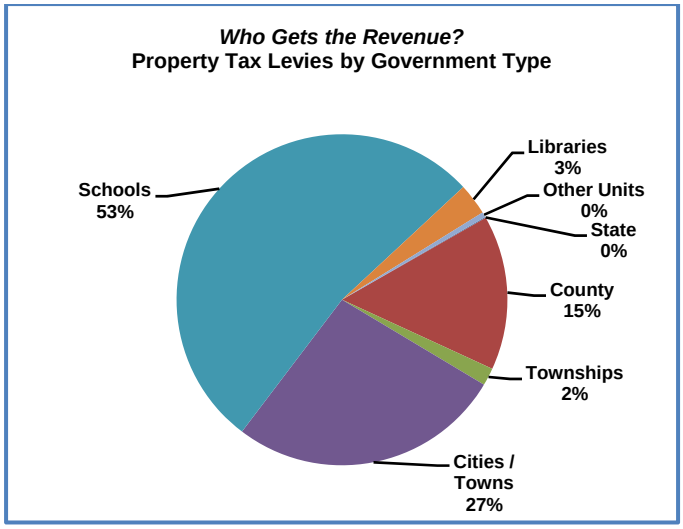
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	929	3.8%	1,026	4.2%
10% to 19%	14	0.1%	65	0.3%
1% to 9%	13	0.1%	100	0.4%
0%	82	0.3%	82	0.3%
-1% to -9%	42	0.2%	430	1.8%
-10% to -19%	82	0.3%	4,514	18.6%
-20% to -29%	283	1.2%	13,261	54.6%
-30% to -39%	1,038	4.3%	3,170	13.0%
-40% to -49%	4,427	18.2%	432	1.8%
-50% to -59%	14,797	60.9%	301	1.2%
-60% to -69%	1,425	5.9%	593	2.4%
-70% to -79%	570	2.3%	138	0.6%
-80% to -89%	433	1.8%	45	0.2%
-90% to -99%	42	0.2%	20	0.1%
-100%	130	0.5%	130	0.5%
Total	24,307	100.0%	24,307	100.0%
Higher Tax Bill	956	3.9%	1,191	4.9%
No Change	82	0.3%	82	0.3%
Lower Tax Bill	23,269	95.8%	23,034	94.8%
Average Change in Tax Bill	-49.5%		-23.1%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

In Howard County, the average homeowner saw their tax bill decrease by 49.5% for 2008, with 95.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased 23.1%, and 94.8% of homeowners would have seen tax bill decreases. Howard County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Howard County, 20% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 13% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 64% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Howard County property tax levies increased 3.1% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The Kokomo city general fund and Western School Corporation debt service levies saw the largest increases.

In Howard County, school corporations receive 53% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Howard County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$129,218,594*	*$133,188,558*	*3.1%*
State Unit	104,955	106,288	1.3%
Howard County	19,490,959	20,128,309	3.3%
Center Township	1,372,785	1,557,694	13.5%
Clay Township	38,381	36,329	-5.3%
Ervin Township	50,611	52,481	3.7%
Harrison Township	215,130	204,198	-5.1%
Honey Creek Township	49,643	59,671	20.2%
Howard Township	56,588	58,868	4.0%
Jackson Township	18,771	19,471	3.7%
Liberty Township	57,667	62,365	8.1%
Monroe Township	29,083	30,542	5.0%
Taylor Township	179,811	183,085	1.8%
Union Township	28,491	29,762	4.5%
Kokomo Civil City	33,564,191	35,053,250	4.4%
Greentown Civil Town	336,430	342,492	1.8%
Russiaville Civil Town	223,699	232,724	4.0%
Taylor Community School Corporation	7,737,068	7,416,341	-4.1%
Northwestern School Corporation	10,089,740	11,025,537	9.3%
Eastern Howard Community School Corporation	5,831,150	5,901,499	1.2%
Western School Corporation	9,547,677	10,665,640	11.7%
Kokomo-Center Township Consolidated School Corporation	35,590,499	35,248,041	-1.0%
Greentown Public Library	223,215	233,317	4.5%
Kokomo-Howard County Public Library	3,726,083	3,863,067	3.7%
Howard County Solid Waste Management District	655,967	677,587	3.3%

PROPERTY TAXES IN HUNTINGTON COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

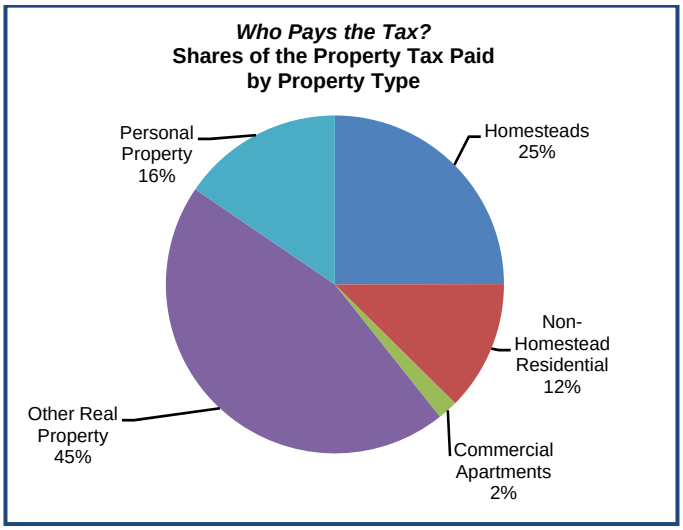
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Huntington County did not adopt a new local option income tax for 2008. (However, they did adopt a new LOIT which will impact tax bills in 2009.)

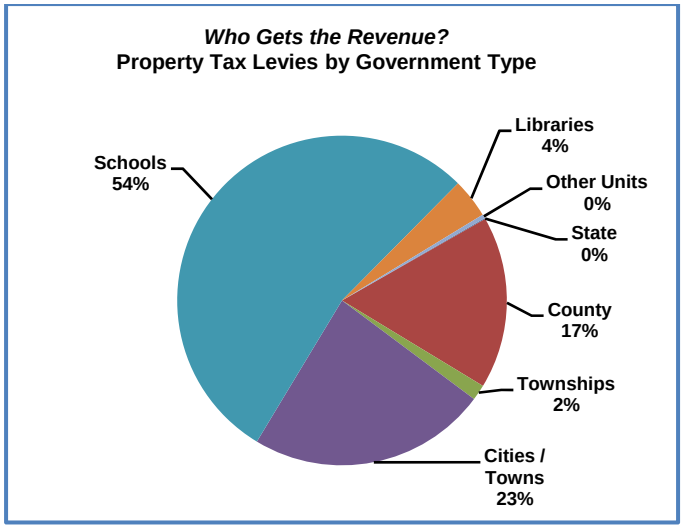
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	36	0.3%	266	2.5%
10% to 19%	20	0.2%	233	2.2%
1% to 9%	32	0.3%	2,128	20.1%
0%	86	0.8%	92	0.9%
-1% to -9%	50	0.5%	5,592	52.9%
-10% to -19%	89	0.8%	1,903	18.0%
-20% to -29%	247	2.3%	157	1.5%
-30% to -39%	1,215	11.5%	80	0.8%
-40% to -49%	4,430	41.9%	31	0.3%
-50% to -59%	4,116	39.0%	29	0.3%
-60% to -69%	146	1.4%	14	0.1%
-70% to -79%	53	0.5%	9	0.1%
-80% to -89%	18	0.2%	7	0.1%
-90% to -99%	7	0.1%	4	0.0%
-100%	17	0.2%	17	0.2%
Total	10,562	100.0%	10,562	100.0%
Higher Tax Bill	88	0.8%	2,627	24.9%
No Change	86	0.8%	92	0.9%
Lower Tax Bill	10,388	98.4%	7,843	74.2%
Average Change in Tax Bill	-46.7%		-4.6%	

In Huntington County, the average homeowner saw their tax bill decrease by 46.7% for 2008, with 98.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 4.6%, and only 74.2% of homeowners would have seen tax bill decreases.



In Huntington County, 25% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 12% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 61% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Huntington County property tax levies decreased 2.2% from 2007 to 2008. This is much lower than the expected statewide average increase of 5%. Reductions in the county welfare levies and the Huntington School Corporation debt service levy accounted for most of the overall levy drop.

In Huntington County, the school corporation received 54% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Huntington County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$42,500,755*	*$41,576,303*	*-2.2%*
State Unit	34,788	37,276	7.2%
Huntington County	7,270,837	7,031,235	-3.3%
Clear Creek Township	55,970	59,128	5.6%
Dallas Township	45,405	47,684	5.0%
Huntington Township	283,118	291,961	3.1%
Jackson Township	34,078	40,763	19.6%
Jefferson Township	29,946	30,924	3.3%
Lancaster Township	24,739	25,938	4.8%
Polk Township	20,284	20,849	2.8%
Rock Creek Township	15,010	23,957	59.6%
Salamonie Township	19,525	20,412	4.5%
Union Township	13,244	12,985	-2.0%
Warren Township	39,083	41,132	5.2%
Wayne Township	21,017	22,327	6.2%
Huntington Civil City	8,310,059	8,537,654	2.7%
Andrews Civil Town	279,098	284,146	1.8%
Markle Civil Town	179,986	231,156	28.4%
Mount Etna Civil Town	3,873	3,694	-4.6%
Roanoke Civil Town	398,863	429,800	7.8%
Warren Civil Town	250,205	256,795	2.6%
Huntington County Community School Corporation	23,350,460	22,361,100	-4.2%
Andrews Public Library	44,312	46,639	5.3%
Roanoke Public Library	46,485	48,585	4.5%
Warren Public Library	68,537	73,978	7.9%
Huntington Library	1,508,183	1,436,208	-4.8%
Huntington County Solid Waste Management District	153,650	159,977	4.1%

PROPERTY TAXES IN JAY COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

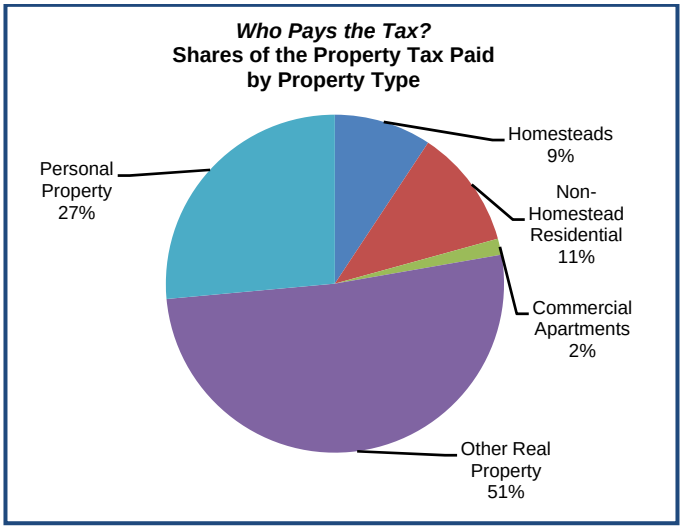
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

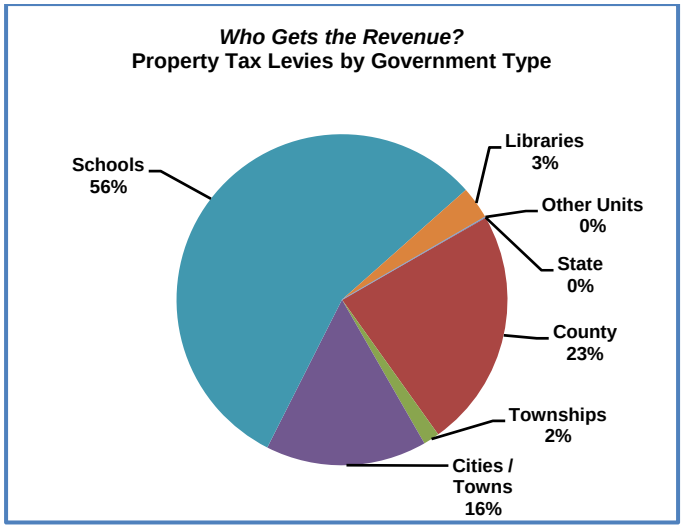
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	22	0.4%	75	1.3%
10% to 19%	5	0.1%	50	0.8%
1% to 9%	15	0.3%	116	1.9%
0%	105	1.8%	105	1.8%
-1% to -9%	21	0.4%	283	4.7%
-10% to -19%	35	0.6%	707	11.8%
-20% to -29%	76	1.3%	1,309	21.9%
-30% to -39%	246	4.1%	2,893	48.4%
-40% to -49%	600	10.0%	291	4.9%
-50% to -59%	1,062	17.8%	60	1.0%
-60% to -69%	1,426	23.8%	32	0.5%
-70% to -79%	2,264	37.9%	24	0.4%
-80% to -89%	64	1.1%	17	0.3%
-90% to -99%	26	0.4%	5	0.1%
-100%	13	0.2%	13	0.2%
Total	5,980	100.0%	5,980	100.0%
Higher Tax Bill	42	0.7%	241	4.0%
No Change	105	1.8%	105	1.8%
Lower Tax Bill	5,833	97.5%	5,634	94.2%
Average Change in Tax Bill	-61.9%		-27.5%	

In Jay County, the average homeowner saw their tax bill decrease by 61.9% for 2008, with 97.5% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 27.5%, and 94.2% of homeowners would have seen tax bill decreases. Jay County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Jay County, 9% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 11% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 78% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Jay County property tax levies increased 2.7% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest increases were in the Jay County School Corporation's general fund and capital projects fund levies.

In Jay County, the school corporation receives 56% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Jay County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$22,518,943*	*$23,128,397*	*2.7%*
State Unit	18,135	19,824	9.3%
Jay County	5,472,298	5,405,353	-1.2%
Bearcreek Township	33,419	33,462	0.1%
Greene Township	19,781	18,843	-4.7%
Jackson Township	21,487	17,764	-17.3%
Jefferson Township	13,430	13,490	0.4%
Knox Township	10,144	10,082	-0.6%
Madison Township	15,696	16,086	2.5%
Noble Township	17,766	17,555	-1.2%
Penn Township	34,735	34,927	0.6%
Pike Township	16,159	16,289	0.8%
Richland Township	73,843	73,182	-0.9%
Wabash Township	16,100	15,971	-0.8%
Wayne Township	101,232	100,049	-1.2%
Portland Civil City	2,575,511	2,570,552	-0.2%
Dunkirk Civil City	783,451	795,776	1.6%
Bryant Civil Town	17,797	17,987	1.1%
Pennville Civil Town	69,557	70,570	1.5%
Redkey Civil Town	172,632	180,254	4.4%
Salamonia Civil Town	4,590	4,589	0.0%
Jay County School Corporation	12,289,625	12,951,701	5.4%
Dunkirk Public Library	98,179	97,284	-0.9%
Penn Township Public Library	13,555	13,586	0.2%
Jay County Public Library	629,821	633,221	0.5%

Property Taxes in Jefferson County, Indiana, 2007-2008

Legislative Services Agency August 2008

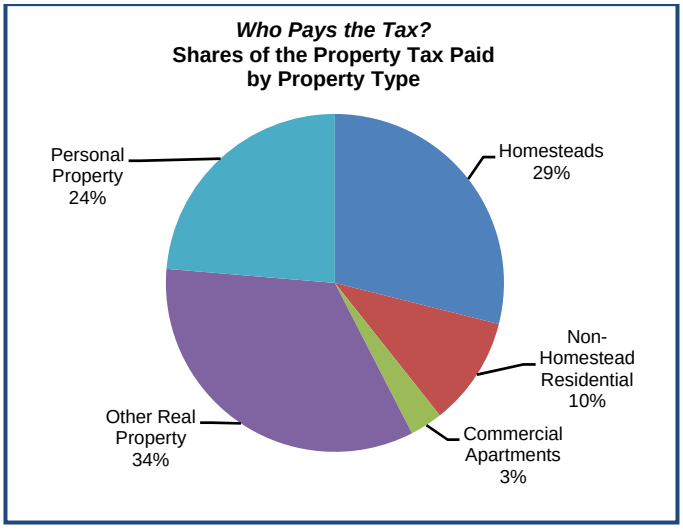
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

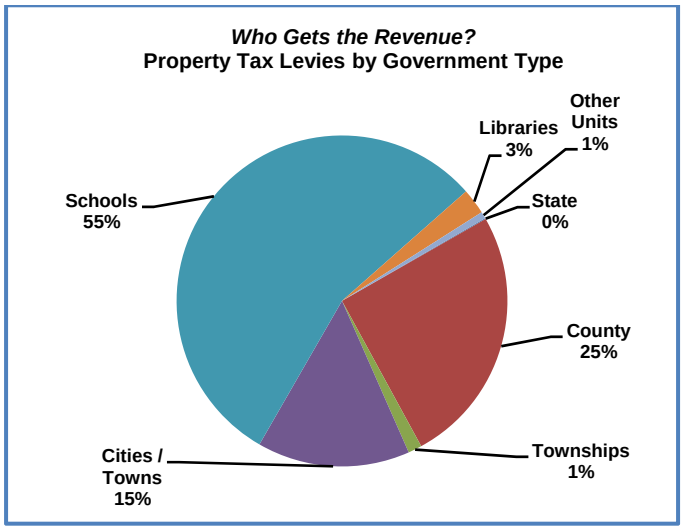
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	267	2.8%	696	7.4%
10% to 19%	30	0.3%	549	5.8%
1% to 9%	61	0.6%	4,405	46.9%
0%	122	1.3%	126	1.3%
-1% to -9%	104	1.1%	2,085	22.2%
-10% to -19%	355	3.8%	795	8.5%
-20% to -29%	1,457	15.5%	234	2.5%
-30% to -39%	5,340	56.9%	111	1.2%
-40% to -49%	1,049	11.2%	69	0.7%
-50% to -59%	202	2.2%	104	1.1%
-60% to -69%	118	1.3%	36	0.4%
-70% to -79%	104	1.1%	22	0.2%
-80% to -89%	28	0.3%	9	0.1%
-90% to -99%	7	0.1%	3	0.0%
-100%	141	1.5%	141	1.5%
Total	9,385	100.0%	9,385	100.0%
Higher Tax Bill	358	3.8%	5,650	60.2%
No Change	122	1.3%	126	1.3%
Lower Tax Bill	8,905	94.9%	3,609	38.5%
Average Change in Tax Bill	-33.5%		-0.1%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Jefferson County did not adopt a new local option income tax for 2008.

In Jefferson County, the average homeowner saw their tax bill decrease by 33.5% for 2008, with 94.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 0.1%, but 60.2% of homeowners would have seen tax bill increases.



In Jefferson County, 29% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 10% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 58% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Jefferson County property tax levies increased 3.6% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. Madison Consolidated School Corporation's general fund and capital projects fund contributed the largest increases.

In Jefferson County, school corporations receive 55% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, the library district, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Jefferson County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$35,678,609*	*$36,952,691*	*3.6%*
State Unit	30,890	32,108	3.9%
Jefferson County	9,700,756	9,347,320	-3.6%
Graham Township	16,958	18,579	9.6%
Hanover Township	47,735	59,920	25.5%
Lancaster Township	25,638	27,032	5.4%
Madison Township	189,689	237,472	25.2%
Milton Township	14,375	15,570	8.3%
Monroe Township	14,632	14,986	2.4%
Republican Township	33,971	36,170	6.5%
Saluda Township	33,004	36,008	9.1%
Shelby Township	21,831	23,323	6.8%
Smyrna Township	29,493	30,598	3.7%
Madison Civil City	5,072,143	5,330,732	5.1%
Brooksburg Civil Town	2,147	2,226	3.7%
Hanover Civil Town	166,329	178,697	7.4%
Madison Consolidated School Corporation	14,980,483	16,014,612	6.9%
Southwestern Jefferson Consolidated School Corporation	4,139,737	4,373,020	5.6%
Jefferson County Public Library	906,107	923,093	1.9%
Southeastern Indiana Solid Waste Management District	137,718	143,146	3.9%
Madison City Redevelopment Commission	114,973	108,079	-6.0%

PROPERTY TAXES IN JENNINGS COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

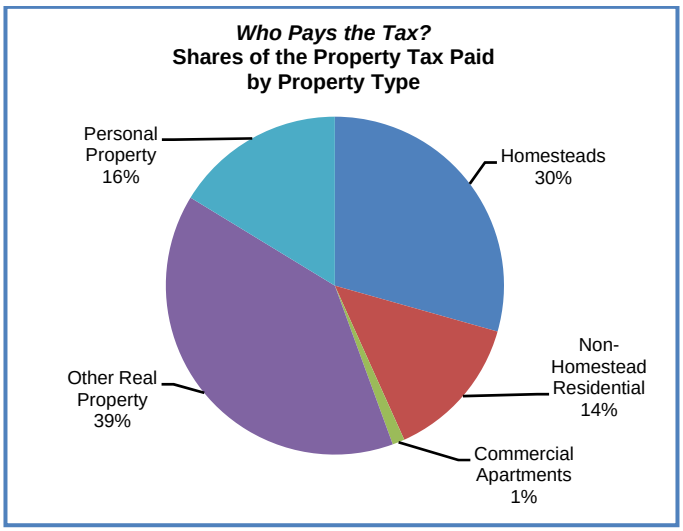
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Jennings County did not adopt a new local option income tax for 2008.

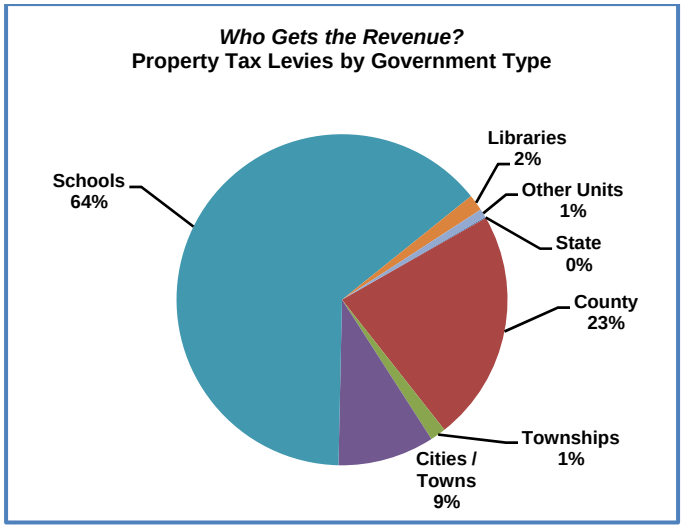
Change in Tax Bill

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	274	3.3%	561	6.8%
10% to 19%	40	0.5%	684	8.3%
1% to 9%	84	1.0%	3,770	45.8%
0%	92	1.1%	99	1.2%
-1% to -9%	232	2.8%	2,578	31.3%
-10% to -19%	826	10.0%	118	1.4%
-20% to -29%	2,435	29.6%	47	0.6%
-30% to -39%	3,677	44.7%	53	0.6%
-40% to -49%	198	2.4%	53	0.6%
-50% to -59%	75	0.9%	102	1.2%
-60% to -69%	84	1.0%	54	0.7%
-70% to -79%	103	1.3%	18	0.2%
-80% to -89%	25	0.3%	10	0.1%
-90% to -99%	11	0.1%	9	0.1%
-100%	68	0.8%	68	0.8%
Total	8,224	100.0%	8,224	100.0%
Higher Tax Bill	398	4.8%	5,015	61.0%
No Change	92	1.1%	99	1.2%
Lower Tax Bill	7,734	94.1%	3,110	37.8%
Average Change in Tax Bill	-26.8%		4.0%	

In Jennings County, the average homeowner saw their tax bill decrease by 26.8% for 2008, with 94.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 4.0%, and 61.0% of homeowners would have seen tax bill increases.



In Jennings County, 30% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 55% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Jennings County property tax levies increased 1.7% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The Jennings County School Corporation's capital projects fund contributed the largest levy increase.

In Jennings County, the school corporation received 64% of all property taxes. The county and the municipalities received most of the rest. Townships, the library district, special districts, and the state received a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Jennings County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$22,533,152*	*$22,907,138*	*1.7%*
State Unit	20,097	21,519	7.1%
Jennings County	5,390,016	5,181,652	-3.9%
Bigger Township	15,592	16,089	3.2%
Campbell Township	23,000	23,616	2.7%
Center Township	79,232	80,886	2.1%
Columbia Township	12,051	12,957	7.5%
Geneva Township	79,081	79,155	0.1%
Lovett Township	12,285	12,841	4.5%
Marion Township	15,203	16,048	5.6%
Montgomery Township	18,486	18,818	1.8%
Sand Creek Township	17,126	27,684	61.6%
Spencer Township	27,019	26,870	-0.6%
Vernon Township	0	36,191	
North Vernon Civil City	2,159,255	2,137,030	-1.0%
Vernon Civil Town	20,192	20,041	-0.7%
Jennings County School Corporation	14,176,320	14,638,459	3.3%
Jennings County Public Library	280,512	365,827	30.4%
Southeastern Indiana Solid Waste Management District	104,669	108,493	3.7%
North Vernon Redevelopment Commission	83,016	82,962	-0.1%

PROPERTY TAXES IN JACKSON COUNTY, INDIANA, 2007-2008

Legislative Services Agency November 2008

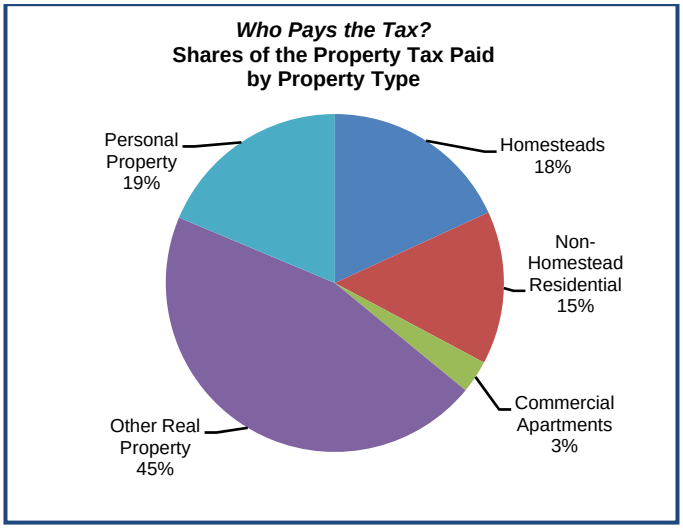
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Jackson County did not adopt a new local option income tax for 2008.

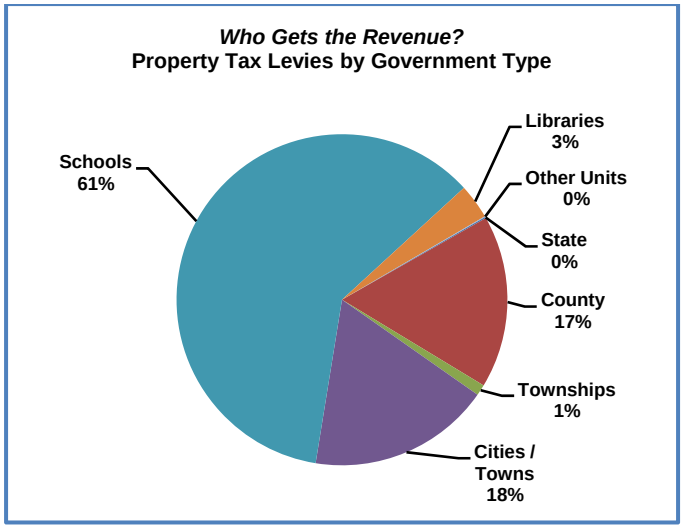
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	80	0.7%	540	5.0%
10% to 19%	29	0.3%	1,442	13.4%
1% to 9%	71	0.7%	5,412	50.3%
0%	42	0.4%	47	0.4%
-1% to -9%	156	1.4%	2,046	19.0%
-10% to -19%	518	4.8%	955	8.9%
-20% to -29%	1,539	14.3%	162	1.5%
-30% to -39%	3,285	30.5%	86	0.8%
-40% to -49%	1,568	14.6%	25	0.2%
-50% to -59%	505	4.7%	23	0.2%
-60% to -69%	2,764	25.7%	7	0.1%
-70% to -79%	182	1.7%	7	0.1%
-80% to -89%	12	0.1%	2	0.0%
-90% to -99%	5	0.0%	2	0.0%
-100%	3	0.0%	3	0.0%
Total	10,759	100.0%	10,759	100.0%
Higher Tax Bill	180	1.7%	7,394	68.8%
No Change	42	0.4%	47	0.4%
Lower Tax Bill	10,537	97.9%	3,318	30.8%
Average Change in Tax Bill	-40.5%		0.7%	

In Jackson County, the average homeowner saw their tax bill decrease by 40.5% for 2008, with 97.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 0.7%, and 68.8% of homeowners would have seen tax bill increases.



In Jackson County, 18% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 64% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Jackson County property tax levies decreased 1.6% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The Seymour Community School Corporation was responsible for the largest levy decreases, due to decreases in taxes for debt service, capital projects, and school bus replacement.

In Jackson County, school corporations receive 61% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, the fire district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Jackson County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$46,476,233*	*$45,731,302*	*-1.6%*
State Unit	51,789	51,987	0.4%
Jackson County	7,664,732	7,720,123	0.7%
Brownstown Township	75,413	75,722	0.4%
Carr Township	57,931	56,989	-1.6%
Driftwood Township	24,872	26,040	4.7%
Grassy Fork Township	22,988	23,681	3.0%
Hamilton Township	54,192	54,244	0.1%
Jackson Township	106,120	108,459	2.2%
Owen Township	30,895	25,450	-17.6%
Pershing Township	22,464	17,909	-20.3%
Redding Township	17,011	17,478	2.7%
Salt Creek Township	10,787	10,759	-0.3%
Vernon Township	67,032	62,489	-6.8%
Washington Township	9,859	10,521	6.7%
Seymour Civil City	7,509,805	7,452,693	-0.8%
Brownstown Civil Town	535,458	457,003	-14.7%
Crothersville Civil Town	223,842	191,137	-14.6%
Medora Civil Town	53,496	47,880	-10.5%
Medora Community School Corporation	771,913	837,261	8.5%
Seymour Community School Corporation	19,059,535	18,361,866	-3.7%
Brownstown Central Community School Corporation	5,970,092	6,157,220	3.1%
Crothersville Community School Corporation	2,499,390	2,373,483	-5.0%
Brownstown Public Library	250,438	235,667	-5.9%
Jackson County Public Library	1,348,344	1,315,750	-2.4%
Pershing Fire District	37,835	39,491	4.4%

PROPERTY TAXES IN JASPER COUNTY, INDIANA, 2007-2008

Legislative Services Agency December 2008

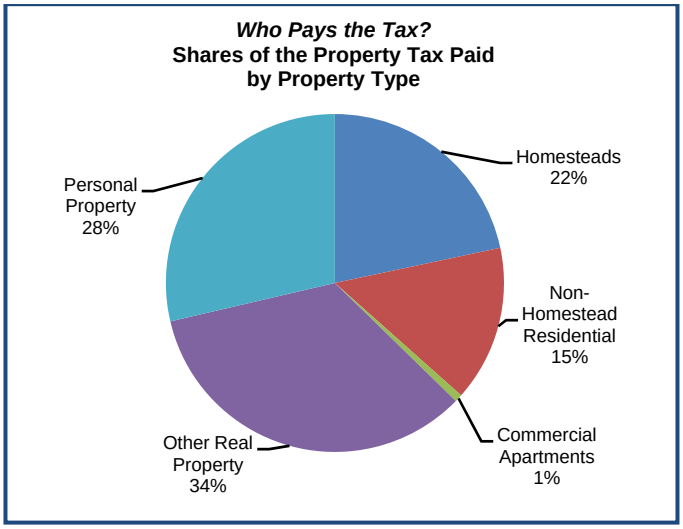
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

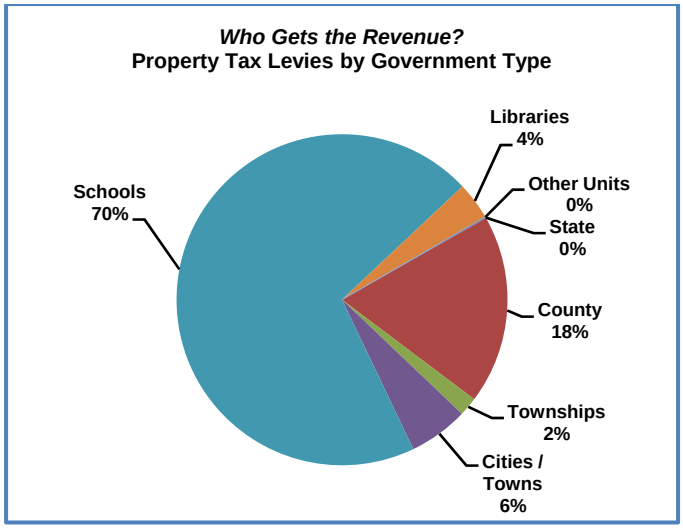
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	32	0.4%	117	1.5%
10% to 19%	8	0.1%	71	0.9%
1% to 9%	18	0.2%	133	1.7%
0%	13	0.2%	13	0.2%
-1% to -9%	31	0.4%	2,070	26.0%
-10% to -19%	63	0.8%	4,707	59.1%
-20% to -29%	333	4.2%	602	7.6%
-30% to -39%	1,689	21.2%	135	1.7%
-40% to -49%	4,103	51.5%	62	0.8%
-50% to -59%	1,494	18.7%	30	0.4%
-60% to -69%	129	1.6%	12	0.2%
-70% to -79%	38	0.5%	3	0.0%
-80% to -89%	5	0.1%	2	0.0%
-90% to -99%	4	0.1%	3	0.0%
-100%	10	0.1%	10	0.1%
Total	7,970	100.0%	7,970	100.0%
Higher Tax Bill	58	0.7%	321	4.0%
No Change	13	0.2%	13	0.2%
Lower Tax Bill	7,899	99.1%	7,636	95.8%
Average Change in Tax Bill	-43.4%		-12.4%	

In Jasper County, the average homeowner saw their tax bill decrease by 43.4% for 2008, with 99.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 12.4%, and 95.8% of homeowners would have seen tax bill decreases. Jasper County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Jasper County, 22% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 62% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Jasper County property tax levies increased 5.3% from 2007 to 2008. This is near the expected statewide average increase of 5%. The largest levy increases were in the Kankakee Valley School Corporation general, capital projects, and debt service funds, and the Rensselaer Central School Corporation general and capital projects funds.

In Jasper County, school corporations receive 70% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Jasper County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$38,987,440*	*$41,054,860*	*5.3%*
State Unit	48,146	50,524	4.9%
Jasper County	7,663,263	7,587,069	-1.0%
Barkley Township	11,134	11,236	0.9%
Carpenter Township	81,152	82,430	1.6%
Gillam Township	37,143	37,900	2.0%
Hanging Grove Township	16,611	16,623	0.1%
Jordan Township	18,283	18,682	2.2%
Kankakee Township	60,362	60,611	0.4%
Keener Township	294,400	227,135	-22.8%
Marion Township	93,145	92,729	-0.4%
Newton Township	23,715	21,530	-9.2%
Union Township	13,319	13,338	0.1%
Walker Township	65,645	100,278	52.8%
Wheatfield Township	66,417	69,283	4.3%
Rensselaer Civil City	1,174,941	1,189,665	1.3%
Demotte Civil Town	785,207	795,085	1.3%
Remington Civil Town	302,240	290,743	-3.8%
Wheatfield Civil Town	101,952	104,836	2.8%
Kankakee Valley School Corporation	16,986,313	18,242,784	7.4%
Rensselaer Central School Corporation	6,689,255	7,562,593	13.1%
West Central School Corporation	515,821	497,074	-3.6%
Tri County School Corporation	2,473,056	2,472,612	0.0%
Remington Public Library	70,214	70,968	1.1%
Jasper County Public Library	1,395,706	1,439,132	3.1%

PROPERTY TAXES IN JOHNSON COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

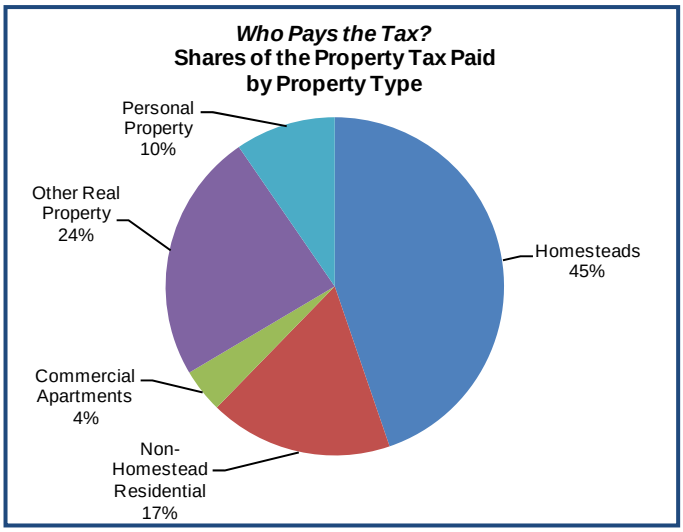
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Johnson County did not adopt a new local option income tax for 2008.

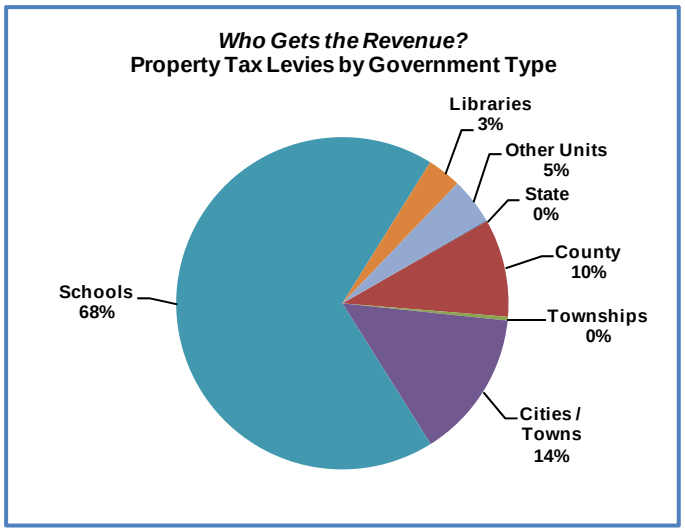
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	261	0.8%	2,220	6.9%
10% to 19%	267	0.8%	3,012	9.4%
1% to 9%	684	2.1%	7,283	22.8%
0%	39	0.1%	56	0.2%
-1% to -9%	1,897	5.9%	13,352	41.8%
-10% to -19%	5,268	16.5%	4,723	14.8%
-20% to -29%	14,517	45.4%	738	2.3%
-30% to -39%	7,572	23.7%	310	1.0%
-40% to -49%	998	3.1%	132	0.4%
-50% to -59%	279	0.9%	53	0.2%
-60% to -69%	92	0.3%	26	0.1%
-70% to -79%	36	0.1%	13	0.0%
-80% to -89%	13	0.0%	6	0.0%
-90% to -99%	8	0.0%	7	0.0%
-100%	17	0.1%	17	0.1%
Total	31,948	100.0%	31,948	100.0%
Higher Tax Bill	1,212	3.8%	12,515	39.2%
No Change	39	0.1%	56	0.2%
Lower Tax Bill	30,697	96.1%	19,377	60.6%
Average Change in Tax Bill	-23.6%		-0.6%	

In Johnson County, the average homeowner saw their tax bill decrease by 23.6% for 2008, with 96.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 0.6%, and 60.6% of homeowners would have seen tax bill decreases.



In Johnson County, 45% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 17% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 4% are paid by owners of larger rental housing units (commercial apartments); and 34% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Johnson County property tax levies increased 2.9% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest levy increases were in the Franklin School Corporation's debt service fund, and the Center Grove School Corporation's general and debt service funds.

In Johnson County, school corporations receive 68% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Johnson County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$167,646,619*	*$172,463,534*	*2.9%*
State Unit	159,386	162,732	2.1%
Johnson County	17,346,469	16,435,890	-5.2%
Blue River Township	53,875	55,253	2.6%
Clark Township	51,648	53,291	3.2%
Franklin Township	162,607	164,920	1.4%
Hensley Township	9,755	9,915	1.6%
Needham Township	18,070	18,640	3.2%
Nineveh Township	23,460	23,144	-1.3%
Pleasant Township	94,443	97,837	3.6%
White River Township	212,414	220,857	4.0%
Franklin Civil City	9,857,911	10,089,358	2.3%
Greenwood Civil City	11,239,407	10,952,340	-2.6%
Bargersville Civil Town	490,037	451,282	-7.9%
Edinburgh Civil Town	1,840,258	1,871,147	1.7%
New Whiteland Civil Town	645,136	656,412	1.7%
Princes Lakes Civil Town	211,690	215,089	1.6%
Trafalgar Civil Town	199,211	214,506	7.7%
Whiteland Civil Town	399,276	412,022	3.2%
Clark-Pleasant Community School Corporation	24,848,973	25,491,646	2.6%
Center Grove Community School Corporation	37,797,335	39,796,466	5.3%
Edinburgh Community School Corporation	2,877,073	3,053,175	6.1%
Franklin Community School Corporation	23,564,293	27,142,178	15.2%
Greenwood Community School Corporation	16,022,694	15,170,453	-5.3%
Nineveh-Hensley-Jackson United School Corporation	6,078,173	6,206,202	2.1%
Edinburgh-Wright-Hageman Public Library	145,794	150,415	3.2%
Greenwood Public Library	1,363,464	1,180,183	-13.4%
Johnson County Public Library	4,653,002	4,378,842	-5.9%
White River Township Fire	4,051,042	4,171,628	3.0%
Amity Fire Protection	128,937	132,507	2.8%
Nineveh Fire Protection District	89,207	87,938	-1.4%
Needham Fire Protection District	60,306	63,594	5.5%
Bargersville Fire Protection	1,728,548	1,811,335	4.8%
Whiteland Fire Protection	177,196	365,141	106.1%
Hensley Fire Protection	193,032	170,389	-11.7%
Johnson County Solid Waste	365,259	372,927	2.1%
White Lake Conservancy District	22,087	23,905	8.2%
Northeast Lake Conservancy District	1,499	2,459	64.0%
Hants Lake Conservancy District	6,917	10,194	47.4%
North Lake Conservancy District	11,991	11,760	-1.9%
Franklin City Redevelopment Commission	216,514	189,298	-12.6%
Greenwood Redevelopment Commission	228,230	376,264	64.9%

PROPERTY TAXES IN KNOX COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

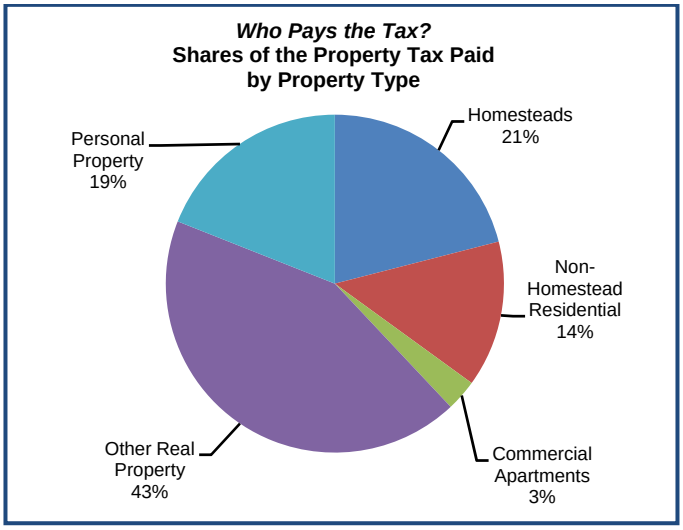
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Knox County did not adopt a new local option income tax for 2008.

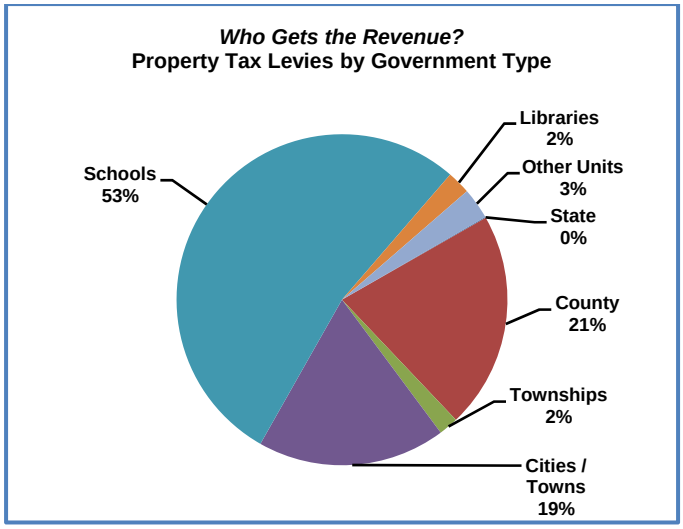
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	404	3.8%	1,117	10.5%
10% to 19%	77	0.7%	1,162	11.0%
1% to 9%	66	0.6%	2,976	28.1%
0%	176	1.7%	182	1.7%
-1% to -9%	149	1.4%	4,099	38.7%
-10% to -19%	391	3.7%	357	3.4%
-20% to -29%	985	9.3%	78	0.7%
-30% to -39%	2,571	24.3%	71	0.7%
-40% to -49%	4,816	45.5%	78	0.7%
-50% to -59%	380	3.6%	119	1.1%
-60% to -69%	112	1.1%	107	1.0%
-70% to -79%	185	1.7%	21	0.2%
-80% to -89%	59	0.6%	9	0.1%
-90% to -99%	17	0.2%	12	0.1%
-100%	201	1.9%	201	1.9%
Total	10,589	100.0%	10,589	100.0%
Higher Tax Bill	547	5.2%	5,255	49.6%
No Change	176	1.7%	182	1.7%
Lower Tax Bill	9,866	93.1%	5,152	48.7%
Average Change in Tax Bill	-37.4%		2.2%	

In Knox County, the average homeowner saw their tax bill decrease by 37.4% for 2008, with 93.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 2.2%, and 49.6% of homeowners would have seen tax bill increases.



In Knox County, 21% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 62% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Knox County property tax levies increased 2.0% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. North Knox and South Knox School Corporations contributed the largest levy increases, due to increases in taxes for debt service.

In Knox County, school corporations receive 53% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Knox County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$40,080,699*	*$40,885,681*	*2.0%*
State Unit	30,172	33,192	10.0%
Knox County	8,781,290	8,656,288	-1.4%
Busseron Township	53,322	53,410	0.2%
Decker Township	32,865	33,110	0.7%
Harrison Township	93,671	97,352	3.9%
Johnson Township	27,875	27,875	0.0%
Palmyra Township	95,888	93,021	-3.0%
Steen Township	51,568	52,975	2.7%
Vigo Township	63,032	63,900	1.4%
Vincennes Township	208,453	208,775	0.2%
Washington Township	111,829	111,582	-0.2%
Widner Township	40,279	41,263	2.4%
Vincennes Civil City	6,979,349	6,614,712	-5.2%
Bicknell Civil City	679,559	684,496	0.7%
Bruceville Civil Town	56,420	55,441	-1.7%
Decker Civil Town	12,342	9,256	-25.0%
Edwardsport Civil Town	21,992	19,671	-10.6%
Monroe City Civil Town	16,875	16,074	-4.7%
Oaktown Civil Town	34,600	36,473	5.4%
Sandborn Civil Town	36,793	38,893	5.7%
Wheatland Civil Town	34,872	33,461	-4.0%
North Knox School Corporation	4,674,463	5,281,333	13.0%
South Knox School Corporation	5,918,573	6,592,683	11.4%
Vincennes Community School Corporation	9,796,578	9,852,480	0.6%
Bicknell Public Library	96,137	101,159	5.2%
Knox County Public Library	1,032,243	830,212	-19.6%
Vincennes Township Fire	845,338	963,536	14.0%
South Vigo Township Fire	67,282	70,397	4.6%
Vigo Central Community Fire	48,588	49,553	2.0%
Johnson Township Community Fire	138,451	163,108	17.8%

Property Taxes in Kosciusko County, Indiana, 2007-2008

Legislative Services Agency September 2008

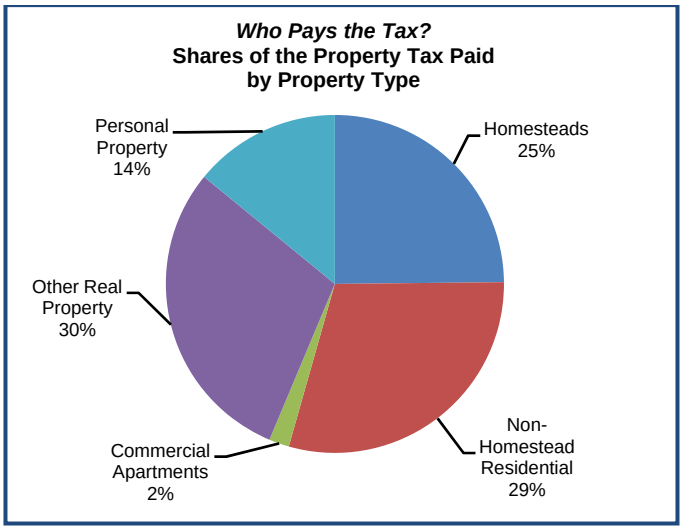
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Kosciusko County did not adopt a new local option income tax for 2008.

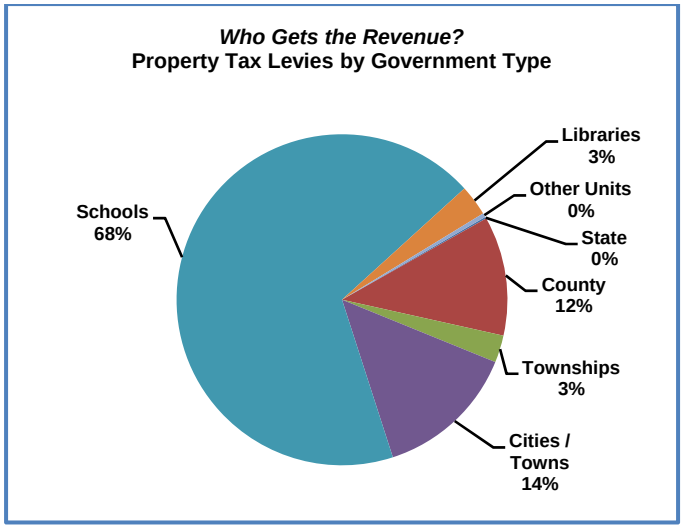
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	459	2.3%	2,172	10.9%
10% to 19%	161	0.8%	1,477	7.4%
1% to 9%	276	1.4%	10,599	53.2%
0%	42	0.2%	47	0.2%
-1% to -9%	684	3.4%	4,030	20.2%
-10% to -19%	1,823	9.2%	832	4.2%
-20% to -29%	8,613	43.3%	280	1.4%
-30% to -39%	6,679	33.6%	170	0.9%
-40% to -49%	662	3.3%	146	0.7%
-50% to -59%	245	1.2%	78	0.4%
-60% to -69%	177	0.9%	40	0.2%
-70% to -79%	52	0.3%	17	0.1%
-80% to -89%	19	0.1%	9	0.0%
-90% to -99%	7	0.0%	2	0.0%
-100%	7	0.0%	7	0.0%
Total	19,906	100.0%	19,906	100.0%
Higher Tax Bill	896	4.5%	14,248	71.6%
No Change	42	0.2%	47	0.2%
Lower Tax Bill	18,968	95.3%	5,611	28.2%
Average Change in Tax Bill	-27.8%		3.8%	

In Kosciusko County, the average homeowner saw their tax bill decrease by 27.8% for 2008, with 95.3% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.8%, and 71.6% of homeowners would have seen tax bill increases.



In Kosciusko County, 25% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 29% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 44% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Kosciusko County property tax levies increased 3.7% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest levy increases were in the county, the Wawasee School Corporation, and the Warsaw School Corporation.

In Kosciusko County, school corporations receive 68% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Kosciusko County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$86,874,500*	*$90,114,563*	*3.7%*
State Unit	138,564	142,533	2.9%
Kosciusko County	9,872,711	10,511,760	6.5%
Clay Township	57,323	60,771	6.0%
Etna Township	37,866	45,191	19.3%
Franklin Township	48,373	50,321	4.0%
Harrison Township	98,403	102,742	4.4%
Jackson Township	53,625	56,943	6.2%
Jefferson Township	32,039	33,184	3.6%
Lake Township	36,729	43,972	19.7%
Monroe Township	17,821	18,584	4.3%
Plain Township	301,880	311,751	3.3%
Prairie Township	56,360	40,046	-28.9%
Scott Township	10,937	18,414	68.4%
Seward Township	64,641	61,466	-4.9%
Tippecanoe Township	359,884	348,796	-3.1%
Turkey Creek Township	327,486	339,533	3.7%
Van Buren Township	83,844	87,568	4.4%
Washington Township	90,723	93,489	3.0%
Wayne Township	658,059	682,353	3.7%
Warsaw Civil City	8,109,794	8,346,385	2.9%
Nappanee Civil City	149,682	161,095	7.6%
Burket Civil Town	18,188	3,539	-80.5%
Claypool Civil Town	68,441	71,956	5.1%
Etna Green Civil Town	72,380	75,042	3.7%
Leesburg Civil Town	63,133	65,473	3.7%

Taxing Unit	2007 Levy	2008 Levy	Change
Mentone Civil Town	207,529	214,521	3.4%
Milford Civil Town	419,582	434,381	3.5%
North Webster Civil Town	307,628	318,371	3.5%
Pierceton Civil Town	179,333	175,856	-1.9%
Sidney Civil Town	10,939	11,344	3.7%
Silver Lake Civil Town	222,176	229,519	3.3%
Syracuse Civil Town	1,564,492	1,555,868	-0.6%
Winona Lake Civil Town	810,267	839,423	3.6%
Wa-Nee Community School Corporation	2,251,187	2,271,139	0.9%
Wawasee Community School Corporation	18,544,623	19,559,736	5.5%
Warsaw Community School Corporation	27,771,012	28,752,119	3.5%
Tippecanoe Valley School Corporation	5,628,671	5,791,225	2.9%
Whitko Community School Corporation	4,313,616	4,301,383	-0.3%
Triton School Corporation	891,845	811,170	-9.0%
Nappanee Public Library	31,477	34,121	8.4%
Milford Public Library	125,630	135,584	7.9%
Pierceton Public Library	44,684	46,223	3.4%
Syracuse Public Library	291,116	296,574	1.9%
Warsaw Community Public Library	1,627,269	1,678,243	3.1%
Bell Memorial Public Library	206,798	208,294	0.7%
North Webster Library	306,742	317,881	3.6%
Kosciusko County Solid Waste Management	161,658	160,349	-0.8%
Winona Lake Redevelopment Commission	0	18,090	
Warsaw City Redevelopment Commission	127,340	180,242	41.5%

PROPERTY TAXES IN LAGRANGE COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

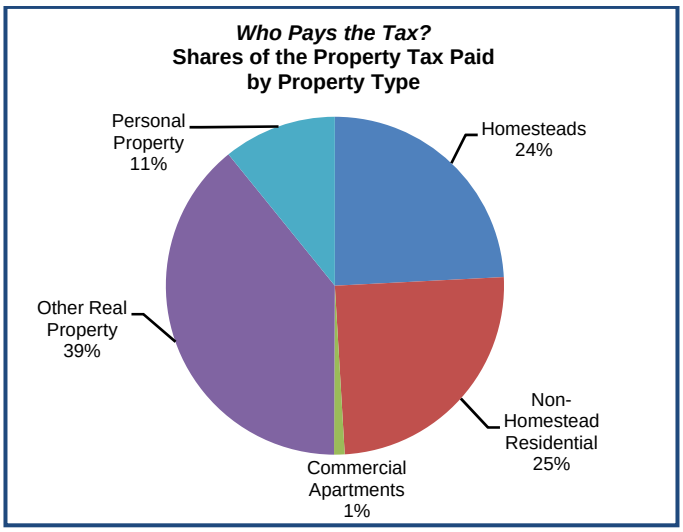
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. LaGrange County did not adopt a new local option income tax for 2008.

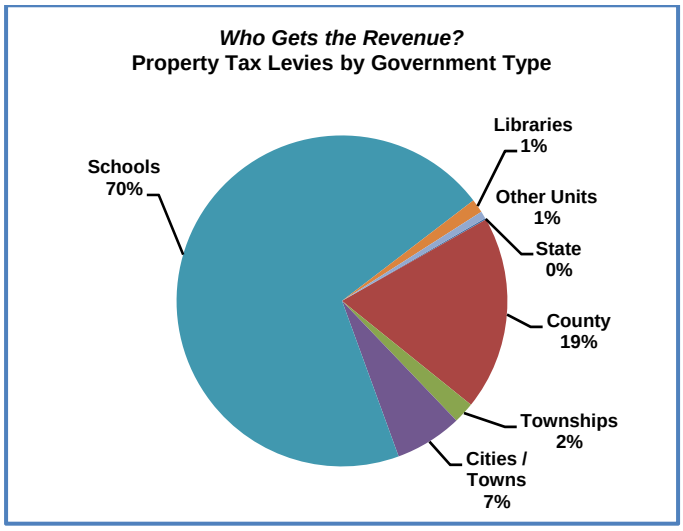
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	295	3.4%	521	6.1%
10% to 19%	16	0.2%	369	4.3%
1% to 9%	38	0.4%	4,748	55.2%
0%	124	1.4%	128	1.5%
-1% to -9%	69	0.8%	2,064	24.0%
-10% to -19%	221	2.6%	192	2.2%
-20% to -29%	840	9.8%	124	1.4%
-30% to -39%	3,601	41.8%	84	1.0%
-40% to -49%	2,732	31.7%	88	1.0%
-50% to -59%	255	3.0%	85	1.0%
-60% to -69%	137	1.6%	53	0.6%
-70% to -79%	113	1.3%	5	0.1%
-80% to -89%	21	0.2%	3	0.0%
-90% to -99%	7	0.1%	5	0.1%
-100%	138	1.6%	138	1.6%
Total	8,607	100.0%	8,607	100.0%
Higher Tax Bill	349	4.1%	5,638	65.5%
No Change	124	1.4%	128	1.5%
Lower Tax Bill	8,134	94.5%	2,841	33.0%
Average Change in Tax Bill	-33.8%		3.7%	

In LaGrange County, the average homeowner saw their tax bill decrease by 33.8% for 2008, with 94.5% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.7%, and 65.5% of homeowners would have seen tax bill increases.



In LaGrange County, 24% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 25% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 50% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, LaGrange County property tax levies increased 5.2% from 2007 to 2008. This is close to the expected statewide average increase of 5%. Tax levies that saw the largest increases were the county reassessment fund, the school corporation general funds, and the Westview School Corporation debt service and capital projects funds.

In LaGrange County, 70% of all property taxes are collected for the school corporations. The county and the towns receive most of the rest. Townships, the library district, the redevelopment districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in LaGrange County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$35,217,758*	*$37,055,992*	*5.2%*
State Unit	49,719	52,592	5.8%
LaGrange County	6,799,048	7,031,965	3.4%
Bloomfield Township	93,443	98,141	5.0%
Clay Township	77,195	81,251	5.3%
Clearspring Township	53,714	57,140	6.4%
Eden Township	44,925	65,375	45.5%
Greenfield Township	24,800	26,976	8.8%
Johnson Township	107,321	111,991	4.4%
Lima Township	70,919	73,481	3.6%
Milford Township	54,583	57,482	5.3%
Newbury Township	128,066	129,689	1.3%
Springfield Township	16,431	19,859	20.9%
Van Buren Township	44,064	47,316	7.4%
LaGrange Civil Town	923,480	958,209	3.8%
Shipshewana Civil Town	682,269	690,318	1.2%
Topeka Civil Town	634,287	672,291	6.0%
Wolcottville Civil Town	117,892	117,961	0.1%
Prairie Heights Community School Corporation	3,270,405	3,574,761	9.3%
Westview School Corporation	11,823,421	12,749,850	7.8%
Lakeland School Corporation	9,447,517	9,675,005	2.4%
LaGrange County Public Library	472,329	495,240	4.9%
Northeast Indiana Solid Waste Management District	167,801	177,497	5.8%
LaGrange Town Redevelopment Commission	24,168	26,380	9.2%
Shipshewana Redevelopment Commission	52,545	57,244	8.9%
LaGrange County Redevelopment Commission	37,416	7,978	-78.7%

PROPERTY TAXES IN LAKE COUNTY, INDIANA, 2007-2008

Legislative Services Agency December 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

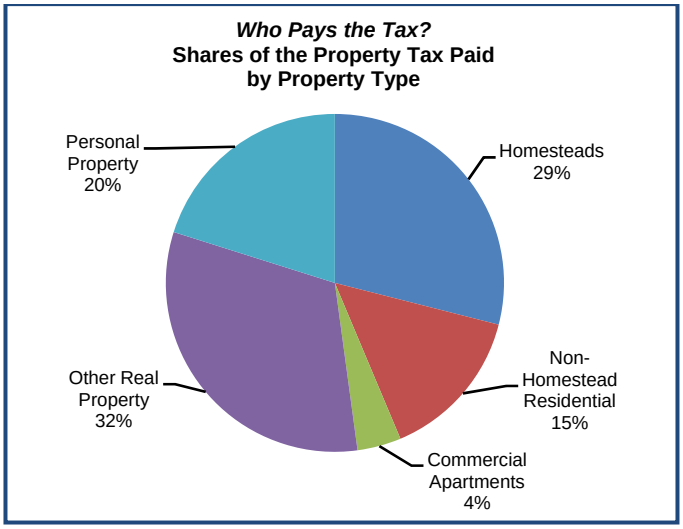
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Lake County did not adopt a new local option income tax for 2008.

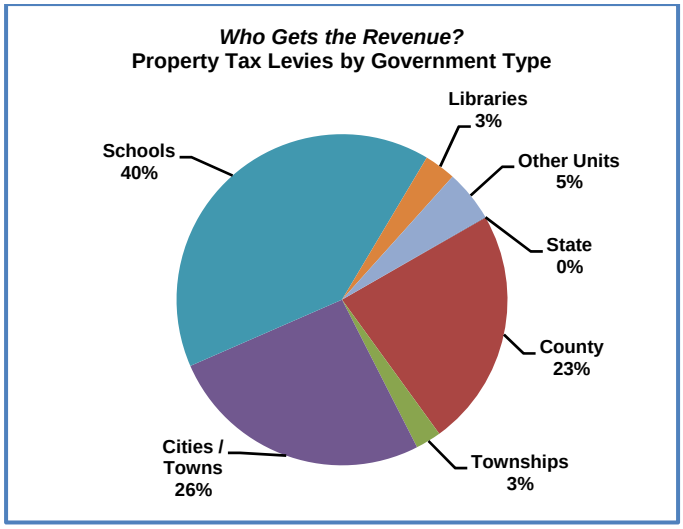
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	1,267	1.0%	15,590	11.8%
10% to 19%	599	0.5%	30,061	22.8%
1% to 9%	1,192	0.9%	50,185	38.1%
0%	1,025	0.8%	1,075	0.8%
-1% to -9%	2,305	1.8%	26,435	20.1%
-10% to -19%	7,508	5.7%	5,122	3.9%
-20% to -29%	39,599	30.1%	1,493	1.1%
-30% to -39%	63,449	48.2%	672	0.5%
-40% to -49%	11,949	9.1%	414	0.3%
-50% to -59%	1,620	1.2%	231	0.2%
-60% to -69%	611	0.5%	102	0.1%
-70% to -79%	236	0.2%	55	0.0%
-80% to -89%	96	0.1%	43	0.0%
-90% to -99%	51	0.0%	29	0.0%
-100%	85	0.1%	85	0.1%
Total	131,592	100.0%	131,592	100.0%
Higher Tax Bill	3,058	2.3%	95,836	72.8%
No Change	1,025	0.8%	1,075	0.8%
Lower Tax Bill	127,509	96.9%	34,681	26.4%
Average Change in Tax Bill	-30.5%		6.7%	

In Lake County, the average homeowner saw their tax bill decrease by 30.5% for 2008, with 96.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 6.7%, and 72.8% of homeowners would have seen tax bill increases.

In Lake County, 29% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 4% are paid by owners of larger rental housing units (commercial apartments); and 52% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Lake County property tax levies increased 3.8% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest levy increases were for debt service in the River Forest, Lake Central, Crown Point, and East Chicago School Corporations, and for general funds in the Crown Point and Lake Central School Corporations.

In Lake County, school corporations receive 40% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Lake County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$ 967,314,700*	*$ 1,003,872,093*	*3.8%*
State Unit	556,998	590,187	6.0%
Lake County	229,628,262	233,451,618	1.7%
Calumet Township	15,244,166	15,150,036	-0.6%
Cedar Creek Township	656,027	745,390	13.6%
Center Township	622,045	624,936	0.5%
Eagle Creek Township	144,865	147,092	1.5%
Hanover Township	360,714	396,511	9.9%
Hobart Township	601,600	600,793	-0.1%
North Township	4,860,224	4,936,000	1.6%
Ross Township	1,067,274	1,092,425	2.4%
St. John Township	724,991	727,480	0.3%
West Creek Township	303,627	307,033	1.1%
Winfield Township	356,339	358,882	0.7%
Gary Civil City	71,297,160	69,568,211	-2.4%
Hammond Civil City	45,375,439	44,997,868	-0.8%
East Chicago Civil City	47,658,022	47,156,653	-1.1%
Hobart Civil City	16,250,069	15,632,991	-3.8%
Crown Point Civil City	9,419,747	9,775,189	3.8%
Whiting Civil City	6,930,525	6,989,729	0.9%
Lake Station Civil City	5,052,092	4,133,314	-18.2%
Cedar Lake Civil Town	2,331,322	2,584,470	10.9%
Griffith Civil Town	6,073,732	6,168,696	1.6%
Highland Civil Town	8,139,140	7,936,034	-2.5%
Munster Civil Town	10,731,625	12,579,848	17.2%
Merrillville Civil Town	8,644,286	8,210,115	-5.0%
Dyer Civil Town	5,327,650	6,650,935	24.8%
Lowell Civil Town	2,763,903	2,753,527	-0.4%
New Chicago Civil Town	307,423	307,467	0.0%
St. John Civil Town	5,045,892	4,617,174	-8.5%
Schererville Civil Town	9,311,688	9,374,007	0.7%
Schneider Civil Town	126,546	126,538	0.0%
Winfield Civil Town	553,710	552,378	-0.2%
Hanover Community School Corporation	9,128,253	9,659,388	5.8%
River Forest Community School Corporation	2,833,395	5,387,254	90.1%
Merrillville School Corporation	51,951,265	50,590,874	-2.6%
Lake Central School Corporation	41,151,717	54,335,336	32.0%
Tri Creek School Corporation	16,012,626	16,326,315	2.0%
Lake Ridge School Corporation	7,122,164	8,450,627	18.7%
Crown Point Community School Corporation	32,960,217	40,963,930	24.3%
East Chicago City School Corporation	32,053,098	37,418,234	16.7%

Taxing Unit	2007 Levy	2008 Levy	Change
Lake Station School Corporation	3,260,174	3,062,960	-6.0%
Gary Community School Corporation	50,275,925	51,708,663	2.8%
Griffith Public School Corporation	9,961,479	11,332,812	13.8%
Hammond City School Corporation	49,776,448	51,834,514	4.1%
Highland Town School Corporation	15,158,623	16,094,285	6.2%
School City Of Hobart School Corporation	13,944,600	14,276,777	2.4%
Munster Community School Corporation	23,721,111	25,437,512	7.2%
Whiting City School Corporation	6,574,291	5,378,988	-18.2%
East Chicago Public Library	5,094,820	5,095,271	0.0%
Gary Public Library	7,137,480	7,057,589	-1.1%
Hammond Public Library	4,874,332	4,880,858	0.1%
Lowell Public Library	1,142,667	1,068,546	-6.5%
Whiting Public Library	1,024,870	989,250	-3.5%
Lake County Public Library	13,601,589	10,482,988	-22.9%
Crown Point Community Public Library	1,355,348	1,319,724	-2.6%
East Chicago Sanitary	13,834,229	13,905,314	0.5%
Gary Sanitary	10,876,780	9,855,202	-9.4%
Hammond Sanitary	6,920,342	8,457,675	22.2%
Highland Sanitary	284,503	752,770	164.6%
St. John Sanitary	398,035	389,188	-2.2%
Town Of Dyer Sanitary District	1,001,515	767,203	-23.4%
Whiting Sanitary	2,931,683	2,893,355	-1.3%
Gary Storm Water Management	1,157,735	1,096,296	-5.3%
Gary Airport	1,738,899	1,669,523	-4.0%
Gary Redevelopment	273,354	272,283	-0.4%
Hammond Redevelopment	459,671	457,580	-0.5%
Gary Public Transportation	3,907,354	4,079,462	4.4%
Dyer Water Works	542,057	329,276	-39.3%
Highland Water District	3,933	-	-100.0%
St. John Water District	216,192	215,695	-0.2%
Winfield Waterworks	31,359	26,665	-15.0%
Lake Ridge Fire Protection	461,829	462,854	0.2%
Lake County Solid Waste Management District	4,738,206	4,718,500	-0.4%
Cedar Lake Town Redevelopment Commission - TIR	12,774	-	-100.0%
Hobart Redevelopment Commission - TIR	11,379	17,275	51.8%
Dyer Redevelopment Commission - TIR	226,375	393,780	74.0%
Merrillville Redevelopment Commission - TIR	123,648	-	-100.0%
Schererville Redevelopment Commission -TIR	320,995	342,212	6.6%
Gary Redevelopment Commission - TIR	258,258	373,763	44.7%

PROPERTY TAXES IN LAWRENCE COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

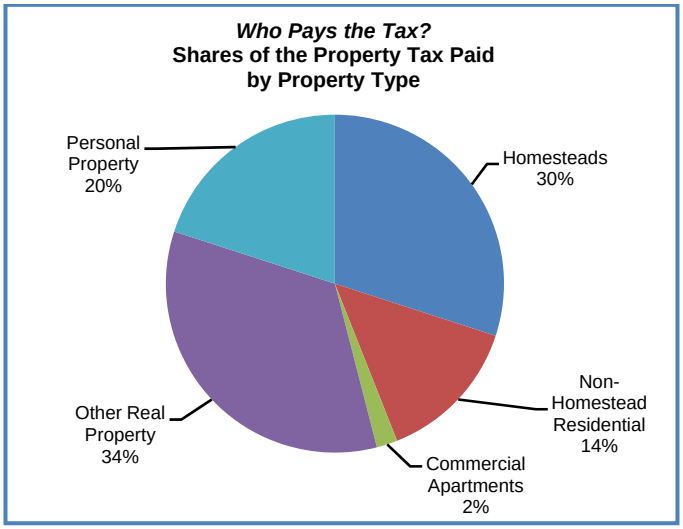
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Lawrence County did not adopt a new local option income tax for 2008.

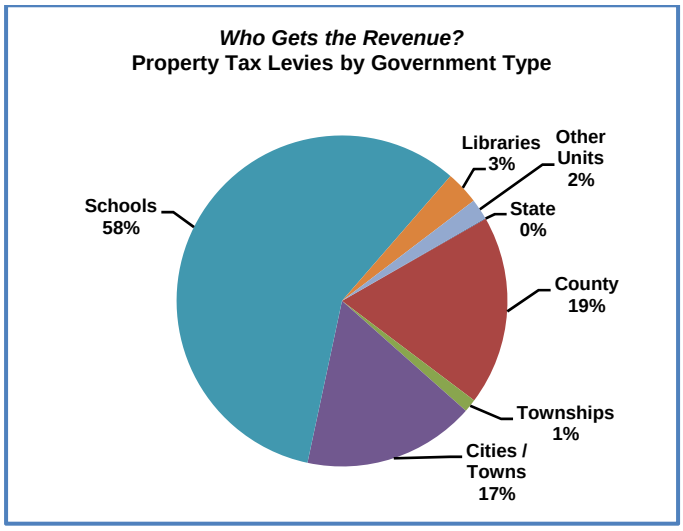
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	617	4.6%	7,589	57.0%
10% to 19%	107	0.8%	3,516	26.4%
1% to 9%	284	2.1%	1,457	10.9%
0%	96	0.7%	95	0.7%
-1% to -9%	1,010	7.6%	64	0.5%
-10% to -19%	4,980	37.4%	62	0.5%
-20% to -29%	5,209	39.1%	58	0.4%
-30% to -39%	425	3.2%	81	0.6%
-40% to -49%	92	0.7%	143	1.1%
-50% to -59%	109	0.8%	103	0.8%
-60% to -69%	173	1.3%	27	0.2%
-70% to -79%	95	0.7%	14	0.1%
-80% to -89%	18	0.1%	9	0.1%
-90% to -99%	15	0.1%	12	0.1%
-100%	94	0.7%	94	0.7%
Total	13,324	100.0%	13,324	100.0%
Higher Tax Bill	1,008	7.6%	12,562	94.3%
No Change	96	0.7%	95	0.7%
Lower Tax Bill	12,220	91.7%	667	5.0%
Average Change in Tax Bill	-17.1%		21.4%	

In Lawrence County, the average homeowner saw their tax bill decrease by 17.1% for 2008, with 91.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 21.4%, and 94.3% of homeowners would have seen tax bill increases.



In Lawrence County, 30% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 54% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Lawrence County property tax levies increased 16.7% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. North Lawrence School Corporation was responsible for the largest levy increase, due to increases in taxes for debt service.

In Lawrence County, school corporations receive 58% of all property taxes. The county, the cities, and the town receive most of the rest. Townships, library districts, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Lawrence County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$41,986,026*	*$49,006,526*	*16.7%*
State Unit	33,619	35,398	5.3%
Lawrence County	8,268,878	9,078,239	9.8%
Bono Township	13,293	14,913	12.2%
Guthrie Township	23,911	24,199	1.2%
Indian Creek Township	23,314	25,208	8.1%
Marion Township	161,134	163,119	1.2%
Marshall Township	62,403	66,879	7.2%
Perry Township	25,935	29,670	14.4%
Pleasant Run Township	25,233	27,834	10.3%
Shawswick Township	228,728	247,381	8.2%
Spice Valley Township	27,578	31,040	12.6%
Bedford Civil City	6,666,346	7,049,052	5.7%
Mitchell Civil City	893,067	1,072,681	20.1%
Oolitic Civil Town	104,414	110,555	5.9%
North Lawrence Community School Corporation	16,509,370	21,294,497	29.0%
Mitchell Community School Corporation	6,533,243	7,147,613	9.4%
Bedford Public Library	914,947	1,211,350	32.4%
Mitchell Community Public Library	370,991	382,790	3.2%
Lawrence County Solid Waste Management District	1,099,622	994,108	-9.6%

PROPERTY TAXES IN MADISON COUNTY, INDIANA, 2007-2008

Legislative Services Agency February 2009

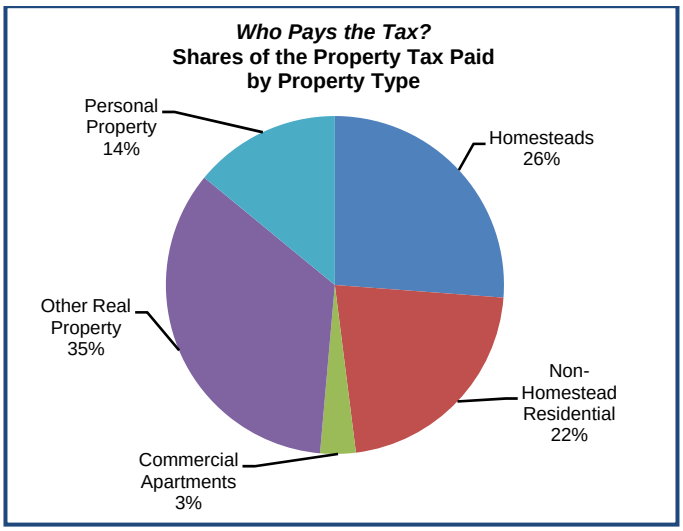
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Madison County did not adopt a new local option income tax for 2008.

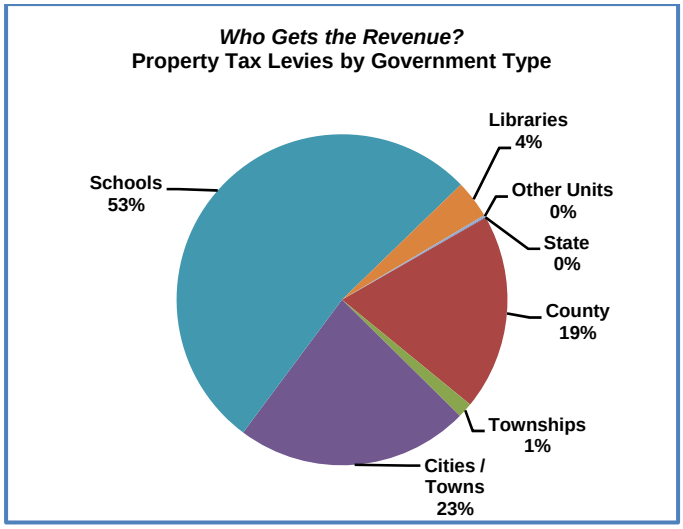
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	341	1.0%	8,670	24.7%
10% to 19%	165	0.5%	8,845	25.2%
1% to 9%	221	0.6%	10,313	29.3%
0%	342	1.0%	345	1.0%
-1% to -9%	559	1.6%	5,101	14.5%
-10% to -19%	1,761	5.0%	956	2.7%
-20% to -29%	7,839	22.3%	302	0.9%
-30% to -39%	16,507	47.0%	193	0.5%
-40% to -49%	6,033	17.2%	123	0.3%
-50% to -59%	820	2.3%	90	0.3%
-60% to -69%	261	0.7%	54	0.2%
-70% to -79%	127	0.4%	37	0.1%
-80% to -89%	60	0.2%	17	0.0%
-90% to -99%	27	0.1%	17	0.0%
-100%	95	0.3%	95	0.3%
Total	35,158	100.0%	35,158	100.0%
Higher Tax Bill	727	2.1%	27,828	79.1%
No Change	342	1.0%	345	1.0%
Lower Tax Bill	34,089	96.9%	6,985	19.9%
Average Change in Tax Bill	-33.3%		10.3%	

In Madison County, the average homeowner saw their tax bill decrease by 33.3% for 2008, with 96.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 10.3%, and 79.1% of homeowners would have seen tax bill increases.



In Madison County, 26% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 22% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 49% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Madison County property tax levies increased 6.4% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest levy increases were in the Anderson Community School Corporation debt service and bus replacement levies and the South Madison School Corporation debt service levy.

In Madison County, school corporations receive 53% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Madison County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$139,110,659*	*$148,007,485*	*6.4%*
State Unit	97,975	100,892	3.0%
Madison County	27,898,327	28,363,200	1.7%
Adams Township	147,179	134,659	-8.5%
Anderson Township	364,390	388,508	6.6%
Boone Township	32,196	29,970	-6.9%
Duck Creek Township	33,230	33,098	-0.4%
Fall Creek Township	271,369	310,488	14.4%
Green Township	91,808	87,285	-4.9%
Jackson Township	27,213	28,199	3.6%
Lafayette Township	131,247	100,798	-23.2%
Monroe Township	172,151	173,424	0.7%
Pipe Creek Township	219,685	218,695	-0.5%
Richland Township	181,844	187,472	3.1%
Stony Creek Township	78,327	80,038	2.2%
Union Township	322,228	322,265	0.0%
Van Buren Township	116,979	94,660	-19.1%
Anderson Civil City	24,346,601	24,792,587	1.8%
Elwood Civil City	3,850,176	3,697,950	-4.0%
Alexandria Civil City	2,135,577	2,212,553	3.6%
Chesterfield Civil Town	452,820	452,172	-0.1%
Country Club Heights Civil Town	23,144	24,213	4.6%
Edgewood Civil Town	210,788	217,009	3.0%

Taxing Unit	2007 Levy	2008 Levy	Change
Frankton Civil Town	141,525	134,931	-4.7%
Ingalls Civil Town	214,621	215,893	0.6%
Lapel Civil Town	224,664	226,458	0.8%
Markleville Civil Town	57,534	56,807	-1.3%
Orestes Civil Town	78,569	82,250	4.7%
Pendleton Civil Town	1,291,204	1,466,780	13.6%
River Forest Civil Town	5,460	5,739	5.1%
Summitville Civil Town	174,848	177,212	1.4%
Woodlawn Heights Civil Town	7,067	7,327	3.7%
Madison-Grant United School Corporation	1,880,410	1,961,665	4.3%
Frankton-Lapel Community School Corporation	9,247,632	9,151,407	-1.0%
South Madison Community School Corporation	14,523,054	16,304,690	12.3%
Alexandria Community School Corporation	4,166,347	4,070,231	-2.3%
Anderson Community School Corporation	34,722,046	40,089,738	15.5%
Elwood Community School Corporation	5,598,617	6,229,893	11.3%
Alexandria-Monroe Public Library	395,067	412,104	4.3%
Anderson Library	3,400,614	3,422,189	0.6%
Pendleton Community Public Library	670,597	799,235	19.2%
North Madison County Library System	805,475	834,352	3.6%
Independence Fire	18,876	19,327	2.4%
East Central Indiana Solid Waste	235,801	243,822	3.4%
Pendleton Town Redevelopment Commission	45,377	45,300	-0.2%

PROPERTY TAXES IN MARION COUNTY, INDIANA, 2007-2008

Legislative Services Agency November 2009

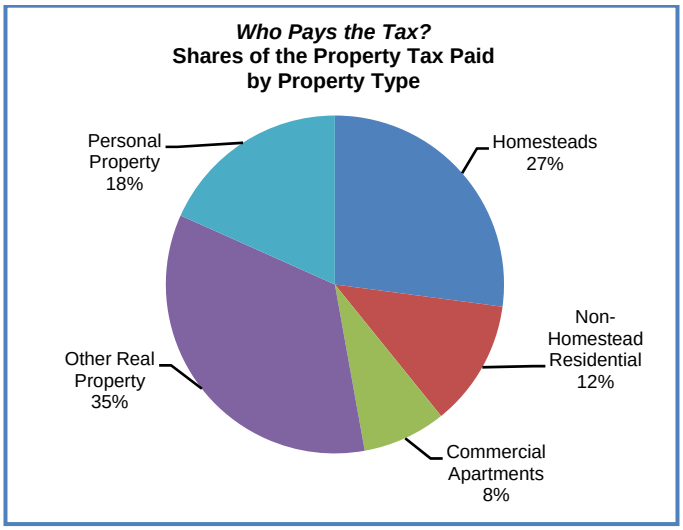
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Marion County adopted a new local option income tax for 2008 to freeze controlled levies.

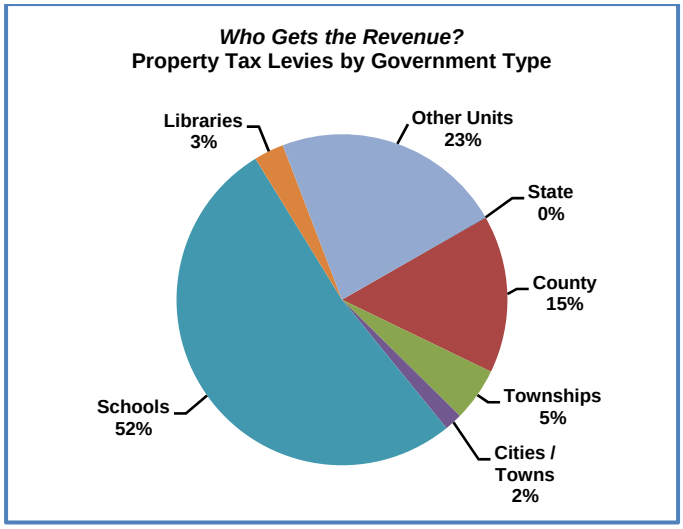
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	499	0.2%	11,907	5.7%
10% to 19%	292	0.1%	8,082	3.9%
1% to 9%	1,134	0.5%	41,037	19.6%
0%	398	0.2%	422	0.2%
-1% to -9%	7,218	3.4%	124,175	59.3%
-10% to -19%	7,010	3.3%	16,367	7.8%
-20% to -29%	19,163	9.2%	3,729	1.8%
-30% to -39%	110,451	52.8%	1,425	0.7%
-40% to -49%	57,536	27.5%	787	0.4%
-50% to -59%	3,297	1.6%	418	0.2%
-60% to -69%	1,121	0.5%	225	0.1%
-70% to -79%	445	0.2%	165	0.1%
-80% to -89%	226	0.1%	102	0.0%
-90% to -99%	135	0.1%	84	0.0%
-100%	422	0.2%	422	0.2%
Total	209,347	100.0%	209,347	100.0%
Higher Tax Bill	1,925	0.9%	61,026	29.2%
No Change	398	0.2%	422	0.2%
Lower Tax Bill	207,024	98.9%	147,899	70.6%
Average Change in Tax Bill	-34.7%		-2.0%	

In Marion County, the average homeowner saw their tax bill decrease by 34.7% for 2008, with 98.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 2.0%, and 70.6% of homeowners would have seen tax bill decreases.



In Marion County, 27% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 12% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 8% are paid by owners of larger rental housing units (commercial apartments); and 53% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Marion County property tax levies decreased 4.1% from 2007 to 2008. Statewide, levies increased by about 5%. The consolidated city and county levies showed large decreases, mainly due to the elimination of a county welfare bond and the reduction of city debt service levies. Indianapolis Public Schools saw a reduction in its general fund and debt service levies. Franklin Township and Decatur Township Schools saw an increase in their debt service levies.

In Marion County, 52% of all property taxes are received by the school corporations. The county and the special districts that comprise much of the consolidated budget receive most of the rest. Townships, library districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Lake County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$1,433,394,320*	*$1,374,759,213*	*-4.1%*
State Unit	1,073,961	1,048,912	-2.3%
Marion County	250,904,247	211,836,565	-15.6%
Center Township	2,823,133	2,828,253	0.2%
Decatur Township	6,910,246	4,900,082	-29.1%
Franklin Township	9,071,433	8,706,932	-4.0%
Lawrence Township	9,677,639	10,730,568	10.9%
Perry Township	9,873,509	10,801,634	9.4%
Pike Township	14,318,364	14,214,208	-0.7%
Warren Township	10,516,282	279,051	-97.3%
Washington Township	655,840	705,127	7.5%
Wayne Township	19,716,385	18,685,929	-5.2%
Lawrence Civil City	10,322,725	10,671,074	3.4%
Beech Grove Civil City	5,648,402	5,428,951	-3.9%
Southport Civil City	189,677	188,231	-0.8%
Speedway City Civil Town	5,835,089	6,088,745	4.3%
Clermont Civil Town	480,321	478,661	-0.3%
Cumberland Civil Town	783,266	793,044	1.2%
Homecroft Civil Town	81,406	83,571	2.7%
Meridian Hills Civil Town	178,210	166,880	-6.4%
Rocky Ripple Civil Town	25,867	25,854	-0.1%
Warren Park Civil Town	5,517	4,657	-15.6%
Williams Creek Civil Town	74,919	74,895	0.0%
Wynnedale Civil Town	11,070	10,759	-2.8%
M.S.D. Decatur Township School Corporation	22,216,764	27,758,501	24.9%

Taxing Unit	2007 Levy	2008 Levy	Change
Franklin Township Community School Corporation	41,647,949	47,727,918	14.6%
M.S.D. Lawrence Township School Corporation	82,575,664	83,705,634	1.4%
M.S.D. Perry Township School Corporation	60,791,252	63,688,931	4.8%
M.S.D. Pike Township School Corporation	87,044,287	84,744,718	-2.6%
M.S.D. Warren Township School Corporation	61,940,445	58,474,571	-5.6%
M.S.D. Washington Township School Corporation	74,853,920	76,368,711	2.0%
M.S.D. Wayne Township School Corporation	64,372,354	63,778,734	-0.9%
Beech Grove City School Corporation	9,547,450	8,943,330	-6.3%
Indianapolis Public School Corporation	211,555,492	193,950,149	-8.3%
Speedway City School Corporation	7,933,541	7,372,737	-7.1%
Beech Grove Public Library	1,079,585	1,048,508	-2.9%
Speedway City Public Library	763,470	759,859	-0.5%
Indianapolis-Marion County Public Library	38,932,720	38,426,227	-1.3%
Indianapolis Sanitation (Solid)	25,848,863	25,833,912	-0.1%
Indianapolis Police Special Service	43,319,872	43,315,248	0.0%
Indianapolis Fire Special Service	47,193,938	56,126,111	18.9%
Indianapolis Public Transportation	21,220,606	20,769,503	-2.1%
Marion County Health And Hospital	90,481,254	92,391,685	2.1%
Speedway Public Transportation	195,594	236,386	20.9%
Indianapolis Consolidated City	23,146,309	15,582,800	-32.7%
Indianapolis Consolidated County	52,713,609	48,075,144	-8.8%
Lawrence City Redevelopment Commission	0	444,905	
Redevelopment Commission Of Indianapolis	4,841,874	6,482,408	33.9%

PROPERTY TAXES IN MARSHALL COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

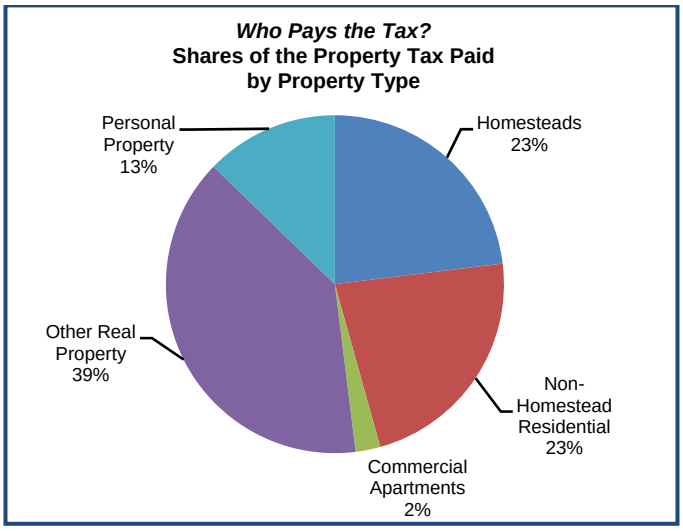
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Marshall County did not adopt a new local option income tax for 2008.

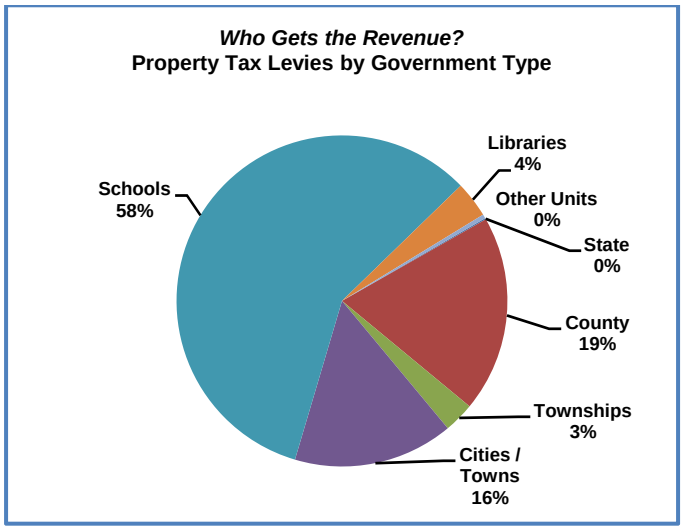
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	290	2.3%	886	7.1%
10% to 19%	15	0.1%	3,460	27.7%
1% to 9%	50	0.4%	4,667	37.4%
0%	72	0.6%	77	0.6%
-1% to -9%	103	0.8%	1,888	15.1%
-10% to -19%	497	4.0%	991	7.9%
-20% to -29%	2,994	24.0%	115	0.9%
-30% to -39%	5,460	43.7%	73	0.6%
-40% to -49%	2,499	20.0%	96	0.8%
-50% to -59%	164	1.3%	119	1.0%
-60% to -69%	136	1.1%	37	0.3%
-70% to -79%	125	1.0%	9	0.1%
-80% to -89%	15	0.1%	4	0.0%
-90% to -99%	7	0.1%	5	0.0%
-100%	65	0.5%	65	0.5%
Total	12,492	100.0%	12,492	100.0%
Higher Tax Bill	355	2.8%	9,013	72.2%
No Change	72	0.6%	77	0.6%
Lower Tax Bill	12,065	96.6%	3,402	27.2%
Average Change in Tax Bill	-32.6%		5.1%	

In Marshall County, the average homeowner saw their tax bill decrease by 32.6% for 2008, with 96.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 5.1%, and 72.2% of homeowners would have seen tax bill increases.

In Marshall County, 23% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 23% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 52% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Marshall County property tax levies increased 4.8% from 2007 to 2008. This is close to the expected statewide average increase of 5%. The county welfare levies saw the largest increases.

In Marshall County, school corporations receive 58% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Marshall County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$55,659,896*	*$58,358,443*	*4.8%*
State Unit	61,664	65,436	6.1%
Marshall County	9,457,692	11,208,735	18.5%
Bourbon Township	90,128	92,629	2.8%
Center Township	408,037	438,353	7.4%
German Township	239,361	245,686	2.6%
Green Township	43,698	45,050	3.1%
North Township	135,103	141,860	5.0%
Polk Township	145,724	198,326	36.1%
Tippecanoe Township	62,780	64,816	3.2%
Union Township	215,283	218,479	1.5%
Walnut Township	64,005	65,365	2.1%
West Township	191,718	231,221	20.6%
Plymouth Civil City	4,833,104	5,088,104	5.3%
Argos Civil Town	512,294	548,611	7.1%
Bourbon Civil Town	603,980	595,118	-1.5%
Bremen Civil Town	2,146,280	1,954,830	-8.9%
Culver Civil Town	818,020	838,750	2.5%
Lapaz Civil Town	88,302	90,520	2.5%
Culver Community School Corporation	4,896,161	5,227,510	6.8%
Argos Community School Corporation	2,426,121	2,570,100	5.9%
Bremen Public School Corporation	5,751,456	6,161,704	7.1%
Plymouth Community School Corporation	13,079,968	13,280,153	1.5%
Triton School Corporation	2,709,100	2,609,758	-3.7%
John Glenn School Corporation	2,091,034	1,786,210	-14.6%
Union-North United School Corporation	2,296,095	2,297,006	0.0%
Argos Public Library	121,134	127,049	4.9%
Bourbon Public Library	98,185	82,997	-15.5%
Bremen Public Library	507,713	491,517	-3.2%
Culver Public Library	422,368	445,077	5.4%
Plymouth Public Library	873,609	912,992	4.5%
Marshall County Solid Waste Management District	269,779	234,481	-13.1%

PROPERTY TAXES IN MARTIN COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

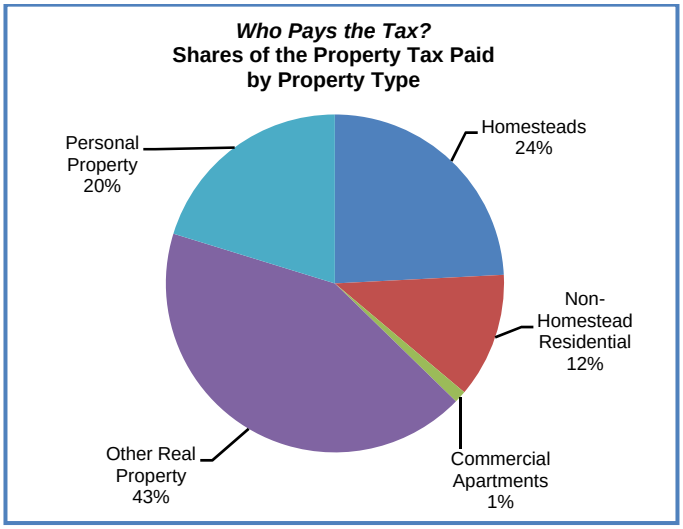
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Martin County did not adopt a new local option income tax for 2008.

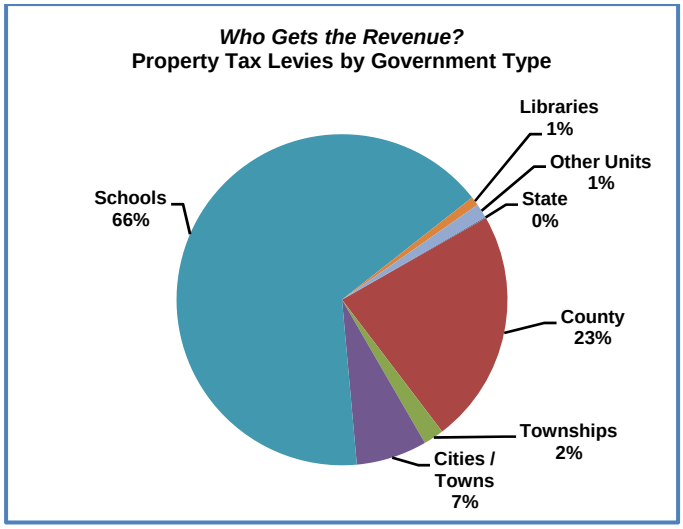
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	90	2.9%	137	4.5%
10% to 19%	10	0.3%	68	2.2%
1% to 9%	21	0.7%	1,421	46.5%
0%	39	1.3%	41	1.3%
-1% to -9%	37	1.2%	1,117	36.5%
-10% to -19%	107	3.5%	93	3.0%
-20% to -29%	441	14.4%	28	0.9%
-30% to -39%	1,998	65.4%	25	0.8%
-40% to -49%	151	4.9%	25	0.8%
-50% to -59%	44	1.4%	39	1.3%
-60% to -69%	40	1.3%	19	0.6%
-70% to -79%	34	1.1%	7	0.2%
-80% to -89%	12	0.4%	4	0.1%
-90% to -99%	5	0.2%	5	0.2%
-100%	28	0.9%	28	0.9%
Total	3,057	100.0%	3,057	100.0%
Higher Tax Bill	121	4.0%	1,626	53.2%
No Change	39	1.3%	41	1.3%
Lower Tax Bill	2,897	94.7%	1,390	45.5%
Average Change in Tax Bill	-31.7%		0.7%	

In Martin County, the average homeowner saw their tax bill decrease by 31.7% for 2008, with 94.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 0.7%, and 53.2% of homeowners would have seen tax bill increases.



In Martin County, 24% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 12% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 63% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Martin County property tax levies increased 5.1% from 2007 to 2008. This is near the expected statewide average increase of 5%. County welfare levies saw the largest increases.

In Martin County, school corporations receive 66% of all property taxes. The county, city, and town receive most of the rest. Townships, library districts, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Martin County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$8,037,392*	*$8,448,451*	*5.1%*
State Unit	7,374	7,948	7.8%
Martin County	1,640,909	1,934,102	17.9%
Center Township	18,243	19,842	8.8%
Halbert Township	31,820	32,267	1.4%
Lost River Township	14,259	14,942	4.8%
Mitcheltree Township	26,778	30,290	13.1%
Perry Township	50,733	52,708	3.9%
Rutherford Township	17,196	17,998	4.7%
Loogootee Civil City	401,127	438,755	9.4%
Shoals Civil Town	135,412	145,682	7.6%
Shoals Community School Corporation	2,694,647	2,690,365	-0.2%
Loogootee Community School Corporation	2,817,301	2,871,718	1.9%
Loogootee Public Library	52,564	55,438	5.5%
Shoals Public Library	17,505	18,826	7.5%
Martin County Solid Waste Management District	111,524	117,570	5.4%

PROPERTY TAXES IN MIAMI COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

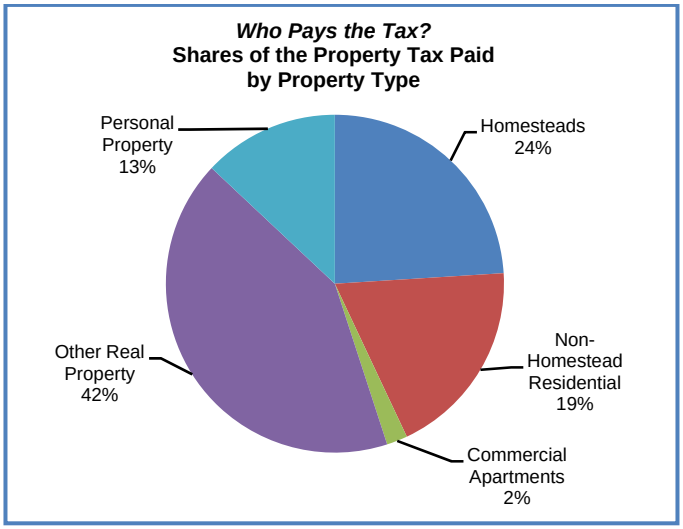
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

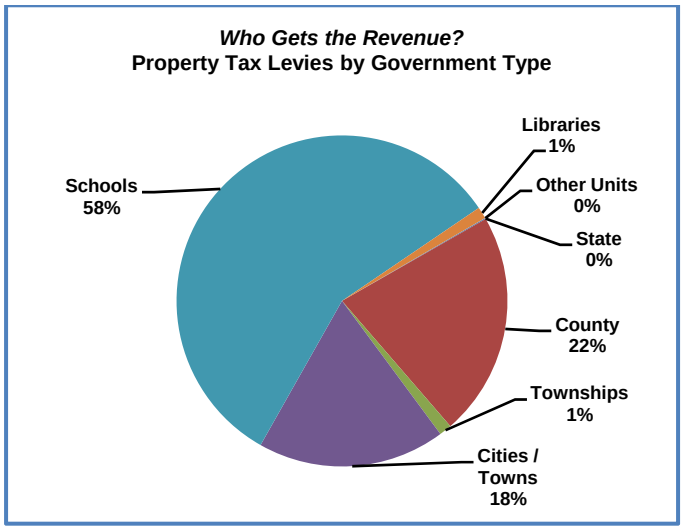
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	549	5.7%	3,875	40.3%
10% to 19%	87	0.9%	1,305	13.6%
1% to 9%	119	1.2%	1,370	14.2%
0%	100	1.0%	101	1.1%
-1% to -9%	339	3.5%	1,072	11.1%
-10% to -19%	834	8.7%	727	7.6%
-20% to -29%	1,619	16.8%	424	4.4%
-30% to -39%	2,299	23.9%	156	1.6%
-40% to -49%	1,826	19.0%	134	1.4%
-50% to -59%	926	9.6%	157	1.6%
-60% to -69%	368	3.8%	134	1.4%
-70% to -79%	333	3.5%	47	0.5%
-80% to -89%	111	1.2%	22	0.2%
-90% to -99%	31	0.3%	17	0.2%
-100%	78	0.8%	78	0.8%
Total	9,619	100.0%	9,619	100.0%
Higher Tax Bill	755	7.8%	6,550	68.1%
No Change	100	1.0%	101	1.1%
Lower Tax Bill	8,764	91.2%	2,968	30.8%
Average Change in Tax Bill	-33.3%		9.1%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Miami County did not adopt a new local option income tax for 2008.

In Miami County, the average homeowner saw their tax bill decrease by 33.3% for 2008, with 91.2% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 9.1%, and 68.1% of homeowners would have seen tax bill increases.



In Miami County, 24% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 19% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 55% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Miami County property tax levies increased 6.8% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. Peru fire protection levies and Maconoquah School Corporation general and debt service levies saw the largest increases.

In Miami County, school corporations receive 58% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, the redevelopment commission, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Miami County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$32,939,347*	*$35,170,602*	*6.8%*
State Unit	27,835	29,346	5.4%
Miami County	7,757,947	7,700,961	-0.7%
Allen Township	17,723	15,426	-13.0%
Butler Township	11,501	12,350	7.4%
Clay Township	18,090	18,791	3.9%
Deer Creek Township	20,291	21,374	5.3%
Erie Township	13,477	14,516	7.7%
Harrison Township	14,765	15,669	6.1%
Jackson Township	27,218	28,685	5.4%
Jefferson Township	36,809	38,539	4.7%
Perry Township	21,674	23,262	7.3%
Peru Township	186,568	112,522	-39.7%
Pipe Creek Township	44,079	41,637	-5.5%
Richland Township	15,395	16,016	4.0%
Union Townshp	16,168	17,835	10.3%
Washington Township	49,198	52,899	7.5%
Peru Civil City	4,829,852	5,974,014	23.7%
Amboy Civil Town	34,440	35,950	4.4%
Bunker Hill Civil Town	162,461	174,411	7.4%
Converse Civil Town	208,998	224,728	7.5%
Denver Civil Town	16,300	17,805	9.2%
Macy Civil Town	12,206	13,761	12.7%
Maconoquah School Corporation	6,526,951	7,330,606	12.3%
North Miami Consolidated School Corporation	3,817,805	4,132,642	8.2%
Oak Hill United School Corporation	1,538,969	1,359,588	-11.7%
Peru Community School Corporation	7,097,302	7,334,594	3.3%
Converse Public Library	63,098	67,923	7.6%
Peru Public Library	344,134	333,845	-3.0%
Converse Town Redevelopment Commission	8,093	10,907	34.8%

PROPERTY TAXES IN MONROE COUNTY, INDIANA, 2007-2008

Legislative Services Agency January 2009

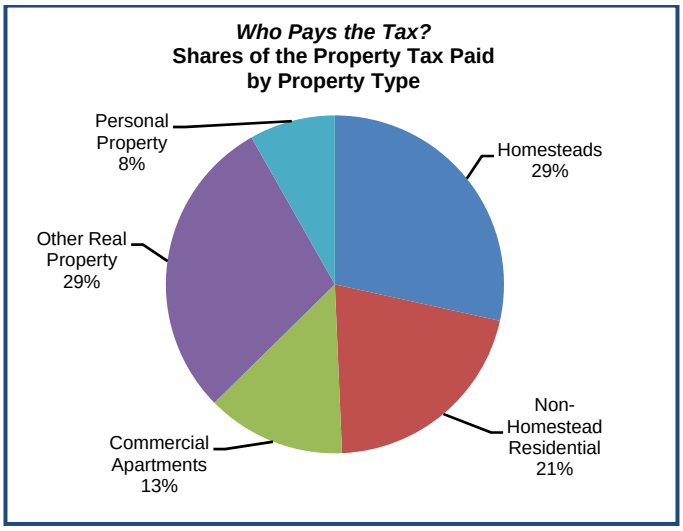
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Monroe County did not adopt a new local option income tax for 2008.

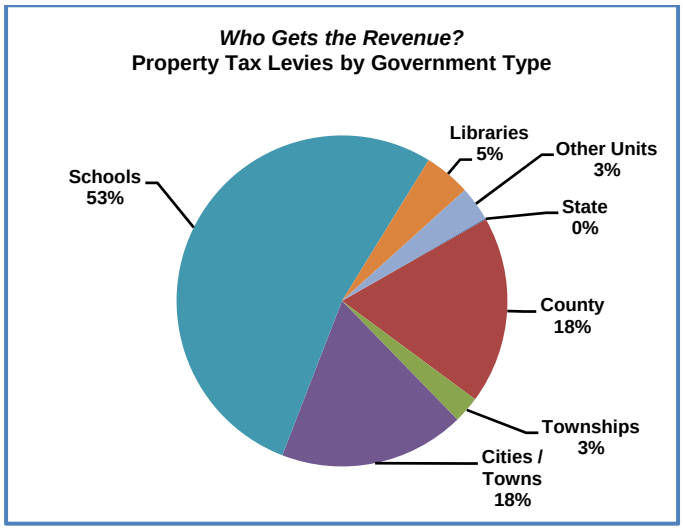
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	403	1.6%	2,951	11.8%
10% to 19%	167	0.7%	6,454	25.9%
1% to 9%	347	1.4%	11,761	47.2%
0%	70	0.3%	81	0.3%
-1% to -9%	818	3.3%	2,743	11.0%
-10% to -19%	3,064	12.3%	486	1.9%
-20% to -29%	10,354	41.5%	232	0.9%
-30% to -39%	8,733	35.0%	89	0.4%
-40% to -49%	684	2.7%	60	0.2%
-50% to -59%	171	0.7%	31	0.1%
-60% to -69%	73	0.3%	15	0.1%
-70% to -79%	19	0.1%	8	0.0%
-80% to -89%	8	0.0%	2	0.0%
-90% to -99%	9	0.0%	7	0.0%
-100%	17	0.1%	17	0.1%
Total	24,937	100.0%	24,937	100.0%
Higher Tax Bill	917	3.7%	21,166	84.9%
No Change	70	0.3%	81	0.3%
Lower Tax Bill	23,950	96.0%	3,690	14.8%
Average Change in Tax Bill	-27.4%		8.3%	

In Monroe County, the average homeowner saw their tax bill decrease by 27.4% for 2008, with 96% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 8.3%, and 84.9% of homeowners would have seen tax bill increases.



In Monroe County, 29% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 21% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 13% are paid by owners of larger rental housing units (commercial apartments); and 37% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Monroe County property tax levies increased 7.4% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increases were in the Monroe County Community Schools general and capital projects funds, the Richland-Bean Blossom Schools general and debt service funds, and the county general and cumulative capital development funds.

In Monroe County, school corporations receive 53% of all property taxes. The county and the cities and towns receive most of the rest. Townships, the library district, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Monroe County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$130,069,003*	*$139,695,441*	*7.4%*
State Unit	152,322	161,865	6.3%
Monroe County	23,324,293	25,628,661	9.9%
Bean Blossom Township	76,658	80,200	4.6%
Benton Township	194,522	157,403	-19.1%
Bloomington Township	937,815	971,241	3.6%
Clear Creek Township	142,267	147,424	3.6%
Indian Creek Township	56,033	56,533	0.9%
Perry Township	439,361	501,201	14.1%
Polk Township	35,475	36,981	4.2%
Richland Township	585,295	606,039	3.5%
Salt Creek Township	52,673	54,540	3.5%
Van Buren Township	930,849	954,560	2.5%
Washington Township	59,103	60,411	2.2%
Bloomington Civil City	23,874,084	24,246,828	1.6%
Ellettsville Civil Town	1,176,475	1,094,772	-6.9%
Stinesville Civil Town	6,895	7,229	4.8%
Richland-Bean Blossom Community School Corporation	11,134,491	12,601,033	13.2%
Monroe County Community School Corporation	57,232,389	61,312,734	7.1%
Monroe County Public Library	5,673,991	6,346,465	11.9%
Bloomington Transportation	895,278	926,385	3.5%
Perry-Clear Creek Fire Protection	1,065,286	1,211,770	13.8%
Monroe County Solid Waste Management District	1,243,962	1,638,885	31.7%
Bloomington City Redevelopment	615,529	692,915	12.6%
Monroe County Redevelopment Commission	163,957	199,366	21.6%

PROPERTY TAXES IN MONTGOMERY COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

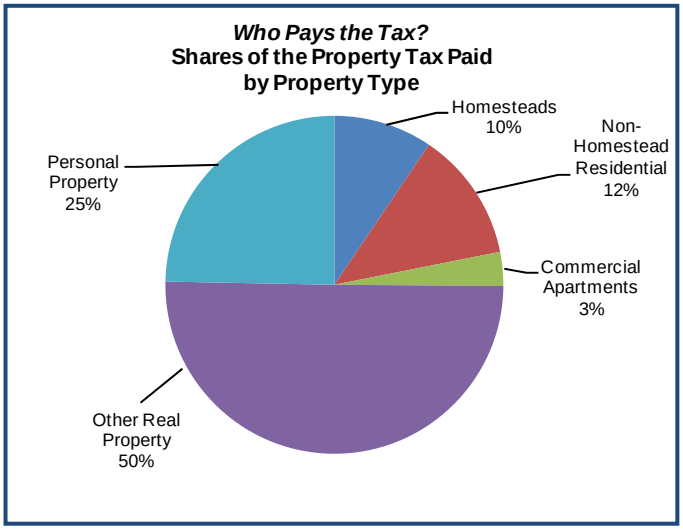
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

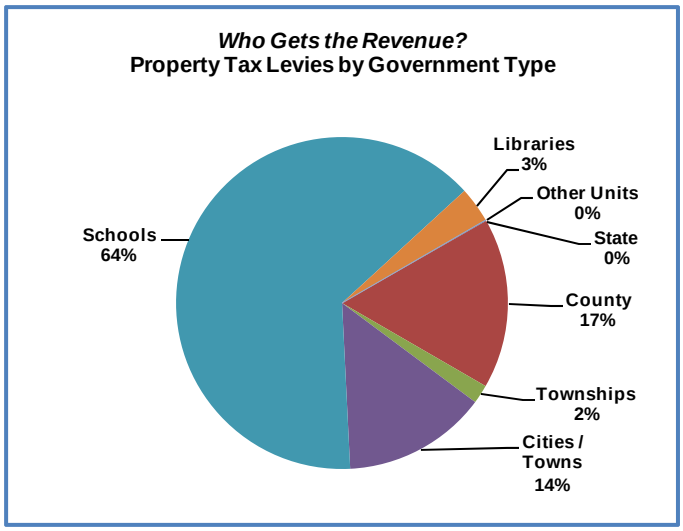
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	11	0.1%	20	0.2%
10% to 19%	1	0.0%	6	0.1%
1% to 9%	1	0.0%	9	0.1%
0%	33	0.3%	33	0.3%
-1% to -9%	7	0.1%	31	0.3%
-10% to -19%	15	0.1%	48	0.5%
-20% to -29%	25	0.2%	141	1.4%
-30% to -39%	58	0.6%	576	5.7%
-40% to -49%	124	1.2%	3,008	29.6%
-50% to -59%	380	3.7%	5,224	51.5%
-60% to -69%	1,138	11.2%	887	8.7%
-70% to -79%	5,322	52.5%	116	1.1%
-80% to -89%	2,969	29.3%	25	0.2%
-90% to -99%	53	0.5%	13	0.1%
-100%	9	0.1%	9	0.1%
Total	10,146	100.0%	10,146	100.0%
Higher Tax Bill	13	0.1%	35	0.3%
No Change	33	0.3%	33	0.3%
Lower Tax Bill	10,100	99.6%	10,078	99.4%
Average Change in Tax Bill	-75.2%		-51.1%	

In Montgomery County, the average homeowner saw their tax bill decrease by 75.2% for 2008, with 99.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 51.1%%, and 99.4% of homeowners still would have seen tax bill decreases. Montgomery County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Montgomery County, 10% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 12% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 75% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Montgomery County property tax levies decreased 1.4% from 2007 to 2008. This is less than the expected statewide average increase of 5%. The largest levy decreases were for the county jail lease rental fund, the county welfare funds, and the North Montgomery School Corporation's debt service fund.

In Montgomery County, school corporations receive 64% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Montgomery County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$57,753,226*	*$56,939,232*	*-1.4%*
State Unit	44,481	47,454	6.7%
Montgomery County	10,204,579	9,453,161	-7.4%
Brown Township	44,947	46,206	2.8%
Clark Township	31,148	31,982	2.7%
Coal Creek Township	125,634	91,822	-26.9%
Franklin Township	29,722	31,442	5.8%
Madison Township	130,154	131,681	1.2%
Ripley Township	62,548	51,737	-17.3%
Scott Township	30,975	31,692	2.3%
Sugar Creek Township	17,609	18,069	2.6%
Union Township	488,792	500,364	2.4%
Walnut Township	34,180	35,085	2.6%
Wayne Township	86,055	69,351	-19.4%
Crawfordsville Civil City	7,188,139	7,441,264	3.5%
Alamo Civil Town	4,889	5,045	3.2%
Darlington Civil Town	69,789	72,224	3.5%
Ladoga Civil Town	109,399	112,874	3.2%
Linden Civil Town	74,328	72,711	-2.2%
New Market Civil Town	47,030	49,942	6.2%
Waveland Civil Town	26,141	27,791	6.3%
Waynetown Civil Town	69,066	71,369	3.3%
Wingate Civil Town	59,791	53,288	-10.9%
New Richmond Civil Town	57,159	58,523	2.4%
New Ross Civil Town	27,855	28,474	2.2%
North Montgomery Community School Corporation	12,517,144	11,442,464	-8.6%
South Montgomery Community School Corporation	12,160,451	12,290,008	1.1%
Crawfordsville Community School Corporation	12,223,252	12,699,664	3.9%
Crawfordsville Public Library	1,461,759	1,682,119	15.1%
Darlington Public Library	52,250	54,179	3.7%
Ladoga Public Library	40,454	41,797	3.3%
Linden Public Library	175,249	133,168	-24.0%
Waveland Public Library	58,257	62,282	6.9%

PROPERTY TAXES IN MORGAN COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

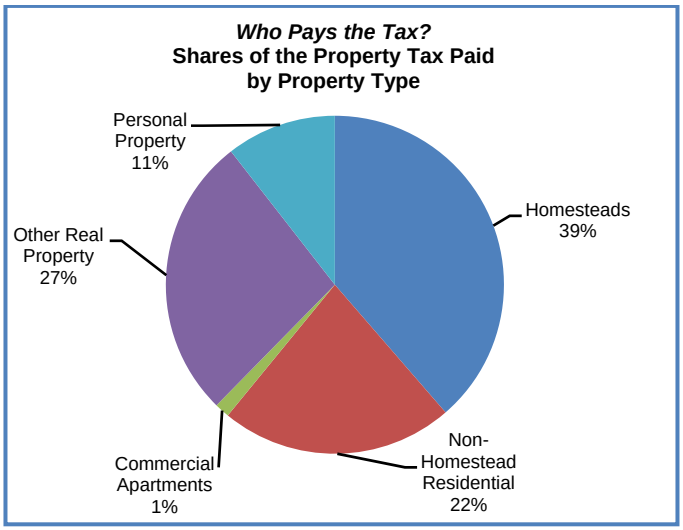
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

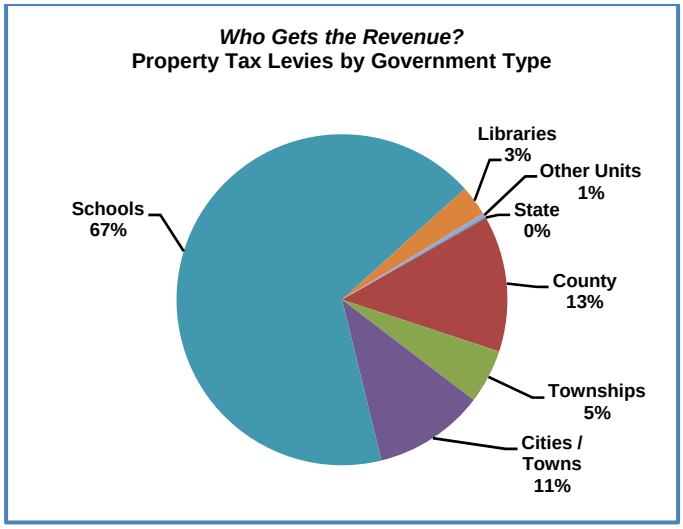
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	491	2.6%	701	3.7%
10% to 19%	50	0.3%	209	1.1%
1% to 9%	51	0.3%	272	1.4%
0%	66	0.3%	66	0.3%
-1% to -9%	32	0.2%	588	3.1%
-10% to -19%	76	0.4%	1,288	6.7%
-20% to -29%	196	1.0%	13,000	67.8%
-30% to -39%	826	4.3%	1,829	9.5%
-40% to -49%	2,954	15.4%	438	2.3%
-50% to -59%	7,910	41.2%	320	1.7%
-60% to -69%	3,906	20.4%	235	1.2%
-70% to -79%	2,210	11.5%	154	0.8%
-80% to -89%	283	1.5%	16	0.1%
-90% to -99%	72	0.4%	7	0.0%
-100%	53	0.3%	53	0.3%
Total	19,176	100.0%	19,176	100.0%
Higher Tax Bill	592	3.1%	1,182	6.2%
No Change	66	0.3%	66	0.3%
Lower Tax Bill	18,518	96.6%	17,928	93.5%
Average Change in Tax Bill	-53.9%		-24.8%	

In Morgan County, the average homeowner saw their tax bill decrease by 53.9% for 2008, with 96.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 24.8%, and 93.5% of homeowners would have seen tax bill decreases. Morgan County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Morgan County, 39% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 22% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 38% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Morgan County property tax levies increased 2.3% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The Martinsville School Corporation, Mooresville Consolidated School Corporation, and Monroe-Gregg School Corporation general fund levies, and the Martinsville School Corporation bus replacement levy saw the largest increases.

In Morgan County, school corporations receive 67% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, fire protection districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Morgan County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$63,262,450*	*$64,739,641*	*2.3%*
State Unit	78,156	80,170	2.6%
Morgan County	9,157,262	8,598,262	-6.1%
Adams Township	26,599	26,274	-1.2%
Ashland Township	33,872	34,234	1.1%
Baker Township	22,095	21,754	-1.5%
Brown Township	703,173	695,790	-1.0%
Clay Township	81,727	81,068	-0.8%
Green Township	108,175	108,609	0.4%
Gregg Township	166,390	159,765	-4.0%
Harrison Township	8,889	8,568	-3.6%
Jackson Township	253,625	170,677	-32.7%
Jefferson Township	71,559	71,990	0.6%
Madison Township	1,354,184	1,375,569	1.6%
Monroe Township	39,329	38,712	-1.6%
Ray Township	0	45,803	
Washington Township	743,680	582,881	-21.6%
Martinsville Civil City	4,052,249	3,806,484	-6.1%
Mooresville Civil Town	2,802,904	2,751,496	-1.8%
Bethany Civil Town	6,196	6,061	-2.2%
Brooklyn Civil Town	128,078	126,384	-1.3%
Morgantown Civil Town	183,466	178,284	-2.8%
Paragon Civil Town	69,234	68,598	-0.9%
Monrovia Civil Town	57,884	55,748	-3.7%
Nineveh-Hensley-Jackson United School Corporation	2,692,845	2,794,818	3.8%
Monroe-Gregg School Corporation	5,838,472	6,186,826	6.0%
Eminence Consolidated School Corporation	1,994,479	2,307,882	15.7%
M.S.D. Martinsville School Corporation	15,518,061	16,511,487	6.4%
Mooresville Consolidated School Corporation	15,111,115	15,672,240	3.7%
Morgan County Public Library	1,008,943	1,225,937	21.5%
Mooresville Public Library	682,605	670,979	-1.7%
Harrison Township Fire #7	42,588	42,423	-0.4%
Monroe Township Fire District	224,616	233,868	4.1%

PROPERTY TAXES IN NEWTON COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

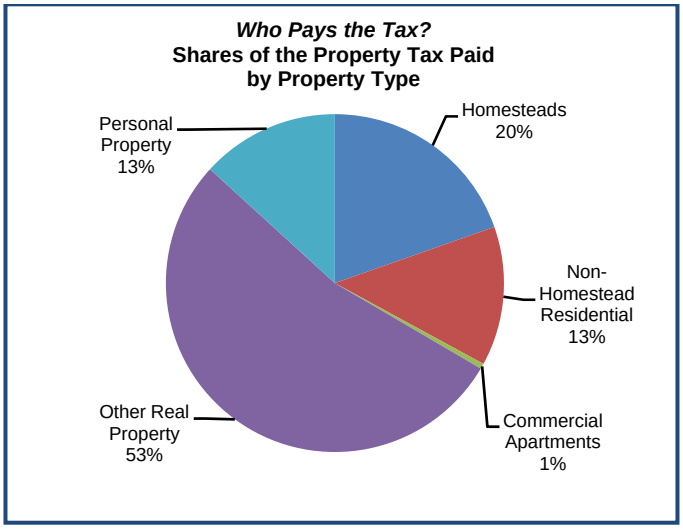
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Newton County did not adopt a new local option income tax for 2008.

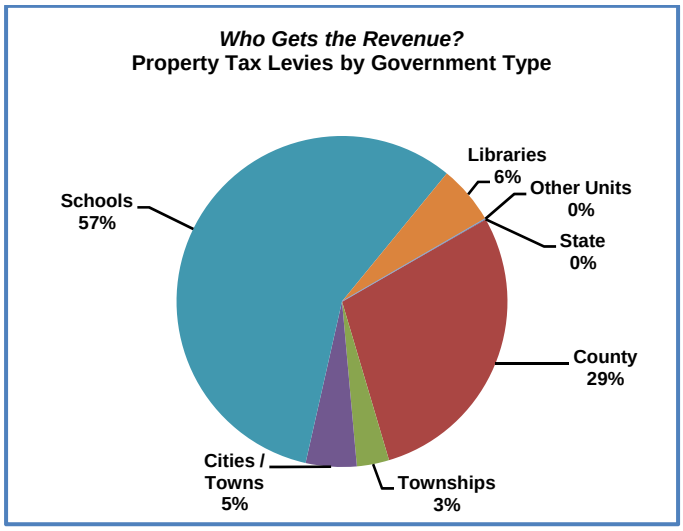
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	22	0.6%	702	18.1%
10% to 19%	5	0.1%	1,020	26.2%
1% to 9%	28	0.7%	1,228	31.6%
0%	34	0.9%	34	0.9%
-1% to -9%	80	2.1%	435	11.2%
-10% to -19%	239	6.1%	229	5.9%
-20% to -29%	793	20.4%	112	2.9%
-30% to -39%	1,516	39.0%	67	1.7%
-40% to -49%	858	22.1%	23	0.6%
-50% to -59%	205	5.3%	20	0.5%
-60% to -69%	74	1.9%	4	0.1%
-70% to -79%	22	0.6%	4	0.1%
-80% to -89%	2	0.1%	1	0.0%
-90% to -99%	2	0.1%	1	0.0%
-100%	7	0.2%	7	0.2%
Total	3,887	100.0%	3,887	100.0%
Higher Tax Bill	55	1.4%	2,950	75.9%
No Change	34	0.9%	34	0.9%
Lower Tax Bill	3,798	97.7%	903	23.2%
Average Change in Tax Bill	-34.8%		6.9%	

In Newton County, the average homeowner saw their tax bill decrease by 34.8% for 2008, with 97.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 6.9%, and 75.9% of homeowners would have seen tax bill increases.

In Newton County, 20% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 13% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 66% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Newton County property tax levies increased 8.3% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increases were in the county welfare levies, North Newton School Corporation general fund and bus replacement fund, and South Newton School Corporation debt service fund.

In Newton County, school corporations receive 57% of all property taxes. The county receives most of the rest. Towns, townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Newton County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$19,331,737*	*$20,934,753*	*8.3%*
State Unit	17,211	18,889	9.7%
Newton County	5,281,127	6,000,421	13.6%
Beaver Township	139,889	142,745	2.0%
Colfax Township	7,131	7,072	-0.8%
Grant Township	33,013	33,897	2.7%
Iroquois Township	34,613	35,375	2.2%
Jackson Township	16,829	17,213	2.3%
Jefferson Township	57,306	59,018	3.0%
Lake Township	169,803	173,820	2.4%
Lincoln Township	135,385	139,040	2.7%
Mcclellan Township	20,644	21,899	6.1%
Washington Township	29,263	30,169	3.1%
Brook Civil Town	202,225	205,075	1.4%
Goodland Civil Town	230,754	233,995	1.4%
Kentland Civil Town	391,990	396,683	1.2%
Morocco Civil Town	189,124	191,926	1.5%
Mt. Ayr Civil Town	10,617	10,749	1.2%
North Newton School Corporation	6,279,598	6,737,471	7.3%
South Newton School Corporation	4,940,561	5,276,457	6.8%
Brook Public Library	186,072	190,778	2.5%
Goodland Public Library	81,668	83,285	2.0%
Kentland Public Library	128,307	130,029	1.3%
Newton County Public Library	748,607	798,747	6.7%

PROPERTY TAXES IN NOBLE COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

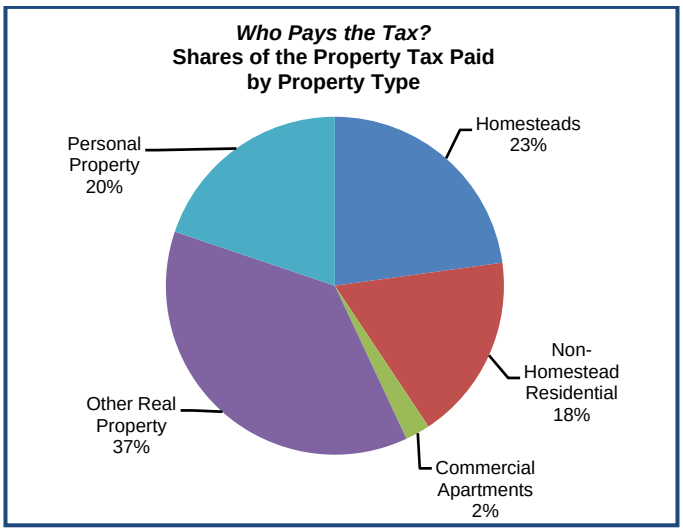
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Noble County did not adopt a new local option income tax for 2008.

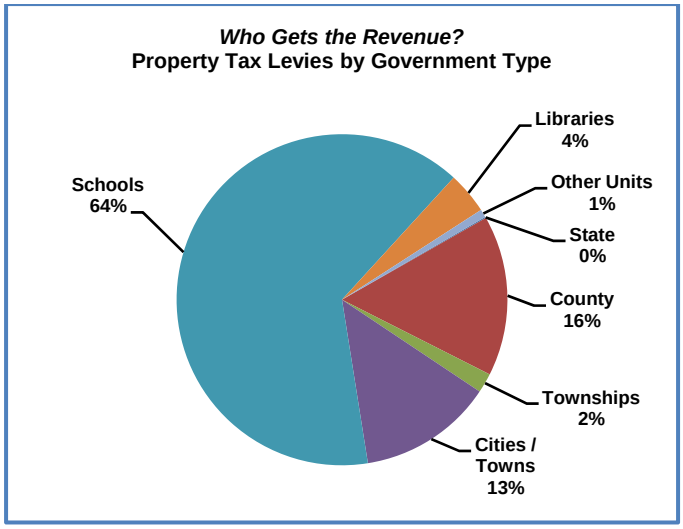
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	197	1.7%	1,229	10.8%
10% to 19%	94	0.8%	1,359	12.0%
1% to 9%	161	1.4%	4,243	37.4%
0%	56	0.5%	58	0.5%
-1% to -9%	333	2.9%	3,321	29.3%
-10% to -19%	796	7.0%	626	5.5%
-20% to -29%	1,644	14.5%	253	2.2%
-30% to -39%	4,328	38.2%	124	1.1%
-40% to -49%	3,153	27.8%	58	0.5%
-50% to -59%	408	3.6%	25	0.2%
-60% to -69%	109	1.0%	21	0.2%
-70% to -79%	38	0.3%	12	0.1%
-80% to -89%	12	0.1%	0	0.0%
-90% to -99%	4	0.0%	4	0.0%
-100%	11	0.1%	11	0.1%
Total	11,344	100.0%	11,344	100.0%
Higher Tax Bill	452	4.0%	6,831	60.2%
No Change	56	0.5%	58	0.5%
Lower Tax Bill	10,836	95.5%	4,455	39.3%
Average Change in Tax Bill	-33.0%		3.3%	

In Noble County, the average homeowner saw their tax bill decrease by 33.0% for 2008, with 95.5% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.3%, and 60.2% of homeowners would have seen tax bill increases.



In Noble County, 23% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 18% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 57% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Noble County property tax levies increased 5.4% from 2007 to 2008. This is near the expected statewide average increase of 5%. The largest increases were in the East Noble School Corporation debt service and capital project fund levies, the West Noble School Corporation general fund and debt service levies, and the Central Noble School Corporation general fund levies.

In Noble County, school corporations receive 64% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Noble County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$50,839,166*	*$53,600,868*	*5.4%*
State Unit	51,552	54,492	5.7%
Noble County	8,302,093	8,403,236	1.2%
Albion Township	23,925	24,864	3.9%
Allen Township	89,724	92,629	3.2%
Elkhart Township	44,809	46,539	3.9%
Green Township	35,628	36,986	3.8%
Jefferson Township	51,600	53,737	4.1%
Noble Township	116,323	116,336	0.0%
Orange Township	178,251	167,021	-6.3%
Perry Township	140,194	142,684	1.8%
Sparta Township	165,144	115,442	-30.1%
Swan Township	31,752	33,125	4.3%
Washington Township	30,088	31,791	5.7%
Wayne Township	112,246	116,919	4.2%
York Township	47,424	49,231	3.8%
Kendallville Civil City	3,866,274	3,937,260	1.8%
Ligonier Civil City	1,232,028	1,278,630	3.8%
Albion Civil Town	771,615	769,555	-0.3%
Avilla Civil Town	564,438	575,896	2.0%
Cromwell Civil Town	134,162	138,943	3.6%
Rome City Civil Town	246,710	254,594	3.2%
Wolcottville Civil Town	78,749	83,620	6.2%
Lakeland School Corporation	103,227	105,622	2.3%
Central Noble Community School Corporation	5,465,016	5,874,510	7.5%
East Noble School Corporation	17,313,243	18,646,891	7.7%
West Noble School Corporation	7,800,229	8,659,793	11.0%
Smith-Green Community School Corporation	1,191,007	1,173,529	-1.5%
Kendallville Public Library	1,197,120	1,227,447	2.5%
Ligonier Public Library	187,757	198,325	5.6%
Noble County Public Library	870,613	765,777	-12.0%
Northeast Indiana Solid Waste Management District	206,210	215,700	4.6%
Ligonier City Redevelopment Commission	122,125	124,797	2.2%
Albion Town Redevelopment Commission	15,906	26,828	68.7%
Avilla Town Redevelopment Commission	51,984	58,119	11.8%

PROPERTY TAXES IN OHIO COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

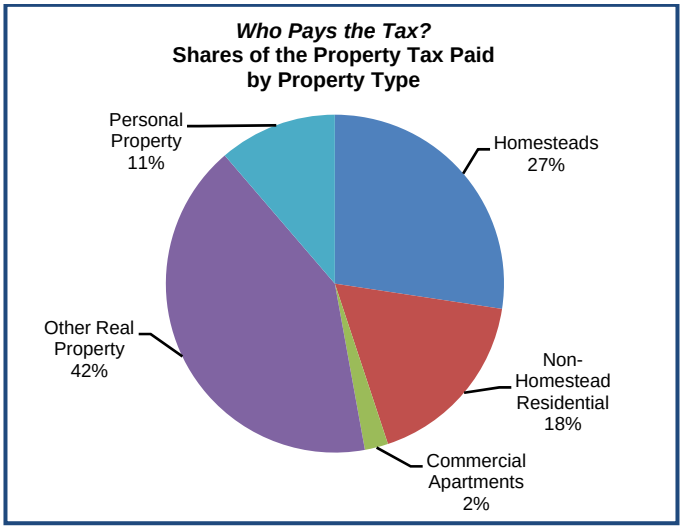
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Ohio County did not adopt a new local option income tax for 2008.

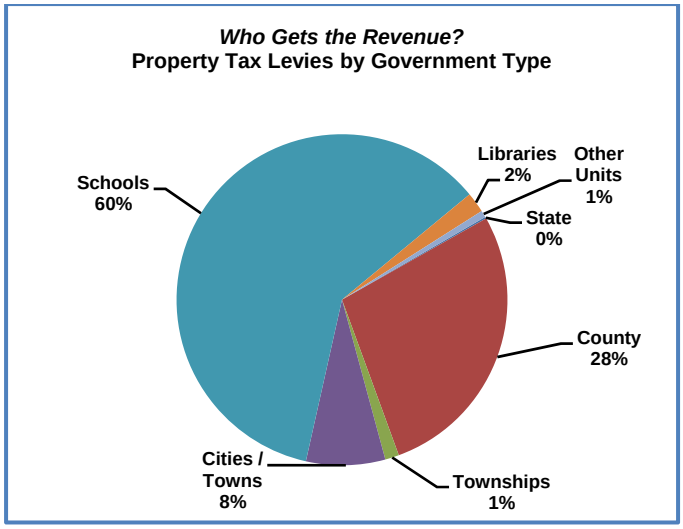
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	43	2.5%	88	5.1%
10% to 19%	6	0.3%	82	4.7%
1% to 9%	4	0.2%	566	32.7%
0%	4	0.2%	5	0.3%
-1% to -9%	12	0.7%	810	46.7%
-10% to -19%	23	1.3%	105	6.1%
-20% to -29%	55	3.2%	28	1.6%
-30% to -39%	155	8.9%	14	0.8%
-40% to -49%	400	23.1%	14	0.8%
-50% to -59%	894	51.6%	10	0.6%
-60% to -69%	104	6.0%	3	0.2%
-70% to -79%	21	1.2%	0	0.0%
-80% to -89%	4	0.2%	0	0.0%
-90% to -99%	0	0.0%	0	0.0%
-100%	8	0.5%	8	0.5%
Total	1,733	100.0%	1,733	100.0%
Higher Tax Bill	53	3.1%	736	42.5%
No Change	4	0.2%	5	0.3%
Lower Tax Bill	1,676	96.7%	992	57.2%
Average Change in Tax Bill	-48.6%		-1.7%	

In Ohio County, the average homeowner saw their tax bill decrease by 48.6% for 2008, with 96.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 1.7%, but 42.5% of homeowners would have seen tax bill increases.



In Ohio County, 27% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 18% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 53% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Ohio County property tax levies increased 2.7% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The Rising Sun-Ohio County School Corporation general fund levy saw the largest increase.

In Ohio County, school corporations receive 60% of all property taxes. The county and city receive most of the rest. Townships, the library district, the solid waste management district, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Ohio County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$4,486,839*	*$4,609,901*	*2.7%*
State Unit	6,932	7,296	5.3%
Ohio County	1,282,177	1,272,178	-0.8%
Cass Township	12,237	12,629	3.2%
Pike Township	11,115	11,827	6.4%
Randolph Township	31,333	32,925	5.1%
Union Township	4,621	4,950	7.1%
Rising Sun Civil City	339,240	356,222	5.0%
Rising Sun-Ohio County Community School	2,682,491	2,789,368	4.0%
Ohio County Public Library	86,942	91,500	5.2%
Southeastern Indiana Solid Waste Management District	29,751	31,006	4.2%

PROPERTY TAXES IN ORANGE COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

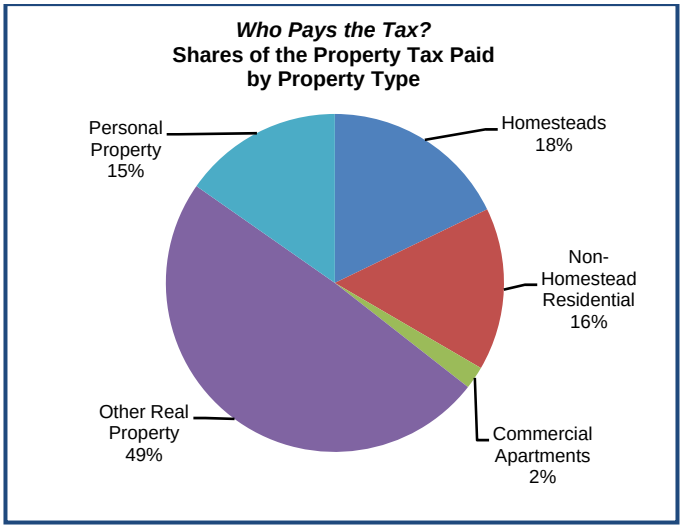
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Orange County did not adopt a new local option income tax for 2008.

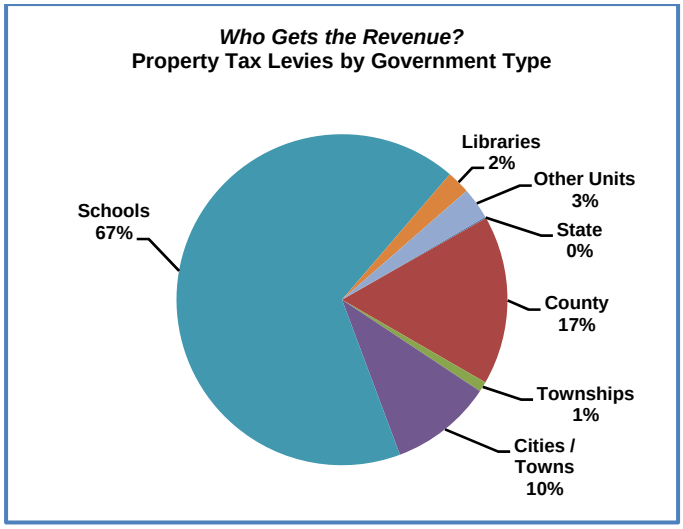
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	179	3.1%	313	5.4%
10% to 19%	16	0.3%	102	1.8%
1% to 9%	25	0.4%	1,006	17.4%
0%	125	2.2%	126	2.2%
-1% to -9%	61	1.1%	2,718	47.1%
-10% to -19%	140	2.4%	1,083	18.8%
-20% to -29%	353	6.1%	81	1.4%
-30% to -39%	921	16.0%	50	0.9%
-40% to -49%	3,104	53.8%	56	1.0%
-50% to -59%	535	9.3%	75	1.3%
-60% to -69%	80	1.4%	67	1.2%
-70% to -79%	115	2.0%	17	0.3%
-80% to -89%	43	0.7%	7	0.1%
-90% to -99%	12	0.2%	8	0.1%
-100%	63	1.1%	63	1.1%
Total	5,772	100.0%	5,772	100.0%
Higher Tax Bill	220	3.8%	1,421	24.6%
No Change	125	2.2%	126	2.2%
Lower Tax Bill	5,427	94.0%	4,225	73.2%
Average Change in Tax Bill	-40.0%		-3.7%	

In Orange County, the average homeowner saw their tax bill decrease by 40.0% for 2008, with 94.0% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 3.7%, but only 73.2% of homeowners would have seen tax bill decreases.



In Orange County, 18% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 16% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 64% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Orange County property tax levies increased 2.4% from 2007 to 2008. This is lower than the expected statewide average increase of 5%.

In Orange County, school corporations receive 67% of all property taxes. The county and the towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Orange County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$13,438,174*	*$13,756,612*	*2.4%*
State Unit	15,219	16,917	11.2%
Orange County	2,192,142	2,274,727	3.8%
French Lick Township	24,150	24,925	3.2%
Greenfield Township	10,690	11,101	3.8%
Jackson Township	9,625	9,965	3.5%
Northeast Township	3,452	9,605	178.2%
Northwest Township	10,485	11,043	5.3%
Orangeville Township	6,241	6,755	8.2%
Orleans Township	6,390	6,445	0.9%
Paoli Township	40,682	41,249	1.4%
Southeast Township	7,108	7,525	5.9%
Stamperscreek Township	4,420	9,111	106.1%
French Lick Civil Town	449,028	457,810	2.0%
Orleans Civil Town	290,040	324,199	11.8%
Paoli Civil Town	412,465	417,316	1.2%
West Baden Civil Town	194,459	173,931	-10.6%
Orleans Community School Corporation	2,303,338	2,467,664	7.1%
Paoli Community School Corporation	3,500,507	3,499,205	0.0%
Springs Valley Community School Corporation	3,208,268	3,247,217	1.2%
Orleans Public Library	45,287	49,466	9.2%
Paoli Public Library	54,980	56,833	3.4%
French Lick-Melton Public Library	250,568	206,860	-17.4%
Orange County Fire Protection District	190,640	215,272	12.9%
Orange County Solid Waste Management District	207,990	211,471	1.7%

PROPERTY TAXES IN OWEN COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

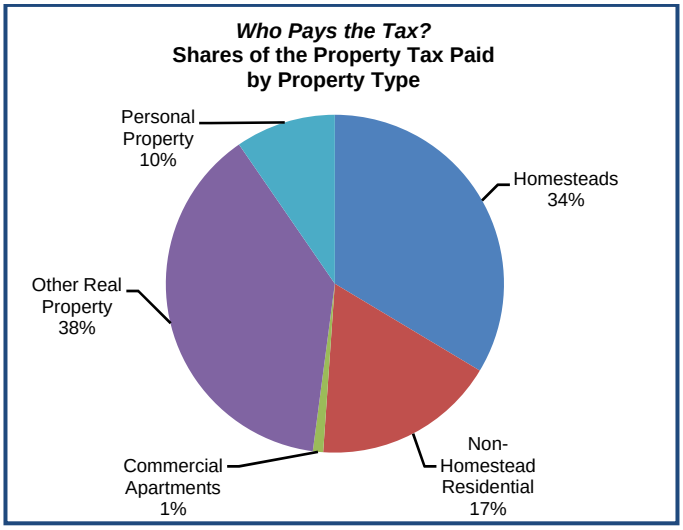
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Owen County did not adopt a new local option income tax for 2008.

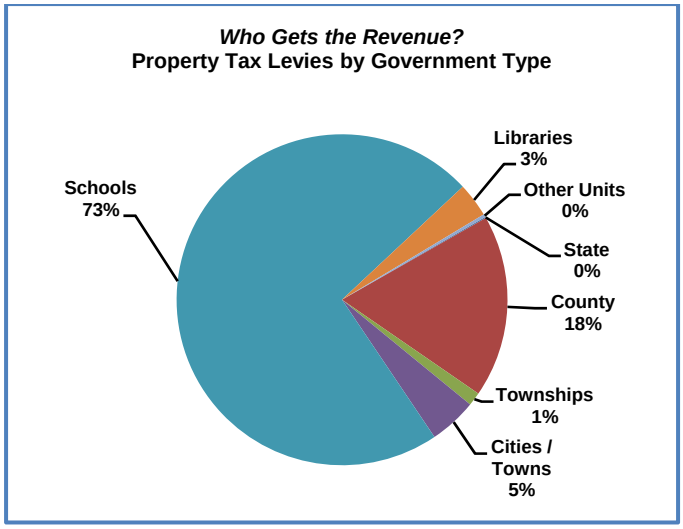
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	218	3.5%	405	6.6%
10% to 19%	20	0.3%	3,693	59.7%
1% to 9%	128	2.1%	1,535	24.8%
0%	84	1.4%	85	1.4%
-1% to -9%	505	8.2%	59	1.0%
-10% to -19%	3,952	63.9%	56	0.9%
-20% to -29%	851	13.8%	51	0.8%
-30% to -39%	85	1.4%	53	0.9%
-40% to -49%	64	1.0%	69	1.1%
-50% to -59%	65	1.1%	71	1.1%
-60% to -69%	107	1.7%	12	0.2%
-70% to -79%	12	0.2%	6	0.1%
-80% to -89%	7	0.1%	3	0.0%
-90% to -99%	3	0.0%	3	0.0%
-100%	82	1.3%	82	1.3%
Total	6,183	100.0%	6,183	100.0%
Higher Tax Bill	366	5.9%	5,633	91.1%
No Change	84	1.4%	85	1.4%
Lower Tax Bill	5,733	92.7%	465	7.5%
Average Change in Tax Bill	-15.4%		11.6%	

In Owen County, the average homeowner saw their tax bill decrease by 15.4% for 2008, with 92.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 11.6%, and 91.1% of homeowners would have seen tax bill increases.



In Owen County, 34% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 17% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 48% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Owen County property tax levies increased 12.7% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. County welfare levies increased significantly, as did the Spencer-Owen Community School Corporation general fund and debt service levies.

In Owen County, school corporations receive 73% of all property taxes. The county receives most of the rest. The towns, townships, library district, fire territory, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Owen County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$16,237,860*	*$18,304,056*	*12.7%*
State Unit	16,980	17,752	4.5%
Owen County	2,682,757	3,264,232	21.7%
Clay Township	34,315	35,647	3.9%
Franklin Township	20,464	21,944	7.2%
Harrison Township	8,970	9,582	6.8%
Jackson Township	13,570	14,743	8.6%
Jefferson Township	22,561	18,715	-17.0%
Jennings Township	11,723	12,696	8.3%
Lafayette Township	9,310	10,022	7.6%
Marion Township	14,570	15,161	4.1%
Montgomery Township	10,579	10,998	4.0%
Morgan Township	11,285	16,906	49.8%
Taylor Township	12,047	13,352	10.8%
Washington Township	55,034	38,725	-29.6%
Wayne Township	17,904	19,703	10.0%
Gosport Civil Town	43,945	56,172	27.8%
Spencer Civil Town	694,548	797,347	14.8%
Spencer-Owen Community School Corporation	9,797,380	10,931,727	11.6%
Cloverdale Community School Corporation	2,200,136	2,333,511	6.1%
Spencer-Owen County Public Library	511,507	610,980	19.4%
Poland Fire Territory (Jackson Township)	48,275	54,141	12.2%

PROPERTY TAXES IN PARKE COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

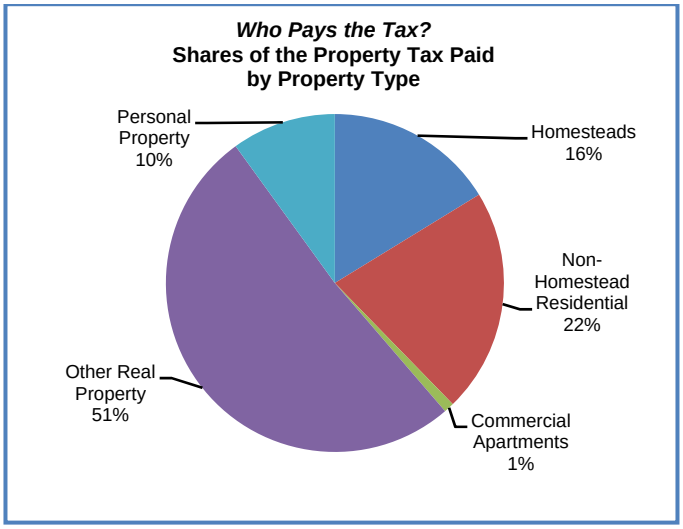
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

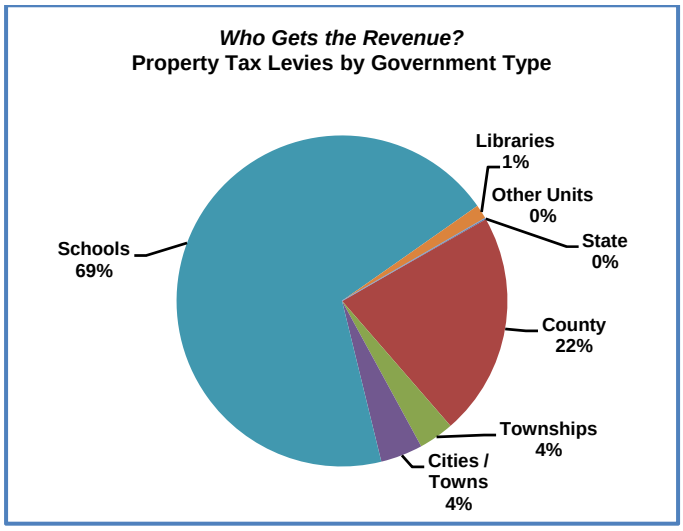
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	167	3.7%	332	7.3%
10% to 19%	14	0.3%	184	4.0%
1% to 9%	20	0.4%	253	5.6%
0%	66	1.4%	66	1.4%
-1% to -9%	22	0.5%	554	12.2%
-10% to -19%	45	1.0%	1,232	27.0%
-20% to -29%	96	2.1%	1,177	25.8%
-30% to -39%	253	5.6%	278	6.1%
-40% to -49%	777	17.0%	139	3.0%
-50% to -59%	1,355	29.7%	59	1.3%
-60% to -69%	471	10.3%	89	2.0%
-70% to -79%	701	15.4%	55	1.2%
-80% to -89%	244	5.4%	21	0.5%
-90% to -99%	177	3.9%	3	0.1%
-100%	150	3.3%	116	2.5%
Total	4,558	100.0%	4,558	100.0%
Higher Tax Bill	201	4.4%	769	16.9%
No Change	66	1.4%	66	1.4%
Lower Tax Bill	4,291	94.2%	3,723	81.7%
Average Change in Tax Bill	-53.3%		-17.1%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

In Parke County, the average homeowner saw their tax bill decrease by 53.3% for 2008, with 94.2% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 17.1%, and 81.7% of homeowners would have seen tax bill decreases. Parke County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Parke County, 16% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 22% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 61% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Parke County property tax levies decreased 0.1% from 2007 to 2008. This is lower than the expected statewide average increase of 5%.

In Parke County, school corporations receive 69% of all property taxes. The county receives most of the rest. The towns, townships, and library districts receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Parke County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$15,116,036*	*$15,106,171*	*-0.1%*
State Unit	16,590	17,867	7.7%
Parke County	3,343,634	3,297,229	-1.4%
Adams Township	108,951	113,277	4.0%
Florida Township	76,991	130,036	68.9%
Greene Township	9,977	10,008	0.3%
Howard Township	5,366	5,356	-0.2%
Jackson Township	17,461	18,159	4.0%
Liberty Township	9,452	13,754	45.5%
Penn Township	16,185	15,958	-1.4%
Raccoon Township	28,646	32,113	12.1%
Reserve Township	23,132	22,527	-2.6%
Sugar Creek Township	0	15,033	
Union Township	110,341	110,843	0.5%
Wabash Township	24,168	19,958	-17.4%
Washington Township	12,560	12,822	2.1%
Bloomingdale Civil Town	21,831	21,399	-2.0%
Marshall Civil Town	21,338	20,835	-2.4%
Montezuma Civil Town	98,992	91,203	-7.9%
Rockville Civil Town	431,358	424,901	-1.5%
Rosedale Civil Town	57,898	57,528	-0.6%
Mecca Civil Town	7,171	6,779	-5.5%
Clay Community School Corporation	787,517	808,521	2.7%
Southwest Parke Community School Corporation	3,678,477	3,260,789	-11.4%
Rockville Community School Corporation	3,468,345	3,646,047	5.1%
Turkey Run Community School Corporation	2,523,348	2,719,093	7.8%
Montezuma Public Library	32,919	31,624	-3.9%
Rockville Public Library	183,388	182,512	-0.5%

PROPERTY TAXES IN PERRY COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

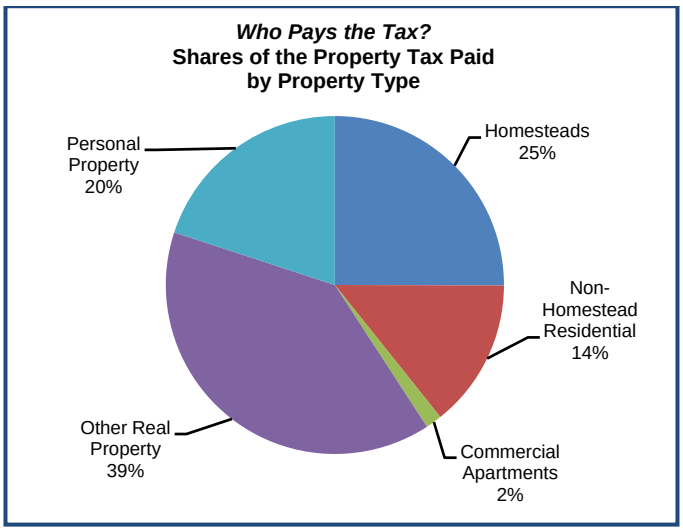
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Perry County did not adopt a new local option income tax for 2008.

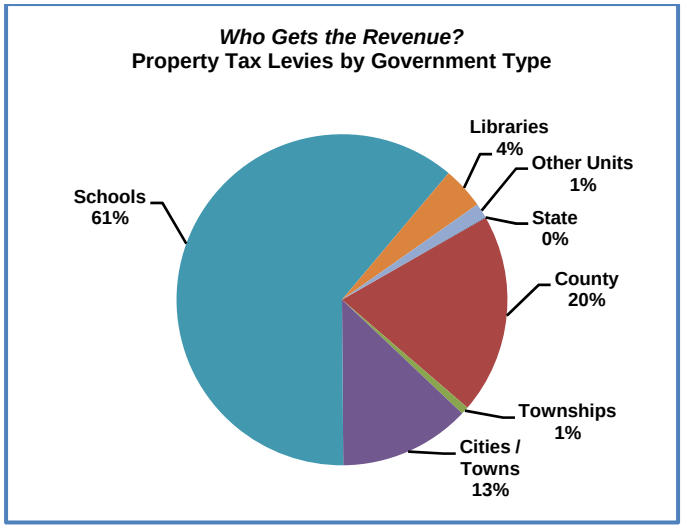
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	204	3.7%	421	7.6%
10% to 19%	18	0.3%	231	4.1%
1% to 9%	52	0.9%	2,588	46.4%
0%	61	1.1%	60	1.1%
-1% to -9%	94	1.7%	1,654	29.7%
-10% to -19%	312	5.6%	261	4.7%
-20% to -29%	983	17.6%	74	1.3%
-30% to -39%	2,432	43.6%	27	0.5%
-40% to -49%	976	17.5%	34	0.6%
-50% to -59%	197	3.5%	76	1.4%
-60% to -69%	63	1.1%	60	1.1%
-70% to -79%	95	1.7%	17	0.3%
-80% to -89%	20	0.4%	6	0.1%
-90% to -99%	11	0.2%	9	0.2%
-100%	54	1.0%	54	1.0%
Total	5,572	100.0%	5,572	100.0%
Higher Tax Bill	274	4.9%	3,240	58.1%
No Change	61	1.1%	60	1.1%
Lower Tax Bill	5,237	94.0%	2,272	40.8%
Average Change in Tax Bill	-30.2%		1.5%	

In Perry County, the average homeowner saw their tax bill decrease by 30.2% for 2008, with 94.0% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 1.5%, and 58.1% of homeowners would have seen tax bill increases.

In Perry County, 25% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 59% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Perry County property tax levies increased 4.6% from 2007 to 2008. This is near the expected statewide average increase of 5%. The Perry Central School Corporation general fund levy and the Tell City-Troy School Corporation general fund and debt service levies saw the largest increases.

In Perry County, school corporations receive 61% of all property taxes. The county, the cities, and the town receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Perry County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$16,759,621*	*$17,525,543*	*4.6%*
State Unit	13,113	14,181	8.1%
Perry County	3,482,482	3,426,947	-1.6%
Anderson Township	5,609	5,857	4.4%
Clark Township	8,753	8,874	1.4%
Leopold Township	9,242	10,326	11.7%
Oil Township	5,027	5,044	0.3%
Tobin Township	6,911	10,165	47.1%
Troy Township	77,428	78,645	1.6%
Union Township	13,235	13,431	1.5%
Tell City Civil City	1,767,322	1,879,021	6.3%
Cannelton Civil City	383,095	351,088	-8.4%
Troy Civil Town	15,798	17,447	10.4%
Perry Central Community School Corporation	3,575,983	3,823,568	6.9%
Cannelton City School Corporation	471,329	352,682	-25.2%
Tell City-Troy Township School Corporation	6,161,486	6,557,350	6.4%
Cannelton Public Library	17,843	17,099	-4.2%
Tell City Public Library	686,586	703,063	2.4%
Perry County Airport Authority	38,245	40,178	5.1%
Perry County Redevelopment Commission	20,134	210,577	945.9%

Property Taxes in Pike County, Indiana, 2007-2008

Legislative Services Agency August 2008

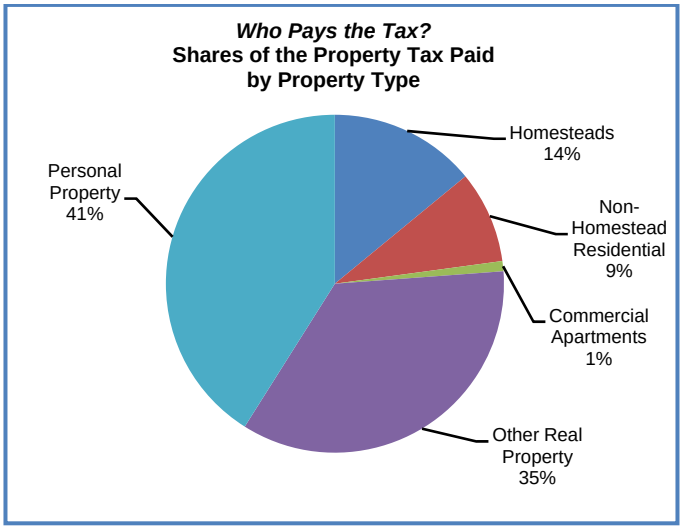
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Pike County did not adopt a new local option income tax for 2008.

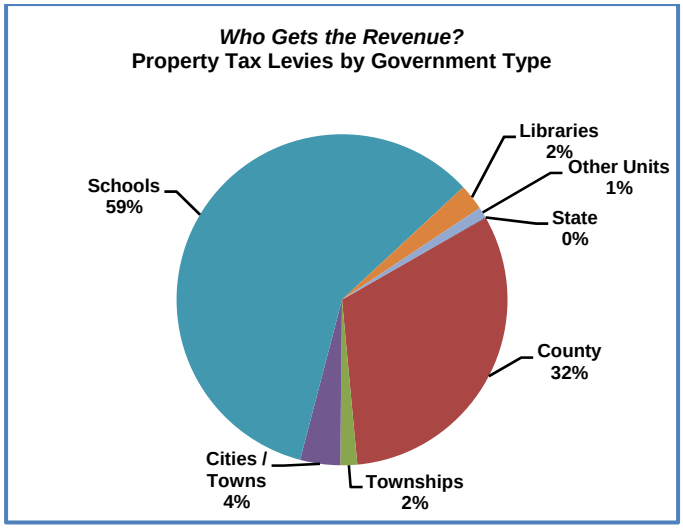
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	93	2.4%	160	4.1%
10% to 19%	6	0.2%	50	1.3%
1% to 9%	13	0.3%	263	6.7%
0%	39	1.0%	40	1.0%
-1% to -9%	24	0.6%	3,065	78.5%
-10% to -19%	88	2.3%	95	2.4%
-20% to -29%	260	6.7%	32	0.8%
-30% to -39%	757	19.4%	28	0.7%
-40% to -49%	2,329	59.7%	29	0.7%
-50% to -59%	107	2.7%	56	1.4%
-60% to -69%	46	1.2%	33	0.8%
-70% to -79%	82	2.1%	14	0.4%
-80% to -89%	24	0.6%	6	0.2%
-90% to -99%	7	0.2%	4	0.1%
-100%	28	0.7%	28	0.7%
Total	3,903	100.0%	3,903	100.0%
Higher Tax Bill	112	2.9%	473	12.1%
No Change	39	1.0%	40	1.0%
Lower Tax Bill	3,752	96.1%	3,390	86.9%
Average Change in Tax Bill	-40.2%		-3.4%	

In Pike County, the average homeowner saw their tax bill decrease by 40.2% for 2008, with 96.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 3.4%, and only 86.9% of homeowners would have seen tax bill decreases.



In Pike County, 14% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 9% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 76% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Pike County property tax levies decreased 1.7% from 2007 to 2008. This is lower than the expected statewide average increase of 5%.

In Pike County, the school corporation receives 59% of all property taxes. The county receives most of the rest. The city, towns, townships, library district, fire districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Pike County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$18,045,448*	*$17,730,171*	*-1.7%*
State Unit	14,457	15,420	6.7%
Pike County	6,011,280	5,633,028	-6.3%
Clay Township	13,503	14,464	7.1%
Jefferson Township	27,406	28,442	3.8%
Lockhart Township	29,478	30,643	4.0%
Logan Township	11,327	12,344	9.0%
Madison Township	14,699	15,516	5.6%
Marion Township	10,762	11,048	2.7%
Monroe Township	32,294	33,898	5.0%
Patoka Township	28,262	29,365	3.9%
Washington Township	112,020	115,535	3.1%
Petersburg Civil City	522,615	538,498	3.0%
Spurgeon Civil Town	13,712	13,203	-3.7%
Winslow Civil Town	138,794	142,414	2.6%
Pike County School Corporation	10,451,518	10,461,610	0.1%
Pike County Public Library	439,144	453,623	3.3%
Patoka Township Fire	105,581	110,168	4.3%
Jefferson-Marion Township Fire	68,596	70,952	3.4%

PROPERTY TAXES IN PORTER COUNTY, INDIANA, 2007-2008

Legislative Services Agency March 2010

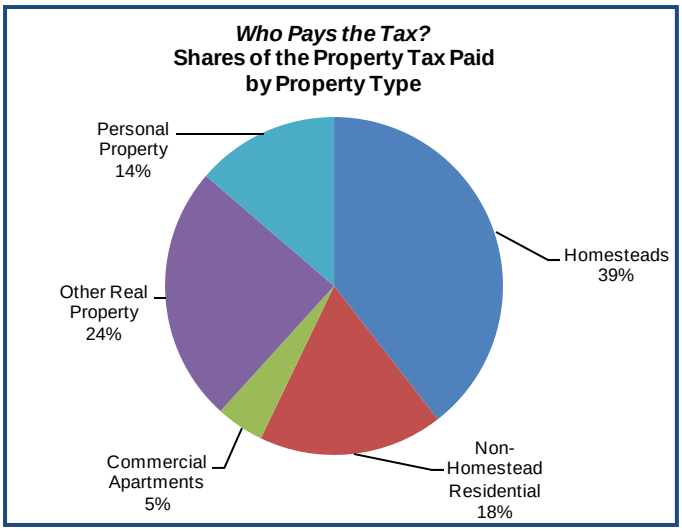
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Porter County did not adopt a new local option income tax for 2008.

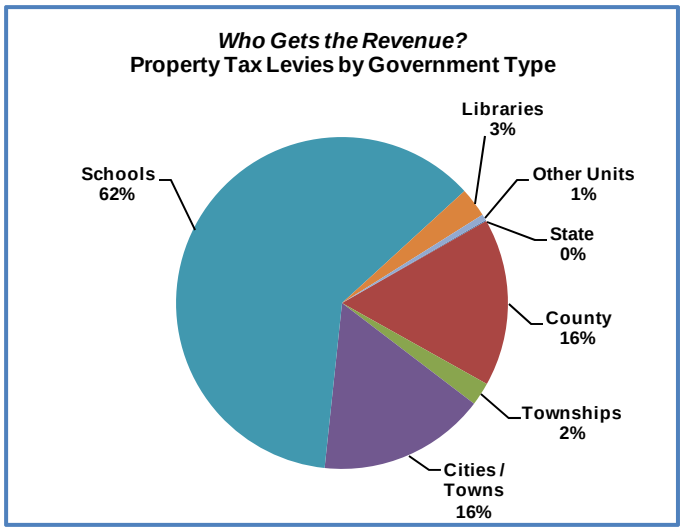
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	664	1.7%	12,335	30.9%
10% to 19%	678	1.7%	11,742	29.4%
1% to 9%	2,181	5.5%	10,677	26.7%
0%	37	0.1%	46	0.1%
-1% to -9%	5,942	14.9%	3,779	9.5%
-10% to -19%	12,340	30.9%	1,079	2.7%
-20% to -29%	13,211	33.1%	163	0.4%
-30% to -39%	4,266	10.7%	61	0.2%
-40% to -49%	494	1.2%	19	0.0%
-50% to -59%	73	0.2%	5	0.0%
-60% to -69%	19	0.0%	8	0.0%
-70% to -79%	8	0.0%	4	0.0%
-80% to -89%	7	0.0%	4	0.0%
-90% to -99%	2	0.0%	0	0.0%
-100%	0	0.0%	0	0.0%
Total	39,922	100.0%	39,922	100.0%
Higher Tax Bill	3,523	8.8%	34,754	87.1%
No Change	37	0.1%	46	0.1%
Lower Tax Bill	36,362	91.1%	5,122	12.8%
Average Change in Tax Bill	-20.1%		11.5%	

In Porter County, the average homeowner saw their tax bill decrease by 20.1% for 2008, with 91.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 11.5%, and 87.1% of homeowners would have seen tax bill increases.



In Porter County, 39% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 18% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 5% are paid by owners of larger rental housing units (commercial apartments); and 38% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Porter County property tax levies increased 10.0% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. Duneland and Portage Township School Corporations were responsible for the largest levy increases, due to increases in taxes for the general, debt service, and capital projects funds.

In Porter County, 62% of all property taxes are collected for the school corporations. The county and the cities and towns collect most of the rest. Townships, library districts, special districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Porter County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$232,696,951*	*$255,861,092*	*10.0%*
State Unit	213,906	251,325	17.5%
Porter County	39,011,244	41,856,187	7.3%
Boone Tow nship	146,984	152,158	3.5%
Center Tow nship	1,380,303	1,446,705	4.8%
Jackson Tow nship	130,248	137,279	5.4%
Liberty Tow nship	305,006	322,069	5.6%
Morgan Tow nship	87,241	90,140	3.3%
Pine Tow nship	88,777	96,646	8.9%
Pleasant Tow nship	185,297	191,437	3.3%
Portage Tow nship	1,906,701	2,310,980	21.2%
Porter Tow nship	256,059	295,941	15.6%
Union Tow nship	323,223	335,227	3.7%
Washington Tow nship	187,929	206,902	10.1%
Westchester Tow nship	155,197	161,499	4.1%
Valparaiso Civil City	14,959,969	16,289,698	8.9%
Portage Civil City	14,406,012	15,064,428	4.6%
Chesterton Civil Tow n	4,350,725	4,604,074	5.8%
Beverly Shores Civil Tow n	311,187	583,102	87.4%
Burns Harbor Civil Tow n	1,302,010	1,362,402	4.6%
Dune Acres Civil Tow n	265,711	275,809	3.8%
Hebron Civil Tow n	557,126	577,598	3.7%
Kouts Civil Tow n	270,754	315,565	16.6%
Ogden Dunes Civil Tow n	622,907	650,446	4.4%
Porter Civil Tow n	1,861,905	1,898,178	1.9%
Pines Civil Tow n	84,311	87,393	3.7%
Michigan City Area School Corporation	2,565,563	0	-100.0%
Boone Tow nship School Corporation	5,460,063	6,225,857	14.0%
Duneland School Corporation	36,958,315	42,426,897	14.8%
East Porter County School Corporation	13,768,547	15,044,735	9.3%
Porter Tow nship School Corporation	7,599,914	8,533,173	12.3%
Union Tow nship School Corporation	7,906,759	8,952,069	13.2%
Portage Tow nship School Corporation	30,685,819	36,173,575	17.9%
Valparaiso Community School Corporation	35,217,441	40,089,375	13.8%
Westchester Public Library	2,164,300	2,254,700	4.2%
Porter County Public Library	5,465,141	5,103,485	-6.6%
West Porter Tow nship Fire Protection	135,313	140,831	4.1%
Porter Co Airport Authority	623,895	649,258	4.1%
Valparaiso Redevelopment Commission	382,938	328,290	-14.3%
Portage Redevelopment Commission	346,445	375,659	8.4%
Chesterton Redevelopment Commission	45,766	0	-100.0%

Property Taxes in Posey County, Indiana, 2007-2008

Legislative Services Agency March 2009

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

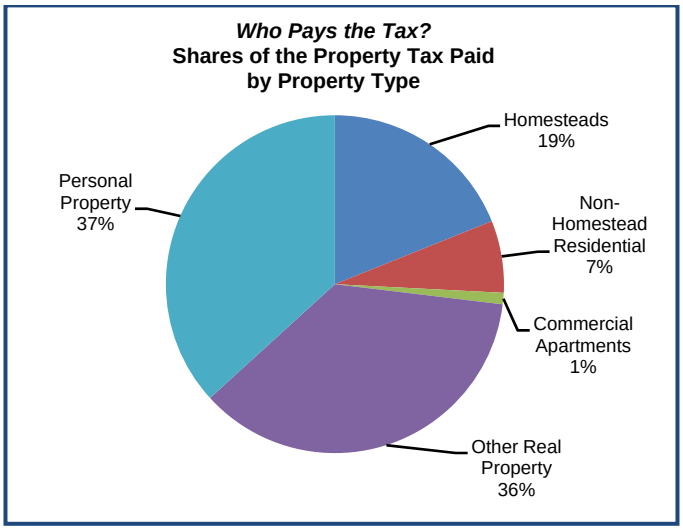
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Posey County did not adopt a new local option income tax for 2008.

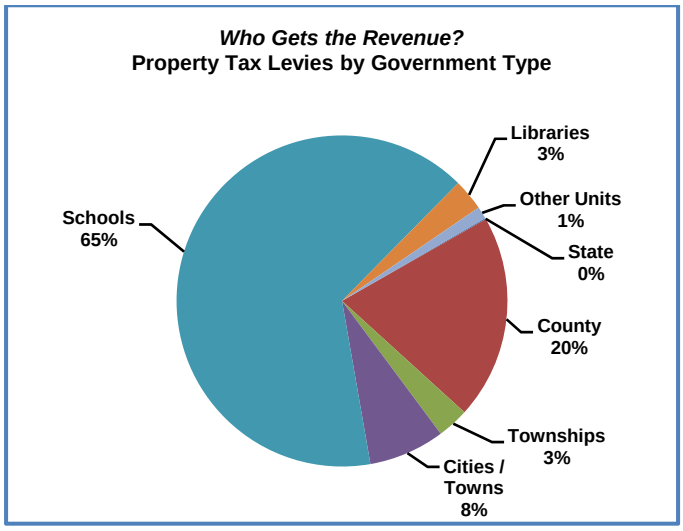
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	167	2.1%	2,364	30.1%
10% to 19%	67	0.9%	1,522	19.4%
1% to 9%	259	3.3%	1,353	17.2%
0%	90	1.1%	92	1.2%
-1% to -9%	748	9.5%	1,620	20.6%
-10% to -19%	1,583	20.2%	537	6.8%
-20% to -29%	1,762	22.4%	199	2.5%
-30% to -39%	2,330	29.7%	69	0.9%
-40% to -49%	606	7.7%	38	0.5%
-50% to -59%	146	1.9%	28	0.4%
-60% to -69%	54	0.7%	4	0.1%
-70% to -79%	15	0.2%	6	0.1%
-80% to -89%	7	0.1%	2	0.0%
-90% to -99%	3	0.0%	3	0.0%
-100%	13	0.2%	13	0.2%
Total	7,850	100.0%	7,850	100.0%
Higher Tax Bill	493	6.3%	5,239	66.7%
No Change	90	1.1%	92	1.2%
Lower Tax Bill	7,267	92.6%	2,519	32.1%
Average Change in Tax Bill	-25.5%		9.6%	

In Posey County, the average homeowner saw their tax bill decrease by 25.5% for 2008, with 92.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 9.6%, and 66.7% of homeowners would have seen tax bill increases.

In Posey County, 19% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 7% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 73% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Posey County property tax levies increased 3.1% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest increases were in the county welfare funds and the M.S.D. North Posey County School Corporation general fund.

In Posey County, school corporations receive 65% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Posey County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$45,158,723*	*$46,568,429*	*3.1%*
State Unit	41,910	47,691	13.8%
Posey County	8,640,550	9,301,814	7.7%
Bethel Township	13,797	14,301	3.7%
Black Township	779,071	794,313	2.0%
Center Township	15,329	15,911	3.8%
Harmony Township	41,501	46,247	11.4%
Lynn Township	50,913	53,595	5.3%
Marrs Township	243,191	254,693	4.7%
Point Township	16,991	17,601	3.6%
Robb Township	49,742	51,523	3.6%
Robinson Township	136,709	141,849	3.8%
Smith Township	40,645	41,776	2.8%
Mount Vernon Civil City	2,884,839	2,988,369	3.6%
Cynthiana Civil Town	61,845	64,411	4.1%
Griffin Civil Town	10,342	11,187	8.2%
New Harmony Civil Town	131,747	136,498	3.6%
Poseyville Civil Town	251,914	261,464	3.8%
M.S.D. Mount Vernon School Corporation	22,701,165	22,814,672	0.5%
M.S.D. North Posey County School Corporation	5,734,617	6,169,436	7.6%
New Harmony Town And Township School Corporation	1,359,192	1,349,939	-0.7%
New Harmony Workingmens Institute	57,415	53,589	-6.7%
Poseyville Carnegie Library	100,028	103,608	3.6%
Alexandrian Free Public Library	1,251,178	1,268,296	1.4%
Griffin-Bethel Township Fire Protection	51,084	53,226	4.2%
Wadesville-Center Township Fire	44,216	41,467	-6.2%
Posey County Solid Waste Management District	448,792	470,953	4.9%

PROPERTY TAXES IN PULASKI COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

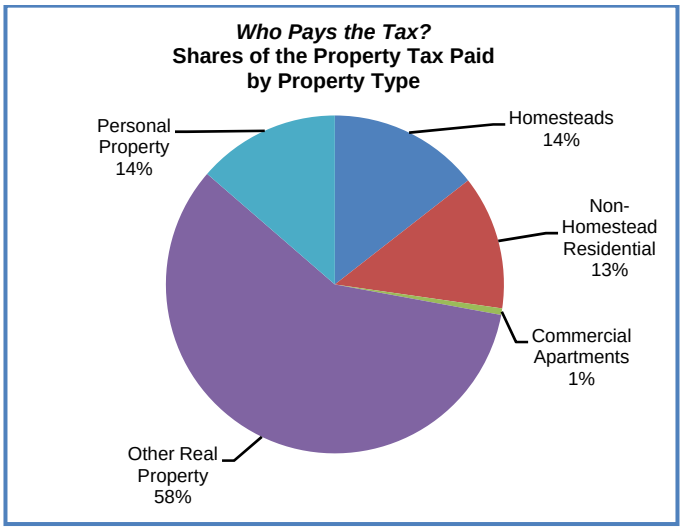
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

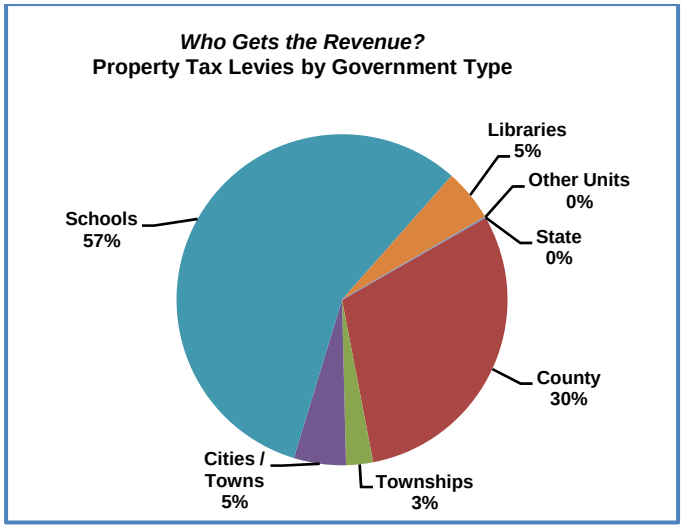
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	102	2.6%	143	3.6%
10% to 19%	2	0.1%	15	0.4%
1% to 9%	9	0.2%	46	1.2%
0%	36	0.9%	37	0.9%
-1% to -9%	12	0.3%	227	5.7%
-10% to -19%	12	0.3%	1,263	32.0%
-20% to -29%	55	1.4%	1,465	37.1%
-30% to -39%	252	6.4%	514	13.0%
-40% to -49%	717	18.1%	65	1.6%
-50% to -59%	2,023	51.2%	33	0.8%
-60% to -69%	557	14.1%	38	1.0%
-70% to -79%	58	1.5%	70	1.8%
-80% to -89%	85	2.2%	6	0.2%
-90% to -99%	8	0.2%	6	0.2%
-100%	25	0.6%	25	0.6%
Total	3,953	100.0%	3,953	100.0%
Higher Tax Bill	113	2.9%	204	5.2%
No Change	36	0.9%	37	0.9%
Lower Tax Bill	3,804	96.2%	3,712	93.9%
Average Change in Tax Bill	-51.2%		-22.2%	

In Pulaski County, the average homeowner saw their tax bill decrease by 51.2% for 2008, with 96.2% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 22.2%, and 93.9% of homeowners would have seen tax bill decreases. Pulaski County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Pulaski County, 14% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 13% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 72% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Pulaski County property tax levies increased 0.9% from 2007 to 2008. This is lower than the expected statewide average increase of 5%.

In Pulaski County, school corporations receive 57% of all property taxes. The county receives most of the rest. Towns, townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Pulaski County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$16,453,620*	*$16,600,075*	*0.9%*
State Unit	15,312	16,993	11.0%
Pulaski County	5,835,071	5,016,552	-14.0%
Beaver Township	18,761	19,518	4.0%
Cass Township	23,200	23,058	-0.6%
Franklin Township	13,646	13,870	1.6%
Harrison Township	22,954	23,303	1.5%
Indian Creek Township	17,941	18,185	1.4%
Jefferson Township	16,706	16,420	-1.7%
Monroe Township	58,912	58,753	-0.3%
Rich Grove Township	24,783	25,497	2.9%
Salem Township	68,518	69,014	0.7%
Tippecanoe Township	39,388	40,470	2.7%
Van Buren Township	56,544	66,229	17.1%
White Post Township	58,654	62,138	5.9%
Francesville Civil Town	130,265	130,051	-0.2%
Medaryville Civil Town	151,366	171,476	13.3%
Monterey Civil Town	43,110	40,617	-5.8%
Winamac Civil Town	456,661	502,450	10.0%
Culver Community School Corporation	331,416	426,105	28.6%
Eastern Pulaski Community School Corporation	5,098,847	5,388,761	5.7%
West Central School Corporation	2,707,660	2,933,775	8.4%
North Judson-San Pierre School Corporation	678,459	684,364	0.9%
Francesville Public Library	123,053	123,241	0.2%
Monterey Public Library	80,330	81,635	1.6%
Pulaski County Public Library	382,063	647,600	69.5%

PROPERTY TAXES IN PUTNAM COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

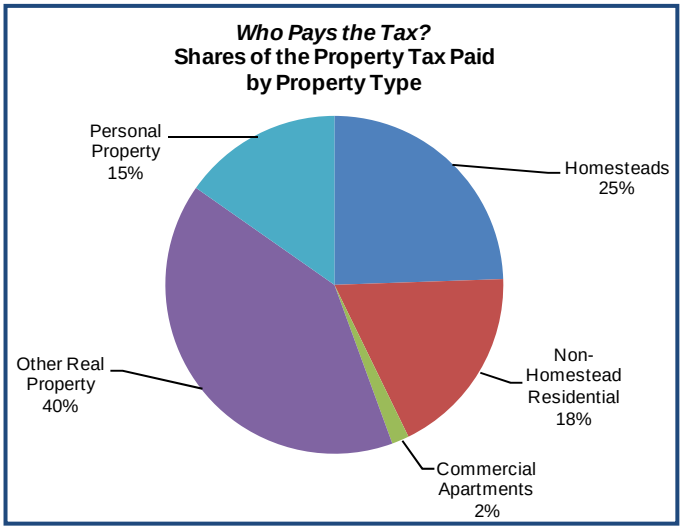
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Putnam County did not adopt a new local option income tax for 2008.

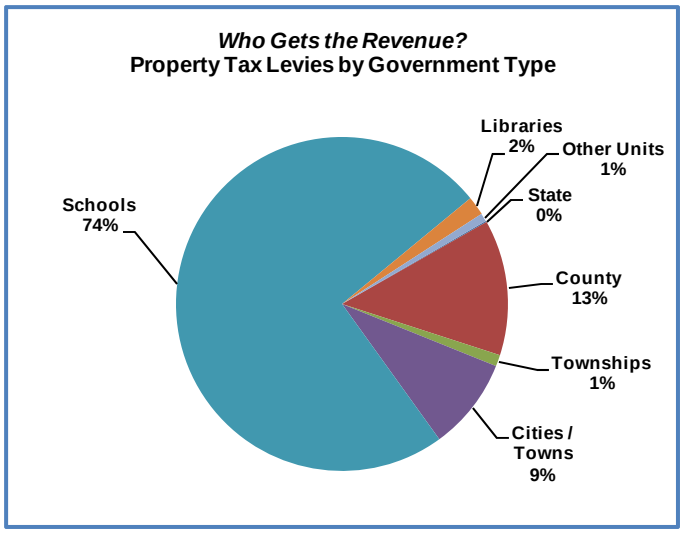
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	45	0.5%	341	3.8%
10% to 19%	11	0.1%	220	2.5%
1% to 9%	23	0.3%	616	6.9%
0%	44	0.5%	44	0.5%
-1% to -9%	44	0.5%	3,422	38.3%
-10% to -19%	148	1.7%	3,026	33.8%
-20% to -29%	680	7.6%	1,065	11.9%
-30% to -39%	2,050	22.9%	107	1.2%
-40% to -49%	3,786	42.3%	60	0.7%
-50% to -59%	1,966	22.0%	18	0.2%
-60% to -69%	109	1.2%	7	0.1%
-70% to -79%	19	0.2%	0	0.0%
-80% to -89%	2	0.0%	4	0.0%
-90% to -99%	6	0.1%	3	0.0%
-100%	10	0.1%	10	0.1%
Total	8,943	100.0%	8,943	100.0%
Higher Tax Bill	79	0.9%	1,177	13.2%
No Change	44	0.5%	44	0.5%
Lower Tax Bill	8,820	98.6%	7,722	86.3%
Average Change in Tax Bill	-42.2%		-9.6%	

In Putnam County, the average homeowner saw their tax bill decrease by 42.2% for 2008, with 98.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 9.6%, and 86.3% of homeowners would have seen tax bill decreases.



In Putnam County, 25% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 18% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 55% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Putnam County property tax levies decreased 2.4% from 2007 to 2008. This is much lower than the expected statewide average increase of 5%. The largest levy decreases were in the county welfare funds and the Greencastle School Corporation's debt service fund. The biggest increase was in several of the North Putnam School Corporation's funds.

In Putnam County, school corporations receive 74% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Putnam County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$38,155,081*	*$37,234,633*	*-2.4%*
State Unit	36,503	41,489	13.7%
Putnam County	6,254,221	4,918,202	-21.4%
Clinton Township	12,678	12,790	0.9%
Cloverdale Township	38,878	40,444	4.0%
Floyd Township	21,193	22,248	5.0%
Franklin Township	13,656	14,208	4.0%
Greencastle Township	103,524	103,744	0.2%
Jackson Township	11,542	8,129	-29.6%
Jefferson Township	33,759	34,390	1.9%
Madison Township	44,586	48,330	8.4%
Marion Township	26,124	26,607	1.8%
Monroe Township	9,521	9,974	4.8%
Russell Township	18,614	18,888	1.5%
Warren Township	23,190	24,117	4.0%
Washington Township	38,364	50,873	32.6%
Greencastle Civil City	2,787,713	2,767,767	-0.7%
Bainbridge Civil Town	95,082	99,674	4.8%
Cloverdale Civil Town	256,643	265,969	3.6%
Roachdale Civil Town	132,838	138,505	4.3%
Russellville Civil Town	29,783	29,778	0.0%
Fillmore Civil Town	33,486	35,757	6.8%
South Putnam Community School Corporation	7,040,176	7,202,732	2.3%
North Putnam Community School Corporation	6,247,006	7,228,625	15.7%
Cloverdale Community School Corporation	3,074,902	3,201,460	4.1%
Greencastle Community School Corporation	10,777,747	9,910,770	-8.0%
Roachdale Public Library	37,605	39,919	6.2%
Putnam County Public Library	691,122	645,739	-6.6%
Roachdale Fire Protection	59,863	62,629	4.6%
Walnut Creek Fire Protection	87,049	99,663	14.5%
Floyd Twp Fire District	117,713	131,213	11.5%

PROPERTY TAXES IN RANDOLPH COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

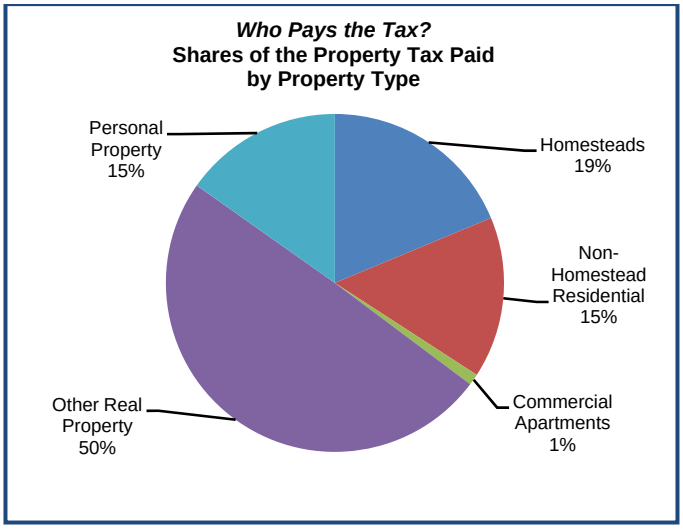
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Randolph County did not adopt a new local option income tax for 2008.

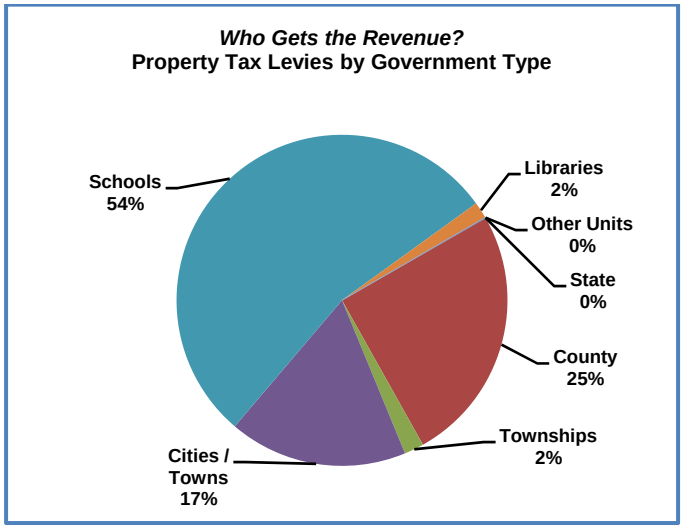
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	43	0.6%	378	5.1%
10% to 19%	15	0.2%	566	7.7%
1% to 9%	22	0.3%	2,398	32.4%
0%	72	1.0%	76	1.0%
-1% to -9%	48	0.6%	2,979	40.3%
-10% to -19%	98	1.3%	621	8.4%
-20% to -29%	396	5.4%	151	2.0%
-30% to -39%	1,368	18.5%	102	1.4%
-40% to -49%	3,916	53.0%	58	0.8%
-50% to -59%	1,139	15.4%	28	0.4%
-60% to -69%	191	2.6%	17	0.2%
-70% to -79%	57	0.8%	6	0.1%
-80% to -89%	16	0.2%	4	0.1%
-90% to -99%	6	0.1%	3	0.0%
-100%	8	0.1%	8	0.1%
Total	7,395	100.0%	7,395	100.0%
Higher Tax Bill	80	1.1%	3,342	45.2%
No Change	72	1.0%	76	1.0%
Lower Tax Bill	7,243	97.9%	3,977	53.8%
Average Change in Tax Bill	-43.9%		-1.2%	

In Randolph County, the average homeowner saw their tax bill decrease by 43.9% for 2008, with 97.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by only 1.2%, and 45.2% of homeowners would have seen tax bill increases.



In Randolph County, 19% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 65% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Randolph County property tax levies increased 2.2% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest increases were in Union City's general fund levy and several of Randolph Southern School Corporation's levies. The county welfare levies saw the largest decreases.

In Randolph County, school corporations receive 54% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, the redevelopment commission, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Randolph County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$27,509,765*	*$28,102,487*	*2.2%*
State Unit	22,992	25,159	9.4%
Randolph County	7,211,695	7,057,038	-2.1%
Franklin Township	26,252	27,127	3.3%
Green Township	15,678	16,592	5.8%
Greensfork Township	27,619	28,732	4.0%
Jackson Township	28,398	28,807	1.4%
Monroe Township	57,621	59,223	2.8%
Stoney Creek Township	24,056	24,095	0.2%
Union Township	42,759	43,441	1.6%
Ward Township	34,805	36,689	5.4%
Washington Township	32,880	36,255	10.3%
Wayne Township	36,629	39,163	6.9%
White River Township	192,218	195,853	1.9%
Winchester Civil City	2,130,200	2,197,011	3.1%
Union City Civil City	1,538,619	1,726,591	12.2%
Albany Civil Town	12,296	13,337	8.5%
Farmland Civil Town	248,896	253,038	1.7%
Losantville Civil Town	35,674	39,913	11.9%
Lynn Civil Town	232,224	235,872	1.6%
Modoc Civil Town	25,845	26,762	3.5%
Parker Civil Town	175,116	188,733	7.8%
Ridgeville Civil Town	148,296	156,309	5.4%
Saratoga Civil Town	57,343	65,843	14.8%
Union School Corporation	1,652,862	1,603,873	-3.0%
Randolph Southern School Corporation	2,121,606	2,388,172	12.6%
Monroe Central School Corporation	3,227,776	3,234,165	0.2%
Randolph Central School Corporation	5,029,770	5,061,877	0.6%
Randolph Eastern School Corporation	2,670,860	2,837,087	6.2%
Farmland Public Library	27,479	26,929	-2.0%
Ridgeville Public Library	15,239	15,973	4.8%
Union City Public Library	123,587	128,243	3.8%
Winchester Public Library	228,776	235,278	2.8%
Washington Township Public Library	47,772	49,307	3.2%
Winchester City Redevelopment Commission	5,927	0	-100.0%

PROPERTY TAXES IN RIPLEY COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

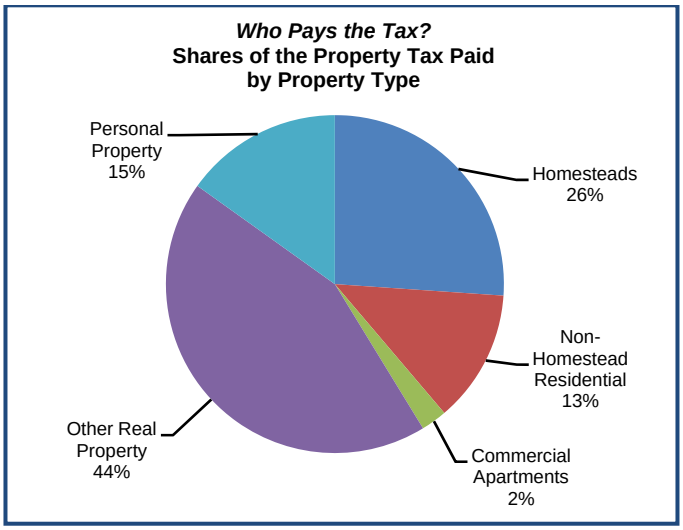
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Ripley County did not adopt a new local option income tax for 2008.

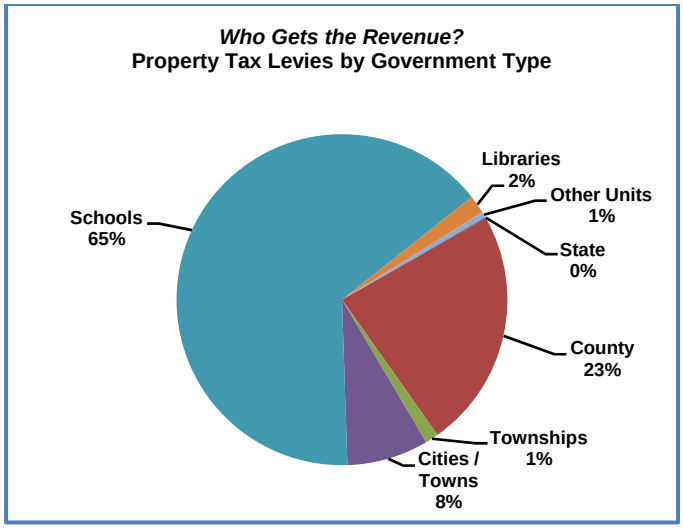
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	40	0.5%	314	4.2%
10% to 19%	11	0.1%	1,929	25.7%
1% to 9%	22	0.3%	3,445	45.9%
0%	18	0.2%	20	0.3%
-1% to -9%	72	1.0%	1,553	20.7%
-10% to -19%	216	2.9%	152	2.0%
-20% to -29%	945	12.6%	49	0.7%
-30% to -39%	3,305	44.0%	27	0.4%
-40% to -49%	2,740	36.5%	11	0.1%
-50% to -59%	98	1.3%	4	0.1%
-60% to -69%	28	0.4%	2	0.0%
-70% to -79%	10	0.1%	2	0.0%
-80% to -89%	3	0.0%	1	0.0%
-90% to -99%	2	0.0%	1	0.0%
-100%	2	0.0%	2	0.0%
Total	7,512	100.0%	7,512	100.0%
Higher Tax Bill	73	1.0%	5,688	75.7%
No Change	18	0.2%	20	0.3%
Lower Tax Bill	7,421	98.8%	1,804	24.0%
Average Change in Tax Bill	-37.5%		3.9%	

In Ripley County, the average homeowner saw their tax bill decrease by 37.5% for 2008, with 98.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.9%, and 75.7% of homeowners would have seen tax bill increases.

In Ripley County, 26% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 13% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 59% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Ripley County property tax levies increased 9.7% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increases were in the county welfare levies. Several funds in the South Ripley and Jac-Cen-Del School Corporations also saw large increases.

In Ripley County, school corporations receive 65% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, the waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Ripley County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$24,499,041*	*$26,886,103*	*9.7%*
State Unit	31,098	32,658	5.0%
Ripley County	4,954,370	6,296,913	27.1%
Adams Township	49,584	49,877	0.6%
Brown Township	19,725	20,583	4.3%
Center Township	82,824	83,873	1.3%
Delaware Township	17,874	18,794	5.1%
Franklin Township	23,989	24,780	3.3%
Jackson Township	11,446	11,715	2.4%
Johnson Township	39,871	41,255	3.5%
Laughery Township	25,174	25,870	2.8%
Otter Creek Township	23,621	25,190	6.6%
Shelby Township	15,042	16,388	8.9%
Washington Township	29,738	30,643	3.0%
Batesville Civil City	1,376,567	1,379,667	0.2%
Milan Civil Town	132,801	135,514	2.0%
Napoleon Civil Town	8,359	8,507	1.8%
Osgood Civil Town	174,541	189,974	8.8%
Sunman Civil Town	128,917	132,834	3.0%
Versailles Civil Town	246,665	251,954	2.1%
Holton Civil Town	43,968	45,836	4.2%
Sunman-Dearborn Community School Corporation	1,985,333	1,885,126	-5.0%
South Ripley Community School Corporation	3,860,461	4,212,069	9.1%
Batesville Community School Corporation	5,088,596	5,233,527	2.8%
Jac-Cen-Del Community School Corporation	2,468,885	2,842,454	15.1%
Milan Community School Corporation	3,122,003	3,264,307	4.6%
Batesville Public Library	238,542	243,213	2.0%
Osgood Public Library	162,995	242,425	48.7%
Southeastern Indiana Solid Waste Management District	136,052	140,157	3.0%

PROPERTY TAXES IN RUSH COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

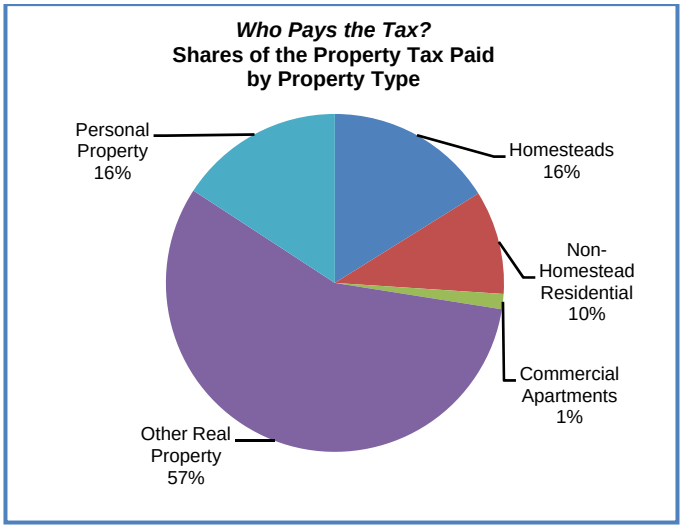
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009,property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Rush County did not adopt a new local option income tax for 2008.

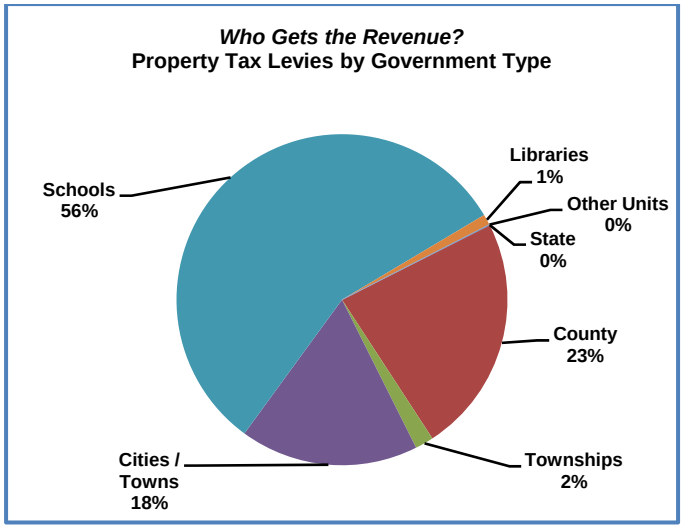
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	270	5.1%	1,349	25.3%
10% to 19%	12	0.2%	2,159	40.4%
1% to 9%	9	0.2%	1,004	18.8%
0%	32	0.6%	32	0.6%
-1% to -9%	22	0.4%	253	4.7%
-10% to -19%	51	1.0%	125	2.3%
-20% to -29%	170	3.2%	53	1.0%
-30% to -39%	675	12.6%	48	0.9%
-40% to -49%	1,867	35.0%	61	1.1%
-50% to -59%	697	13.1%	50	0.9%
-60% to -69%	1,177	22.0%	67	1.3%
-70% to -79%	110	2.1%	12	0.2%
-80% to -89%	116	2.2%	9	0.2%
-90% to -99%	15	0.3%	1	0.0%
-100%	116	2.2%	116	2.2%
Total	5,339	100.0%	5,339	100.0%
Higher Tax Bill	291	5.4%	4,512	84.6%
No Change	32	0.6%	32	0.6%
Lower Tax Bill	5,016	94.0%	795	14.8%
Average Change in Tax Bill	-42.7%		11.4%	

In Rush County, the average homeowner saw their tax bill decrease by 42.7% for 2008, with 94.0% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 11.4%, and 84.6% of homeowners would have seen tax bill increases.



In Rush County, 16% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 10% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 73% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Rush County property tax levies increased 10.6% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. County welfare levies and the Rush County School Corporation capital projects levy saw the largest increases.

In Rush County, school corporations receive 56% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Rush County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$19,520,119*	*$21,589,661*	*10.6%*
State Unit	18,783	20,371	8.5%
Rush County	4,396,088	5,008,758	13.9%
Anderson Township	38,942	40,715	4.6%
Center Township	28,266	30,448	7.7%
Jackson Township	31,356	33,908	8.1%
Noble Township	11,589	12,008	3.6%
Orange Township	6,590	6,840	3.8%
Posey Township	57,404	60,451	5.3%
Richland Township	12,417	13,074	5.3%
Ripley Township	64,534	67,495	4.6%
Rushville Township	59,193	62,531	5.6%
Union Township	11,794	12,148	3.0%
Walker Township	20,309	17,184	-15.4%
Washington Township	33,211	34,290	3.2%
Rushville Civil City	3,483,893	3,571,532	2.5%
Carthage Civil Town	146,749	152,984	4.2%
Glenwood Civil Town	35,777	37,733	5.5%
Charles A. Beard Memorial School Corporation	1,392,626	1,417,540	1.8%
Rush County School Corporation	9,445,938	10,761,105	13.9%
Carthage-Henry Hensley Public Library	1,759	1,857	5.6%
Rushville Public Library	222,901	226,689	1.7%

PROPERTY TAXES IN SCOTT COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

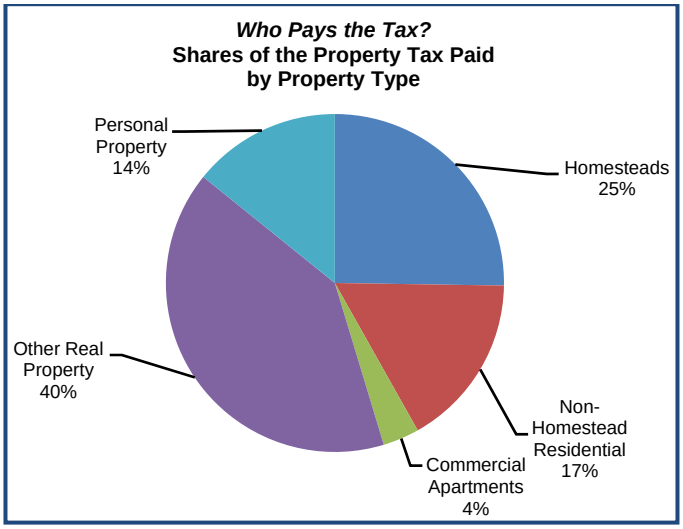
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Scott County did not adopt a new local option income tax for 2008.

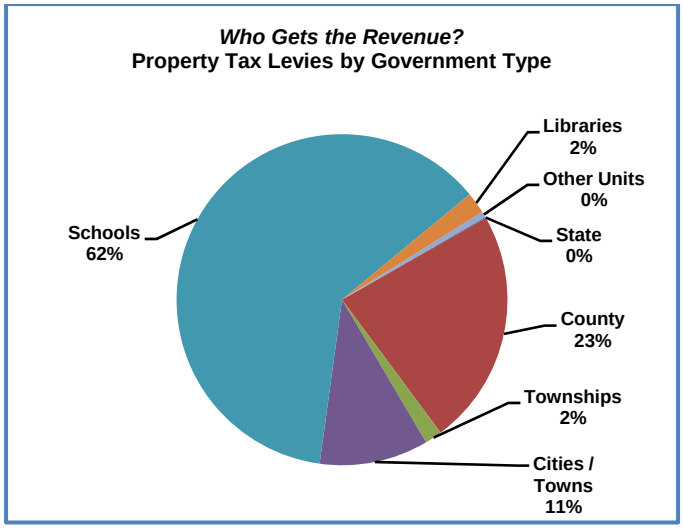
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	203	2.9%	527	7.6%
10% to 19%	18	0.3%	283	4.1%
1% to 9%	32	0.5%	604	8.7%
0%	113	1.6%	113	1.6%
-1% to -9%	67	1.0%	1,504	21.6%
-10% to -19%	205	2.9%	1,849	26.5%
-20% to -29%	756	10.9%	1,244	17.9%
-30% to -39%	1,850	26.6%	405	5.8%
-40% to -49%	1,953	28.0%	105	1.5%
-50% to -59%	1,306	18.8%	103	1.5%
-60% to -69%	188	2.7%	73	1.0%
-70% to -79%	111	1.6%	45	0.6%
-80% to -89%	60	0.9%	14	0.2%
-90% to -99%	9	0.1%	2	0.0%
-100%	94	1.3%	94	1.3%
Total	6,965	100.0%	6,965	100.0%
Higher Tax Bill	253	3.6%	1,414	20.3%
No Change	113	1.6%	113	1.6%
Lower Tax Bill	6,599	94.8%	5,438	78.1%
Average Change in Tax Bill	-38.5%		-11.2%	

In Scott County, the average homeowner saw their tax bill decrease by 38.5% for 2008, with 94.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 11.2%, but only 78.1% of homeowners would have seen tax bill decreases.



In Scott County, 25% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 17% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 4% are paid by owners of larger rental housing units (commercial apartments); and 54% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Scott County property tax levies decreased 5.7% from 2007 to 2008. This is much lower than the expected statewide average increase of 5%. The tax levy fell mainly because of decreases in the county welfare levies and the Scott County District Number 1 School Corporation debt service and capital projects fund levies.

In Scott County, the school corporations receive 62% of all property taxes. The county, city, and town receive most of the rest. Townships, the library district, the special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Scott County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$20,751,854*	*$19,566,180*	*-5.7%*
State Unit	16,641	19,389	16.5%
Scott County	5,025,630	4,516,157	-10.1%
Finley Township	20,600	21,373	3.8%
Jennings Township	126,902	133,069	4.9%
Johnson Township	41,014	42,457	3.5%
Lexington Township	35,480	36,767	3.6%
Vienna Township	87,604	91,074	4.0%
Scottsburg Civil City	1,539,824	1,619,723	5.2%
Austin Civil Town	447,843	463,584	3.5%
Scott County District No. 1 School Corporation	3,430,504	2,573,150	-25.0%
Scott County District No. 2 School Corporation	9,374,912	9,531,561	1.7%
Scott County Public Library	393,147	407,181	3.6%
Southeastern Indiana Solid Waste Management District	85,286	88,061	3.3%
Scottsburg Redevelopment Commission	102,825	0	-100.0%
Scott County Redevelopment Commission	16,047	12,766	-20.4%
Austin Redevelopment Commission	7,595	9,868	29.9%

PROPERTY TAXES IN SHELBY COUNTY, INDIANA, 2007-2008

Legislative Services Agency December 2008

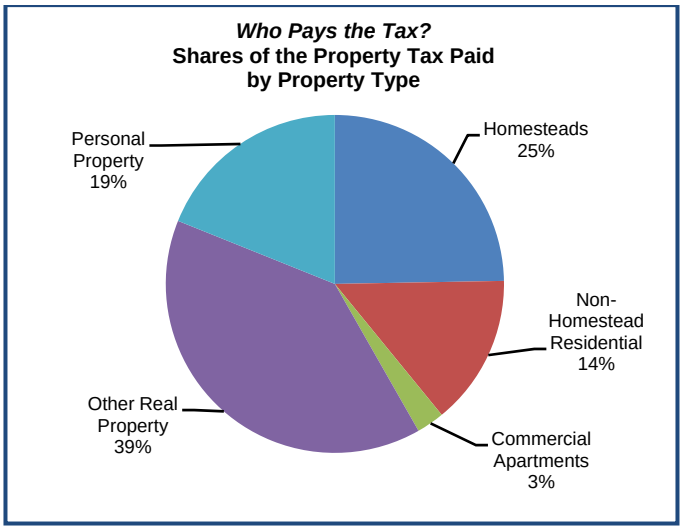
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Shelby County did not adopt a new local option income tax for 2008.

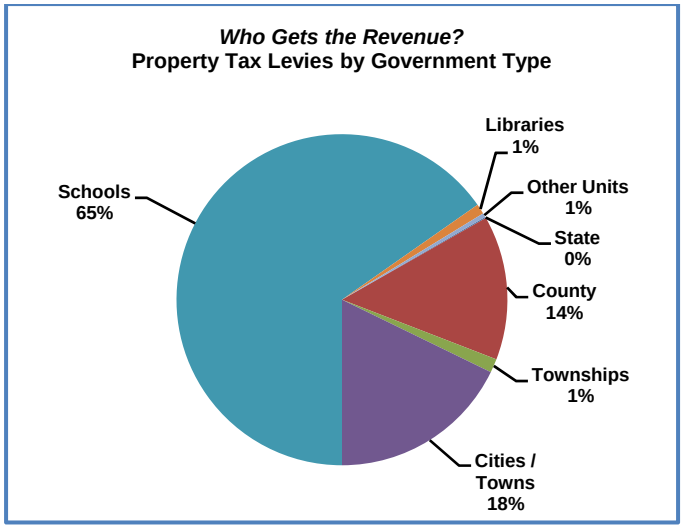
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	135	1.2%	1,864	16.5%
10% to 19%	60	0.5%	1,953	17.3%
1% to 9%	116	1.0%	3,616	32.0%
0%	60	0.5%	64	0.6%
-1% to -9%	464	4.1%	2,648	23.4%
-10% to -19%	2,187	19.3%	764	6.8%
-20% to -29%	4,292	37.9%	196	1.7%
-30% to -39%	3,115	27.5%	101	0.9%
-40% to -49%	610	5.4%	51	0.5%
-50% to -59%	178	1.6%	28	0.2%
-60% to -69%	58	0.5%	21	0.2%
-70% to -79%	33	0.3%	5	0.0%
-80% to -89%	4	0.0%	1	0.0%
-90% to -99%	1	0.0%	1	0.0%
-100%	3	0.0%	3	0.0%
Total	11,316	100.0%	11,316	100.0%
Higher Tax Bill	311	2.7%	7,433	65.7%
No Change	60	0.5%	64	0.6%
Lower Tax Bill	10,945	96.8%	3,819	33.7%
Average Change in Tax Bill	-25.6%		6.0%	

In Shelby County, the average homeowner saw their tax bill decrease by 25.6% for 2008, with 96.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 6.0%, and 65.7% of homeowners would have seen tax bill increases.



In Shelby County, 25% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 58% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Shelby County property tax levies decreased 0.8% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. County welfare levies saw the largest decline.

In Shelby County, school corporations receive 65% of all property taxes. The county, city, and towns receive most of the rest. Townships, the library district, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Shelby County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$53,553,658*	*$53,132,096*	*-0.8%*
State Unit	52,836	54,057	2.3%
Shelby County	8,662,842	7,486,908	-13.6%
Addison Township	70,037	71,815	2.5%
Brandywine Township	61,028	61,379	0.6%
Hanover Township	61,674	62,095	0.7%
Hendricks Township	18,734	19,325	3.2%
Jackson Township	16,864	17,144	1.7%
Liberty Township	22,304	19,886	-10.8%
Marion Township	33,344	34,853	4.5%
Moral Township	116,647	204,811	75.6%
Noble Township	29,815	29,520	-1.0%
Shelby Township	59,416	58,180	-2.1%
Sugar Creek Township	35,282	35,328	0.1%
Union Township	27,407	27,372	-0.1%
Van Buren Township	51,750	53,229	2.9%
Washington Township	24,082	25,017	3.9%
Shelbyville Civil City	8,597,292	9,007,172	4.8%
St. Paul Civil Town	3,970	17,308	336.0%
Edinburgh Civil Town	97,555	186,045	90.7%
Morristown Civil Town	241,157	237,911	-1.3%
Decatur County Community School Corporation	48,714	47,387	-2.7%
Shelby Eastern School Corporation	8,804,368	8,909,418	1.2%
Northwestern Consolidated School Corporation	5,376,192	5,205,630	-3.2%
Southwestern Consolidated Shelby County	3,078,485	3,284,215	6.7%
Shelbyville Central School Corporation	17,293,827	17,232,121	-0.4%
Shelbyville-Shelby County Public Library	501,939	527,057	5.0%
Shelby County Solid Waste	147,499	153,162	3.8%
Shelbyville Redevelopment Commission	18,598	63,751	242.8%

PROPERTY TAXES IN SPENCER COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

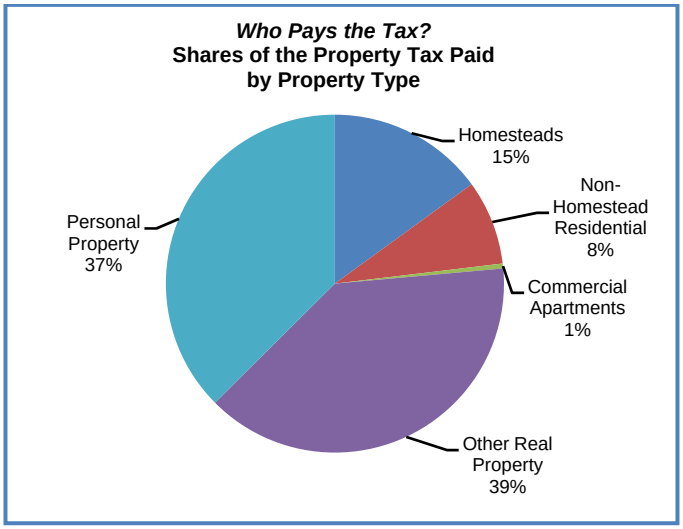
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Spencer County did not adopt a new local option income tax for 2008.

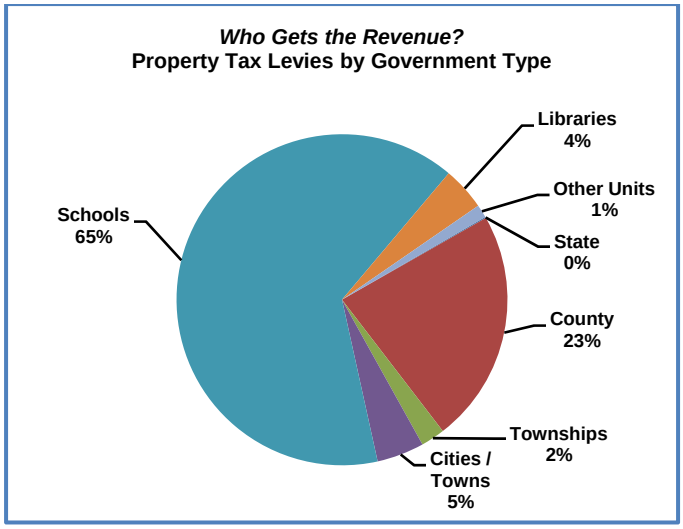
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	162	2.2%	283	3.8%
10% to 19%	13	0.2%	230	3.1%
1% to 9%	30	0.4%	2,576	34.9%
0%	145	2.0%	156	2.1%
-1% to -9%	94	1.3%	3,287	44.5%
-10% to -19%	180	2.4%	100	1.4%
-20% to -29%	905	12.2%	40	0.5%
-30% to -39%	4,472	60.5%	38	0.5%
-40% to -49%	652	8.8%	56	0.8%
-50% to -59%	55	0.7%	83	1.1%
-60% to -69%	88	1.2%	47	0.6%
-70% to -79%	102	1.4%	9	0.1%
-80% to -89%	10	0.1%	3	0.0%
-90% to -99%	8	0.1%	8	0.1%
-100%	474	6.4%	474	6.4%
Total	7,390	100.0%	7,390	100.0%
Higher Tax Bill	205	2.8%	3,089	41.8%
No Change	145	2.0%	156	2.1%
Lower Tax Bill	7,040	95.2%	4,145	56.1%
Average Change in Tax Bill	-34.2%		-1.2%	

In Spencer County, the average homeowner saw their tax bill decrease by 34.2% for 2008, with 95.2% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 1.2%, and 56.1% of homeowners would have seen tax bill decreases.



In Spencer County, 15% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 8% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 76% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Spencer County property tax levies increased 4.6% from 2007 to 2008. This is near the expected statewide average increase of 5%. County levies for welfare increased substantially, as did the North Spencer School Corporation general fund and capital projects levies and the South Spencer School Corporation debt service levy.

In Spencer County, school corporations receive 65% of all property taxes. The county receives most of the rest. The city, towns, townships, library districts, special districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Spencer County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$29,337,539*	*$30,689,358*	*4.6%*
State Unit	28,872	31,188	8.0%
Spencer County	6,475,766	7,000,341	8.1%
Carter Township	23,247	24,060	3.5%
Clay Township	36,719	38,030	3.6%
Grass Township	47,972	72,923	52.0%
Hammond Township	27,927	30,792	10.3%
Harrison Township	25,275	25,872	2.4%
Huff Township	14,699	15,214	3.5%
Jackson Township	18,067	19,408	7.4%
Luce Township	225,604	238,113	5.5%
Ohio Township	299,767	255,275	-14.8%
Rockport Civil City	486,665	497,612	2.2%
Chrisney Civil Town	40,482	41,798	3.3%
Dale Civil Town	232,726	241,196	3.6%
Gentryville Civil Town	20,722	20,638	-0.4%
Grandview Civil Town	67,779	70,995	4.7%
Santa Claus Civil Town	528,650	544,628	3.0%
North Spencer County School Corporation	8,759,469	9,245,405	5.5%
South Spencer County School Corporation	10,334,453	10,582,084	2.4%
Spencer County Public Library	833,871	853,018	2.3%
Lincoln Heritage Public Library	434,084	448,879	3.4%
Carter Fire Protection District	86,002	89,108	3.6%
Spencer County Solid Waste Management District	288,721	302,781	4.9%

PROPERTY TAXES IN ST. JOSEPH COUNTY, INDIANA, 2007-2008

Legislative Services Agency July 2009

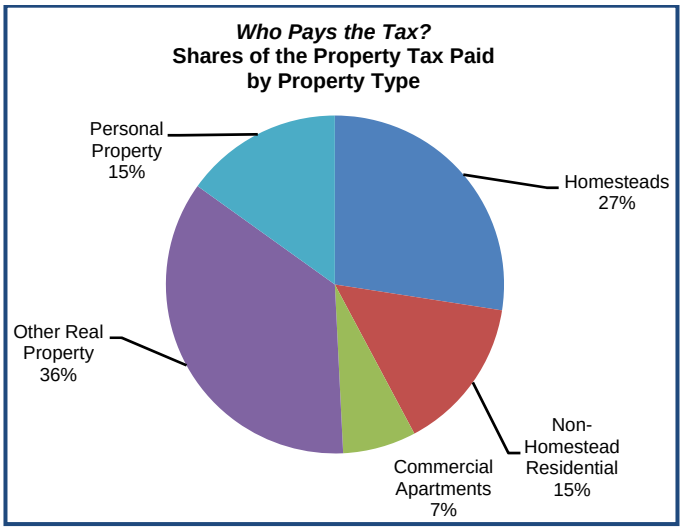
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

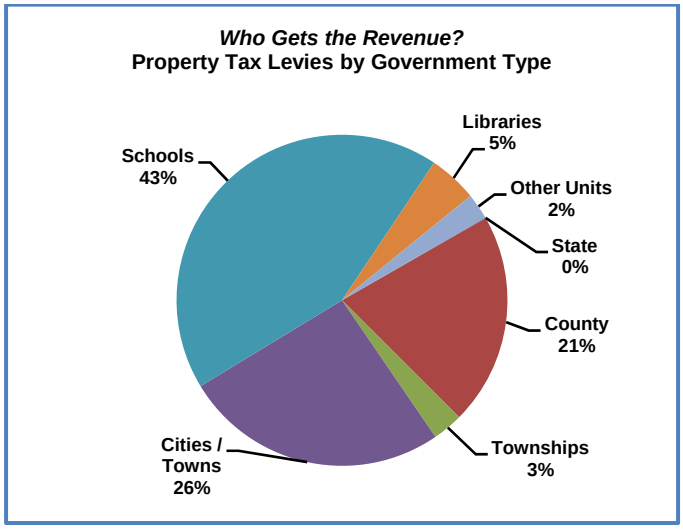
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	342	0.5%	2,799	4.1%
10% to 19%	118	0.2%	8,477	12.4%
1% to 9%	208	0.3%	25,994	38.1%
0%	358	0.5%	528	0.8%
-1% to -9%	514	0.8%	24,918	36.5%
-10% to -19%	1,449	2.1%	2,766	4.1%
-20% to -29%	4,776	7.0%	1,155	1.7%
-30% to -39%	42,379	62.1%	613	0.9%
-40% to -49%	15,134	22.2%	352	0.5%
-50% to -59%	1,622	2.4%	257	0.4%
-60% to -69%	653	1.0%	140	0.2%
-70% to -79%	398	0.6%	81	0.1%
-80% to -89%	145	0.2%	58	0.1%
-90% to -99%	72	0.1%	30	0.0%
-100%	104	0.2%	104	0.2%
Total	68,272	100.0%	68,272	100.0%
Higher Tax Bill	668	1.0%	37,270	54.6%
No Change	358	0.5%	528	0.8%
Lower Tax Bill	67,246	98.5%	30,474	44.6%
Average Change in Tax Bill	-37.5%		0.4%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. St. Joseph County did not adopt a new local option income tax for 2008.

In St. Joseph County, the average homeowner saw their tax bill decrease by 37.5% for 2008, with 98.5% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 0.4%, and 54.6% of homeowners would have seen tax bill increases.



In St. Joseph County, 27% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 7% are paid by owners of larger rental housing units (commercial apartments); and 51% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, St. Joseph County property tax levies decreased 3.5% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. South Bend and Mishawaka Civil Cities were responsible for the largest levy increases, due to increases in taxes in the general fund. The largest reductions were in the county family and children fund, Penn-Harris-Madison School debt service, and the South Bend School general fund.

In St. Joseph County, 43% of all property taxes are collected for the school corporations. The county and the cities and towns collect most of the rest. Townships, library districts, special districts, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in St. Joseph County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$376,825,046*	*$363,727,175*	*-3.5%*
State Unit	243,678	239,157	-1.9%
St. Joseph County	88,444,823	75,493,842	-14.6%
Centre Township	343,248	416,059	21.2%
Clay Township	3,078,853	3,634,130	18.0%
German Township	364,630	226,006	-38.0%
Greene Township	82,350	88,443	7.4%
Harris Township	1,713,943	2,034,231	18.7%
Liberty Township	191,985	227,912	18.7%
Lincoln Township	119,833	168,358	40.5%
Madison Township	89,789	99,117	10.4%
Olive Township	251,949	255,377	1.4%
Penn Township	1,429,723	1,666,023	16.5%
Portage Township	950,313	1,398,649	47.2%
Union Township	216,963	188,409	-13.2%
Warren Township	345,825	356,798	3.2%
South Bend Civil City	64,026,014	66,534,282	3.9%
Mishawaka Civil City	23,331,502	24,580,481	5.4%
Indian Village Civil Town	857	0	-100.0%
Lakeville Civil Town	114,689	143,062	24.7%
New Carlisle Civil Town	1,126,849	1,189,325	5.5%
North Liberty Civil Town	381,390	375,273	-1.6%
Osceola Civil Town	207,403	215,118	3.7%
Roseland Civil Town	236,149	242,806	2.8%
Walkerton Civil Town	816,242	839,486	2.8%
New Prairie United School Corporation	4,657,971	4,502,250	-3.3%
John Glenn School Corporation	4,570,607	3,788,202	-17.1%
Penn-Harris-Madison School Corporation	48,665,180	46,565,548	-4.3%
Mishawaka City School Corporation	15,637,323	15,101,376	-3.4%
South Bend Community School Corporation	87,249,226	84,643,634	-3.0%
Union-North United School Corporation	2,162,458	2,055,234	-5.0%
Mishawaka Public Library	4,429,746	3,448,888	-22.1%
New Carlisle Public Library	922,620	933,595	1.2%
Walkerton Public Library	78,194	80,533	3.0%
St. Joseph County Public Library	11,647,378	12,819,840	10.1%
St. Joseph Airport	2,812,446	2,909,741	3.5%
South Bend Public Transportation	3,935,069	3,759,495	-4.5%
South Bend Redevelopment Commission	1,195,582	1,580,471	32.2%
South Bend Redevelopment Commission - TIF Replacement	752,246	926,024	23.1%

PROPERTY TAXES IN STARKE COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

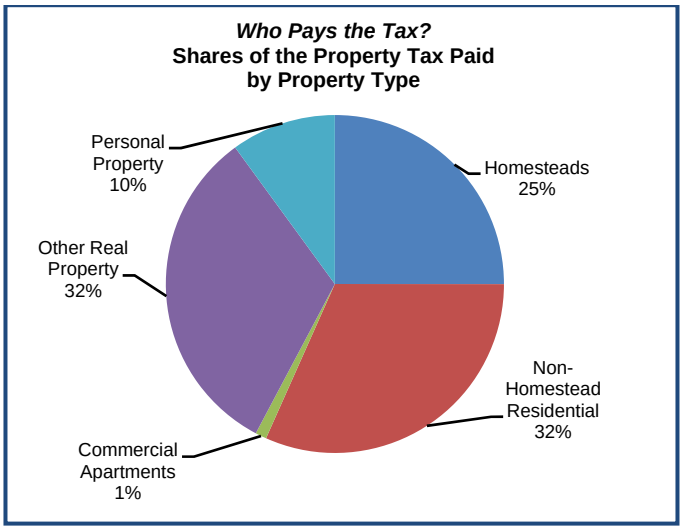
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Starke County did not adopt a new local option income tax for 2008.

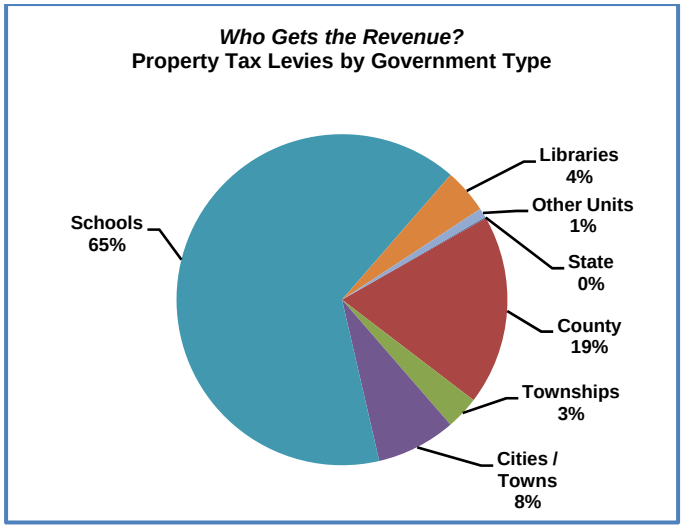
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	34	0.5%	128	1.9%
10% to 19%	12	0.2%	66	1.0%
1% to 9%	31	0.5%	189	2.8%
0%	26	0.4%	28	0.4%
-1% to -9%	42	0.6%	2,675	39.0%
-10% to -19%	133	1.9%	3,377	49.3%
-20% to -29%	655	9.6%	224	3.3%
-30% to -39%	2,602	38.0%	71	1.0%
-40% to -49%	2,857	41.7%	35	0.5%
-50% to -59%	254	3.7%	20	0.3%
-60% to -69%	154	2.2%	8	0.1%
-70% to -79%	25	0.4%	9	0.1%
-80% to -89%	10	0.1%	5	0.1%
-90% to -99%	6	0.1%	6	0.1%
-100%	13	0.2%	13	0.2%
Total	6,854	100.0%	6,854	100.0%
Higher Tax Bill	77	1.1%	383	5.6%
No Change	26	0.4%	28	0.4%
Lower Tax Bill	6,751	98.5%	6,443	94.0%
Average Change in Tax Bill	-38.6%		-9.6%	

In Starke County, the average homeowner saw their tax bill decrease by 38.6% for 2008, with 98.5% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by only 9.6%, though 94.0% of homeowners would have seen tax bill decreases.

In Starke County, 25% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 32% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 42% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Starke County property tax levies decreased 2.1% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The county welfare levies and Knox City's general fund saw the largest levy decreases.

In Starke County, school corporations receive 65% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, the airport authority, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Starke County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$22,830,274*	*$22,352,358*	*-2.1%*
State Unit	22,378	26,761	19.6%
Starke County	5,398,634	4,153,738	-23.1%
California Township	253,803	233,768	-7.9%
Center Township	69,171	63,426	-8.3%
Davis Township	53,839	46,445	-13.7%
Jackson Township	18,033	16,725	-7.3%
North Bend Township	65,024	61,831	-4.9%
Oregon Township	89,703	94,656	5.5%
Railroad Township	88,392	84,736	-4.1%
Washington Township	77,050	71,822	-6.8%
Wayne Township	56,628	52,991	-6.4%
Knox Civil City	1,334,699	1,216,068	-8.9%
Hamlet Civil Town	169,628	171,997	1.4%
North Judson Civil Town	362,220	348,600	-3.8%
Culver Community School Corporation	831,180	1,022,647	23.0%
Oregon-Davis School Corporation	2,516,628	2,525,712	0.4%
North Judson-San Pierre School Corporation	3,484,664	3,451,515	-1.0%
Knox Community School Corporation	6,672,145	7,530,063	12.9%
North Judson Public Library	199,311	188,482	-5.4%
Starke County Public Library	848,961	786,425	-7.4%
Starke County Airport Authority	218,183	203,950	-6.5%

PROPERTY TAXES IN STEUBEN COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

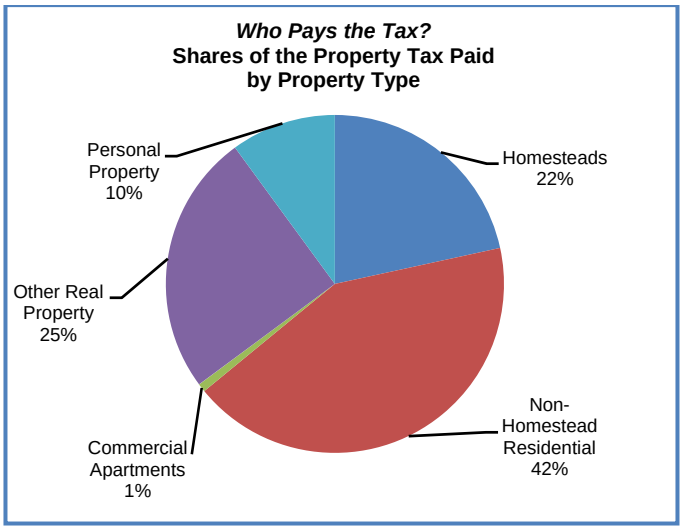
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Steuben County did not adopt a new local option income tax for 2008.

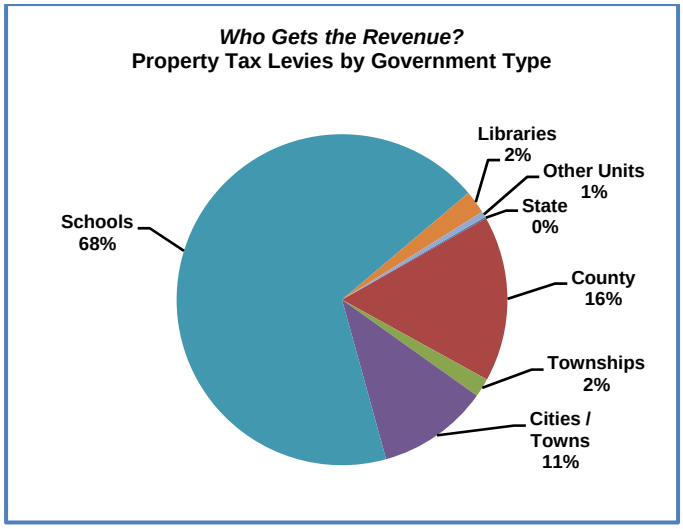
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	600	4.6%	1,996	15.2%
10% to 19%	118	0.9%	2,643	20.1%
1% to 9%	252	1.9%	4,460	34.0%
0%	268	2.0%	238	1.8%
-1% to -9%	543	4.1%	2,109	16.1%
-10% to -19%	1,030	7.8%	464	3.5%
-20% to -29%	4,165	31.7%	416	3.2%
-30% to -39%	4,371	33.3%	135	1.0%
-40% to -49%	822	6.3%	137	1.0%
-50% to -59%	298	2.3%	138	1.1%
-60% to -69%	193	1.5%	61	0.5%
-70% to -79%	137	1.0%	22	0.2%
-80% to -89%	28	0.2%	12	0.1%
-90% to -99%	11	0.1%	5	0.0%
-100%	292	2.2%	292	2.2%
Total	13,128	100.0%	13,128	100.0%
Higher Tax Bill	970	7.4%	9,099	69.3%
No Change	268	2.0%	238	1.8%
Lower Tax Bill	11,890	90.6%	3,791	28.9%
Average Change in Tax Bill	-25.6%		9.0%	

In Steuben County, the average homeowner saw their tax bill decrease by 25.6% for 2008, with 90.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 9.0%, and 69.3% of homeowners would have seen tax bill increases.



In Steuben County, 22% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 42% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 35% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Steuben County property tax levies increased 7.5% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. Steuben County School Corporation general fund and capital projects fund levies increased the most.

In Steuben County, school corporations receive 68% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Steuben County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$48,966,074*	*$52,637,845*	*7.5%*
State Unit	74,367	78,503	5.6%
Steuben County	8,220,577	8,520,852	3.7%
Clear Lake Township	34,511	39,698	15.0%
Fremont Township	21,123	28,245	33.7%
Jackson Township	33,129	35,043	5.8%
Jamestown Township	234,342	62,051	-73.5%
Millgrove Township	40,606	42,146	3.8%
Otsego Township	57,842	59,036	2.1%
Pleasant Township	515,991	533,127	3.3%
Richland Township	25,825	27,810	7.7%
Salem Township	46,889	48,578	3.6%
Scott Township	13,922	15,113	8.6%
Steuben Township	60,809	62,351	2.5%
York Township	13,906	15,236	9.6%
Angola Civil City	3,566,394	3,755,352	5.3%
Ashley Civil Town	100,226	101,052	0.8%
Clearlake Civil Town	255,161	269,412	5.6%
Fremont Civil Town	695,809	694,852	-0.1%
Hamilton Civil Town	665,766	677,325	1.7%
Hudson Civil Town	97,053	103,536	6.7%
Orland Civil Town	117,109	115,926	-1.0%
Dekalb County Central United School Corporation	138,125	140,029	1.4%
Prairie Heights Community School Corporation	4,717,665	5,028,476	6.6%
Fremont Community School Corporation	9,911,865	9,874,583	-0.4%
Hamilton Community School Corporation	2,712,352	2,826,584	4.2%
M.S.D. Steuben County School Corporation	15,227,723	17,993,406	18.2%
Carnegie Public Library Of Steuben County	494,301	579,607	17.3%
Fremont Public Library	583,251	607,377	4.1%
Northeast Indiana Solid Waste Management District	281,972	294,386	4.4%
Hudson Redevelopment Commission	7,463	8,153	9.2%

PROPERTY TAXES IN SULLIVAN COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

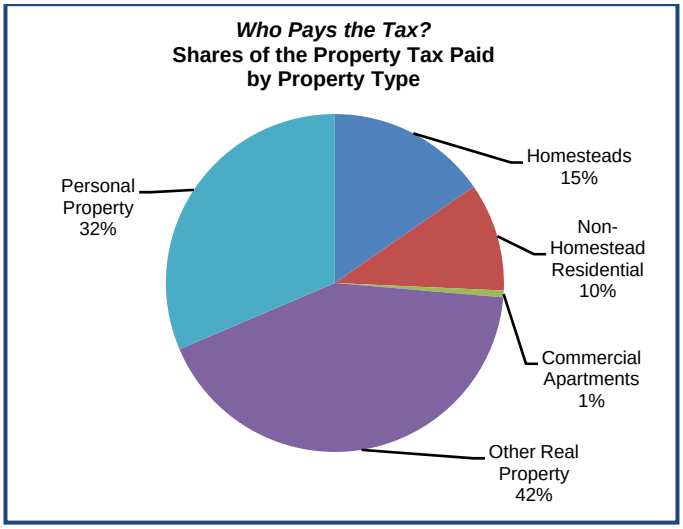
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Sullivan County did not adopt a new local option income tax for 2008.

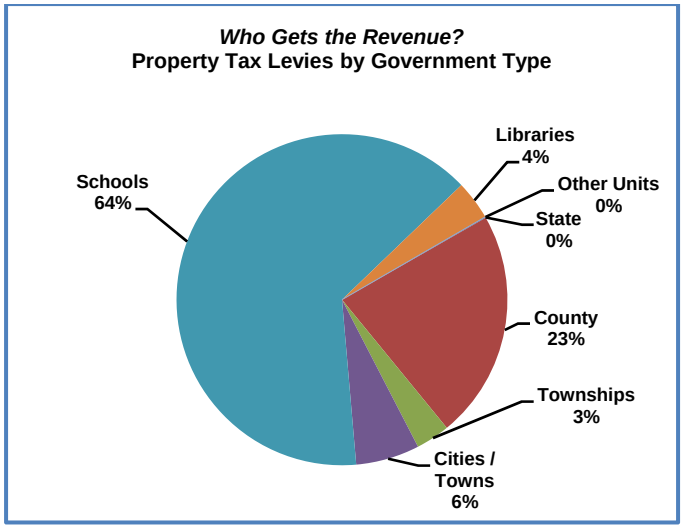
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	61	1.1%	230	4.0%
10% to 19%	8	0.1%	143	2.5%
1% to 9%	32	0.6%	601	10.6%
0%	109	1.9%	111	2.0%
-1% to -9%	82	1.4%	3,120	54.9%
-10% to -19%	147	2.6%	1,021	18.0%
-20% to -29%	464	8.2%	217	3.8%
-30% to -39%	1,483	26.1%	65	1.1%
-40% to -49%	2,783	49.0%	37	0.7%
-50% to -59%	329	5.8%	25	0.4%
-60% to -69%	61	1.1%	19	0.3%
-70% to -79%	32	0.6%	12	0.2%
-80% to -89%	13	0.2%	5	0.1%
-90% to -99%	9	0.2%	7	0.1%
-100%	69	1.2%	69	1.2%
Total	5,682	100.0%	5,682	100.0%
Higher Tax Bill	101	1.8%	974	17.1%
No Change	109	1.9%	111	2.0%
Lower Tax Bill	5,472	96.3%	4,597	80.9%
Average Change in Tax Bill	-39.9%		-6.5%	

In Sullivan County, the average homeowner saw their tax bill decrease by 39.9% for 2008, with 96.3% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by only 6.5%, though 80.9% of homeowners would have seen tax bill decreases.



In Sullivan County, 15% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 10% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 74% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Sullivan County property tax levies decreased 2.1% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest tax decreases were in the county welfare levies.

In Sullivan County, school corporations receive 64% of all property taxes. The county receives most of the rest. The city, towns, townships, library district, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Sullivan County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$24,065,691*	*$23,557,942*	*-2.1%*
State Unit	18,766	19,811	5.6%
Sullivan County	6,188,891	5,261,399	-15.0%
Cass Township	44,776	49,706	11.0%
Curry Township	193,197	187,942	-2.7%
Fairbanks Township	54,150	55,180	1.9%
Gill Township	121,053	127,283	5.1%
Haddon Township	76,146	76,946	1.1%
Hamilton Township	126,438	130,977	3.6%
Jackson Township	49,250	51,708	5.0%
Jefferson Township	43,339	46,578	7.5%
Turman Township	54,727	56,168	2.6%
Sullivan Civil City	1,029,437	1,075,929	4.5%
Carlisle Civil Town	90,510	79,514	-12.1%
Dugger Civil Town	93,068	96,929	4.1%
Farmersburg Civil Town	55,336	57,649	4.2%
Hymera Civil Town	53,845	56,540	5.0%
Merom Civil Town	18,803	16,749	-10.9%
Shelburn Civil Town	74,445	80,801	8.5%
Northeast School Corporation	4,373,367	4,705,358	7.6%
Southwest School Corporation	10,438,217	10,420,910	-0.2%
Sullivan County Public Library	867,930	903,865	4.1%

Property Taxes in Switzerland County, Indiana, 2007-2008

Legislative Services Agency August 2008

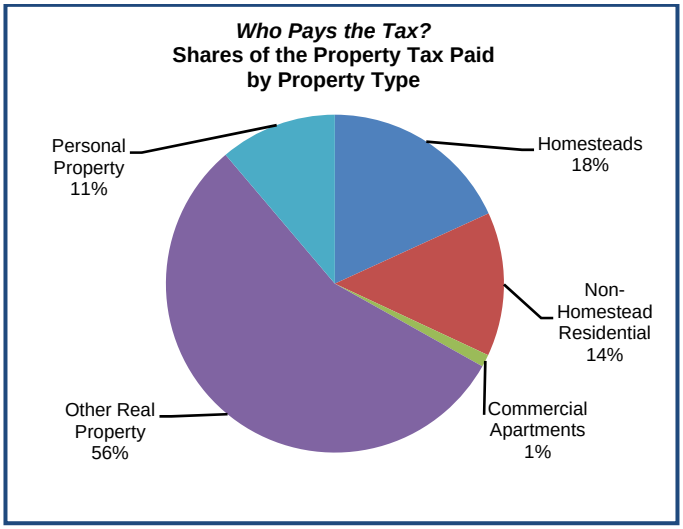
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Switzerland County did not adopt a new local option income tax for 2008.

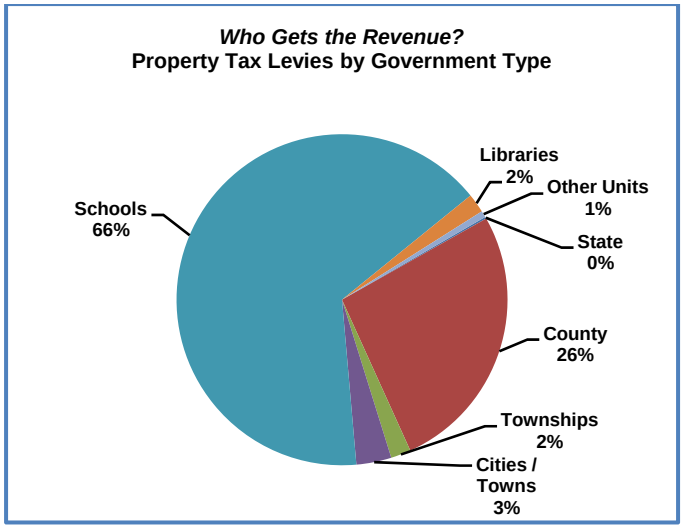
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	82	3.3%	151	6.0%
10% to 19%	3	0.1%	105	4.2%
1% to 9%	9	0.4%	1,861	73.8%
0%	58	2.3%	57	2.3%
-1% to -9%	28	1.1%	113	4.5%
-10% to -19%	50	2.0%	34	1.3%
-20% to -29%	179	7.1%	37	1.5%
-30% to -39%	588	23.3%	27	1.1%
-40% to -49%	1,303	51.7%	38	1.5%
-50% to -59%	61	2.4%	34	1.3%
-60% to -69%	59	2.3%	14	0.6%
-70% to -79%	48	1.9%	5	0.2%
-80% to -89%	9	0.4%	8	0.3%
-90% to -99%	8	0.3%	1	0.0%
-100%	36	1.4%	36	1.4%
Total	2,521	100.0%	2,521	100.0%
Higher Tax Bill	94	3.7%	2,117	84.0%
No Change	58	2.3%	57	2.3%
Lower Tax Bill	2,369	94.0%	347	13.7%
Average Change in Tax Bill	-36.6%		5.9%	

In Switzerland County, the average homeowner saw their tax bill decrease by 36.6% for 2008, with 94.0% seeing decreases. Without the added homestead credit, the average tax bill would have increased by 5.9%, and 84.0% of homeowners would have seen tax bill increases.



In Switzerland County, 18% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 67% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Switzerland County property tax levies increased 10.4% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The Switzerland County School Corporation levy for bus replacement saw the largest increase.

In Switzerland County, the school corporation receives 66% of all property taxes. The county receives most of the rest. The towns, the townships, the library district, the solid waste management district, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Switzerland County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$6,814,739*	*$7,526,857*	*10.4%*
State Unit	11,664	12,383	6.2%
Switzerland County	1,905,600	1,986,878	4.3%
Cotton Township	19,589	19,608	0.1%
Craig Township	17,749	17,867	0.7%
Jefferson Township	37,201	37,365	0.4%
Pleasant Township	18,332	19,102	4.2%
Posey Township	18,830	18,906	0.4%
York Township	35,793	34,563	-3.4%
Patriot Civil Town	6,537	6,317	-3.4%
Vevay Civil Town	253,307	251,117	-0.9%
Switzerland County School Corporation	4,313,233	4,933,402	14.4%
Switzerland County Public Library	129,762	141,367	8.9%
Southeastern Indiana Solid Waste Management District	47,142	47,982	1.8%

PROPERTY TAXES IN TIPPECANOE COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

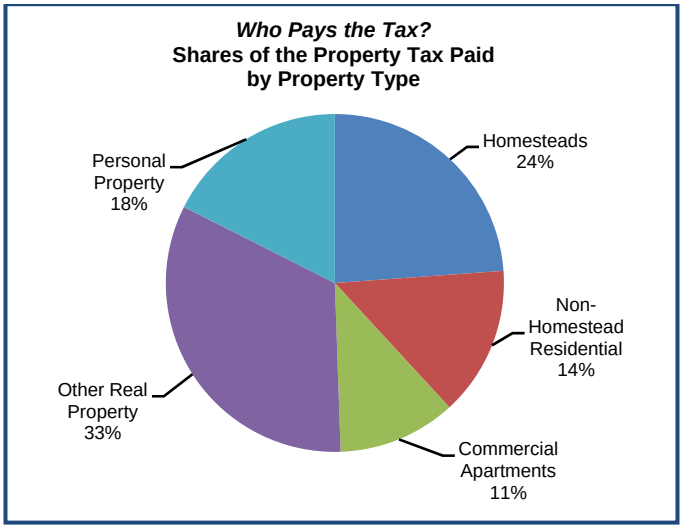
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Tippecanoe County did not adopt a new local option income tax for 2008.

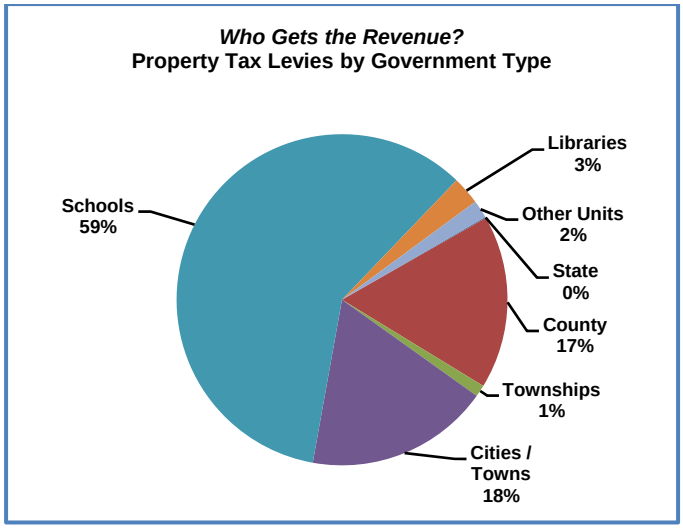
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	179	0.6%	3,559	11.1%
10% to 19%	120	0.4%	8,028	25.0%
1% to 9%	262	0.8%	12,486	38.9%
0%	38	0.1%	40	0.1%
-1% to -9%	717	2.2%	6,268	19.5%
-10% to -19%	2,461	7.7%	1,021	3.2%
-20% to -29%	13,769	42.9%	332	1.0%
-30% to -39%	13,022	40.6%	254	0.8%
-40% to -49%	1,080	3.4%	57	0.2%
-50% to -59%	342	1.1%	10	0.0%
-60% to -69%	63	0.2%	10	0.0%
-70% to -79%	10	0.0%	2	0.0%
-80% to -89%	7	0.0%	4	0.0%
-90% to -99%	3	0.0%	2	0.0%
-100%	4	0.0%	4	0.0%
Total	32,077	100.0%	32,077	100.0%
Higher Tax Bill	561	1.7%	24,073	75.0%
No Change	38	0.1%	40	0.1%
Lower Tax Bill	31,478	98.2%	7,964	24.9%
Average Change in Tax Bill	-28.8%		5.9%	

In Tippecanoe County, the average homeowner saw their tax bill decrease by 28.8% for 2008, with 98.2% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 5.9%, and 75.0% of homeowners would have seen tax bill increases.

In Tippecanoe County, 24% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 14% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 11% are paid by owners of larger rental housing units (commercial apartments); and 51% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Tippecanoe County property tax levies increased 5.9% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increases were in the Lafayette School Corporation's debt service and capital projects fund levies, and the Tippecanoe School Corporation's general fund and debt service levies.

In Tippecanoe County, school corporations receive 59% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Tippecanoe County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$184,329,096*	*$195,148,951*	*5.9%*
State Unit	175,510	185,007	5.4%
Tippecanoe County	32,418,133	33,085,339	2.1%
Fairfield Township	308,875	324,898	5.2%
Jackson Township	38,448	40,040	4.1%
Lauramie Township	92,905	96,408	3.8%
Perry Township	142,103	146,328	3.0%
Randolph Township	65,459	70,233	7.3%
Sheffield Township	86,554	82,894	-4.2%
Shelby Township	50,779	52,183	2.8%
Tippecanoe Township	236,701	250,232	5.7%
Union Township	30,686	33,486	9.1%
Wabash Township	451,091	469,625	4.1%
Washington Township	133,785	179,039	33.8%
Wayne Township	91,886	82,445	-10.3%
Wea Township	374,436	393,540	5.1%
Lafayette Civil City	26,304,230	26,170,640	-0.5%
West Lafayette Civil City	7,611,885	7,991,063	5.0%
Otterbein Civil Town	78,220	82,978	6.1%
Battle Ground Civil Town	201,969	208,788	3.4%
Clarks Hill Civil Town	61,261	62,632	2.2%
Dayton Civil Town	162,031	175,912	8.6%
Shadeland Civil Town	377,842	394,657	4.5%
Benton Community School Corporation	2,194,496	2,090,412	-4.7%
Lafayette School Corporation	32,610,640	35,863,597	10.0%
Tippecanoe School Corporation	56,543,106	61,991,084	9.6%
West Lafayette Community School Corporation	14,879,265	15,848,757	6.5%
Otterbein Public Library	28,595	14,929	-47.8%
West Lafayette Public Library	1,816,402	1,484,507	-18.3%
Tippecanoe County Public Library	3,588,604	3,845,438	7.2%
Greater Lafayette Public Transportation	1,857,415	1,942,985	4.6%
Wildcat Creek Solid Waste Management District	190,136	246,675	29.7%
Lafayette Redevelopment Commission	1,125,648	1,242,200	10.4%

PROPERTY TAXES IN TIPTON COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

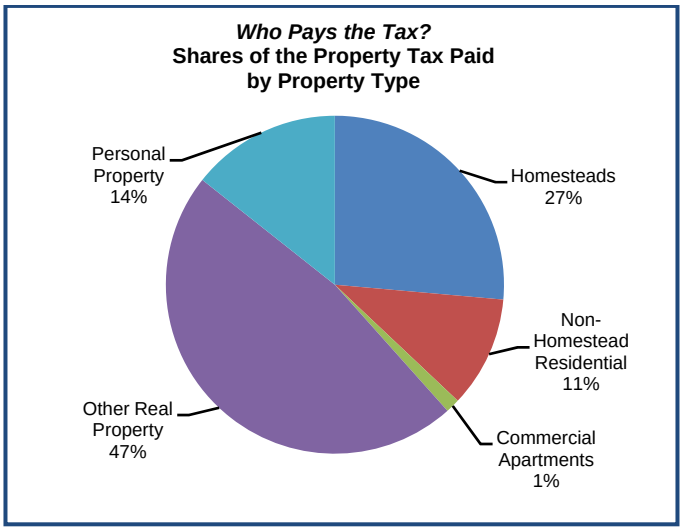
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Tipton County did not adopt a new local option income tax for 2008.

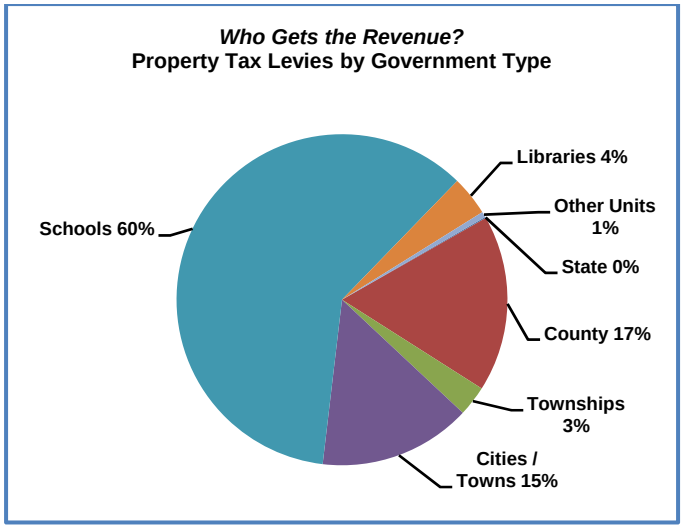
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	84	1.4%	654	11.0%
10% to 19%	278	4.7%	120	2.0%
1% to 9%	162	2.7%	3,709	62.6%
0%	32	0.5%	39	0.7%
-1% to -9%	37	0.6%	1,119	18.9%
-10% to -19%	101	1.7%	133	2.2%
-20% to -29%	333	5.6%	69	1.2%
-30% to -39%	1,678	28.3%	28	0.5%
-40% to -49%	2,991	50.5%	22	0.4%
-50% to -59%	151	2.5%	11	0.2%
-60% to -69%	44	0.7%	10	0.2%
-70% to -79%	20	0.3%	3	0.1%
-80% to -89%	8	0.1%	4	0.1%
-90% to -99%	5	0.1%	3	0.1%
-100%	4	0.1%	4	0.1%
Total	5,928	100.0%	5,928	100.0%
Higher Tax Bill	524	8.8%	4,483	75.6%
No Change	32	0.5%	39	0.7%
Lower Tax Bill	5,372	90.7%	1,406	23.7%
Average Change in Tax Bill	-39.1%		2.5%	

In Tipton County, the average homeowner saw their tax bill decrease by 39.1% for 2008, with 90.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 2.5%, and 75.6% of homeowners would have seen tax bill increases.



In Tipton County, 27% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 11% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 61% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Tipton County property tax levies increased 5.7% from 2007 to 2008. This is slightly higher than the expected statewide average increase of 5%. The largest increases were in the county welfare levies and the two school corporations' general fund levies.

In Tipton County, school corporations receive 60% of all property taxes. The county and the cities and towns receive most of the rest. Townships, the library district, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Tipton County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$18,762,104*	*$19,830,120*	*5.7%*
State Unit	19,404	20,429	5.3%
Tipton County	2,975,263	3,419,263	14.9%
Cicero Township	235,811	243,664	3.3%
Jefferson Township	48,772	50,915	4.4%
Liberty Township	62,891	65,890	4.8%
Madison Township	92,354	96,794	4.8%
Prairie Township	12,749	13,359	4.8%
Wildcat Township	114,762	114,702	-0.1%
Elwood Civil City	12,992	13,683	5.3%
Tipton Civil City	2,616,485	2,610,040	-0.2%
Kempton Civil Town	59,170	62,653	5.9%
Sharpsville Civil Town	122,339	129,493	5.8%
Windfall Civil Town	138,360	139,661	0.9%
Northern Community Schools Tipton County	3,961,945	4,211,101	6.3%
Tipton Community School Corporation	7,469,802	7,764,292	3.9%
Tipton County Public Library	715,518	766,079	7.1%
Tipton County Solid Waste District	103,487	108,102	4.5%

PROPERTY TAXES IN UNION COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

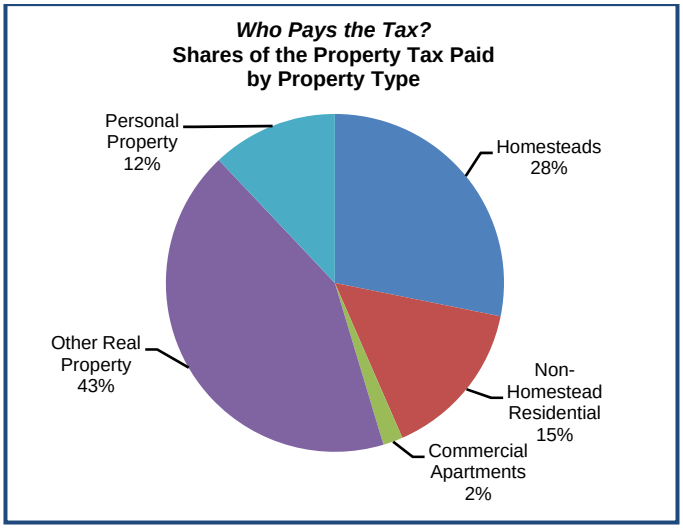
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Union County did not adopt a new local option income tax for 2008.

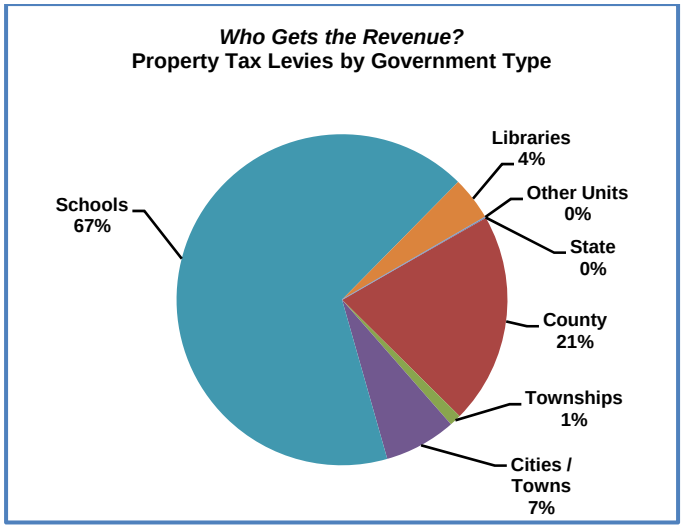
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	60	2.9%	224	10.7%
10% to 19%	10	0.5%	1,622	77.8%
1% to 9%	23	1.1%	83	4.0%
0%	23	1.1%	23	1.1%
-1% to -9%	154	7.4%	17	0.8%
-10% to -19%	1,292	61.9%	12	0.6%
-20% to -29%	397	19.0%	17	0.8%
-30% to -39%	18	0.9%	21	1.0%
-40% to -49%	24	1.2%	20	1.0%
-50% to -59%	25	1.2%	25	1.2%
-60% to -69%	36	1.7%	5	0.2%
-70% to -79%	7	0.3%	1	0.0%
-80% to -89%	1	0.0%	0	0.0%
-90% to -99%	0	0.0%	0	0.0%
-100%	16	0.8%	16	0.8%
Total	2,086	100.0%	2,086	100.0%
Higher Tax Bill	93	4.5%	1,929	92.5%
No Change	23	1.1%	23	1.1%
Lower Tax Bill	1,970	94.4%	134	6.4%
Average Change in Tax Bill	-16.4%		14.3%	

In Union County, the average homeowner saw their tax bill decrease by 16.4% for 2008, with 94.4% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 14.3%, and 92.5% of homeowners would have seen tax bill increases.



In Union County, 28% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 55% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Union County property tax levies increased 14.5% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The Union County School Corporation general fund, debt service, capital projects, and bus replacement levies increased the most.

In Union County, the school corporation receives 67% of all property taxes. The county and towns receive most of the rest. Townships, the library district, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Union County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$7,908,601*	*$9,057,896*	*14.5%*
State Unit	7,842	8,431	7.5%
Union County	2,080,729	1,871,357	-10.1%
Brownsville Township	13,613	14,801	8.7%
Center Township	22,880	24,142	5.5%
Harmony Township	16,145	16,111	-0.2%
Harrison Township	15,375	16,074	4.5%
Liberty Township	17,991	18,830	4.7%
Union Township	12,991	13,885	6.9%
Liberty Civil Town	514,116	559,885	8.9%
West College Corner Civil Town	62,276	75,818	21.7%
Union County School Corporation	4,789,795	6,051,433	26.3%
Union County Public Library	354,848	387,129	9.1%

PROPERTY TAXES IN VANDERBURGH COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

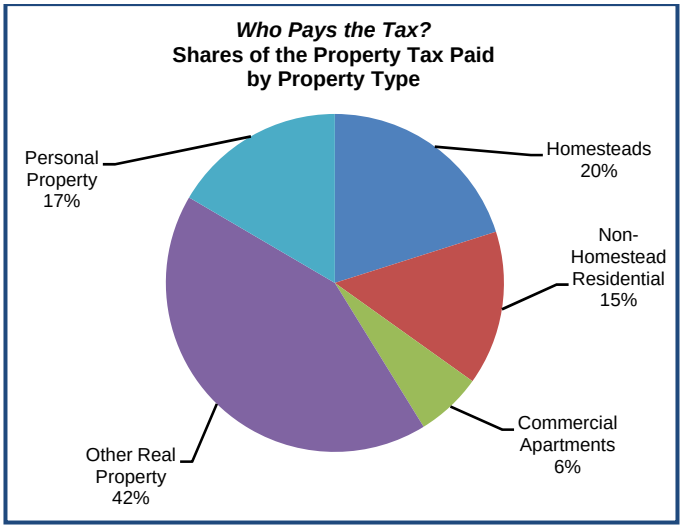
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Vanderburgh County did not adopt a new local option income tax for 2008.

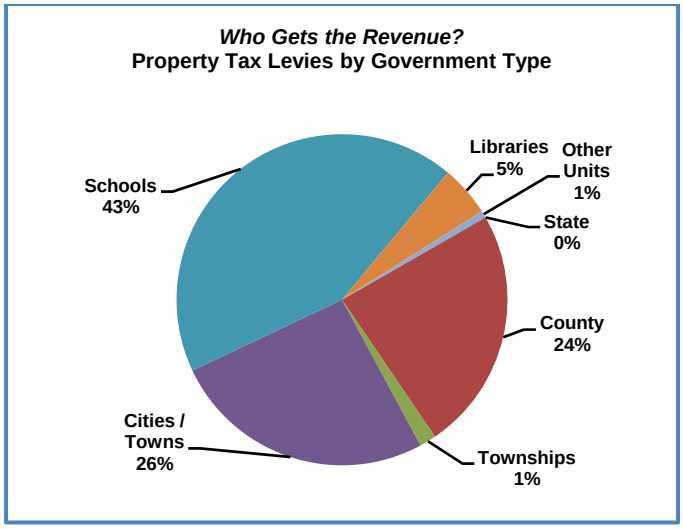
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	166	0.4%	2,590	5.6%
10% to 19%	69	0.1%	1,607	3.5%
1% to 9%	95	0.2%	27,731	60.0%
0%	221	0.5%	393	0.9%
-1% to -9%	208	0.5%	7,727	16.7%
-10% to -19%	430	0.9%	2,005	4.3%
-20% to -29%	1,337	2.9%	1,108	2.4%
-30% to -39%	3,588	7.8%	834	1.8%
-40% to -49%	21,066	45.6%	645	1.4%
-50% to -59%	15,248	33.0%	561	1.2%
-60% to -69%	1,707	3.7%	670	1.4%
-70% to -79%	1,135	2.5%	192	0.4%
-80% to -89%	815	1.8%	95	0.2%
-90% to -99%	125	0.3%	52	0.1%
-100%	0	0.0%	0	0.0%
Total	46,210	100.0%	46,210	100.0%
Higher Tax Bill	330	0.7%	31,928	69.1%
No Change	221	0.5%	393	0.9%
Lower Tax Bill	45,659	98.8%	13,889	30.0%
Average Change in Tax Bill	-48.5%		-3.0%	

In Vanderburgh County, the average homeowner saw their tax bill decrease by 48.5% for 2008, with 98.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 3.0%, but 69.1% of homeowners would have seen tax bill increases.



In Vanderburgh County, 20% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 6% are paid by owners of larger rental housing units (commercial apartments); and 59% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Vanderburgh County property tax levies decreased 0.7% from 2007 to 2008. This is lower than the expected statewide average increase of 5%.

In Vanderburgh County, the school corporation receives 43% of all property taxes. The county and the city receive most of the rest. The town, townships, library district, levee authority, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Vanderburgh County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$224,338,903*	*$222,695,334*	*-0.7%*
State Unit	195,594	197,032	0.7%
Vanderburgh County	54,359,053	52,905,397	-2.7%
Armstrong Township	59,207	61,381	3.7%
Center Township	809,835	884,913	9.3%
German Township	167,766	171,809	2.4%
Perry Township	385,005	394,865	2.6%
Knight Township	496,128	440,559	-11.2%
Pigeon Township	1,000,677	1,099,177	9.8%
Scott Township	554,322	512,901	-7.5%
Union Township	27,887	29,389	5.4%
Evansville Civil City	57,059,298	57,444,952	0.7%
Darmstadt Civil Town	90,474	94,858	4.8%
Evansville-Vanderburgh School Corporation	96,868,244	95,971,175	-0.9%
Evansville-Vanderburgh County Public Library	10,855,502	11,066,651	1.9%
Evansville Levee Authority	1,409,911	1,420,275	0.7%

PROPERTY TAXES IN VERMILLION COUNTY, INDIANA, 2007-2008

Legislative Services Agency November 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

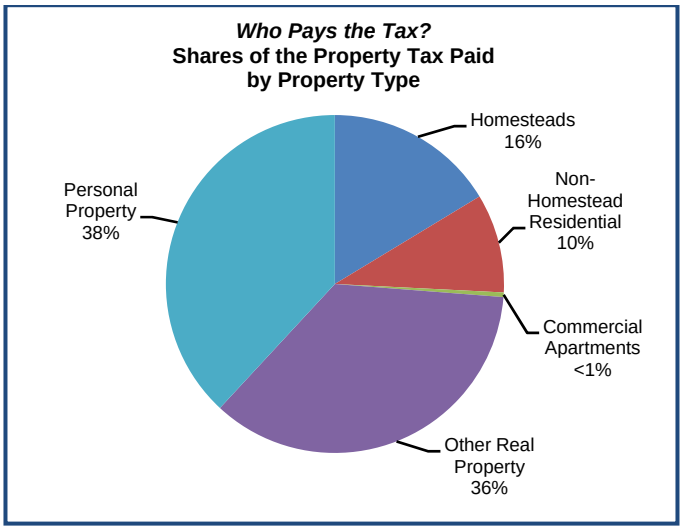
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Vermillion County did not adopt a new local option income tax for 2008.

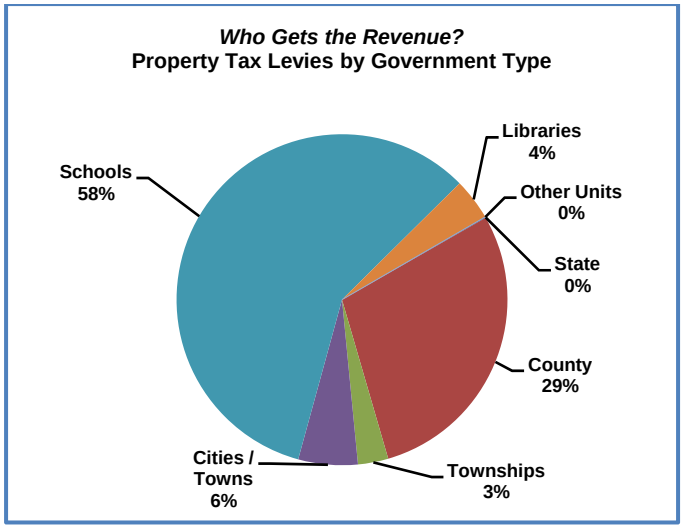
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	37	0.8%	206	4.2%
10% to 19%	19	0.4%	237	4.9%
1% to 9%	24	0.5%	1,080	22.2%
0%	82	1.7%	89	1.8%
-1% to -9%	61	1.3%	2,181	44.9%
-10% to -19%	224	4.6%	653	13.4%
-20% to -29%	751	15.5%	165	3.4%
-30% to -39%	2,378	49.0%	85	1.8%
-40% to -49%	963	19.8%	65	1.3%
-50% to -59%	159	3.3%	27	0.6%
-60% to -69%	80	1.6%	20	0.4%
-70% to -79%	32	0.7%	10	0.2%
-80% to -89%	11	0.2%	6	0.1%
-90% to -99%	6	0.1%	3	0.1%
-100%	30	0.6%	30	0.6%
Total	4,857	100.0%	4,857	100.0%
Higher Tax Bill	80	1.6%	1,523	31.4%
No Change	82	1.7%	89	1.8%
Lower Tax Bill	4,695	96.7%	3,245	66.8%
Average Change in Tax Bill	-35.4%		-4.0%	

In Vermillion County, the average homeowner saw their tax bill decrease by 35.4% for 2008, with 96.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 4.0%, but only 66.8% of homeowners would have seen tax bill decreases.

In Vermillion County, 16% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 10% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); less than 1% are paid by owners of larger rental housing units (commercial apartments); and 74% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Vermillion County property tax levies increased 0.8% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. Levy increases in the county welfare funds were offset by levy decreases in the South Vermillion School Corporation general, capital projects, and bus replacement funds.

In Vermillion County, school corporations receive 58% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Vermillion County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$21,626,801*	*$21,799,168*	*0.8%*
State Unit	18,536	19,643	6.0%
Vermillion County	5,797,853	6,264,342	8.0%
Clinton Township	236,783	224,459	-5.2%
Eugene Township	83,184	87,995	5.8%
Helt Township	223,276	231,217	3.6%
Highland Township	55,714	56,274	1.0%
Vermillion Township	59,525	47,762	-19.8%
Clinton Civil City	815,554	865,996	6.2%
Cayuga Civil Town	170,569	176,872	3.7%
Dana Civil Town	73,059	73,418	0.5%
Fairview Park Civil Town	81,963	84,549	3.2%
Newport Civil Town	25,901	26,433	2.1%
Perrysville Civil Town	29,030	30,079	3.6%
Universal Civil Town	6,801	6,685	-1.7%
North Vermillion Community School Corporation	4,687,351	4,748,637	1.3%
South Vermillion Community School Corporation	8,386,404	7,965,460	-5.0%
Clinton Public Library	478,714	491,882	2.8%
Vermillion County Public Library	396,584	397,465	0.2%

PROPERTY TAXES IN VIGO COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

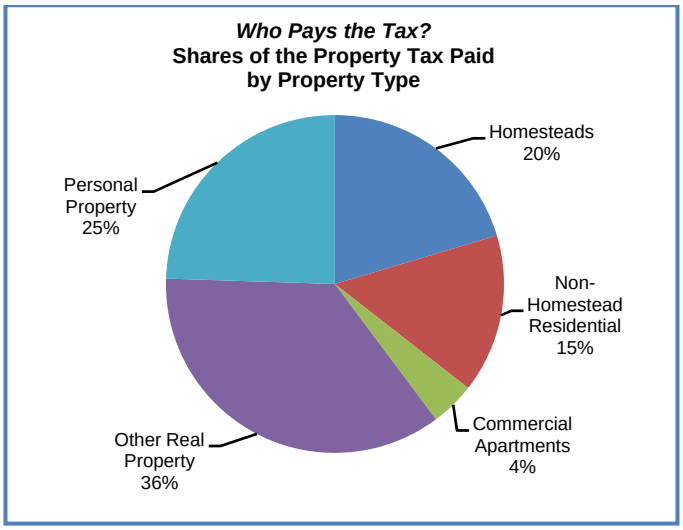
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

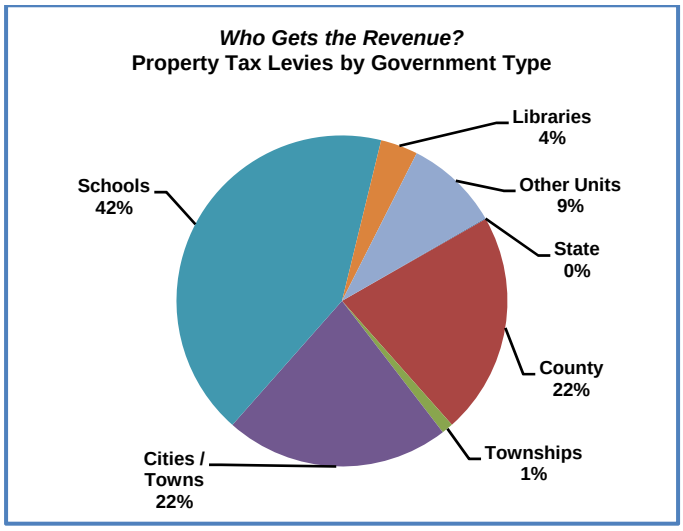
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	198	0.8%	3,882	15.1%
10% to 19%	45	0.2%	9,648	37.6%
1% to 9%	125	0.5%	8,472	33.1%
0%	451	1.8%	449	1.8%
-1% to -9%	275	1.1%	1,863	7.3%
-10% to -19%	779	3.0%	532	2.1%
-20% to -29%	2,639	10.3%	263	1.0%
-30% to -39%	8,912	34.8%	172	0.7%
-40% to -49%	10,845	42.3%	104	0.4%
-50% to -59%	833	3.2%	76	0.3%
-60% to -69%	260	1.0%	44	0.2%
-70% to -79%	133	0.5%	36	0.1%
-80% to -89%	60	0.2%	22	0.1%
-90% to -99%	20	0.1%	12	0.0%
-100%	58	0.2%	58	0.2%
Total	25,633	100.0%	25,633	100.0%
Higher Tax Bill	368	1.4%	22,002	85.8%
No Change	451	1.8%	449	1.8%
Lower Tax Bill	24,814	96.8%	3,182	12.4%
Average Change in Tax Bill	-38.2%		9.4%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Vigo County did not adopt a new local option income tax for 2008.

In Vigo County, the average homeowner saw their tax bill decrease by 38.2% for 2008, with 96.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 9.4%, and 85.8% of homeowners would have seen tax bill increases.



In Vigo County, 20% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 4% are paid by owners of larger rental housing units (commercial apartments); and 61% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Vigo County property tax levies increased 3.6% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest increases were in the Vigo County School Corporation general fund, debt service, capital projects, and bus replacement levies. The county welfare levy saw a large decrease.

In Vigo County, the school corporation receives 42% of all property taxes. The county, city, and towns receive most of the rest. Townships, the library district, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Vigo County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$122,885,843*	*$127,368,502*	*3.6%*
State Unit	94,815	96,410	1.7%
Vigo County	29,507,336	27,645,613	-6.3%
Fayette Township	68,214	80,600	18.2%
Harrison Township	551,125	567,449	3.0%
Honey Creek Township	32,647	33,285	2.0%
Linton Township	46,627	44,071	-5.5%
Lost Creek Township	88,211	90,279	2.3%
Nevins Township	52,621	55,680	5.8%
Otter Creek Township	211,259	221,038	4.6%
Pierson Township	60,468	89,036	47.2%
Prairie Creek Township	40,926	41,181	0.6%
Prairieton Township	12,848	13,689	6.5%
Riley Township	21,120	22,143	4.8%
Sugar Creek Township	156,841	189,585	20.9%
Terre Haute Civil City	27,348,936	27,461,719	0.4%
Riley Civil Town	15,620	16,564	6.0%
Seelyville Civil Town	46,007	49,255	7.1%
West Terre Haute Civil Town	366,488	423,205	15.5%
Vigo County School Corporation	49,647,702	53,853,106	8.5%
Vigo County Public Library	4,444,471	4,631,705	4.2%
Terre Haute Sanitary	7,000,751	8,071,997	15.3%
Hulman Field Airport	1,181,241	1,144,871	-3.1%
Honey Creek Fire Protection District	1,247,781	1,517,727	21.6%
New Goshen Fire Protection District	107,763	125,010	16.0%
Lost Creek Fire Protection District	78,445	87,039	11.0%
Prairieton Fire Protection District	57,419	61,487	7.1%
Riley Fire Protection District	152,257	264,596	73.8%
Sugar Creek Township Fire District	245,904	470,162	91.2%

PROPERTY TAXES IN WABASH COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

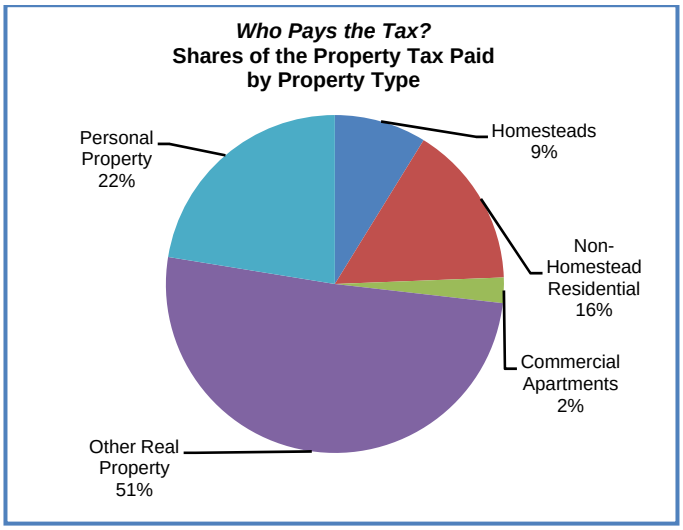
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

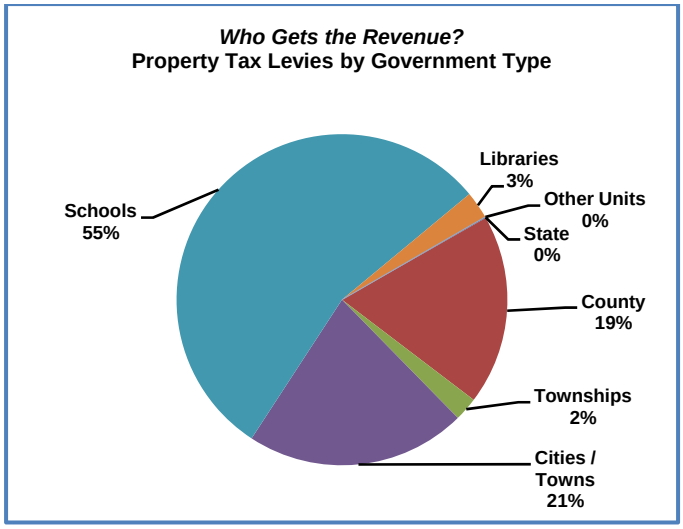
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	154	1.4%	172	1.6%
10% to 19%	5	0.0%	9	0.1%
1% to 9%	2	0.0%	14	0.1%
0%	74	0.7%	73	0.7%
-1% to -9%	10	0.1%	28	0.3%
-10% to -19%	22	0.2%	92	0.9%
-20% to -29%	59	0.6%	306	2.9%
-30% to -39%	109	1.0%	948	8.9%
-40% to -49%	227	2.1%	2,842	26.7%
-50% to -59%	378	3.5%	5,507	51.7%
-60% to -69%	684	6.4%	246	2.3%
-70% to -79%	989	9.3%	113	1.1%
-80% to -89%	2,243	21.0%	201	1.9%
-90% to -99%	5,404	50.7%	23	0.2%
-100%	301	2.8%	87	0.8%
Total	10,661	100.0%	10,661	100.0%
Higher Tax Bill	161	1.5%	195	1.8%
No Change	74	0.7%	73	0.7%
Lower Tax Bill	10,426	97.8%	10,393	97.5%
Average Change in Tax Bill	-81.7%		-47.2%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

In Wabash County, the average homeowner saw their tax bill decrease by 81.7% for 2008, with 97.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 47.2%, and 97.5% of homeowners would have seen tax bill decreases. Wabash County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Wabash County, 9% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 16% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 73% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Wabash County property tax levies increased 0.5% from 2007 to 2008. This is lower than the expected statewide average increase of 5%.

In Wabash County, 55% of all property taxes are collected for the school corporations. The county, city and towns receive most of the rest. Townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Wabash County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$34,687,235*	*$34,850,276*	*0.5%*
State Unit	31,077	31,803	2.3%
Wabash County	6,482,195	6,478,421	-0.1%
Chester Township	240,304	238,158	-0.9%
Lagro Township	113,639	118,307	4.1%
Liberty Township	60,165	60,919	1.3%
Noble Township	199,781	198,260	-0.8%
Paw Paw Township	56,486	55,750	-1.3%
Pleasant Township	128,732	112,874	-12.3%
Waltz Township	17,531	17,538	0.0%
Wabash Civil City	5,822,783	5,798,394	-0.4%
North Manchester Civil Town	1,513,877	1,435,115	-5.2%
Lafontaine Civil Town	142,369	137,547	-3.4%
Lagro Civil Town	56,495	62,011	9.8%
Roann Civil Town	71,006	77,277	8.8%
Manchester Community School Corporation	5,919,925	6,290,503	6.3%
M.S.D. Wabash County School Corporation	8,535,964	8,627,119	1.1%
Wabash City School Corporation	4,368,738	4,172,598	-4.5%
North Manchester Public Library	202,776	200,793	-1.0%
Roann Public Library	32,448	32,253	-0.6%
Wabash Public Library	690,944	704,636	2.0%

PROPERTY TAXES IN WARREN COUNTY, INDIANA, 2007-2008

Legislative Services Agency September 2008

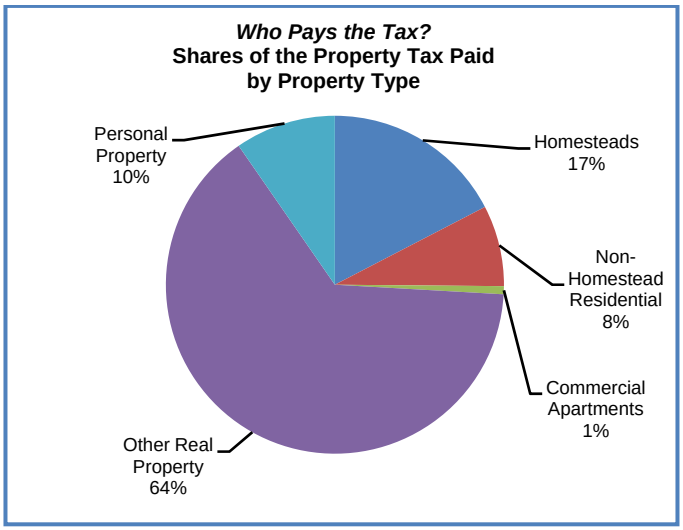
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

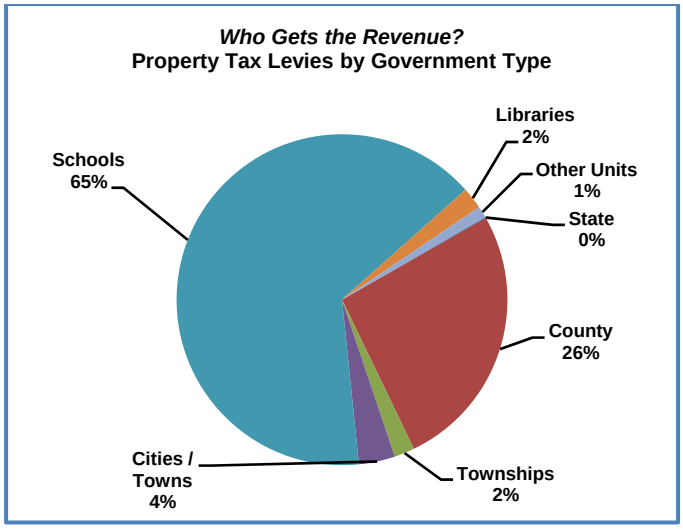
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	33	1.2%	118	4.3%
10% to 19%	10	0.4%	43	1.6%
1% to 9%	16	0.6%	255	9.3%
0%	23	0.8%	23	0.8%
-1% to -9%	30	1.1%	1,032	37.5%
-10% to -19%	51	1.9%	969	35.2%
-20% to -29%	99	3.6%	190	6.9%
-30% to -39%	315	11.4%	67	2.4%
-40% to -49%	1,123	40.8%	19	0.7%
-50% to -59%	858	31.2%	21	0.8%
-60% to -69%	152	5.5%	5	0.2%
-70% to -79%	28	1.0%	6	0.2%
-80% to -89%	10	0.4%	0	0.0%
-90% to -99%	3	0.1%	3	0.1%
-100%	3	0.1%	3	0.1%
Total	2,754	100.0%	2,754	100.0%
Higher Tax Bill	59	2.1%	416	15.1%
No Change	23	0.8%	23	0.8%
Lower Tax Bill	2,672	97.1%	2,315	84.1%
Average Change in Tax Bill	-46.9%		-9.7%	

In Warren County, the average homeowner saw their tax bill decrease by 46.9% for 2008, with 97.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 9.7%, but only 84.1% of homeowners would have seen tax bill decreases. Warren County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Warren County, 17% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 8% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 74% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Warren County property tax levies increased 2.9% from 2007 to 2008. This is less than the expected statewide average increase of 5%. The Warren County School Corporation's general fund, capital projects fund, and debt service fund levies increased the most.

In Warren County, school corporations received 65% of all property taxes. The county receives most of the rest. Towns, townships, library districts, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Warren County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$10,712,087*	*$11,023,355*	*2.9%*
State Unit	10,657	11,890	11.6%
Warren County	3,328,102	2,874,466	-13.6%
Adams Township	15,316	15,670	2.3%
Jordan Township	15,485	14,970	-3.3%
Kent Township	18,197	18,307	0.6%
Liberty Township	17,266	17,628	2.1%
Medina Township	13,868	14,319	3.3%
Mound Township	22,725	23,341	2.7%
Pike Township	9,981	10,301	3.2%
Pine Township	29,092	29,530	1.5%
Prairie Township	9,805	9,788	-0.2%
Steuben Township	17,763	17,691	-0.4%
Warren Township	9,232	9,412	1.9%
Washington Township	35,830	36,579	2.1%
Pine Village Civil Town	36,610	37,525	2.5%
State Line City Civil Town	22,373	22,452	0.4%
West Lebanon Civil Town	106,798	110,097	3.1%
Williamsport Civil Town	222,066	219,710	-1.1%
Benton Community School Corporation	1,257,677	1,322,534	5.2%
Covington Community School Corporation	407,349	432,867	6.3%
M.S.D. Of Warren County School Corporation	4,793,563	5,416,496	13.0%
West Lebanon Public Library	68,198	120,544	76.8%
Williamsport Public Library	129,127	114,868	-11.0%
Warren County Solid Waste District	115,007	122,370	6.4%

PROPERTY TAXES IN WARRICK COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

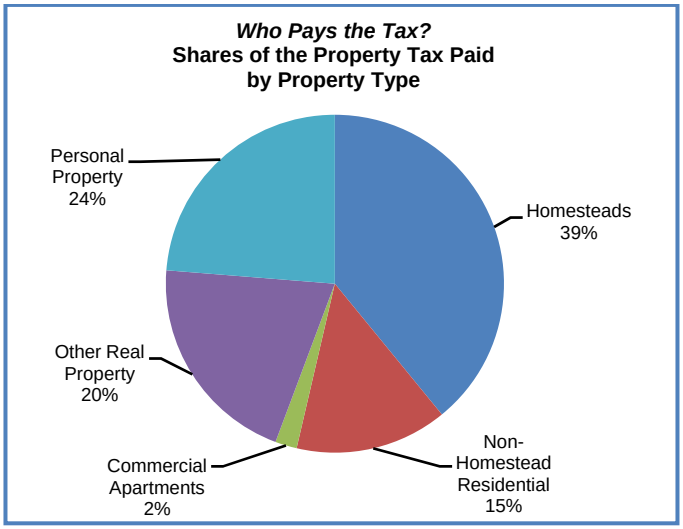
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Warrick County did not adopt a new local option income tax for 2008.

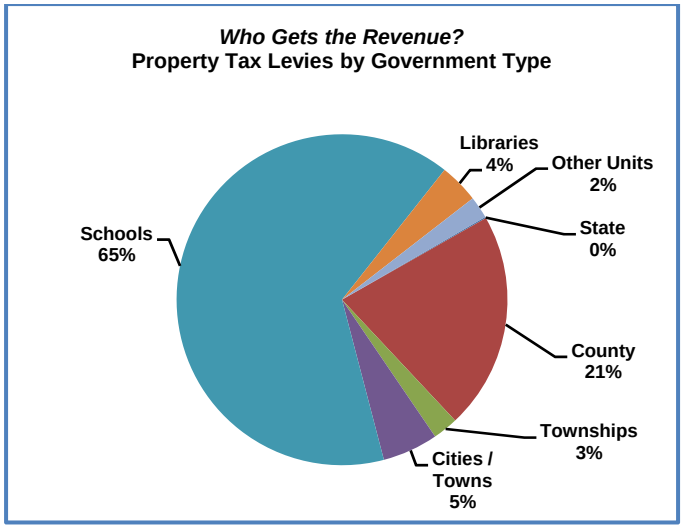
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	656	3.9%	2,097	12.5%
10% to 19%	159	0.9%	1,794	10.7%
1% to 9%	307	1.8%	9,409	55.9%
0%	75	0.4%	78	0.5%
-1% to -9%	792	4.7%	2,475	14.7%
-10% to -19%	1,890	11.2%	282	1.7%
-20% to -29%	5,375	31.9%	166	1.0%
-30% to -39%	6,687	39.7%	132	0.8%
-40% to -49%	330	2.0%	120	0.7%
-50% to -59%	201	1.2%	144	0.9%
-60% to -69%	158	0.9%	29	0.2%
-70% to -79%	95	0.6%	7	0.0%
-80% to -89%	9	0.1%	5	0.0%
-90% to -99%	5	0.0%	1	0.0%
-100%	86	0.5%	86	0.5%
Total	16,825	100.0%	16,825	100.0%
Higher Tax Bill	1,122	6.7%	13,300	79.0%
No Change	75	0.4%	78	0.5%
Lower Tax Bill	15,628	92.9%	3,447	20.5%
Average Change in Tax Bill	-25.9%		4.8%	

In Warrick County, the average homeowner saw their tax bill decrease by 25.9% for 2008, with 92.9% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 4.8%, and 79.0% of homeowners would have seen tax bill increases.



In Warrick County, 39% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 44% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Warrick County property tax levies increased 3.8% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. County levies for welfare increased substantially, as did the school corporation general fund levy and the solid waste management district levy.

In Warrick County, the school corporation receives 65% of all property taxes. The county receives most of the rest. The city and towns, the townships, the library districts, the solid waste management district, and the state collect a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Warrick County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$65,064,483*	*$67,515,689*	*3.8%*
State Unit	74,381	76,682	3.1%
Warrick County	13,437,564	14,333,766	6.7%
Anderson Township	371,676	379,237	2.0%
Boon Township	253,593	269,394	6.2%
Campbell Township	19,248	19,657	2.1%
Greer Township	25,834	29,147	12.8%
Hart Township	62,274	81,631	31.1%
Lane Township	6,690	6,930	3.6%
Ohio Township	1,385,485	743,022	-46.4%
Owen Township	35,435	36,201	2.2%
Pigeon Township	42,863	44,579	4.0%
Skelton Township	55,198	58,146	5.3%
Boonville Civil City	2,286,753	2,352,236	2.9%
Chandler Civil Town	378,615	394,349	4.2%
Elberfeld Civil Town	156,273	163,411	4.6%
Lynnville Civil Town	47,120	145,365	208.5%
Newburgh Civil Town	580,915	600,976	3.5%
Tennyson Civil Town	18,207	18,871	3.6%
Warrick County School Corporation	42,502,572	43,692,611	2.8%
Newburgh - Ohio Township Public Library	2,056,703	1,874,802	-8.8%
Boonville-Warrick County Public Library	706,127	734,528	4.0%
Warrick County Solid Waste Management District	560,957	1,460,148	160.3%

Property Taxes in Washington County, Indiana, 2007-2008

Legislative Services Agency November 2008

The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

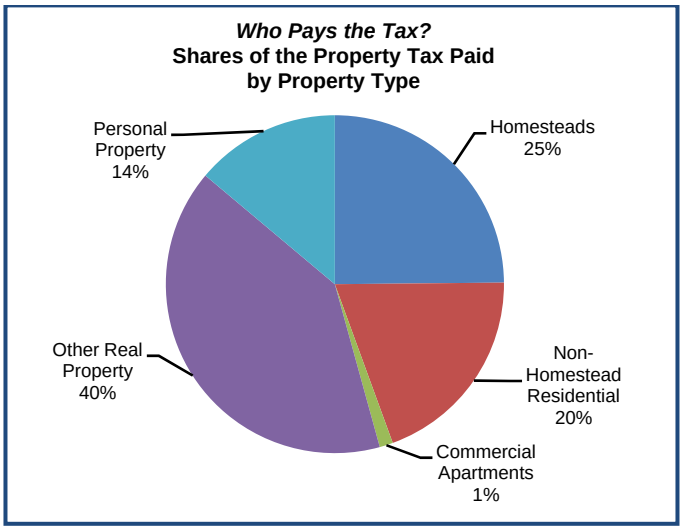
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Washington County did not adopt a new local option income tax for 2008.

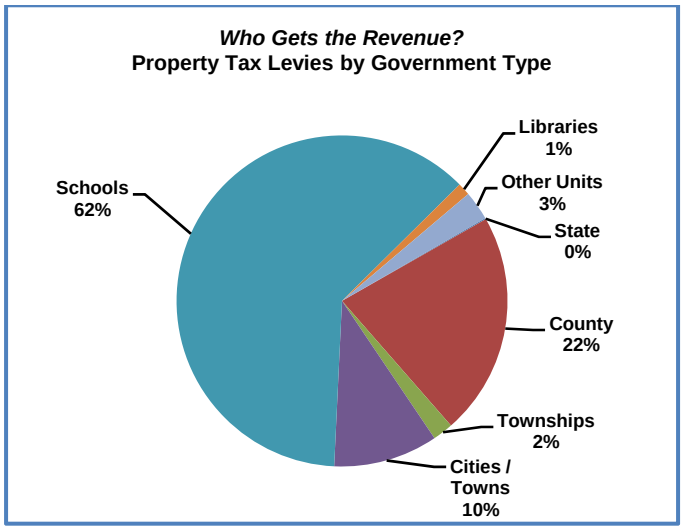
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	78	1.1%	667	9.3%
10% to 19%	25	0.3%	1,914	26.7%
1% to 9%	94	1.3%	3,445	48.1%
0%	65	0.9%	67	0.9%
-1% to -9%	235	3.3%	749	10.5%
-10% to -19%	649	9.1%	131	1.8%
-20% to -29%	1,494	20.9%	61	0.9%
-30% to -39%	3,003	41.9%	44	0.6%
-40% to -49%	1,308	18.3%	31	0.4%
-50% to -59%	109	1.5%	18	0.3%
-60% to -69%	55	0.8%	11	0.2%
-70% to -79%	22	0.3%	8	0.1%
-80% to -89%	11	0.2%	4	0.1%
-90% to -99%	7	0.1%	5	0.1%
-100%	6	0.1%	6	0.1%
Total	7,161	100.0%	7,161	100.0%
Higher Tax Bill	197	2.8%	6,026	84.2%
No Change	65	0.9%	67	0.9%
Lower Tax Bill	6,899	96.3%	1,068	14.9%
Average Change in Tax Bill	-32.6%		6.0%	

In Washington County, the average homeowner saw their tax bill decrease by 32.6% for 2008, with 96.3% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 6.0%, and 84.2% of homeowners would have seen tax bill increases.

In Washington County, 25% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 20% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 54% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).





On average, Washington County property tax levies increased 7.6% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The biggest levy increases were in the county welfare funds, the East Washington School Corporation general fund and capital projects fund, and the Salem City general fund.

In Washington County, school corporations receive 62% of all property taxes. The county, city, and towns receive most of the rest. Townships, the library district, the special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Washington County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$23,351,699*	*$25,118,110*	*7.6%*
State Unit	22,593	23,290	3.1%
Washington County	5,148,451	5,474,208	6.3%
Brown Township	18,119	18,559	2.4%
Franklin Township	41,572	42,555	2.4%
Gibson Township	35,678	24,620	-31.0%
Howard Township	10,312	10,899	5.7%
Jackson Township	32,019	34,133	6.6%
Jefferson Township	13,618	14,545	6.8%
Madison Township	19,364	19,725	1.9%
Monroe Township	29,074	38,451	32.3%
Pierce Township	39,351	41,569	5.6%
Polk Township	37,854	41,372	9.3%
Posey Township	32,755	42,992	31.3%
Vernon Township	16,195	16,815	3.8%
Washington Township	151,748	158,777	4.6%
Salem Civil City	2,160,035	2,371,958	9.8%
Campbellsburg Civil Town	63,812	63,136	-1.1%
Hardinsburg Civil Town	5,620	5,710	1.6%
Little York Civil Town	786	810	3.1%
Livonia Civil Town	2,354	2,404	2.1%
New Pekin Civil Town	115,513	114,187	-1.1%
Saltillo Civil Town	354	0	-100.0%
Salem Community School Corporation	6,689,023	6,921,860	3.5%
East Washington School Corporation	4,229,824	4,906,176	16.0%
West Washington School Corporation	3,509,502	3,702,493	5.5%
Salem Public Library	251,735	310,350	23.3%
Washington County Solid Waste Management	572,364	611,372	6.8%
Blue River Fire Protection District	28,382	29,997	5.7%
Brown-Vernon Fire District	73,692	75,147	2.0%

PROPERTY TAXES IN WAYNE COUNTY, INDIANA, 2007-2008

Legislative Services Agency February 2009

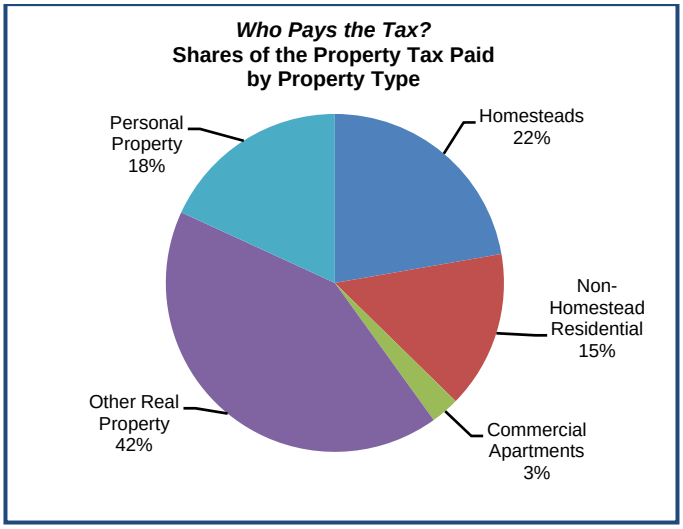
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Wayne County did not adopt a new local option income tax for 2008.

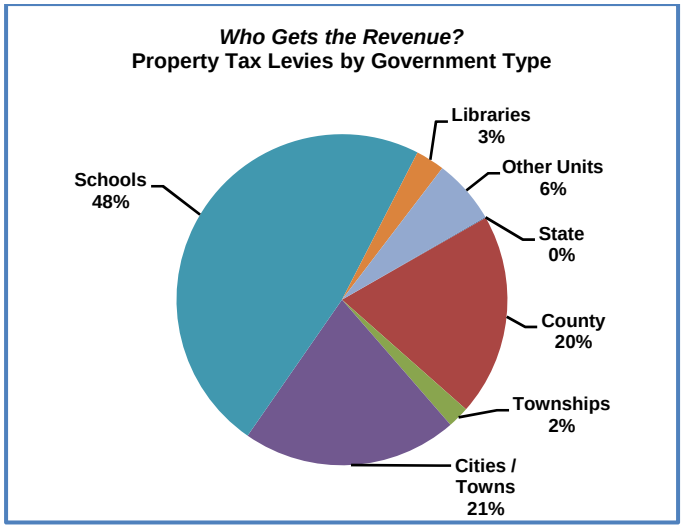
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	77	0.4%	650	3.6%
10% to 19%	28	0.2%	1,479	8.1%
1% to 9%	56	0.3%	10,348	56.5%
0%	171	0.9%	188	1.0%
-1% to -9%	126	0.7%	4,532	24.8%
-10% to -19%	286	1.6%	614	3.4%
-20% to -29%	1,101	6.0%	189	1.0%
-30% to -39%	3,997	21.8%	121	0.7%
-40% to -49%	11,144	60.9%	57	0.3%
-50% to -59%	982	5.4%	41	0.2%
-60% to -69%	197	1.1%	32	0.2%
-70% to -79%	77	0.4%	17	0.1%
-80% to -89%	30	0.2%	11	0.1%
-90% to -99%	14	0.1%	7	0.0%
-100%	16	0.1%	16	0.1%
Total	18,302	100.0%	18,302	100.0%
Higher Tax Bill	161	0.9%	12,477	68.2%
No Change	171	0.9%	188	1.0%
Lower Tax Bill	17,970	98.2%	5,637	30.8%
Average Change in Tax Bill	-40.8%		3.3%	

In Wayne County, the average homeowner saw their tax bill decrease by 40.8% for 2008, with 98.2% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.3%, and 68.2% of homeowners would have seen tax bill increases.



In Wayne County, 22% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 15% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 3% are paid by owners of larger rental housing units (commercial apartments); and 60% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Wayne County property tax levies increased 1.6% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. The largest levy increases were in the Centerville-Abington Community School Corporation debt service and general funds, and several Richmond City funds. The county saw a levy decrease, mostly in welfare funds.

In Wayne County, school corporations received 48% of all property taxes. The county, the city, and towns receive most of the rest. Townships, library districts, special districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Wayne County

Taxing Unit	2007 Levy	2008 Levy	Change	Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$81,576,603*	*$82,868,889*	*1.6%*				
State Unit	61,252	63,687	4.0%	East Germantown Civil Town	9,628	10,262	6.6%
Wayne County	17,140,361	16,386,005	-4.4%	Economy Civil Town	18,035	18,586	3.1%
Abington Township	48,224	50,885	5.5%	Fountain City Civil Town	106,294	111,085	4.5%
Boston Township	51,146	82,398	61.1%	Greens Fork Civil Town	58,199	59,846	2.8%
Center Township	81,409	84,796	4.2%	Hagerstown Civil Town	627,043	646,579	3.1%
Clay Township	49,262	51,205	3.9%	Milton Civil Town	54,553	57,797	5.9%
Dalton Township	14,182	8,249	-41.8%	Mount Auburn Civil Town	7,294	7,367	1.0%
Franklin Township	36,294	38,128	5.1%	Spring Grove Civil Town	74,632	75,385	1.0%
Greene Township	59,217	60,606	2.3%	Nettle Creek School Corporation	3,733,125	3,724,815	-0.2%
Harrison Township	16,339	20,148	23.3%	Western Wayne School Corporation	3,206,540	3,346,611	4.4%
Jackson Township	101,700	105,300	3.5%	Centerville-Abington Community School Corporation	5,766,090	6,577,015	14.1%
Jefferson Township	82,622	78,961	-4.4%	Northeastern Wayne School Corporation	3,314,799	3,419,485	3.2%
New Garden Township	56,871	58,380	2.7%	Richmond Community School Corporation	22,625,971	22,613,573	-0.1%
Perry Township	44,447	45,852	3.2%	Cambridge City Public Library	125,042	123,516	-1.2%
Washington Township	28,086	29,794	6.1%	Centerville Public Library	380,363	320,665	-15.7%
Wayne Township	941,941	967,394	2.7%	Dublin Public Library	15,273	16,589	8.6%
Webster Township	64,266	64,454	0.3%	Hagerstown Public Library	173,584	180,995	4.3%
Richmond Civil City	14,845,196	15,363,326	3.5%	Richmond-Morrisson-Reeves Public Library	1,556,806	1,591,754	2.2%
Boston Civil Town	1,965	2,042	3.9%	Wayne County Contractual Library	104,778	108,817	3.9%
Cambridge City Civil Town	530,194	550,285	3.8%	Richmond Sanitary	4,648,147	4,956,066	6.6%
Centerville Civil Town	475,112	476,016	0.2%	Richmond Redevelopment Commission	199,466	267,779	34.2%
Dublin Civil Town	40,855	46,391	13.6%				

PROPERTY TAXES IN WELLS COUNTY, INDIANA, 2007-2008

Legislative Services Agency October 2008

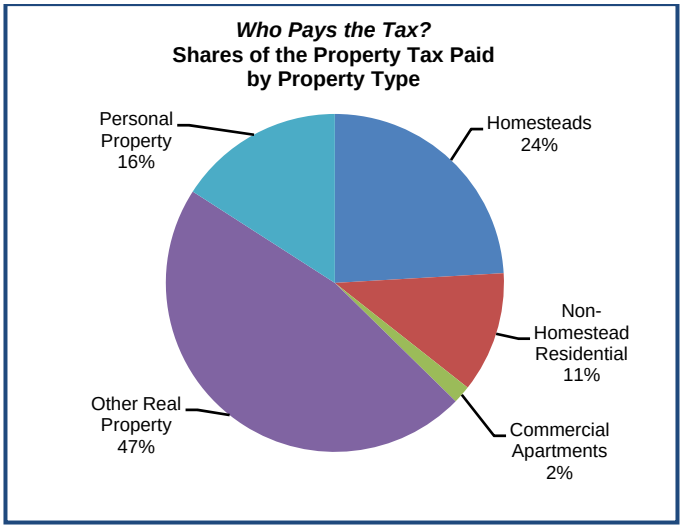
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

Changes in Homeowner Tax Bills from 2007 to 2008

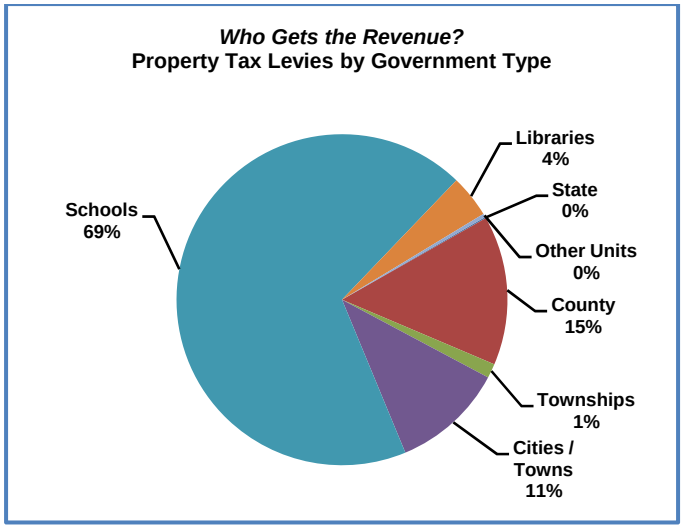
	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	193	2.4%	1,144	14.0%
10% to 19%	79	1.0%	609	7.4%
1% to 9%	159	1.9%	930	11.4%
0%	83	1.0%	42	0.5%
-1% to -9%	211	2.6%	1,609	19.6%
-10% to -19%	342	4.2%	2,460	30.0%
-20% to -29%	529	6.5%	964	11.8%
-30% to -39%	854	10.4%	250	3.1%
-40% to -49%	1,499	18.3%	83	1.0%
-50% to -59%	2,311	28.2%	58	0.7%
-60% to -69%	1,672	20.4%	21	0.3%
-70% to -79%	171	2.1%	11	0.1%
-80% to -89%	34	0.4%	3	0.0%
-90% to -99%	29	0.4%	6	0.1%
-100%	27	0.3%	3	0.0%
Total	8,193	100.0%	8,193	100.0%
Higher Tax Bill	431	5.3%	2,683	32.7%
No Change	83	1.0%	42	0.5%
Lower Tax Bill	7,679	93.7%	5,468	66.8%
Average Change in Tax Bill	-45.2%		-6.0%	

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits.

In Wells County, the average homeowner saw their tax bill decrease by 45.2% for 2008, with 93.7% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by only 6.0%, though 66.8% of homeowners would have seen tax bill decreases. Wells County adopted a local option income tax for 2008, which contributed additional property tax relief.



In Wells County, 24% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 11% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 2% are paid by owners of larger rental housing units (commercial apartments); and 63% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Wells County property tax levies increased 6.6% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The three school corporations were responsible for the largest levy increases.

In Wells County, school corporations receive 69% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, the solid waste management district, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in Wells County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$27,357,019*	*$29,168,567*	*6.6%*
State Unit	28,950	32,733	13.1%
Wells County	4,488,422	4,260,700	-5.1%
Chester Township	25,685	26,412	2.8%
Harrison Township	308,760	117,437	-62.0%
Jackson Township	13,446	14,324	6.5%
Jefferson Township	67,508	68,875	2.0%
Lancaster Township	62,431	61,762	-1.1%
Liberty Township	26,326	35,941	36.5%
Nottingham Township	19,551	19,234	-1.6%
Rockcreek Township	33,374	34,083	2.1%
Union Township	28,614	28,829	0.8%
Bluffton Civil City	2,492,043	2,487,526	-0.2%
Zanesville Civil Town	25,872	27,492	6.3%
Markle Civil Town	130,884	168,975	29.1%
Ossian Civil Town	464,166	467,919	0.8%
Poneto Civil Town	26,911	26,766	-0.5%
Uniondale Civil Town	19,277	19,711	2.3%
Vera Cruz Civil Town	2,802	2,634	-6.0%
Southern Wells Community School Corporation	2,790,494	3,230,778	15.8%
Northern Wells Community School Corporation	9,078,458	10,498,505	15.6%
M.S.D. Bluffton-Harrison School Corporation	5,897,531	6,223,301	5.5%
Wells County Public Library	1,184,637	1,176,626	-0.7%
Huntington Library	35,934	34,351	-4.4%
Wells County Solid Waste Management District	104,943	103,653	-1.2%

PROPERTY TAXES IN WHITE COUNTY, INDIANA, 2007-2008

Legislative Services Agency January 2009

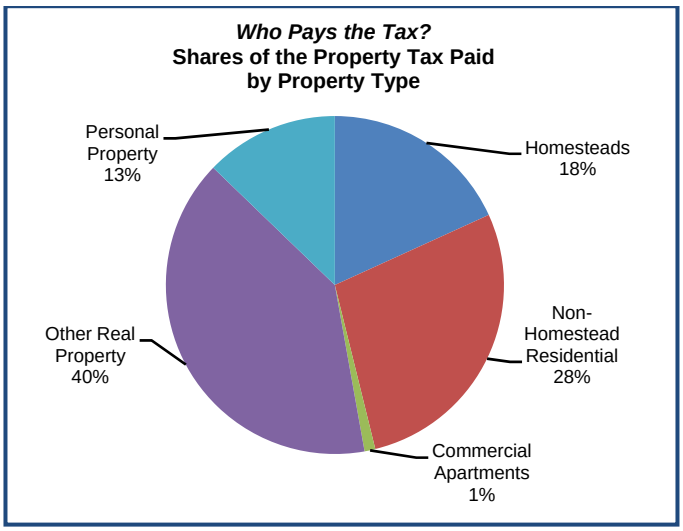
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. White County did not adopt a new local option income tax for 2008.

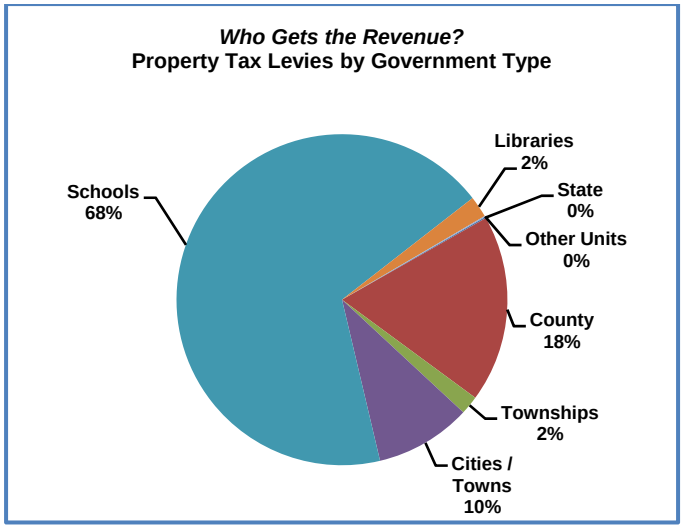
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	93	1.3%	605	8.6%
10% to 19%	45	0.6%	539	7.6%
1% to 9%	91	1.3%	925	13.1%
0%	23	0.3%	24	0.3%
-1% to -9%	214	3.0%	1,420	20.1%
-10% to -19%	518	7.3%	1,779	25.2%
-20% to -29%	1,172	16.6%	1,198	17.0%
-30% to -39%	2,164	30.6%	347	4.9%
-40% to -49%	2,040	28.9%	109	1.5%
-50% to -59%	498	7.1%	56	0.8%
-60% to -69%	102	1.4%	23	0.3%
-70% to -79%	33	0.5%	18	0.3%
-80% to -89%	23	0.3%	8	0.1%
-90% to -99%	31	0.4%	3	0.0%
-100%	16	0.2%	9	0.1%
Total	7,063	100.0%	7,063	100.0%
Higher Tax Bill	229	3.2%	2,069	29.3%
No Change	23	0.3%	24	0.3%
Lower Tax Bill	6,811	96.5%	4,970	70.4%
Average Change in Tax Bill	-36.1%		-9.9%	

In White County, the average homeowner saw their tax bill decrease by 36.1% for 2008, with 96.5% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have decreased by 9.9%, and 70.4% of homeowners would have seen tax bill decreases.



In White County, 18% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 28% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 53% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, White County property tax levies increased 0.8% from 2007 to 2008. This is lower than the expected statewide average increase of 5%. None of the local government units in White County saw significant dollar increases in their tax levies in 2008.

In White County, school corporations received 68% of all property taxes. The county and the cities and towns receive most of the rest. Townships, library districts, the redevelopment commission, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008 by Governmental Units in White County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$34,379,262*	*$34,661,502*	*0.8%*
State Unit	38,596	39,919	3.4%
White County	6,442,378	6,347,120	-1.5%
Big Creek Township	25,895	26,622	2.8%
Cass Township	16,071	16,555	3.0%
Honey Creek Township	54,127	55,311	2.2%
Jackson Township	19,428	19,921	2.5%
Lincoln Township	24,555	24,668	0.5%
Monon Township	126,823	129,344	2.0%
Prairie Township	40,148	42,120	4.9%
Princeton Township	40,329	41,596	3.1%
Round Grove Township	26,967	26,847	-0.4%
Union Township	223,355	231,076	3.5%
West Point Township	14,482	14,984	3.5%
Monticello Civil City	2,372,841	2,398,069	1.1%
Brookston Civil Town	183,117	185,709	1.4%
Burnettsville Civil Town	13,155	13,461	2.3%
Chalmers Civil Town	59,193	66,252	11.9%
Monon Civil Town	286,777	290,166	1.2%
Reynolds Civil Town	61,270	61,946	1.1%
Wolcott Civil Town	234,259	240,587	2.7%
Pioneer Regional School Corporation	325,891	327,155	0.4%
North White School Corporation	6,214,712	6,159,396	-0.9%
Frontier School Corporation	3,661,138	3,699,251	1.0%
Tri County School Corporation	3,241,682	3,228,912	-0.4%
Twin Lakes Community School Corporation	9,884,773	10,210,307	3.3%
Brookston Public Library	144,985	148,993	2.8%
Monon Public Library	208,929	213,307	2.1%
Monticello Public Library	292,504	304,087	4.0%
Wolcott Public Library	60,790	57,918	-4.7%
Monticello Redevelopment Commission	40,092	39,903	-0.5%

PROPERTY TAXES IN WHITLEY COUNTY, INDIANA, 2007-2008

Legislative Services Agency August 2008

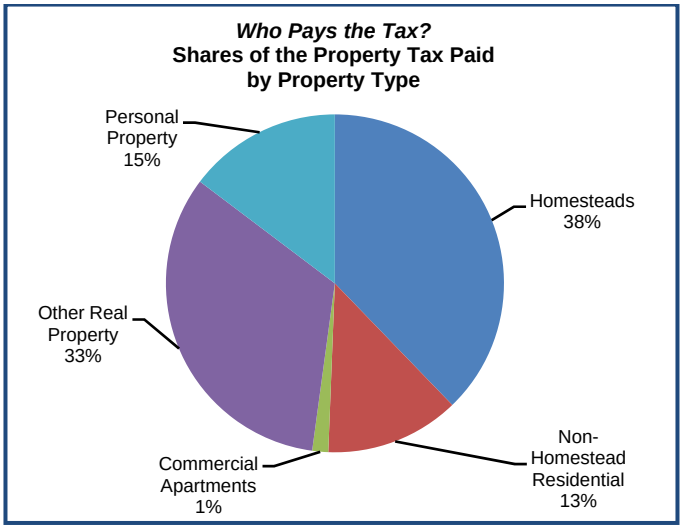
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over by the state. Homeowners will also receive a substantial new deduction from their home assessments. And "circuit breakers" will limit homeowner tax bills to a fixed percentage of their assessments, 1.5% in 2009 and 1% beginning in 2010. The circuit breaker for homeowners is 2% in 2008.

In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of $870 million. Homeowner taxes should fall by about one-third. Each county is different, however. Homeowner tax bills depend on changes in the homestead's assessment and the assessments of other property, on changes in local government tax collections, on new local income tax adoptions, as well as on added state credits. Whitley County did not adopt a new local option income tax for 2008.

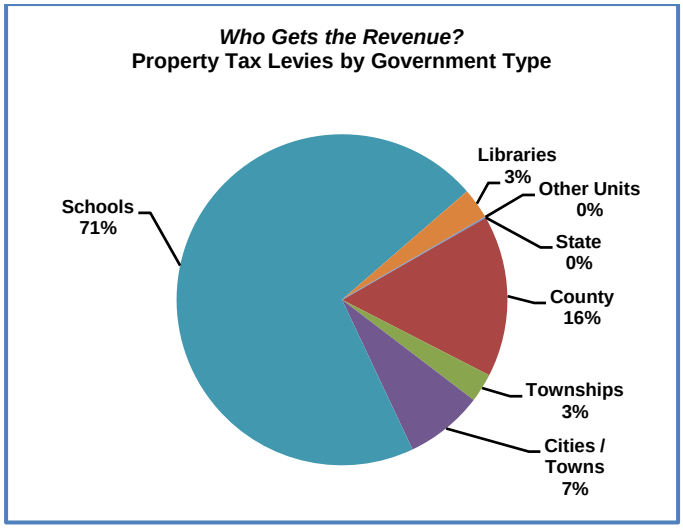
Changes in Homeowner Tax Bills from 2007 to 2008

	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
Change in Tax Bill	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or more	265	2.6%	867	8.4%
10% to 19%	33	0.3%	3,063	29.6%
1% to 9%	80	0.8%	4,080	39.4%
0%	57	0.6%	58	0.6%
-1% to -9%	241	2.3%	1,595	15.4%
-10% to -19%	1,209	11.7%	151	1.5%
-20% to -29%	4,011	38.7%	85	0.8%
-30% to -39%	3,532	34.1%	82	0.8%
-40% to -49%	448	4.3%	74	0.7%
-50% to -59%	109	1.1%	91	0.9%
-60% to -69%	107	1.0%	27	0.3%
-70% to -79%	82	0.8%	11	0.1%
-80% to -89%	15	0.1%	7	0.1%
-90% to -99%	3	0.0%	1	0.0%
-100%	167	1.6%	167	1.6%
Total	10,359	100.0%	10,359	100.0%
Higher Tax Bill	378	3.6%	8,010	77.3%
No Change	57	0.6%	58	0.6%
Lower Tax Bill	9,924	95.8%	2,291	22.1%
Average Change in Tax Bill	-25.7%		7.3%	

In Whitley County, the average homeowner saw their tax bill decrease by 25.7% for 2008, with 95.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 7.3%, and 77.3% of homeowners would have seen tax bill increases.



In Whitley County, 38% of property taxes are paid by homeowners (homesteads are primary residences, occupied by their owners); 13% are paid by owners of smaller rental housing units or owners of second homes (non-homestead residential); 1% are paid by owners of larger rental housing units (commercial apartments); and 48% are paid by other agricultural, commercial, industrial, or utility businesses on their real property (land and buildings) or on their personal property (equipment).



On average, Whitley County property tax levies increased 8.9% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. County lease rental and welfare levies increased substantially, as did several Whitley County Consolidated School Corporation levies.

In Whitley County, school corporations receive 71% of all property taxes. The county, the city, and the towns receive most of the rest. Townships, library districts, and the state receive a small share of property taxes.

In 2009 the school and county shares of property tax revenue will decrease significantly when the state takes over the school general fund and county welfare levies.

Changes in Property Tax Levies from 2007 to 2008
by Governmental Units in Whitley County

Taxing Unit	2007 Levy	2008 Levy	Change
County Total	*$32,630,846*	*$35,547,274*	*8.9%*
State Unit	35,679	37,252	4.4%
Whitley County	5,038,104	5,603,329	11.2%
Cleveland Township	170,266	173,921	2.1%
Columbia Township	138,642	144,018	3.9%
Etna Troy Township	40,755	41,833	2.6%
Jefferson Township	88,408	90,491	2.4%
Richland Township	51,684	65,848	27.4%
Smith Township	100,311	104,535	4.2%
Thorncreek Township	131,188	242,251	84.7%
Union Township	74,567	70,116	-6.0%
Washington Township	83,603	71,619	-14.3%
Columbia City Civil City	2,067,652	2,114,647	2.3%
Churubusco Civil Town	300,561	309,337	2.9%
Larwill Civil Town	21,365	22,725	6.4%
South Whitley Civil Town	253,173	263,985	4.3%
Whitko Community School Corporation	3,778,948	3,792,748	0.4%
Smith-Green Community School Corporation	2,621,623	2,749,166	4.9%
Whitley County Consolidated School Corporation	16,572,011	18,569,437	12.1%
Churubusco Public Library	60,085	46,057	-23.3%
Peabody Library	681,380	719,441	5.6%
South Whitley Public Library	320,841	314,518	-2.0%