

PROPERTY TAXES IN BARTHOLOMEW COUNTY, INDIANA, 2007-2008



Legislative Services Agency

October 2008

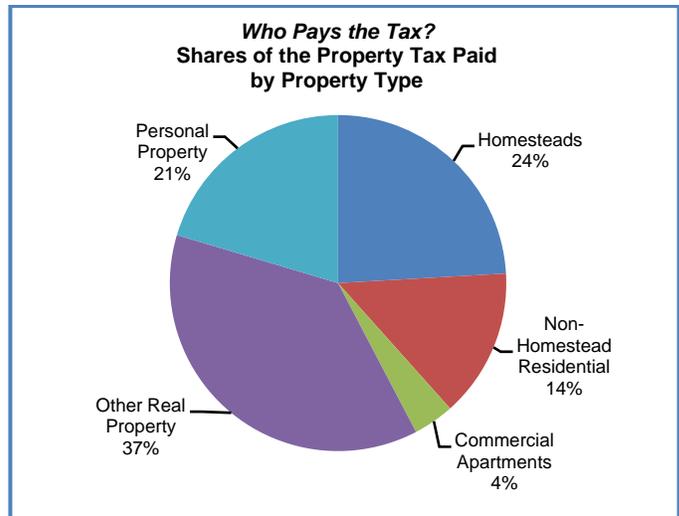
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over 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.

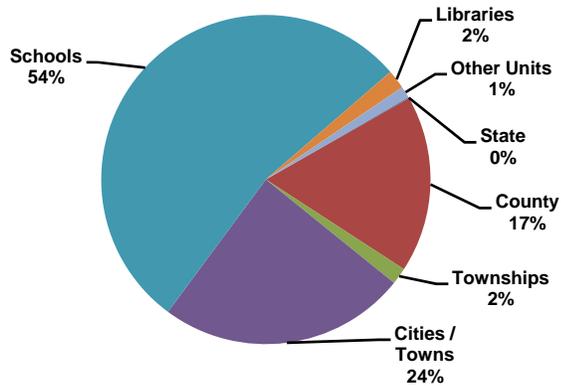
In Bartholomew County, the average homeowner saw their tax bill decrease by 38.1% for 2008, with 99.2% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 0.8%, and 48.7% of homeowners would have seen tax bill increases.

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).

Change in Tax Bill	With Added 2008 Homestead Credit		Illustrated Without Added 2008 Homestead Credit	
	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%	



**Who Gets the Revenue?
Property Tax Levies by Government Type**



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
<i>County Total</i>	\$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%