

# PROPERTY TAXES IN CLARK COUNTY, INDIANA, 2007-2008



Legislative Services Agency

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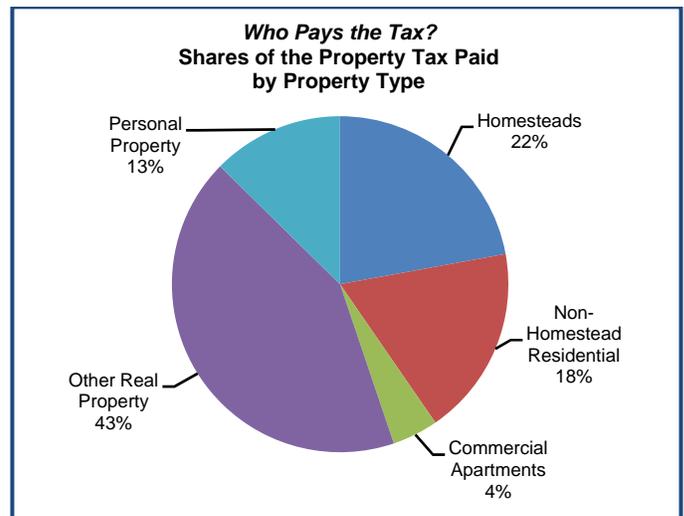
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over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

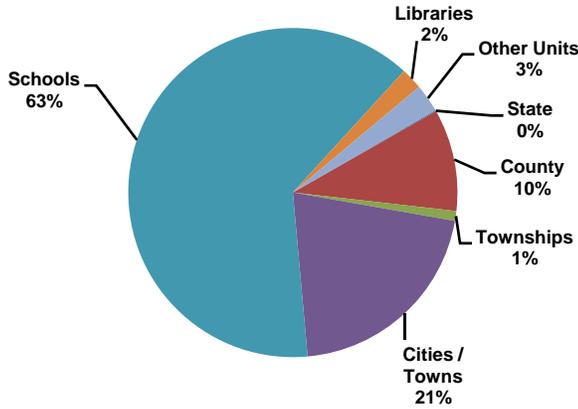
In Clark County, the average homeowner saw their tax bill decrease by 33.2% for 2008, with 96.6% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 19.7%, and 74.1% of homeowners would have seen tax bill increases.

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).

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	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%
<b>Total</b>	<b>49,272</b>	<b>100.0%</b>	<b>49,272</b>	<b>100.0%</b>
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%	



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



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
<b>County Total</b>	<b>\$105,863,418</b>	<b>\$118,137,275</b>	<b>11.6%</b>
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%