

PROPERTY TAXES IN CRAWFORD COUNTY, INDIANA, 2007-2008



Legislative Services Agency

August 2008

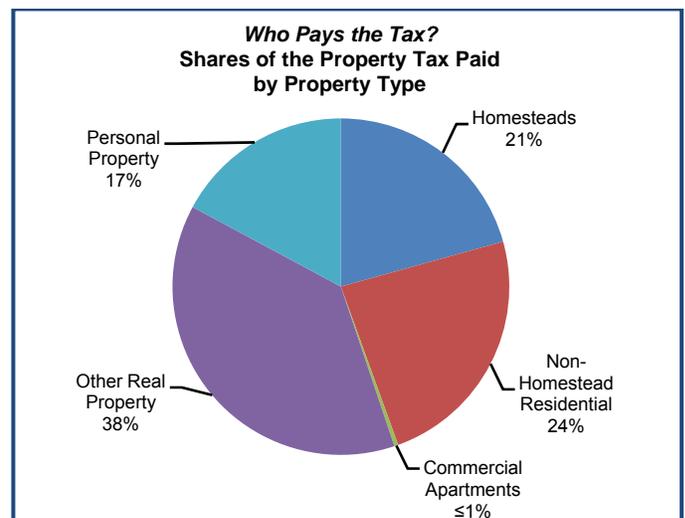
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over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

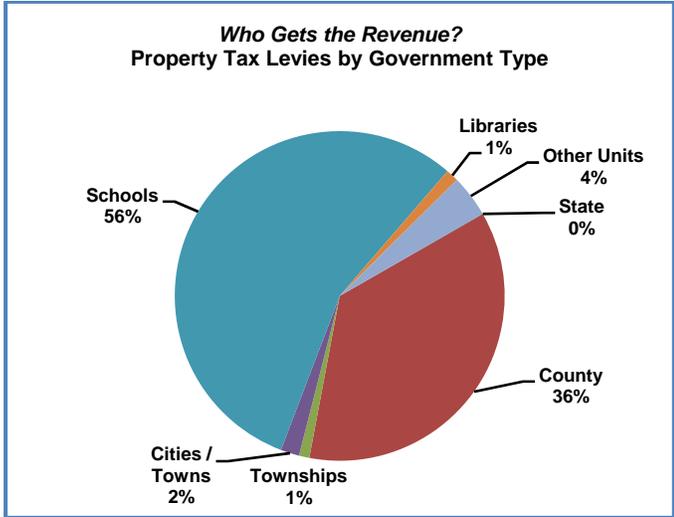
In 2008, substantial tax relief is provided through an added homestead credit. The credit will be financed with payments from the new race track casinos and from the added sales tax. Statewide, this amounts to added property tax relief of \$870 million. Homeowner taxes should fall by about one-third. 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.

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).

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	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%	





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
<i>County Total</i>	<i>\$9,820,151</i>	<i>\$10,798,416</i>	<i>10.0%</i>
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%