

PROPERTY TAXES IN DUBOIS COUNTY, INDIANA, 2007-2008



Legislative Services Agency

August 2008

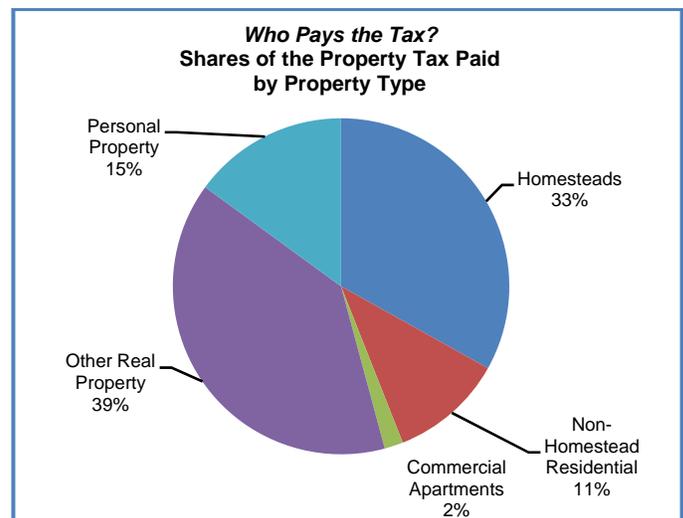
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over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

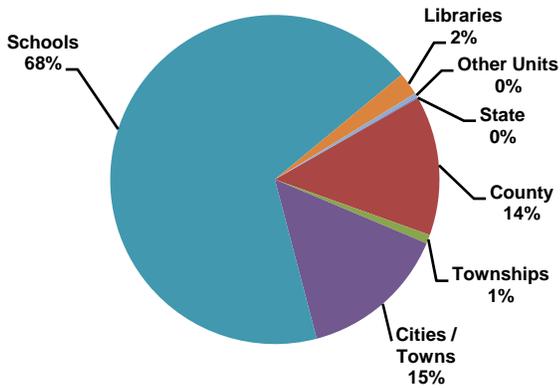
In Dubois County, the average homeowner saw their tax bill decrease by 21.9% for 2008, with 94.8% of the homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 5.9%, and 78.8% of homeowners would have seen tax bill increases.

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).

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	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%	



Who Gets the Revenue?
Property Tax Levies by Government Type



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
<i>County Total</i>	<i>\$51,497,627</i>	<i>\$54,491,743</i>	<i>5.8%</i>
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%