

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



Legislative Services Agency

August 2008

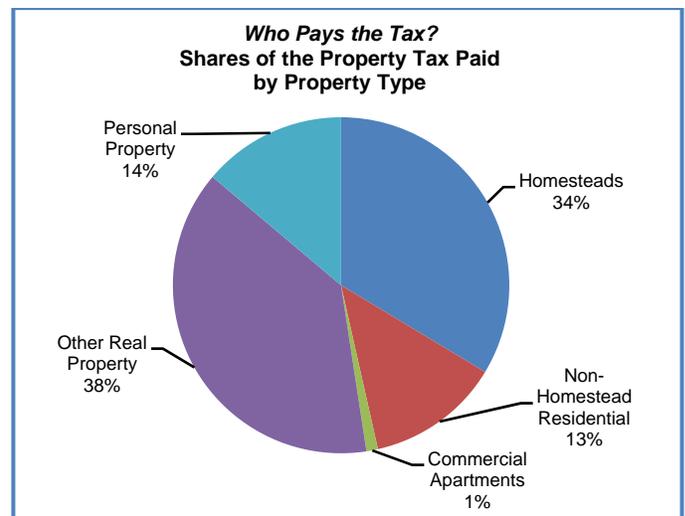
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over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

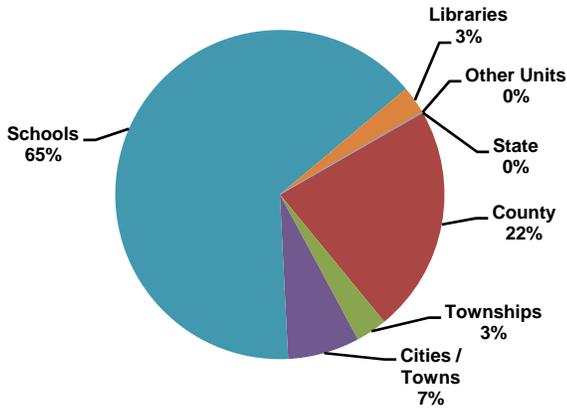
In Greene County, the average homeowner saw their tax bill decrease by 22.9% for 2008, with 88.1% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 5.9%, and 57.3% of homeowners would have seen tax bill increases.

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).

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	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%
<b>Total</b>	<b>10,035</b>	<b>100.0%</b>	<b>10,035</b>	<b>100.0%</b>
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%
<b>Average Change in Tax Bill</b>	<b>-22.9%</b>		<b>5.9%</b>	



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



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