

# 2009 JOHNSON COUNTY PROPERTY TAX REPORT

## WITH COMPARISONS TO 2007 AND 2008

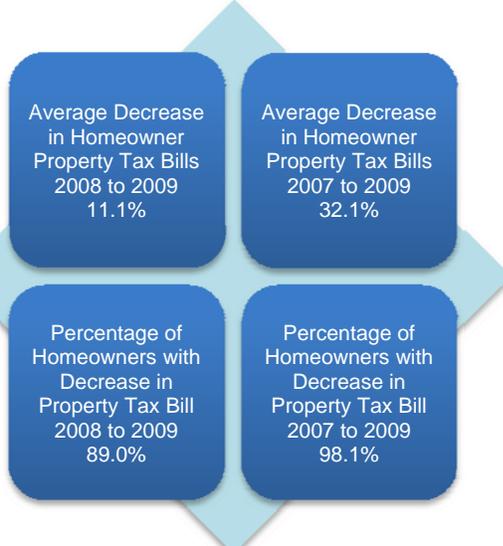


Legislative Services Agency

November 2009 (Updated)

In March 2008, the Indiana General Assembly enacted the most substantial property tax reforms in 35 years. Many of these reforms took effect for the first time in 2009. Property taxes for the school general fund, county welfare funds, and several smaller funds were eliminated and their costs taken over by the state. State property tax replacement credits and most state homestead credits were eliminated, with the money used to fund added state school and welfare costs. Homeowners received a new 35% deduction from their homestead assessments. Property tax caps limited tax bills to a fixed percentage of property assessments. These caps were 1.5% for homesteads, 2.5% for other housing and farmland, and 3.5% for all other property. Taxpayers with tax bills higher than these caps received added tax credits. Local governments did not collect the property tax amounts above the caps.

### Details of Changes to Homeowner Property Tax Bills Johnson County



Change in Tax Bill	Change from 2008 to 2009		Change from 2007 to 2009	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
20% or More	363	1.2%	184	0.6%
10% to 19%	480	1.6%	97	0.3%
1% to 9%	2,498	8.1%	259	0.8%
0%	39	0.1%	34	0.1%
-1% to -9%	9,940	32.4%	694	2.3%
-10% to -19%	11,250	36.6%	2,100	6.8%
-20% to -29%	3,565	11.6%	6,290	20.5%
-30% to -39%	1,288	4.2%	13,771	44.8%
-40% to -49%	461	1.5%	4,700	15.3%
-50% to -59%	225	0.7%	1,385	4.5%
-60% to -69%	193	0.6%	476	1.5%
-70% to -79%	125	0.4%	291	0.9%
-80% to -89%	71	0.2%	171	0.6%
-90% to -99%	40	0.1%	76	0.2%
-100%	180	0.6%	190	0.6%
<b>Total</b>	<b>30,718</b>	<b>100.0%</b>	<b>30,718</b>	<b>100.0%</b>
Higher Tax Bill	3,341	10.9%	540	1.8%
No Change	39	0.1%	34	0.1%
Lower Tax Bill	27,338	89.0%	30,144	98.1%
Average Change in Tax Bill	-11.1%		-32.1%	

Note: Percentages may not total due to rounding.

*Policy Changes with Offsetting Effects on Tax Bills.* The interaction of multiple policy changes, plus local changes in levies and assessments, determine how tax bills change in each county. Eliminating the school general fund and county welfare levies reduced levies by 30.6% statewide. The new 35% supplemental homestead deduction reduced tax bills for homeowners, but also reduced taxable assessed value in each jurisdiction. Taxable assessed value fell 14.3% in Indiana as a whole. As a result of the lower assessed value, tax rates were not reduced by the full amount of the levy reductions. The elimination of the property tax replacement and homestead credits partially offset the drop in tax rates. The average property tax replacement credit statewide was 20.1% in 2008. Total state homestead credits averaged 39.5% statewide in 2008, and this rate fell to 7.2% in 2009. The circuit breaker tax caps reduced tax bills in places with high tax rates. Counties that adopted new local option income taxes delivered additional property tax relief. (Statewide averages are now based on 85 counties reporting.)

Factors Affecting Homeowner Tax Bills	Johnson County	State Average
Net Assessed Value, 2008 to 2009 (% change)	-16.5%	-14.3%
Gross Tax Levy, 2008 to 2009 (% change)	-29.1%	-30.6%
State PTRC Percentage, 2008	18.3%	20.1%
Total State Homestead Credit, 2008	30.4%	39.5%
Total State Homestead Credit, 2009	6.9%	7.2%
Did County Adopt a LOIT in 2008 or 2009?	No	

Note: State Average based on data for 85 counties available November 2009

*Effects on County Tax Bills.* Statewide, average homeowner tax bills fell by about 1% from 2008 to 2009. Homeowner tax bills in Johnson County decreased by 11.1%. Johnson County homeowners saw a smaller-than-average homestead credit percentage in 2008. The loss of this relatively small amount of property tax relief did not offset the effect of the tax rate decreases due to the levy takeovers, and the added supplemental homestead deduction. Johnson County did not adopt a local option income tax for property tax relief, and few Johnson

County homeowners were eligible for the circuit breaker tax cap credits. Homeowner taxes were substantially lower in 2009 compared to 2007 in Johnson County, as they were in almost all Indiana counties

## 2009 Property Tax Changes:

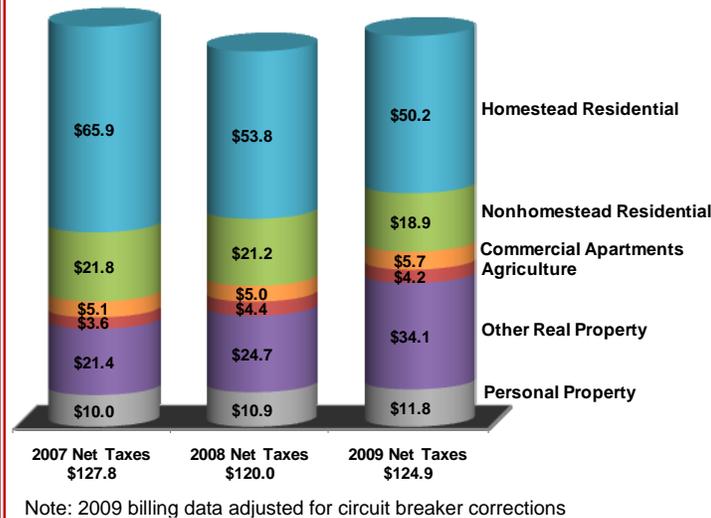
The state took over funding of school general funds, county welfare funds, and several smaller funds – Units where these funds were a large portion of the overall property tax received the greatest benefit.

State Property Tax Replacement Credits were eliminated, and State Homestead Credits were much reduced – Credits didn't apply to debt service levies, so they were lower in units with more debt service; such units lost less from the elimination of the credits, and so received relatively more net benefit from the new tax relief programs.

Counties could adopt new LOIT for property tax relief in 2008 and 2009 - Homeowners in 41 counties that adopted a LOIT saw larger property tax cuts or smaller tax increases; other taxpayers benefitted if counties distributed tax credits to nonhomestead property.

Circuit Breaker Tax Caps were enacted at 1.5% of gross assessed value for homes, 2.5% for rental housing and farmland, and 3.5% for other property- Rental housing and commercial/industrial property received the most tax cap credits; cities and towns and jurisdictions that overlap them lost the most revenue to the caps.

### Comparison of Net Property Tax Bills by Property Type Johnson County (In Millions)



In Johnson County from 2008 to 2009, nonhomestead residential properties (small rentals and second homes) saw a 10.8% decline in average property tax bills. Average tax bills on commercial apartments increased 14.0%. Agricultural business real property (which includes farmland and farm buildings, but not homesteads) saw a 4.5% average tax decrease. Other commercial, industrial, and utility real property average tax bills increased 38.1%. Personal property, which is largely business equipment, saw an 8.3% increase in average tax bills.

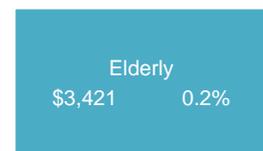
**Circuit Breaker Tax Caps.** Property tax caps limit taxpayers' tax bills to a fixed percentage of their property's assessed value before deductions. Tax bills that exceed the caps are reduced by a tax credit. The cap rates were 1.5% for homesteads, 2.5% for other residential property and farmland, and 3.5% for other property. In 2010 and after, the cap rates will be 1%, 2%, and 3%, respectively.

**Local Revenue Losses.** Local governments do not collect the amount of these tax cap credits, and the revenue is not replaced. More taxpayers are likely to be eligible for circuit breaker tax cap credits in jurisdictions with higher tax rates. Tax districts in cities and towns tend to have higher tax rates because the municipal tax rate is added to tax bills. Cities and towns and jurisdictions that share taxpayers with cities and towns tend to lose the most revenue to tax cap credits.

**Tax Bill Reductions.** Generally, as a result of tax relief from homestead deductions most homeowners did not have tax bills high enough to qualify for tax cap credits. Rental housing has a lower tax cap than other businesses, and much of it is located in cities and towns, so many rental housing owners receive credits. Most farmland is outside cities and towns in jurisdictions with low tax rates. Few farmland owners receive credits. Commercial and industrial property tends to receive credits where tax rates are relatively high.

### Total Circuit Breaker Tax Cap Credit Amount for Johnson County \$1,921,118

Percentage share of circuit breaker tax cap credits by cap category...



Note: Circuit breaker data adjusted for circuit breaker corrections.

### Johnson County Levy Comparison by Taxing Unit

Unit	2007 Levy	2008 Levy	2009 Levy	2007-2008 Levy Change	2008-2009 Levy Change	2008 - 2009 Comparable Levy Change
<b>County Total</b>	<b>\$167,604,125</b>	<b>\$172,415,216</b>	<b>\$122,618,876</b>	<b>2.9%</b>	<b>-28.9%</b>	<b>-1.1%</b>
State Unit	159,386	162,732	0	2.1%	-100.0%	
Johnson County	17,346,469	16,435,890	14,194,327	-5.2%	-13.6%	-1.0%
Blue River Township	53,875	55,253	57,695	2.6%	4.4%	4.4%
Clark Township	51,648	53,291	51,995	3.2%	-2.4%	-2.4%
Franklin Township	162,607	164,920	148,583	1.4%	-9.9%	-9.9%
Hensley Township	9,755	9,915	10,075	1.6%	1.6%	1.6%
Needham Township	18,070	18,640	19,156	3.2%	2.8%	2.8%
Nineveh Township	23,460	23,144	22,326	-1.3%	-3.5%	-3.5%
Pleasant Township	94,443	97,837	202,884	3.6%	107.4%	107.4%
Union Township	0	0	0	0.0%	0.0%	0.0%
White River Township	212,414	220,857	228,397	4.0%	3.4%	3.4%
Franklin Civil City	9,857,911	10,089,358	10,129,355	2.3%	0.4%	3.6%
Greenwood Civil City	11,239,407	10,952,340	11,557,853	-2.6%	5.5%	6.9%
Bargersville Civil Town	490,037	451,282	592,076	-7.9%	31.2%	31.2%
Edinburgh Civil Town	1,840,258	1,871,147	1,735,955	1.7%	-7.2%	-7.2%
New Whiteland Civil Town	645,136	656,412	674,337	1.7%	2.7%	2.7%
Princes Lakes Civil Town	211,690	215,089	252,430	1.6%	17.4%	17.4%
Trafalgar Civil Town	199,211	214,506	221,604	7.7%	3.3%	3.3%
Whiteland Civil Town	399,276	412,022	349,445	3.2%	-15.2%	-15.2%
Clark-Pleasant Community School Corporation	24,848,973	25,491,646	17,993,882	2.6%	-29.4%	2.1%
Center Grove Community School Corporation	37,797,335	39,796,466	21,759,913	5.3%	-45.3%	-1.0%
Edinburgh Community School Corporation	2,877,073	3,053,175	1,639,025	6.1%	-46.3%	2.6%
Franklin Community School Corporation	23,564,293	27,142,178	16,853,089	15.2%	-37.9%	-7.4%
Greenwood Community School Corporation	16,022,694	15,170,453	7,634,527	-5.3%	-49.7%	-5.0%
Nineveh-Hensley-Jackson United School Corp.	6,078,173	6,206,202	2,730,652	2.1%	-56.0%	-24.9%
Edinburgh-Wright-Hageman Public Library	145,794	150,415	131,987	3.2%	-12.3%	-12.3%
Greenwood Public Library	1,363,464	1,180,183	1,301,542	-13.4%	10.3%	10.3%
Johnson County Public Library	4,653,002	4,378,842	3,763,450	-5.9%	-14.1%	-14.1%
White River Township Fire	4,051,042	4,171,628	4,040,282	3.0%	-3.1%	-3.1%
Amity Fire Protection	128,937	132,507	60,077	2.8%	-54.7%	-54.7%
Nineveh Fire Protection District	89,207	87,938	94,547	-1.4%	7.5%	7.5%
Needham Fire Protection District	60,306	63,594	64,807	5.5%	1.9%	1.9%
Bargersville Fire Protection	1,728,548	1,811,335	2,711,374	4.8%	49.7%	49.7%
Whiteland Fire Protection	177,196	365,141	266,932	106.1%	-26.9%	-26.9%
Hensley Fire Protection	193,032	170,389	147,759	-11.7%	-13.3%	-13.3%
Johnson County Solid Waste Mgt. District	365,259	372,927	391,138	2.1%	4.9%	4.9%
Franklin City Redevelopment Commission	216,514	189,298	196,078	-12.6%	3.6%	3.6%
Greenwood Redevelopment Commission	228,230	376,264	389,322	64.9%	3.5%	3.5%

Note: 2008 – 2009 Comparable Levy Change reflects the percentage change in the remaining levies after levy reductions for state assumption of pre-1977 police and fire pension fund payments and elimination of these funds: state fair, state forestry, school general, preschool special education, family and children, children’s psychiatric residential treatment, medical assistance to wards, children with special health care needs, and hospital care for the indigent.

## Johnson County Assessed Values, Levies, Tax Rates, and Credit Rates by Taxing District

Taxing District	Net Assessed Value (In Millions \$)			Gross Levy (\$)			Tax Rate (%)		State PTRC	State Homestead, Total		Total Local Income Tax Credits, Homesteads	
	2008	2009	% Change	2008	2009	% Change	2008	2009	2008	2008	2009	2008	2009
									Rate-Real	2008	2009		
Blue River Twp	23.3	22.6	-3.3%	494,855	334,425	-32.4%	2.1193	1.4812	27.27%	33.59%	6.89%	0.00%	0.00%
Edinburg Town-Edinburg Library	104.2	77.3	-25.8%	4,123,712	2,673,750	-35.2%	3.9588	3.4574	23.23%	45.80%	6.89%	0.00%	0.00%
Blue River Twp-Amity FPD	47.4	39.8	-16.0%	1,058,895	611,776	-42.2%	2.2335	1.5365	26.58%	34.33%	6.89%	0.00%	0.00%
Clark Township	132.2	112.6	-14.9%	3,258,935	2,348,038	-28.0%	2.4648	2.0856	14.53%	26.76%	6.89%	0.00%	0.00%
Clark Township-Needham FPD	26.3	21.5	-18.0%	655,606	457,416	-30.2%	2.4952	2.1233	14.82%	27.68%	6.89%	0.00%	0.00%
Clark Township-Whiteland FPD	12.2	14.6	19.1%	316,835	319,139	0.7%	2.5910	2.1918	14.05%	26.68%	6.89%	0.00%	0.00%
Franklin Township	63.8	52.6	-17.6%	1,614,629	991,396	-38.6%	2.5294	1.8849	16.28%	27.63%	6.89%	0.00%	0.00%
Franklin City-Franklin Twp	679.0	620.7	-8.6%	24,575,551	19,556,787	-20.4%	3.6195	3.1507	15.32%	32.73%	6.89%	0.00%	0.00%
Whiteland Town-Franklin Twp-WF	2.1	1.2	-44.7%	61,336	26,887	-56.2%	2.9054	2.3018	15.61%	29.22%	6.89%	0.00%	0.00%
Franklin Twp-Amity FPD	7.4	6.3	-14.2%	192,635	122,629	-36.3%	2.6056	1.9323	16.17%	28.10%	6.89%	0.00%	0.00%
Franklin Twp-Needham FPD	4.9	4.5	-8.6%	125,485	87,340	-30.4%	2.5357	1.9307	16.45%	28.10%	6.89%	0.00%	0.00%
Franklin Twp-Bargersville FPD	38.6	33.4	-13.3%	1,036,285	753,069	-27.3%	2.6867	2.2517	15.53%	27.33%	6.89%	0.00%	0.00%
Franklin Twp-Whiteland FPD	1.6	1.2	-23.6%	41,065	23,838	-42.0%	2.6315	1.9992	15.63%	27.07%	6.89%	0.00%	0.00%
Hensley Township	199.4	157.6	-21.0%	3,773,101	1,952,557	-48.3%	1.8919	1.2389	23.09%	33.51%	6.89%	0.00%	0.00%
Trafalgar Town-Hensley Twp	40.1	34.5	-14.1%	968,861	647,293	-33.2%	2.4132	1.8777	20.71%	35.46%	6.89%	0.00%	0.00%
Needham Township-Needham FPD	75.5	66.0	-12.6%	1,906,196	1,266,651	-33.6%	2.5255	1.9195	16.46%	28.00%	6.89%	0.00%	0.00%
Franklin City-Needham Twp	192.9	158.1	-18.1%	6,963,885	4,962,840	-28.7%	3.6093	3.1395	15.32%	32.68%	6.89%	0.00%	0.00%
Needham Township-Amity FPD	47.5	38.3	-19.3%	1,233,300	736,712	-40.3%	2.5954	1.9211	16.18%	28.01%	6.89%	0.00%	0.00%
Nineveh Township-Nineveh FPD	117.0	95.5	-18.3%	2,204,241	1,196,181	-45.7%	1.8846	1.2519	23.12%	33.44%	6.89%	0.00%	0.00%
Princes Lakes Town-Nineveh FPD	62.9	49.9	-20.7%	1,392,155	869,618	-37.5%	2.2147	1.7435	22.42%	37.28%	6.89%	0.00%	0.00%
Trafalgar Town-Nineveh Twp	1.0	0.5	-44.7%	23,280	10,040	-56.9%	2.4214	1.8883	20.67%	35.47%	6.89%	0.00%	0.00%
Pleasant Twp-CP School	25.1	22.1	-11.9%	626,385	469,968	-25.0%	2.4964	2.1262	14.63%	27.26%	6.89%	0.00%	0.00%
Pleasant Twp-Greenwood School	6.6	6.4	-3.7%	120,358	80,331	-33.3%	1.8126	1.2563	24.03%	33.47%	6.89%	0.00%	0.00%
Grnwd City-Pleas Twp-CP School	397.5	344.7	-13.3%	11,869,641	9,424,804	-20.6%	2.9864	2.7342	13.90%	28.98%	6.89%	0.00%	0.00%
Grnwd City-Pleas Twp-Grnwd School	892.5	784.2	-12.1%	20,550,030	14,619,441	-28.9%	2.3026	1.8643	21.09%	34.40%	6.89%	0.00%	0.00%
New Whiteland Town	127.5	100.4	-21.3%	3,755,534	2,735,394	-27.2%	2.9459	2.7251	15.19%	31.73%	6.89%	0.00%	0.00%
Whiteland Town-Pleas Twp-Whiteland FP	148.3	114.3	-22.9%	4,242,295	2,851,873	-32.8%	2.8603	2.4948	14.15%	28.79%	6.89%	0.00%	0.00%
Franklin City-Pleasant Twp	25.9	20.1	-22.2%	924,715	672,697	-27.3%	3.5744	3.3437	14.16%	32.38%	6.89%	0.00%	0.00%
Grnwd City-Pleas Twp-CP School	236.8	232.2	-1.9%	7,047,890	6,279,729	-10.9%	2.9768	2.7043	13.91%	28.95%	6.89%	0.00%	0.00%
Pleasant Twp-CP School-Grnwd Library	3.3	3.0	-8.2%	82,962	65,538	-21.0%	2.5060	2.1561	14.61%	27.30%	6.89%	0.00%	0.00%
Pleasant Twp-Grnwd School-Grnwd Lib	3.7	3.8	3.8%	66,832	48,969	-26.7%	1.8222	1.2862	23.96%	33.50%	6.89%	0.00%	0.00%
Pleasant Twp-Whiteland FPD	70.1	60.3	-14.0%	1,812,860	1,321,350	-27.1%	2.5864	2.1922	14.03%	26.61%	6.89%	0.00%	0.00%
Union Township	23.4	21.5	-8.2%	590,505	409,706	-30.6%	2.5231	1.9072	16.20%	27.39%	6.89%	0.00%	0.00%
Bargersville Town-Union Twp-BF	25.6	21.5	-16.0%	820,717	670,913	-18.3%	3.2110	3.1249	15.05%	29.92%	6.89%	0.00%	0.00%
Union Township-BFPD	97.4	85.1	-12.6%	2,600,442	1,900,644	-26.9%	2.6706	2.2332	15.52%	27.16%	6.89%	0.00%	0.00%
White River Twp-BFPD	640.1	504.6	-21.2%	13,234,110	9,014,110	-31.9%	2.0675	1.7864	20.85%	28.49%	6.89%	0.00%	0.00%
White River Twp-White River FP	1429.2	1056.3	-26.1%	29,896,091	17,759,923	-40.6%	2.0918	1.6813	20.58%	28.23%	6.89%	0.00%	0.00%
Bargersville Town-White River Twp	57.9	44.9	-22.5%	1,511,257	1,203,237	-20.4%	2.6079	2.6781	19.17%	31.77%	6.89%	0.00%	0.00%
Grnwd City-White River Twp-Cnty	149.6	127.2	-15.0%	3,593,774	2,601,528	-27.6%	2.4027	2.0460	19.83%	31.01%	6.89%	0.00%	0.00%
Grnwd City-WR Twp-CG Sch-Co Library	346.7	354.9	2.4%	8,414,350	7,312,041	-13.1%	2.4269	2.0604	18.84%	28.88%	6.89%	0.00%	0.00%
Gwd City-Pleas Twp-Gwd Sch-Co Lib	134.2	96.9	-27.8%	3,077,899	1,777,199	-42.3%	2.2930	1.8344	21.13%	34.38%	6.89%	0.00%	0.00%
Grnwd City-WR Twp-Grnwd Sch-Co Lib	37.4	26.9	-28.0%	859,061	493,725	-42.5%	2.2978	1.8353	21.12%	34.41%	6.89%	0.00%	0.00%
Hensley FPD-Franklin Twp	15.6	13.2	-15.3%	396,814	254,775	-35.8%	2.5392	1.9257	16.21%	27.57%	6.89%	0.00%	0.00%
Edinburg Tn.-Blue River Twp-Co Lib	0.3	0.3	3.5%	10,233	9,230	-9.8%	3.8958	3.3949	23.41%	45.87%	6.89%	0.00%	0.00%
Gwd City-Cp-Clark Twp-Co Library	10.6	11.1	5.1%	313,074	298,109	-4.8%	2.9654	2.6860	13.92%	28.88%	6.89%	0.00%	0.00%
Whiteland Town East - Whiteland FPD	0.7	0.7	1.1%	17,057	14,620	-14.3%	2.5864	2.1922	14.03%	26.61%	6.89%	0.00%	0.00%
<b>County Totals/Averages</b>	<b>6,785.1</b>	<b>5,665.4</b>	<b>-16.5%</b>	<b>172,455,730</b>	<b>122,238,235</b>	<b>-29.1%</b>	<b>2.5428</b>	<b>2.1631</b>	<b>18.28%</b>	<b>30.36%</b>	<b>6.89%</b>	<b>0.00%</b>	<b>0.00%</b>

Notes: A *taxing district* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Net Assessed Value* is the total taxable assessed value of all property types, after deductions. It declined in 2009 because of the introduction of the new 35% supplemental deduction for homesteads.

The *Gross Levy* is the amount of property tax to be collected, before credits. It declined in 2009 because of the elimination of the levies for school general funds, county welfare funds, and several smaller funds.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value. Rates fell because the drop in the levies due to levy elimination was greater than the reduction in assessed value due to the new deduction.

*State PTRC Rate - Real* is the state property tax replacement credit for real property in 2008. This credit was eliminated in 2009.

The *State Homestead, Total* is the sum of the regular state homestead credit rate, which was eliminated in 2009, and the HEA1001-2008 special rate, which was reduced in 2009.

The *Total Local Income Tax Credits - Homesteads* is the sum of the COIT and CEDIT homestead credit rates and the LOIT credit rates for homesteads, residential property, and all property. These are credits funded by local income taxes, including the COIT, the CEDIT, and the CAGIT for property tax relief.

## Johnson County 2009 Circuit Breaker Cap Credits

Taxing Unit	Total Levy	Circuit Breaker Credits by Property Type					Total
		(1.5%) Homesteads	(2.5%) Other Residential/ Farmland	(3.5%) All Other Real/Personal	Elderly		
Johnson County	14,194,327	2,891	153,830	0	334	157,055	
Blue River Township	57,695	35	2,327	0	13	2,375	
Clark Township	51,995	0	39	0	0	39	
Franklin Township	148,583	23	4,988	0	1	5,012	
Hensley Township	10,075	3	0	0	0	3	
Needham Township	19,156	52	577	0	0	629	
Nineveh Township	22,326	0	0	0	4	4	
Pleasant Township	202,884	11	1,717	0	7	1,735	
Union Township	0	0	0	0	0	0	
White River Township	228,397	5	90	0	0	95	
Franklin Civil City	10,129,355	10,127	461,725	0	94	471,946	
Greenwood Civil City	11,557,853	396	87,981	0	333	88,710	
Bargersville Civil Town	592,076	0	19,415	0	7	19,422	
Edinburgh Civil Town	1,735,955	1,863	125,670	0	687	128,220	
New Whiteland Civil Town	674,337	273	16,530	0	73	16,877	
Princes Lakes Civil Town	252,430	0	0	0	114	114	
Trafalgar Civil Town	221,604	374	0	0	0	374	
Whiteland Civil Town	349,445	79	0	0	0	79	
Clark-Pleasant Community School Corporation	17,993,882	1,136	302,904	0	583	304,622	
Center Grove Community School Corporation	21,759,913	478	8,718	0	8	9,204	
Edinburgh Community School Corporation	1,639,025	1,049	70,745	0	387	72,180	
Franklin Community School Corporation	16,853,089	12,682	544,634	0	133	557,449	
Greenwood Community School Corporation	7,634,527	348	0	0	256	604	
Nineveh-Hensley-Jackson United School Corp	2,730,652	484	0	0	192	676	
Edinburgh-Wright-Hageman Public Library	131,987	142	9,517	0	52	9,712	
Greenwood Public Library	1,301,542	28	9,054	0	55	9,137	
Johnson County Public Library	3,763,450	875	39,869	0	43	40,787	
White River Township Fire	4,040,282	131	0	0	0	131	
Amity Fire Protection	60,077	0	0	0	0	0	
Nineveh Fire Protection District	94,547	0	0	0	16	16	
Needham Fire Protection District	64,807	0	0	0	0	0	
Bargersville Fire Protection	2,711,374	183	8,522	0	9	8,714	
Whiteland Fire Protection	266,932	36	0	0	1	37	
Hensley Fire Protection	147,759	38	0	0	0	38	
Johnson County Solid Waste	391,138	79	4,228	0	9	4,316	
Franklin City Redevelopment Commission	196,078	180	8,191	0	2	8,372	
Greenwood Redevelopment Commission	389,322	14	2,412	0	9	2,435	
<b>Total - All Taxing Units</b>	<b>122,618,876</b>	<b>34,014</b>	<b>1,883,683</b>	<b>0</b>	<b>3,421</b>	<b>1,921,118</b>	

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. It is included to allow comparison to the circuit breaker revenue losses.

Circuit Breaker Credits:

*Homesteads* are owner-occupied primary residences and include homestead land and buildings in the 1.5% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

*Other Residential/Farmland* includes small rental housing units, larger commercial apartments, long-term care facilities, and farmland, in the 2.5% tax cap category.

*All Other Real/Personal* is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3.5% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

*Elderly* includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

Numbers may not total due to rounding.

Circuit breaker data adjusted for circuit breaker corrections.