

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



Legislative Services Agency

October 2008

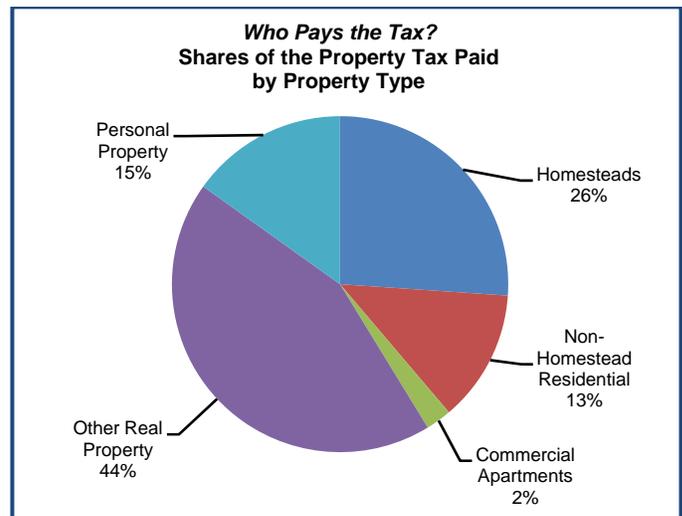
The Indiana General Assembly enacted major property tax reforms in 2008. These reforms are intended to provide substantial tax relief to homeowners. Starting in 2009, property taxes for the school general fund, county welfare funds, and several other funds will be eliminated, and their costs taken over 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. Ripley County did not adopt a new local option income tax for 2008.

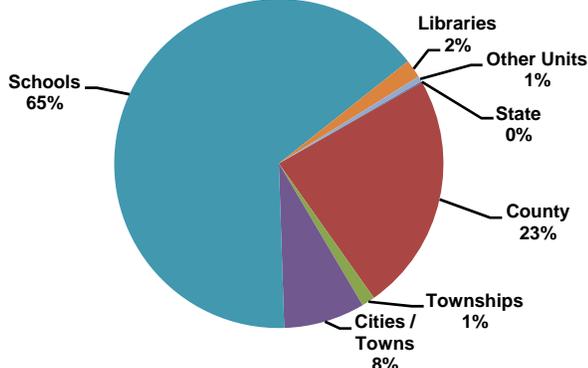
In Ripley County, the average homeowner saw their tax bill decrease by 37.5% for 2008, with 98.8% of homeowners seeing decreases. Without the added homestead credit, the average tax bill would have increased by 3.9%, and 75.7% of homeowners would have seen tax bill increases.

In Ripley County, 26% 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); 2% are paid by owners of larger rental housing units (commercial apartments); and 59% 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	40	0.5%	314	4.2%
10% to 19%	11	0.1%	1,929	25.7%
1% to 9%	22	0.3%	3,445	45.9%
0%	18	0.2%	20	0.3%
-1% to -9%	72	1.0%	1,553	20.7%
-10% to -19%	216	2.9%	152	2.0%
-20% to -29%	945	12.6%	49	0.7%
-30% to -39%	3,305	44.0%	27	0.4%
-40% to -49%	2,740	36.5%	11	0.1%
-50% to -59%	98	1.3%	4	0.1%
-60% to -69%	28	0.4%	2	0.0%
-70% to -79%	10	0.1%	2	0.0%
-80% to -89%	3	0.0%	1	0.0%
-90% to -99%	2	0.0%	1	0.0%
-100%	2	0.0%	2	0.0%
<b>Total</b>	<b>7,512</b>	<b>100.0%</b>	<b>7,512</b>	<b>100.0%</b>
Higher Tax Bill	73	1.0%	5,688	75.7%
No Change	18	0.2%	20	0.3%
Lower Tax Bill	7,421	98.8%	1,804	24.0%
Average Change in Tax Bill	-37.5%		3.9%	



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



On average, Ripley County property tax levies increased 9.7% from 2007 to 2008. This is higher than the expected statewide average increase of 5%. The largest increases were in the county welfare levies. Several funds in the South Ripley and Jac-Cen-Del School Corporations also saw large increases.

In Ripley County, school corporations receive 65% of all property taxes. The county, city, and towns receive most of the rest. Townships, library districts, the waste management district, 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 Ripley County**

Taxing Unit	2007 Levy	2008 Levy	Change
<i>County Total</i>	<i>\$24,499,041</i>	<i>\$26,886,103</i>	<i>9.7%</i>
State Unit	31,098	32,658	5.0%
Ripley County	4,954,370	6,296,913	27.1%
Adams Township	49,584	49,877	0.6%
Brown Township	19,725	20,583	4.3%
Center Township	82,824	83,873	1.3%
Delaware Township	17,874	18,794	5.1%
Franklin Township	23,989	24,780	3.3%
Jackson Township	11,446	11,715	2.4%
Johnson Township	39,871	41,255	3.5%
Laughery Township	25,174	25,870	2.8%
Otter Creek Township	23,621	25,190	6.6%
Shelby Township	15,042	16,388	8.9%
Washington Township	29,738	30,643	3.0%
Batesville Civil City	1,376,567	1,379,667	0.2%
Milan Civil Town	132,801	135,514	2.0%
Napoleon Civil Town	8,359	8,507	1.8%
Osgood Civil Town	174,541	189,974	8.8%
Sunman Civil Town	128,917	132,834	3.0%
Versailles Civil Town	246,665	251,954	2.1%
Holton Civil Town	43,968	45,836	4.2%
Sunman-Dearborn Community School Corporation	1,985,333	1,885,126	-5.0%
South Ripley Community School Corporation	3,860,461	4,212,069	9.1%
Batesville Community School Corporation	5,088,596	5,233,527	2.8%
Jac-Cen-Del Community School Corporation	2,468,885	2,842,454	15.1%
Milan Community School Corporation	3,122,003	3,264,307	4.6%
Batesville Public Library	238,542	243,213	2.0%
Osgood Public Library	162,995	242,425	48.7%
Southeastern Indiana Solid Waste Management District	136,052	140,157	3.0%