

2011 STATEWIDE PROPERTY TAX REPORT WITH COMPARISONS TO PRIOR YEARS

LEGISLATIVE SERVICES AGENCY

DECEMBER 2011



This report describes property tax changes in Indiana between 2010 and 2011, with comparison to changes since 2007. In 2011, the changes from the big tax reform of 2008 were fully phased in with the elimination of the last of the state homestead credits. The 2009 recession affected assessments and local tax credits in many counties. Changes in local levies and assessments also were important in many counties.

Homestead Tax Bill Changes

The average Indiana homestead owner saw a 4.4% tax bill increase from 2010 to 2011. About two-thirds of homestead owners saw tax increases in 2011, and about one-quarter saw tax decreases. About 5% saw no change in their tax bills.

Tax bill changes were relatively small in 2011, however, compared to recent years. About 57% of homestead owners saw modest changes between +9% and -9%. About a third saw increases of 10% or more. Less than 10% saw tax decreases of 10% or more.

Statewide Comparable Homestead Property Tax Changes

The average homeowner saw a 4.4% tax bill increase from 2010 to 2011.

Homestead taxes in 2011 were still 30.3% lower than they were in 2007, before the property tax reforms.

92.0% of homeowners saw lower tax bills in 2011 than in 2007.

55.8% of homeowners saw tax increases of between 1% and 19% from 2010 to 2011.

The largest percentage of homeowners have seen between a 20% and 39% decrease in their tax bills from 2007 to 2011.

	2010 to 2011		2007 to 2011	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
Summary Change in Tax Bill				
Higher Tax Bill	993,547	67.8%	110,050	7.5%
No Change	78,670	5.4%	7,777	0.5%
Lower Tax Bill	393,277	26.8%	1,347,667	92.0%
Average Change in Tax Bill	4.4%		-30.3%	
Detailed Change in Tax Bill				
20% or More	175,567	12.0%	42,357	2.9%
10% to 19%	319,812	21.8%	21,405	1.5%
1% to 9%	498,168	34.0%	46,288	3.2%
0%	78,670	5.4%	7,777	0.5%
-1% to -9%	261,566	17.8%	104,641	7.1%
-10% to -19%	65,995	4.5%	203,058	13.9%
-20% to -29%	23,869	1.6%	276,057	18.8%
-30% to -39%	16,153	1.1%	276,674	18.9%
-40% to -49%	6,477	0.4%	213,218	14.5%
-50% to -59%	4,424	0.3%	116,322	7.9%
-60% to -69%	2,919	0.2%	53,910	3.7%
-70% to -79%	2,412	0.2%	31,942	2.2%
-80% to -89%	1,646	0.1%	20,033	1.4%
-90% to -99%	1,133	0.1%	14,615	1.0%
-100%	6,683	0.5%	37,197	2.5%
Total	1,465,494	100.0%	1,465,494	100.0%

Note: Percentages may not total due to rounding.

Despite the increases in 2011, average homestead tax bills are substantially lower than they were in 2007 for the great majority of homeowners. The average homestead tax bill decreased by 30.3% from 2007 to 2011. Ninety two percent of homestead owners saw smaller tax bills in 2011 than in 2007. Almost two-thirds of homestead owners saw tax bill decreases between 10% and 49%, and almost 20% saw decreases of 50% or more. These homestead tax reductions are due to the tax reform of 2008, which eliminated the school general fund and county welfare property tax levies and created a new supplemental homestead deduction. County adoptions of local income taxes for property tax relief have also contributed, as have the property tax caps.

Four factors explain most of the homestead tax bill changes from 2010 to 2011. These are:

- The elimination of the remaining state homestead credit. Homestead tax bills increased more in counties where this credit was large in 2010.
- Changes in local option income tax (LOIT) credits. Declines in local income tax revenue reduced LOIT credits in the counties that have them. This increased homestead tax bills.

- Changes in tax rates. Where tax rates increased, homestead tax bills tended to increase.
- Changes in homestead assessments. Where the taxable assessed value of homesteads declined, tax bills tended to decline.

Elimination of the State Homestead Credit. The state homestead credit was phased out in 2011. The credit averaged 4.8% statewide in 2010. The credit phaseout raised homestead tax bills in every county. Its elimination was a major contribution to explaining the average 4.4% increase in homestead tax bills in 2011.

In some counties the 2010 state homestead credit was particularly large, so its elimination in 2011 caused large percentage increases in homestead tax bills. In Fayette, Jay, Pulaski, and Wabash Counties, the 2010 credit was 9% or more—in Wabash County, it was 25%.

These four counties have adopted local option income taxes for property tax relief. The 2010 state homestead credit percentages were calculated by allocating \$80 million in state funds among the counties, based on each county's homestead tax payments *before* local credits were subtracted. This was done so counties adopting local credits would not lose state relief. The credit percentages were then calculated by dividing the county's dollar amount by the homestead tax total *after* local credits. Those counties with especially large local homestead credits had especially large state homestead credit percentages.

The percentage increases in average homestead tax bills for these four counties ranged from 14% in Fayette to 130% in Wabash. These are large percentage increases from very low average homestead payments in 2010, however. As evidence, the average tax bill in Wabash County was still 58% lower in 2011 than it was before the tax reform, despite the 2011 increase. All four of these counties had larger-than-average 2007-2011 homestead tax bill decreases.

Changes in Local Option Income Tax Credits. Local income tax distributions declined an average of 16% in 2011. In 59 counties LOIT revenues fund property tax credits that reduce homestead tax bills. For many of these credits, the calculation of the credit rates depends on the amount of the LOIT revenue that funds them. When income tax revenues fell, so did the property tax relief provided by credits. In 54 counties at least one LOIT-funded property tax credit rate fell from 2010 to 2011. In 24 counties a credit rate fell by two percentage points or more. (This does not include Cass County, where a LOIT-funded homestead credit was rescinded.)

Reductions in local tax credits contributed to large percentage increases in homestead tax bills in Brown, Clay, Clinton, Fayette, Fulton, Howard, Jay, Miami, Montgomery, Noble, Pulaski, Wabash, and Wells Counties.

Hancock County saw an average homestead tax bill decrease of 5% partly because local homestead credits increased. Hancock adopted a new local option income tax for property tax relief in 2010, which created a new homestead credit for property taxes in 2011.

Tax Rate Changes. Changes in tax rates had a large influence on homestead tax bills in only a few counties. In six counties the average tax rate increased substantially: Brown, Clark, Hamilton, Howard, Ohio, and Tippecanoe. In five of these counties tax levies increased substantially. In Hamilton and Tippecanoe Counties rates increased mostly because voters passed tax referenda in 2010. Brown, Clark, and Ohio Counties saw increases in various county and school levies.

In Howard County, the countywide tax levy *fell* 0.4%, but a large 9% drop in taxable assessed value resulted in higher tax rates. The rate increase and the drop in the state and local homestead credits caused an average homestead tax bill rise in Howard of 11%.

Tax rate decreases contributed to lower homestead tax bills in six counties: Benton, Carroll, Dearborn, Gibson, Harrison, and Parke. In Benton and Gibson Counties, rates dropped because of increases in assessed value. In the other counties the tax rate fell mainly because of decreases in county and school levies.

Changes in Homestead Assessments. Homesteads, like other property, may see changes in assessed value due to trending, the annual adjustment of assessments to reflect changes in property values. Tax bills in 2011 were based on 2010 assessments, which were trended based on selling prices primarily from 2009. The year 2009 was the low point of the recession. Statewide, the gross assessed value of the average homestead fell by 1%.

In three counties, Elkhart, Lake, and Owen, large decreases in homestead assessments contributed to decreases in homestead tax bills. In Hamilton and Howard Counties the average homestead assessed value fell substantially, but other factors caused homestead tax bills to increase. In Hamilton County, homestead tax bills increased because of the adoption of school tax referenda. In Howard County the drop in homestead assessments was part of a general decline in residential and business assessments. The resulting tax rate increase offset the effect of assessment decline for homestead owners.

Gross Assessed Value, Net Assessed Value, Tax Rates and Net Tax Bills

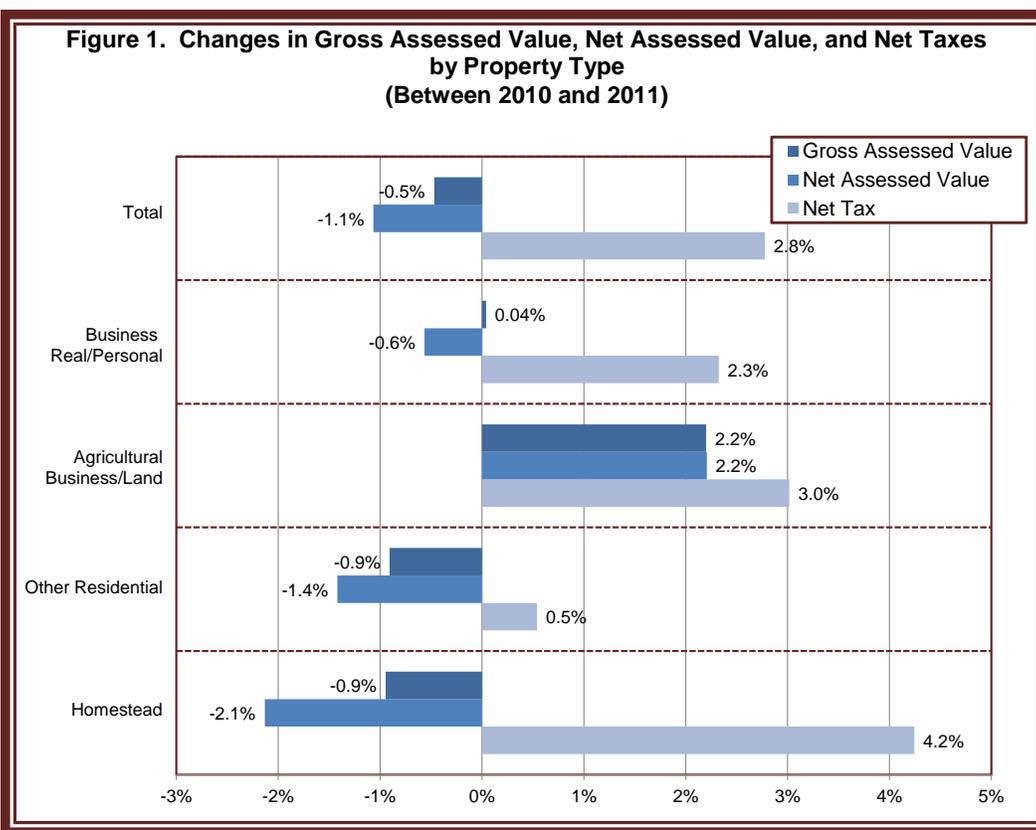
Changes, 2010-2011. Gross assessed value is the assessment before deductions, based primarily on the market value of property. Total gross assessed value declined between Pay-2010 and Pay-2011, by 0.5% (see Figure 1).

Indiana does not have long experience with market value assessment, having been used only since the reassessment of 2002-Pay-2003. Trending is an even more recent policy change, starting for property generally only in 2006-Pay-2007. In the four years of experience of market value assessment with trending, Pay-2011 was the first year in which statewide gross assessed value fell from one year to the next. Gross assessments increased an average of 1.5% per year from Pay-2007 to Pay-2010.

Tax bills for 2011 were based on 2010 assessments. The assessment date was March 1, 2010, which means that most of the data used for trending must have come from 2009, when the recession was at its worst. If the recession reduced property selling prices and these declines were captured by trending, then the decline in gross assessments for Pay-2011 may be the result of the recession. (More evidence on the effect of recession is presented below.)

The only property category with a large increase in gross assessed value in Pay-2011 was agricultural business and land, which saw an increase of 2.2%. This was due primarily to the increase in the base rate of farmland, which was trended upward by 3.2% for Pay-2011, from \$1,250 to \$1,290 per acre. This increase reflected rising corn and soybean prices and declining interest rates.

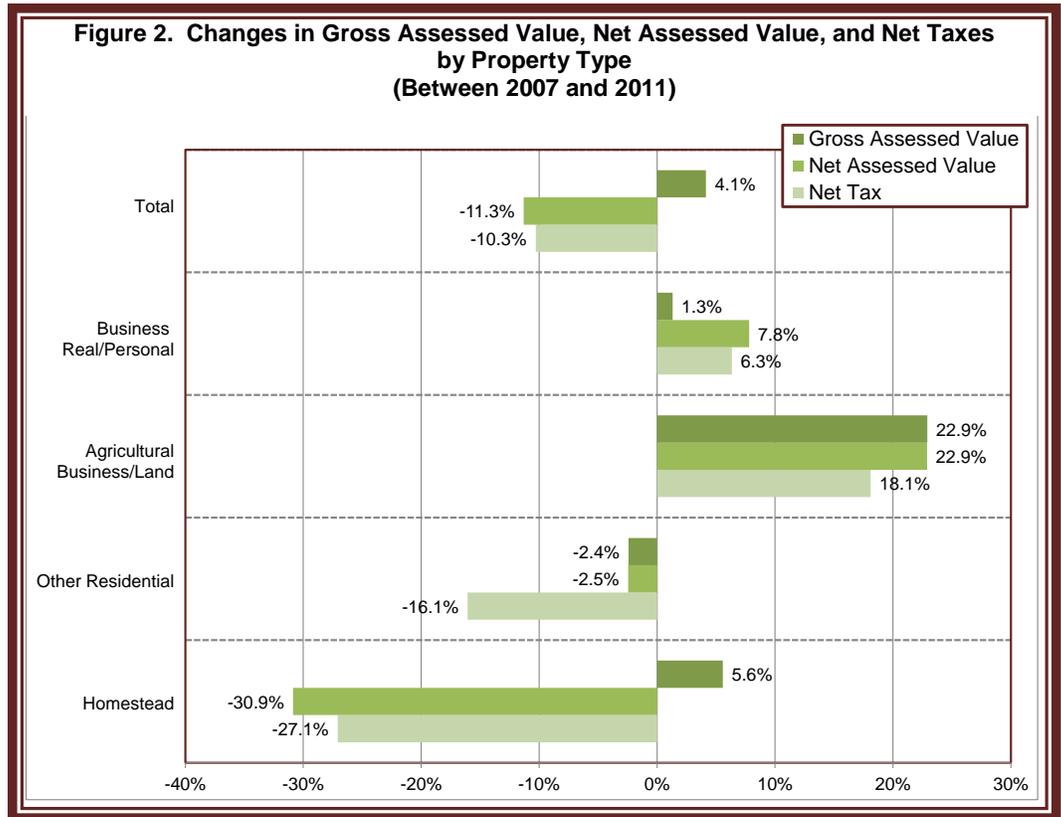
Net assessed value is *taxable* assessed value, which is gross assessed value less deductions. Net assessed value declined more than gross assessed value in total and for all property types except agriculture.



Net taxes are the tax bills paid on net assessed value by the owners of each property, after all credits are subtracted. These credits are principally local income tax-funded credits and tax cap (circuit breaker) credits. Net taxes increased 2.8% statewide in 2011. This occurred despite the decrease in net assessed value. One reason for the increase in net taxes was a rise in property tax rates. The state's property tax controls allowed a 2.9% increase in the maximum levy in 2011. With the decline in net assessments, the increase in the levy required higher tax rates. The elimination of the last state homestead credit also contributed to the increase in net taxes.

Homestead tax bills increased the most of all property types in 2011, by 4.2%. This larger increase was due to the final phaseout of the statewide homestead credit. (Note that this increase, 4.2%, differs from the matched homestead increase of 4.4% above. The matched figure includes only properties that were classified as homesteads in both years. The total includes properties with changed classifications, and so includes new construction, demolition, and changes in use.)

Changes, 2007-2011. The tax reforms passed in 2008 were fully phased in by 2011. The last tax year under the old system was 2007. A comparison of assessments and taxes in 2007 and 2011 shows the effects of the reforms (see Figure 2).



In total, gross assessed value rose 4.1% between Pay-2007 and Pay-2011. That increase includes a 4.6% increase from Pay-2007 to Pay-2010 and a 0.5% decrease in Pay-2011. Net assessed value fell 11.3% over this period. This decrease was due almost entirely to the added 35% supplemental deduction for homesteads.

Net taxes fell 10.3% from 2007 to 2011. The 2008 reform reduced property taxes by eliminating levies for the school general fund and county welfare funds. The state took over the funding of these functions. Added state spending for schools and county welfare was partially funded by the elimination of state property tax replacement and state homestead credits, and partly by the sales tax increase from 6% to 7% in 2008. The elimination of state credits offset some of the tax relief from the levy eliminations, so the net added property tax relief came from the new sales tax revenue.

The net tax decline also was due to the effects of the tax cap credits, which held tax bills to their cap levels, and to the adoption of local income taxes for property tax relief.

Homestead gross assessments rose 5.6% from Pay-2007 to Pay-2011, a 6.6% increase from Pay-2007 to Pay-2010 and a 0.9% decrease in Pay-2011. This was the net result of new construction and trending. The large decline in homestead net assessed value was due to the added 35% supplemental homestead deduction first applied for taxes in 2009. This added deduction was the main reason for the large drop in homestead net taxes.

Other residential gross and net assessments declined by about 2.5% over the four years. The large drop in net taxes for other residential property was due to the tax cap credits. Rental and secondary housing have been some of the primary beneficiaries of the tax caps.

Business real and personal property saw increases in gross and net assessments and in net taxes from 2007 to 2011. Net assessments grew more than gross assessments due to a drop in business deductions. Net assessed value and net taxes grew at nearly the same rate. The 2008 reforms reduced tax levies by eliminating some school and county property tax levies. This reduced business taxes. But the reforms also eliminated the state property tax replacement credits and reduced the total tax base with the introduction of the supplemental homestead deduction. These changes offset the effect of the tax levy reduction. Businesses in taxing districts with tax rates above \$3 per \$100 assessed value benefitted from the tax

cap credits. Most businesses operate in districts with lower rates, however. As a result of all these factors, business taxes have grown 6.3% since 2007, a rate slightly less than the 7.8% increase in business net assessed value.

Both gross and net agricultural assessed values have increased 22.9% since Pay-2007. This was due to the 47% increase in the farmland base rate, from \$880 per acre for Pay-2007 to \$1,290 per acre for Pay-2011. Annual farmland trending took account of rising commodity prices and falling interest rates. Nonland agricultural assessments - for buildings and equipment - increased much less, which accounted for the smaller total increase in agricultural assessments.

Agricultural taxes are up 18.1%, slightly less than the rise in net assessed value. The reform reduced rural levies by greater percentages than levies in urban areas, partly because the eliminated school general funds were larger shares of rural area tax levies. Rural tax rates decreased more as a result of the reforms. Farmland has not received much in tax cap credits, because farmland is in the two percent tax cap category, and most rural area tax rates are less than \$2 per \$100 assessed value.

Tax Cap Credits

The property tax caps, also known as the circuit breaker caps, limit tax bills to a fixed percentage of a property’s gross assessed value. The cap is 1% for homesteads; 2% for rental housing, other residential property, and farmland; and 3% for business land, buildings, and equipment. Tax bills that exceed the caps are given credits to bring the tax bill down to the cap. Tax cap credits are tax breaks for taxpayers, a part of the tax bill that is not paid. They are revenue lost to local governments, a part of the tax levy that is not collected.

The tax caps were voted into the state Constitution in November 2010. This had no immediate effect on the operation of the caps, however, since the caps were already in law and already fully phased in as of 2010.

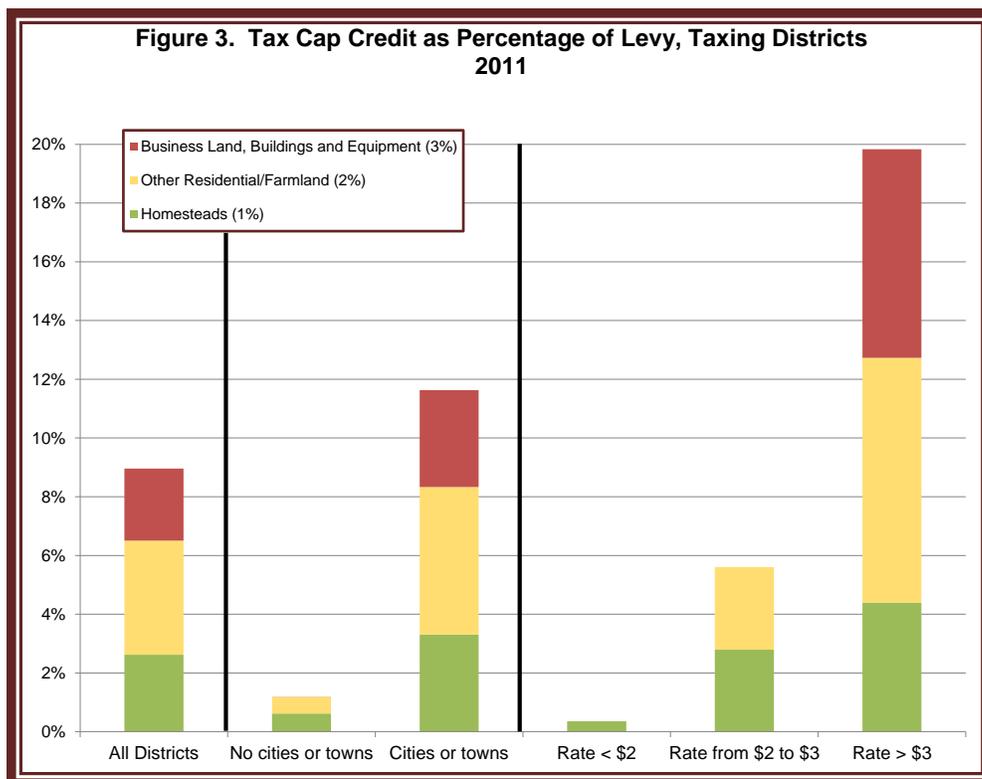
The tax rate in the taxing district determines whether a taxpayer is eligible for tax cap credits. A taxing district is an area where the overlapping government units are the same - the same county, township, city or town (if any), school corporation, library district, and other units. The tax rate in the district is the sum of the rates of these overlapping units.

In 2011, among all taxing districts, 9% of taxes were offset by credits, so 9% of the tax levies of local governments were not collected (see Figure 3). Of this amount, 27% were credits to homesteads in the 1% tax cap category. A total of 42% were credits in the 2% category, which is mostly rental housing, but also includes second homes and farmland. Thirty

percent of credits were in the 3% category, which includes business land, buildings and equipment. The remaining 1% were credits for low-income, senior homeowners.

Taxpayers were more likely to be eligible for tax cap credits where tax rates were higher. In taxing districts with rates less than \$2 per \$100 assessed value, credits amounted to only 0.4% of the levy. All of these credits went to owners of homesteads with gross assessed values of more than \$200,000. It is impossible for property in the 2% and 3% tax cap categories to be eligible for credits where the rate is less than \$2.

Credits amounted to 5.6% of the levy in tax districts with rates between \$2 and \$3. Homesteads valued between \$100,000 and



\$200,000 become eligible for credits as rates rise between these limits. Property in the 2% category can become eligible for credits where the rate is greater than \$2. It is impossible for property in the 3% category to be eligible for credits where the tax rate is less than \$3. In districts with rates between \$2 and \$3, credits are split about evenly between homesteads in the 1% category and other residential property and farmland in the 2% category.

All categories of property can be eligible for tax cap credits in districts with rates above \$3 per \$100 assessed value. In such taxing districts in 2011 taxpayers saw a 19.8% reduction in their tax bills, on average, and that percentage of local tax levies was lost to the tax cap credits. Homesteads with gross assessments less than \$100,000 start to become eligible for credits when rates exceed \$3. Homesteads accounted for 22% of the credit total. Other residential property and farmland in the 2% category accounted for 42% of tax cap credits, and business land, buildings, and equipment in the 3% category accounted for 36%.

Tax rates tend to be highest in taxing districts with cities and towns. In such districts taxpayers pay a city/town rate in addition to the county, township, school, and other unit rates. In districts without cities or towns, tax cap credits accounted for 1.2% of the levy, about half from homesteads and half from other residential property and farmland. In districts with cities or towns, tax cap credits accounted for 11.6% of the levy, from all three tax cap categories. Of all tax cap credits, 96% were in districts that included cities and towns.

Local governments in some counties lost very little revenue to tax cap credits. In 2011, 40 counties lost less than 3% of their levies to credits. However, other counties lost substantial shares of their levies to the credits with 21 counties losing more than 9%.

The level of tax rates in a county is the most important determinant of the amount of tax cap credits. Districts with tax rates above \$3 have higher tax cap credits as a share of levies, so counties with more high-tax-rate districts have more tax cap credits. Brown, Jasper, Morgan, Ohio, and Switzerland Counties had no tax districts with rates above \$2. In each of these counties tax cap credits were 0.1% of the levy or less. In Delaware, Fayette, Lake, and Madison Counties the average tax rate was above \$3. In all four of these counties the tax cap percentage of the levy was above 16%.

Counties that have adopted local income taxes for property tax relief have lower tax cap credits relative to their tax rates. The relief is delivered through credits, applied after the tax rates are calculated. The credits reduce tax bills of homeowners and (in some counties) other taxpayers. Fewer taxpayers are eligible for tax cap credits in these counties as a result.

In 2011 Cass County rescinded one local option income tax that provided revenue for a local homestead credit and enacted another LOIT to provide a local credit to all property. Total local credits increased in Cass County, and tax bills were reduced for property in the 2% and 3% categories. Since almost all of Cass County's tax cap credits were in these two categories, total tax cap credits were reduced. Cass County saw its tax cap credits fall by more than a third.

The composition of assessed value in a county also determines tax cap loss percentages. The 2% tax cap category has the largest share of tax cap credits (Figure 3). The tax cap credits in this category go primarily to rental and secondary housing in most counties. Rental and secondary housing do not receive the large deductions that homesteads receive, so tax bills are higher than on owner-occupied housing. Nonhomestead housing is in the 2% tax cap category, rather than the 3% category with business property. The combination of higher tax bills and tighter tax caps makes more nonhomestead housing eligible for tax cap credits. Counties with more rental and secondary housing tend to lose a higher percentage of their levies to the tax caps than counties with less nonhomestead housing and similar tax rates.

Tax cap credits increased in total between 2010 and 2011, by \$149 million. In 2010 taxpayers saved and local governments lost \$467 million in property tax payments. In 2011 the figure was \$616 million. As a result, taxing units lost a larger share of their levies to the tax cap credits in 2011.

Taxable assessed values declined while levies increased in 2011, which increased tax rates. Higher tax rates made for higher tax bills, which made more taxpayers eligible for more tax cap credits. The elimination of the state homestead credit increased homeowner tax bills, which made more homeowners eligible for more tax cap credits. As a result, the increase in tax cap credits was greatest in the homestead 1% cap category.

The Effect of Recession on Tax Cap Credits

Statewide, gross and net assessed values declined in Pay-2011 from Pay-2010 (see Figure 1). Assessments for 2011 taxes were made in 2010, which were trended based on sales data from 2009. The year 2009 was the low point of the recession. The decline in assessments for Pay-2011, then, may reflect the drop in property values and declines in new construction and equipment acquisitions resulting from the severe 2007-2009 recession.

Gross assessed value growth in Pay-2011 was lower than the 2007-2010 average in 74 of 91 counties. For Pay-2011, 36 counties saw declines in gross assessed value; only 10 saw average declines over the 2007-2010 period. For Pay-2011, 18 counties saw gross assessments grow by more than 2%. Over the 2007-2010 period, 59 counties—almost two-thirds—averaged more than 2% growth.

During the downward phase of the recession (December 2007 to June 2009), counties with larger increases in unemployment rates—that is, those with more severe recessions—had larger declines or smaller increases in assessed value. Conversely, those counties that had more agricultural assessed value, and so more farmland, had greater increases in assessed value. This suggests that the recession is a reason why assessed value fell in some counties for Pay-2011 and increased more slowly in others.

The recession which bottomed out in 2009, created a loss of property tax revenue in 2011 in some counties. The recession reduced property values and depressed new construction and equipment acquisition in 2009. Less construction and less new equipment meant smaller assessment increases in the 2010 assessment year, and lower property values were incorporated into 2010 assessments through trending. These lower assessments were the basis for 2011 tax payments. The 2011 levy increase combined with lower 2010-Pay-2011 assessed value to increase 2011 tax rates. Higher rates made more taxpayers eligible for more tax cap credits. The increase in tax cap credits exceeded the increase in the levy, so post-credit property tax revenue decreased. As a result, the 2009 recession reduced 2011 property tax revenue.

This exact series of circumstances occurred in 7 counties in 2011: Allen, Boone, Fayette, Grant, Henry, Marion, and Scott. In each, the levy increased and taxable assessed value fell, so the average tax rate increased. Higher rates caused tax cap credits to increase by more than the levy increase, so post-credit revenue declined. A broader definition of these recession circumstances affected more counties. In 30 counties, net assessed value increased by less than two percent while after-credit property tax revenue declined.

Recession had another effect on property taxes, through the decline in local income tax distributions. The average distribution statewide fell 16% in 2011. In some counties, income tax revenue funds local property tax credits. With less income tax revenue, the credits were smaller, so tax bills increased. This made more taxpayers eligible for more tax cap credits, increasing tax cap credit losses for local governments.

The 2011 decline in local income tax distributions was the result of taxable income declines in 2009, the recession's worst year. Income tax payments in 2010 were based on 2009 incomes. Local income tax distributions to local governments in 2011 were based on income tax collections in 2010. The big drop in distributions in 2011 was partly the result of the drop in earnings in 2009.

In most counties the drop in LOIT-funded property tax credits was not the major cause of an increase in tax cap credits. In 18 of the 24 counties with decreases in local homestead credit rates of two percentage points or more, tax cap credits as a share of the levy increased by less than one percent, or even decreased. But 6 counties saw the loss of LOIT distributions contribute to higher tax cap credits: Daviess, Delaware, Fayette, Huntington, Madison, and Porter. In each, the local homestead credit rate dropped by two percentage points or more and the tax cap credits as a share of the levy increased by one percentage point or more.

County-level data is provided in the four attached tables.

Appendix 1. Change in Net Property Tax Bills, Matching Homesteads

County	2007-08	2008-09	2009-10	2010-11	2007-11
01 Adams	-21.8%	-1.1%	5.1%	6.9%	-13.1%
02 Allen	-33.9%	5.4%	-1.5%	0.9%	-30.8%
03 Bartholomew	-38.1%	22.2%	6.2%	8.8%	-12.6%
04 Benton	-61.1%	34.5%	5.4%	-0.3%	-45.0%
05 Blackford	-34.4%	14.4%	3.4%	-0.4%	-22.8%
06 Boone	-9.8%	-24.8%	-1.5%	-1.6%	-34.2%
07 Brown	-32.1%	-41.0%	-9.1%	67.7%	-38.9%
08 Carroll	-34.6%	-13.8%	14.4%	-3.0%	-37.4%
09 Cass	-44.0%	3.2%	1.8%	5.4%	-38.0%
10 Clark	-32.7%	13.5%	10.7%	9.4%	-7.5%
11 Clay	-41.8%	27.5%	-41.6%	20.0%	-48.0%
12 Clinton	-39.7%	-13.3%	-0.7%	17.1%	-39.2%
13 Crawford	-34.1%	-3.6%	-3.1%	2.6%	-36.9%
14 Daviess	-37.1%	22.3%	-1.1%	-3.6%	-26.6%
15 Dearborn	-25.5%	2.8%	7.5%	-6.7%	-23.2%
16 Decatur	-29.5%	-18.1%	31.7%	4.9%	-20.3%
17 DeKalb	-34.5%	-8.1%	9.6%	8.8%	-28.2%
18 Delaware	-34.6%	-7.5%	-4.0%	8.5%	-37.0%
19 Dubois	-21.9%	-3.4%	1.8%	8.3%	-16.9%
20 Elkhart	-25.1%	1.2%	-1.9%	-3.5%	-28.3%
21 Fayette	-76.0%	102.4%	18.0%	13.8%	-34.8%
22 Floyd	-28.0%	-5.2%	9.3%	13.5%	-15.3%
23 Fountain	-37.1%	-0.1%	11.4%	-0.4%	-30.4%
24 Franklin	-26.9%	7.0%	7.9%	5.4%	-11.0%
25 Fulton	-33.6%	-13.8%	12.8%	14.1%	-26.4%
26 Gibson	-31.7%	-2.7%	5.5%	-2.4%	-31.5%
27 Grant	-45.4%	7.1%	-17.6%	12.3%	-45.9%
28 Greene	-22.1%	-20.2%	6.5%	6.4%	-29.6%
29 Hamilton	-15.1%	-9.4%	-1.5%	10.1%	-16.5%
30 Hancock	-11.0%	-4.1%	0.1%	-4.5%	-18.4%
31 Harrison	-40.8%	1.5%	24.3%	-12.6%	-34.7%
32 Hendricks	-23.1%	-4.9%	-1.6%	2.9%	-25.9%
33 Henry	-35.7%	3.9%	1.4%	4.7%	-29.0%
34 Howard	-52.4%	-30.0%	12.3%	11.1%	-58.4%
35 Huntington	-46.6%	20.9%	-4.8%	5.1%	-35.4%
36 Jackson	-40.5%	-7.1%	6.8%	15.5%	-31.8%
37 Jasper	-44.4%	-13.3%	-3.1%	5.8%	-50.5%
38 Jay	-60.9%	-21.0%	36.2%	59.6%	-32.9%
39 Jefferson	-34.2%	-4.8%	-1.1%	6.3%	-34.2%
40 Jennings	-27.5%	-5.7%	8.0%	2.7%	-24.1%
41 Johnson	-24.1%	-11.3%	0.7%	0.0%	-32.2%
42 Knox	-38.3%	11.9%	-4.1%	5.3%	-30.4%
43 Kosciusko	-27.7%	14.7%	-0.6%	4.3%	-14.0%
44 LaGrange	-35.7%	7.6%	3.8%	6.6%	-23.3%
45 Lake	-30.6%	0.7%	0.4%	-0.9%	-30.4%
46 LaPorte	Not Available				

County	2007-08	2008-09	2009-10	2010-11	2007-11
47 Lawrence	-19.8%	-2.5%	-10.8%	1.3%	-29.3%
48 Madison	-33.3%	18.8%	-7.8%	3.4%	-24.4%
49 Marion	-34.7%	0.0%	-13.8%	5.3%	-40.7%
50 Marshall	-33.6%	8.4%	0.6%	3.0%	-25.5%
51 Martin	-33.0%	-8.3%	7.2%	9.7%	-27.8%
52 Miami	-37.5%	-70.3%	23.9%	15.7%	-73.4%
53 Monroe	-27.5%	-3.2%	11.2%	13.3%	-11.6%
54 Montgomery	-75.0%	-67.9%	84.8%	111.8%	-68.6%
55 Morgan	-55.1%	2.2%	3.7%	2.4%	-51.3%
56 Newton	-34.7%	4.6%	13.5%	5.3%	-18.3%
57 Noble	-32.6%	1.3%	-5.6%	19.9%	-22.6%
58 Ohio	-50.1%	41.3%	-18.8%	28.8%	-26.3%
59 Orange	-41.9%	12.0%	14.5%	1.1%	-24.7%
60 Owen	-16.2%	-9.9%	3.8%	-1.0%	-22.4%
61 Parke	-55.5%	2.2%	17.6%	-13.1%	-53.5%
62 Perry	-31.7%	-4.5%	8.6%	3.3%	-26.9%
63 Pike	-41.2%	10.3%	0.3%	8.3%	-29.6%
64 Porter	-20.2%	-13.0%	5.4%	8.1%	-20.9%
65 Posey	-25.5%	6.4%	13.7%	1.9%	-8.2%
66 Pulaski	-52.2%	-55.7%	3.6%	79.5%	-60.6%
67 Putnam	-42.3%	-15.8%	25.2%	2.7%	-37.5%
68 Randolph	-43.4%	6.8%	-2.2%	4.3%	-38.3%
69 Ripley	-37.5%	11.9%	7.2%	9.2%	-18.1%
70 Rush	-47.8%	30.1%	10.1%	1.5%	-24.0%
71 St. Joseph	-37.5%	8.1%	-4.9%	1.4%	-34.8%
72 Scott	-38.8%	12.5%	5.4%	2.0%	-26.0%
73 Shelby	-25.5%	-3.9%	4.4%	-1.7%	-26.5%
74 Spencer	-34.3%	5.1%	-7.4%	10.6%	-29.4%
75 Starke	-38.5%	-8.5%	20.2%	0.6%	-32.0%
76 Steuben	-26.1%	-12.3%	-0.9%	5.9%	-31.9%
77 Sullivan	-40.0%	-4.9%	-1.0%	3.2%	-41.6%
78 Switzerland	-38.6%	28.8%	0.2%	0.2%	-20.6%
79 Tippecanoe	-28.9%	-6.4%	1.9%	9.2%	-25.9%
80 Tipton	-39.0%	15.6%	-1.0%	4.9%	-26.7%
81 Union	-16.8%	-4.5%	-4.2%	4.5%	-20.5%
82 Vanderburgh	-46.6%	32.9%	-1.7%	8.7%	-24.1%
83 Vermillion	-35.4%	-2.5%	-4.8%	5.5%	-36.8%
84 Vigo	-38.2%	29.3%	-8.5%	-1.9%	-28.2%
85 Wabash	-83.4%	-39.8%	84.0%	130.1%	-57.8%
86 Warren	-47.3%	3.6%	10.4%	8.0%	-34.9%
87 Warrick	-26.5%	4.0%	4.7%	3.8%	-17.0%
88 Washington	-32.5%	-0.5%	3.8%	9.6%	-23.6%
89 Wayne	-39.3%	27.5%	-3.6%	-1.7%	-26.6%
90 Wells	-45.4%	-16.0%	-1.6%	41.8%	-36.0%
91 White	-36.2%	6.3%	0.9%	5.5%	-27.8%
92 Whitley	-26.6%	-5.5%	1.1%	7.0%	-25.1%
91 Counties	-31.4%	-0.8%	-1.9%	4.4%	-30.3%

Appendix 2. Net Property Tax Change, All Property

County	2010 - 2011								2007 - 2011						
	Ag	Apts	Home- steads	Other Res	Other Real	Pers Prop	Total	Ag	Apts	Home- steads	Other Res	Other Real	Pers Prop	Total	
01 Adams	4.1%	-0.8%	7.5%	0.8%	1.0%	-1.1%	3.2%	49.4%	-5.5%	-6.4%	-17.8%	29.2%	18.6%	11.8%	
02 Allen	4.7%	-3.0%	2.2%	-7.0%	-2.8%	5.0%	-0.1%	24.9%	-27.8%	-24.0%	-47.7%	21.7%	10.6%	-8.7%	
03 Bartholomew	24.6%	1.5%	11.3%	1.5%	4.2%	2.2%	6.5%	63.1%	17.3%	-0.9%	-3.9%	30.8%	7.7%	12.3%	
04 Benton	-3.3%	21.8%	-0.3%	0.7%	0.9%	127.8%	10.9%	-0.5%	-8.4%	-42.7%	-32.0%	-11.2%	103.0%	-4.3%	
05 Blackford	0.6%	2.5%	-1.6%	6.7%	0.7%	-4.1%	-0.3%	4.8%	-14.6%	-20.4%	-34.2%	2.0%	-11.5%	-12.3%	
06 Boone	-0.6%	-1.1%	2.1%	-15.1%	4.5%	6.9%	0.7%	20.1%	30.0%	-19.2%	-25.2%	55.1%	14.5%	-4.3%	
07 Brown	34.4%	12.5%	74.1%	21.9%	15.6%	34.8%	32.5%	8.0%	-5.0%	-31.9%	-2.2%	-2.7%	-21.2%	-12.6%	
08 Carroll	-3.5%	5.7%	-2.5%	-2.0%	-12.1%	-6.7%	-4.5%	11.1%	9.2%	-33.8%	-9.8%	-2.5%	-14.1%	-12.1%	
09 Cass	-4.5%	-9.6%	5.5%	-1.8%	-11.6%	-9.1%	-4.7%	16.2%	-51.0%	-36.3%	-38.3%	-26.2%	-12.1%	-22.8%	
10 Clark	8.9%	8.0%	16.9%	3.6%	-3.0%	8.6%	5.5%	20.3%	42.4%	14.1%	-12.6%	30.5%	17.0%	16.5%	
11 Clay	3.9%	-15.9%	20.3%	15.2%	5.0%	10.4%	9.5%	27.2%	28.9%	-45.9%	-18.0%	14.8%	18.5%	-9.7%	
12 Clinton	1.4%	-7.4%	18.5%	-3.9%	0.7%	11.8%	5.3%	32.3%	-25.6%	-35.0%	-32.2%	25.8%	1.2%	-6.2%	
13 Crawford	-0.9%	-21.5%	2.5%	-1.9%	4.3%	9.3%	2.3%	-10.1%	-31.3%	-26.3%	5.5%	7.9%	4.8%	-7.1%	
14 Daviess	13.7%	1.8%	-2.6%	-2.1%	0.7%	8.7%	4.1%	26.7%	-10.9%	-19.1%	-27.3%	29.2%	27.4%	5.2%	
15 Dearborn	-4.3%	-9.9%	-4.9%	-8.0%	-7.9%	10.8%	-4.2%	20.2%	6.5%	-10.0%	-18.2%	5.3%	14.7%	-3.6%	
16 Decatur	4.3%	-12.5%	6.8%	-1.9%	10.7%	12.9%	6.6%	26.3%	30.1%	-12.3%	3.7%	54.8%	36.0%	18.6%	
17 DeKalb	9.9%	-10.8%	9.8%	4.3%	6.8%	7.4%	7.1%	18.5%	3.4%	-22.5%	-7.7%	11.2%	-17.1%	-6.8%	
18 Delaware	-15.0%	-7.9%	10.5%	-13.9%	-3.4%	-6.1%	-2.4%	4.4%	-51.3%	-31.8%	-47.2%	-10.7%	-26.9%	-27.8%	
19 Dubois	11.8%	-2.7%	10.1%	-0.3%	5.2%	9.3%	7.3%	33.5%	-3.0%	-9.3%	3.6%	19.5%	17.4%	6.8%	
20 Elkhart	-0.6%	-2.1%	-3.0%	-3.9%	-2.8%	0.3%	-2.4%	6.5%	-15.2%	-20.3%	-26.3%	22.4%	7.8%	-2.5%	
21 Fayette	7.0%	-2.5%	16.1%	-7.0%	1.3%	-9.3%	2.8%	47.2%	-41.5%	-33.0%	-37.4%	3.9%	-59.3%	-26.8%	
22 Floyd	8.3%	6.6%	15.8%	1.0%	9.6%	8.4%	10.4%	25.8%	10.1%	-4.1%	-13.4%	38.6%	10.1%	5.4%	
23 Fountain	-4.1%	8.4%	-0.8%	1.6%	-2.2%	-0.1%	-1.7%	17.5%	-28.7%	-25.8%	-13.7%	9.6%	11.7%	-1.1%	
24 Franklin	0.9%	2.3%	6.6%	4.2%	11.8%	26.4%	7.2%	15.1%	-6.8%	1.9%	-4.9%	37.8%	27.9%	9.1%	
25 Fulton	7.1%	9.1%	15.5%	6.4%	4.9%	7.4%	8.3%	5.8%	-17.8%	-18.8%	-0.6%	-0.7%	-21.6%	-7.6%	
26 Gibson	-1.4%	-10.2%	-1.2%	-1.2%	-12.7%	5.4%	-2.2%	23.6%	-30.4%	-27.4%	-15.7%	-4.4%	47.4%	4.6%	
27 Grant	4.2%	0.9%	14.0%	-2.9%	-1.1%	3.9%	2.6%	15.0%	-37.7%	-43.6%	-39.7%	13.6%	8.4%	-12.6%	
28 Greene	8.7%	-9.7%	4.6%	12.0%	3.3%	7.8%	6.7%	24.5%	4.0%	-26.0%	-6.7%	1.5%	83.6%	0.8%	
29 Hamilton	6.1%	7.2%	13.9%	-11.9%	8.9%	19.6%	9.6%	27.3%	62.4%	0.7%	-15.6%	54.3%	40.6%	14.3%	
30 Hancock	23.3%	5.6%	-3.1%	-4.6%	1.6%	14.5%	1.3%	51.6%	30.8%	-6.4%	-21.5%	61.9%	20.5%	7.2%	
31 Harrison	-16.9%	-32.5%	-11.0%	-19.6%	-6.4%	-7.6%	-11.8%	6.4%	-28.0%	-26.4%	-25.3%	14.6%	-8.6%	-12.2%	
32 Hendricks	7.1%	-0.7%	5.0%	-9.1%	0.7%	4.8%	2.2%	103.6%	5.4%	-13.0%	-34.5%	52.0%	40.3%	6.8%	
33 Henry	5.6%	-2.9%	5.6%	-5.0%	-2.7%	-19.3%	-1.7%	26.5%	-33.5%	-24.1%	-43.2%	21.6%	-19.9%	-13.0%	
34 Howard	2.8%	-2.3%	12.7%	-9.4%	0.4%	-12.0%	-3.0%	32.2%	-35.7%	-55.9%	-34.6%	5.5%	5.9%	-19.6%	
35 Huntington	8.3%	-11.1%	5.5%	2.7%	-5.7%	2.8%	1.6%	25.3%	-20.7%	-31.2%	-30.9%	-5.1%	-6.2%	-15.2%	
36 Jackson	5.7%	5.1%	17.6%	-1.5%	3.4%	1.2%	5.3%	18.7%	6.1%	-22.9%	-14.9%	5.2%	19.5%	-0.7%	
37 Jasper	2.0%	1.1%	6.9%	0.2%	-3.2%	5.0%	2.0%	-27.4%	-44.8%	-43.1%	-40.7%	27.0%	-36.0%	-27.7%	
38 Jay	5.2%	-0.5%	58.8%	14.6%	1.7%	1.8%	9.6%	39.5%	-36.4%	-30.7%	-9.8%	11.3%	34.4%	10.5%	
39 Jefferson	6.9%	5.6%	6.7%	3.3%	6.2%	2.3%	5.2%	24.5%	-7.0%	-30.3%	-11.6%	10.7%	1.9%	-8.1%	
40 Jennings	3.0%	0.0%	2.1%	5.8%	2.4%	4.7%	3.2%	34.3%	-22.3%	-21.0%	-0.8%	29.3%	7.4%	3.5%	
41 Johnson	-0.9%	5.2%	1.6%	-5.3%	2.9%	8.6%	1.9%	17.4%	0.2%	-19.6%	-34.2%	71.9%	29.9%	-1.0%	
42 Knox	3.2%	-2.1%	5.4%	8.0%	8.5%	18.5%	8.6%	19.0%	-24.5%	-26.4%	-25.6%	12.2%	30.3%	-1.1%	
43 Kosciusko	5.0%	-4.0%	5.6%	6.0%	-1.2%	-0.5%	3.1%	23.1%	7.4%	-5.3%	17.7%	30.6%	16.4%	12.9%	
44 LaGrange	0.8%	-13.1%	9.2%	-0.8%	1.2%	7.0%	3.2%	-2.4%	-0.6%	-10.9%	-10.0%	27.5%	0.9%	-1.4%	
45 Lake	0.9%	-2.4%	0.8%	-8.7%	0.5%	-0.9%	-0.9%	14.9%	-24.1%	-24.2%	-33.2%	-12.0%	-29.1%	-22.8%	
46 LaPorte	Not Available								14.9%	-24.1%	-24.2%	-33.2%	-12.0%	-29.1%	-22.8%
47 Lawrence	-4.3%	4.0%	2.3%	1.2%	0.4%	1.1%	0.7%	18.4%	-11.7%	-22.5%	-15.8%	27.1%	-23.0%	-8.7%	
48 Madison	-2.0%	-5.3%	4.0%	-1.8%	-1.7%	51.5%	7.3%	22.6%	-26.1%	-20.9%	-32.4%	8.1%	29.5%	-7.0%	
49 Marion	5.6%	-2.9%	5.6%	-0.7%	4.6%	1.8%	3.4%	-20.0%	-38.2%	-35.6%	-41.7%	1.6%	-2.0%	-20.4%	
50 Marshall	4.7%	-3.2%	4.6%	-2.6%	3.6%	10.0%	3.4%	11.3%	-7.5%	-16.9%	-12.9%	14.6%	1.5%	-3.2%	
51 Martin	6.7%	-0.1%	10.4%	4.8%	5.6%	15.9%	9.0%	25.6%	-13.9%	-22.9%	-11.2%	21.1%	14.5%	2.4%	
52 Miami	3.6%	-2.1%	12.9%	7.3%	-3.8%	-5.2%	2.0%	15.2%	-30.1%	-73.0%	-29.6%	-9.3%	-22.4%	-31.7%	
53 Monroe	28.1%	-2.8%	14.5%	5.5%	7.1%	20.5%	9.1%	24.5%	24.9%	1.4%	5.4%	27.4%	3.8%	11.5%	
54 Montgomery	-2.5%	-2.9%	114.2%	-4.4%	5.2%	10.3%	11.8%	-6.6%	-44.1%	-65.7%	-45.6%	-8.2%	4.1%	-27.8%	
55 Morgan	-2.1%	0.7%	3.3%	-2.8%	3.3%	15.1%	2.5%	-15.4%	-16.6%	-46.7%	-37.2%	-20.1%	-30.1%	-37.1%	
56 Newton	2.0%	-4.9%	7.5%	-3.8%	-7.5%	10.4%	2.1%	23.2%	-25.9%	-9.6%	-13.8%	36.1%	4.2%	7.7%	
57 Noble	11.0%	0.4%	20.8%	8.1%	13.0%	8.0%	12.6%	34.7%	-35.6%	-17.6%	0.2%	17.9%	5.7%	2.1%	
58 Ohio	29.2%	18.5%	27.0%	27.0%	10.9%	37.5%	22.9%	17.3%	-4.4%	-23.1%	-2.2%	7.4%	-11.7%	-8.3%	
59 Orange	-1.0%	-5.0%	2.4%	-2.1%	-1.8%	-6.9%	-1.8%	22.6%	7.6%	-17.2%	3.8%	69.6%	38.5%	20.8%	
60 Owen	0.0%	8.6%	1.2%	-5.3%	21.8%	16.7%	3.5%	24.6%	0.7%	-13.2%	-7.8%	31.9%	34.9%	5.4%	
61 Parke	-5.7%	-22.5%	-14.6%	-5.5%	-17.1%	14.7%	-6.7%	0.1%	-10.7%	-50.5%	-9.6%	9.0%	14.4%	-13.7%	
62 Perry	-0.9%	-20.3%	3.6%	0.3%	-3.2%	9.2%	1.3%	8.7%	-40.6%	-23.3%	-12.2%	8.9%	-1.1%	-7.1%	
63 Pike	4.2%	0.1%	8.7%	2.8%	7.4%	5.2%	5.7%	22.5%	-31.1%	-23.9%	-23.4%	9.3%	2.7%	-1.5%	
64 Porter	5.8%	-5.3%	9.5%	-4.4%	5.2%	2.6%	4.7%	37.2%	15.1%	-8.2%	-24.7%	45.9%	-3.4%	0.9%	
65 Posey	1.2%	25.1%	1.9%	6.1%	-0.3%	1.1%	1.5%	14.0%	-10.7%	-3.0%	-3.7%	-10.3%	-16.3%	-7.6%	
66 Pulaski	6.0%	10.8%	80.9%	6.1%	11.1%	4.7%	13.0%	-13.5%	-35.2%	-56.7%	-36.0%	-25.0%	-38.6%	-31.1%	
67 Putnam	-2.4%	-0.9%	3.3%	-5.4%	-3.1%	25.7%	2.9%	4.5%	-3.3%	-32.1%	-22.5%	10.7%	30.0%	-7.7%	
68 Randolph	1.5%	-7.6%	3.7%	3.1%	-6.6%	2.4%	0.6%	28.8%	-19.6%	-37.0%	-27.9%	-4.3%	11.1%	-7.4%	
69 Ripley	3.9%	9.3%	10.6%	0.7%	-1.7%	4.5%	4.7%	29.6%	-7.1%	-10.1%	2.0%	10.8%	2.3%	3.5%	
70 Rush	-3.1%	-3.8%	0.1%	2.2%	-3.5%	1.9%	-1.3%	36.0%	-16.5%	-25.3%	-16.2%	2.3%	-21.3%	-2.5%	
71 St. Joseph	2.3%	6.6%	2.8%	-1.9%	-2.1%	-1.1%	0.1%	6.7%	-11.5%	-30.8%	-37.3%	14.1%	-15.4%	-15.7%	
72 Scott	0.6%	-3.9%	2.5%	-4.3%	0.5%	13.6%	2.2%	8.9%	6.8%	-19.4%	-23.9%	15.2%	5.0%	-5.0%	
73 Shelby	-4.0%	5.4%	-1.0%	-8.5%	-12.0%	6.2%	-4.3%	2.2%	-3.6%	-20.0%	-30.0%	30.1%	8.1%	-2.1%	
74 Spencer	5.7%	77.5%	11.3%	3.5%	4.8%	16.9%	10.4%	13.3%	-10.8%	-21.3%	-8.9%	9.9%	0.3%	-1.4%	
75 Starke	1.5%	-20.0%	1.2%	-2.4%	0.4%	-17.4%	-2.0%	19.4%	-34.6%	-26.8%	-5.5%	17.2%	-16.4%	-7.5%	
76 Steuben	1.6%	-1.8%	7.1%	0.9%	-3.3%	12.3%	2.3%	6.0%	49.1%	-24.6%	-7.0%	8.7%	-8.8%	-8.2%	
77 Sullivan	-0.2%	-51.9%	2.9%	-3.4%	0.0%	11.3%	3.6%	18.4%	-59.0%	-38.9%	-21.2%	-14.2%	21.6%	-3.5%	
78 Switzerland	-1.3%	-2.2%	0.7%	3.0%	0.7%	4.1%	0.9%	24.0%	60.7%	-8.4%	20.1%	59.5%	16.2%	22.7%	
79 Tippecanoe	5.6%	4.6%	10.5%	1.5%	-4.9%	2.8%	2.4%	28.9%	10.6%	-17.4%	-14.7%	18.7%	7.6%	0.3%	
80 Tipton	3.0%	-3.0%	6.0%	-2.8%	16.2%	19.3%	8.0%	37.6%	-26.1%	-26.0%	4.6%	64.5%	13.2%	9.4%	
81 Union	3.7%	-12.4%	6.1%	2.3%	5.3%	5.3%	4.2%	40.6%	-15.4%	-15.2%	-5.8%	32.0%	17.0%	9.4%	
82 Vanderburgh	-15.3%	6.8%	9.3%	1.9%	3.7%	4.9%	5.2%	-5.8%	-8.8%	-17.9%	-30.0%	19.8%	7.3%	-2.8%	
83 Vermillion	5.4%	-14.6%	3.6%	21.0%	1.3%	-7.5%	0.4%	16.5%	-62.2%	-37.7%	-26.7%	-0.7%	-11.4%	-13.4%	
84 Vigo	2.7%	7.3%	-1.9%	-0.3%	5.8%	7.5%	3.5%	32.1%	-3.8%	-22.1%	-29.1%	27.8%	-7.4%	-4.8%	
85 Wabash	4.2%	10.7%	130.4%	11.3%	2.9%	7.7%	17.3%	2.3%	-36.8%	-56.8%	-35.7%	3.2%	-16.7%	-25.5%	
86 Warren	0.5%	-1.5%	6.4%	15.1%	-0.4%	4.1%	3.1%	12.1%	-24.0%	-33.1%	23.6%	-8.1%	-5.1%	-3.9%	
87 Warrick	6.1%	-1.6%	5.0%	1.6%	0.3%	-17.4%	-1.2%	39.1%	32.8%	-2.6%	-9.8%	17.0%	-16.8%	-1.9%	
88 Washington	7.0%	4.4%	9.9%	8.5%	-2.2%	8.5%	7.0%	39.2%	-38.2%	-14.1%	-15.3%	15.1%	-3.9%	1.5%	
89 Wayne	0.4%	0.1%	-1.5%	-2.7%	-0.9%	-2.1%	-1.4%	8.4%	-21.6%	-22.9%	-29.6%	17.9%	9.7%	-5.0%	
90 Wells	7.8%	-6.3%	43.1%	-4.0%	1.3%	8.8%	12.5%	31.5%	-12.4%	-30.2%	-31.3%	24.7%	7.2%	-4.0%	
91 White	3.3%	0.1%	4.7%	4.6%	5.4%	6.0%	4.6%	16.5%	-1.9%	-20.4%	-0.8%	4.4%	-0.3%	-1.7%	
92 Whitley	8.6%	3.4%	8.7%	-1.6%	9.6%	14.8%	8.4%	34.4%	-13.1%	-16.9%					

Appendix 3. 2011 Actual Circuit Breaker Loss Total By County

County	1%	2%	3%	Elderly Homeowner	Total	% of Levy (Including TIF)
1 Adams	479,502	774,859	9,636	39,739	1,303,736	4.4%
2 Allen	15,045,578	16,004,031	3,427,845	517,236	34,994,690	9.7%
3 Bartholomew	1,659,085	1,224,018	274,103	122,171	3,279,377	3.8%
4 Benton	44,668	237,721	0	2,296	284,685	2.6%
5 Blackford	108,905	814,009	489,796	12,756	1,425,467	13.2%
6 Boone	3,522,245	509,775	0	4,609	4,036,629	5.4%
7 Brown	0	0	0	8,667	8,667	0.1%
8 Carroll	107,184	494,952	142,750	3,871	748,757	4.6%
9 Cass	318,403	1,820,470	1,399,400	59,073	3,597,347	10.4%
10 Clark	1,232,277	3,699,902	0	195,299	5,127,478	4.7%
11 Clay	38	2,639	0	14,880	17,558	0.1%
12 Clinton	117,451	1,802,872	1,354,421	33,063	3,307,806	10.9%
13 Crawford	128,794	1,016,031	83,774	5,193	1,233,792	14.6%
14 Daviess	578,891	1,737,659	995,906	26,704	3,339,160	12.3%
15 Dearborn	160,325	314,676	0	94	475,095	1.1%
16 Decatur	70,862	276,600	0	34,553	382,015	1.7%
17 DeKalb	27,175	805,138	2,154	41,829	876,296	2.1%
18 Delaware	3,109,569	12,737,017	13,003,552	4,014	28,854,152	25.1%
19 Dubois	676,426	598,205	0	60,985	1,335,616	3.1%
20 Elkhart	5,594,684	8,086,524	7,252,785	50,251	20,984,244	9.7%
21 Fayette	440,103	1,820,404	1,637,100	85,804	3,983,412	18.1%
22 Floyd	343,665	1,487,755	0	79,909	1,911,329	3.0%
23 Fountain	38,879	267,884	0	6,756	313,519	2.5%
24 Franklin	2,662	10,073	0	5,450	18,185	0.1%
25 Fulton	1,046	68,023	0	16,390	85,459	0.5%
26 Gibson	227,822	715,725	41,647	25,156	1,010,350	2.5%
27 Grant	27,780	562,654	1,625,352	58,306	2,274,092	3.8%
28 Greene	309,027	1,220,629	252,720	36,599	1,818,975	9.1%
29 Hamilton	17,707,903	4,311,045	0	99,988	22,118,937	5.2%
30 Hancock	2,427,683	2,751,828	73,131	16,862	5,269,505	7.6%
31 Harrison	4,750	19,383	479	7,716	32,328	0.2%
32 Hendricks	12,842,019	5,695,962	887,182	54,644	19,479,806	9.9%
33 Henry	535,751	2,568,531	1,744,412	23,076	4,871,769	12.9%
34 Howard	78,291	5,396,161	2,368,761	54,294	7,897,507	8.3%
35 Huntington	713,117	1,533,059	2,358,096	49,519	4,653,791	13.7%
36 Jackson	11,637	524,242	20,258	74,138	630,276	1.8%
37 Jasper	0	0	0	3,544	3,544	0.0%
38 Jay	6,075	282,838	216,719	64,358	569,991	2.9%
39 Jefferson	564,643	652,953	0	40,315	1,257,911	4.6%
40 Jennings	138,390	534,884	32,074	36,267	741,615	3.9%
41 Johnson	5,007,110	5,336,706	1,514,385	87,452	11,945,653	8.7%
42 Knox	1,590,940	2,815,459	2,847,528	2,382	7,256,309	19.4%
43 Kosciusko	330,939	487,669	0	40,204	858,811	1.2%
44 LaGrange	27,892	188,535	0	11,274	227,701	0.9%
45 Lake	Detail by Category Not Available					17.5%
46 LaPorte	Not Available					
47 Lawrence	594,810	1,597,210	508,778	18,106	2,718,904	7.7%
48 Madison	4,738,994	11,184,378	16,421,344	58,333	32,403,049	24.5%
49 Marion	51,401,635	55,582,582	27,371,416	269,119	134,624,752	12.7%
50 Marshall	246,250	562,442	0	21,760	830,452	2.0%
51 Martin	29,932	178,146	36,773	11,019	255,870	4.3%
52 Miami	516	973,661	865,902	11,695	1,851,774	8.2%
53 Monroe	176,959	152,473	0	176,529	505,962	0.4%
54 Montgomery	0	1,691,648	1,393,214	204,693	3,289,555	7.6%
55 Morgan	30	0	0	46,827	46,857	0.1%
56 Newton	66,182	260,829	14,614	20,508	362,132	2.4%
57 Noble	61,406	1,042,204	350,436	55,708	1,509,753	3.7%
58 Ohio	0	0	0	1,051	1,051	0.0%
59 Orange	6,417	3,057	0	13,421	22,895	0.2%
60 Owen	93,370	294,124	0	0	387,494	2.9%
61 Parke	2	23,585	0	11,663	35,251	0.3%
62 Perry	200,485	762,412	137,271	33,752	1,133,920	7.9%
63 Pike	38,345	342,526	81,847	13,950	476,667	3.4%
64 Porter	3,834,885	3,979,030	0	96,122	7,910,037	4.1%
65 Posey	202,057	312,056	0	10,280	524,394	1.8%
66 Pulaski	184	6,373	0	5,752	12,310	0.1%
67 Putnam	3,513	269,304	0	25,674	298,490	1.1%
68 Randolph	242,658	1,358,290	1,185,293	17,153	2,803,393	13.1%
69 Ripley	0	794	0	13,441	14,234	0.1%
70 Rush	75,771	903,294	480,180	51,307	1,510,552	9.6%
71 St. Joseph	7,088,326	18,514,285	19,615,559	51,742	45,269,912	13.2%
72 Scott	71,919	900,014	99,417	12,717	1,084,067	6.2%
73 Shelby	378,689	785,974	15,428	21,990	1,202,080	2.9%
74 Spencer	11,014	63,215	0	10,314	84,543	0.4%
75 Starke	50,721	372,251	0	2,580	425,552	2.5%
76 Steuben	20,474	36,517	0	10,706	67,697	0.2%
77 Sullivan	51,458	429,925	224,529	8,272	714,184	3.8%
78 Switzerland	135	0	0	8,138	8,273	0.1%
79 Tippecanoe	888,667	5,077,573	0	29,503	5,995,744	3.8%
80 Tipton	133,231	476,065	167,175	31,724	808,195	5.2%
81 Union	58,342	397,139	76,225	1,623	533,329	7.9%
82 Vanderburgh	1,869,710	6,204,438	0	58,667	8,132,815	4.5%
83 Vermillion	105,895	656,937	101,503	31,053	895,388	5.8%
84 Vigo	3,096,051	5,386,366	5,294,638	145,556	13,922,610	13.3%
85 Wabash	0	28,035	0	141,641	169,676	0.7%
86 Warren	2,622	13,645	0	3,873	20,140	0.3%
87 Warrick	247,424	365,172	0	6,485	619,081	1.3%
88 Washington	109,041	666,925	321,566	29,443	1,126,976	6.0%
89 Wayne	1,657,265	3,543,795	365,185	14,641	5,580,886	8.8%
90 Wells	116	14,708	0	41,567	56,391	0.3%
91 White	77,370	295,163	0	2,261	374,794	1.5%
92 Whitley	72,735	243,398	0	32,243	348,376	1.4%
Total 90 Counties	154,365,791	218,161,459	119,184,258	4,102,288	495,813,796	
Total 91 Counties					615,691,421	9.2%

Appendix 4. 2007 – 2011 Property Tax Levy Totals by County

County	2007 Levy	2008 Levy	2009 Levy	2010 Levy	2011 Levy	2007-2008 Change	2008-2009 Change	2009-2010 Change	2010-2011 Change
01 Adams	34,681,655	39,207,884	27,589,611	28,854,887	29,330,518	13.1%	-29.6%	4.6%	1.6%
02 Allen	450,690,557	468,758,513	330,401,193	341,617,406	345,711,310	4.0%	-29.5%	3.4%	1.2%
03 Bartholomew	99,913,949	100,897,922	74,712,408	81,520,841	83,096,434	1.0%	-26.0%	9.1%	1.9%
04 Benton	14,707,240	15,110,052	10,738,546	10,967,751	10,920,846	2.7%	-28.9%	2.1%	-0.4%
05 Blackford	13,711,190	14,285,781	10,461,692	10,578,876	10,489,726	4.2%	-26.8%	1.1%	-0.8%
06 Boone	85,818,368	93,479,518	64,899,215	68,490,068	68,744,707	8.9%	-30.6%	5.5%	0.4%
07 Brown	18,863,071	21,155,418	11,955,145	10,406,768	13,232,766	12.2%	-43.5%	-13.0%	27.2%
08 Carroll	22,986,912	24,319,077	14,662,220	16,805,119	15,818,123	5.8%	-39.7%	14.6%	-5.9%
09 Cass	45,682,114	44,198,745	33,218,547	34,326,121	33,503,466	-3.2%	-24.8%	3.3%	-2.4%
10 Clark	105,863,418	118,137,275	75,997,137	84,046,245	90,725,738	11.6%	-35.7%	10.6%	7.9%
11 Clay	20,117,574	21,419,681	14,310,246	14,416,800	14,708,005	6.5%	-33.2%	0.7%	2.0%
12 Clinton	36,314,819	39,367,312	27,590,913	28,500,062	30,270,282	8.4%	-29.9%	3.3%	6.2%
13 Crawford	9,820,151	10,798,416	7,546,871	7,820,807	8,218,929	10.0%	-30.1%	3.6%	5.1%
14 Daviess	29,547,322	32,385,071	24,067,079	24,624,439	25,692,712	9.6%	-25.7%	2.3%	4.3%
15 Dearborn	60,506,963	63,144,154	45,058,695	45,457,349	42,932,096	4.4%	-28.6%	0.9%	-5.6%
16 Decatur	26,170,507	28,773,386	15,719,243	20,226,966	20,512,343	9.9%	-45.4%	28.7%	1.4%
17 DeKalb	49,005,906	52,192,597	35,776,593	37,384,548	39,969,400	6.5%	-31.5%	4.5%	6.9%
18 Delaware	145,156,946	150,025,223	104,644,926	107,160,946	106,989,155	3.4%	-30.2%	2.4%	-0.2%
19 Dubois	51,497,627	54,491,743	37,840,362	39,052,617	41,562,984	5.8%	-30.6%	3.2%	6.4%
20 Elkhart	256,549,945	268,934,793	197,890,643	204,496,326	203,126,349	4.8%	-26.4%	3.3%	-0.7%
21 Fayette	27,862,844	28,535,131	20,438,374	21,618,092	21,978,006	2.4%	-28.4%	5.8%	1.7%
22 Floyd	78,346,229	85,584,171	51,562,359	54,964,110	59,231,097	9.2%	-39.8%	6.6%	7.8%
23 Fountain	16,750,076	17,714,164	11,480,746	12,319,649	12,000,786	5.8%	-35.2%	7.3%	-2.6%
24 Franklin	18,183,897	20,140,844	12,128,545	12,739,280	13,201,594	10.8%	-39.8%	5.0%	3.6%
25 Fulton	23,040,269	23,651,403	15,135,589	15,603,983	16,266,471	2.7%	-36.0%	3.1%	4.2%
26 Gibson	43,739,199	45,562,707	33,066,086	35,994,043	34,913,793	4.2%	-27.4%	8.9%	-3.0%
27 Grant	76,396,816	76,658,964	53,256,451	53,717,950	53,817,619	0.3%	-30.5%	0.9%	0.2%
28 Greene	23,799,260	25,894,332	16,563,706	18,448,702	19,406,979	8.8%	-36.0%	11.4%	5.2%
29 Hamilton	420,213,002	468,646,400	334,073,937	337,478,685	376,058,285	11.5%	-28.7%	1.0%	11.4%
30 Hancock	74,478,988	85,987,664	63,034,382	64,124,574	66,993,140	15.5%	-26.7%	1.7%	4.5%
31 Harrison	31,652,395	31,664,754	18,993,186	22,058,721	18,988,326	0.0%	-40.0%	16.1%	-13.9%
32 Hendricks	188,956,638	199,190,300	154,771,645	165,061,810	176,571,106	5.4%	-22.3%	6.6%	7.0%
33 Henry	49,314,762	50,463,376	35,459,270	36,475,836	36,893,294	2.3%	-29.7%	2.9%	1.1%
34 Howard	129,218,594	133,188,558	93,254,197	95,329,814	94,915,602	3.1%	-30.0%	2.2%	-0.4%
35 Huntington	42,500,755	41,576,303	31,132,689	30,566,864	31,534,661	-2.2%	-25.1%	-1.8%	3.2%
36 Jackson	46,476,233	45,731,302	30,591,726	32,356,017	33,939,267	-1.6%	-33.1%	5.8%	4.9%
37 Jasper	38,987,440	41,054,860	24,527,032	24,244,333	24,224,545	5.3%	-40.3%	-1.2%	-0.1%
38 Jay	22,518,943	23,128,397	17,643,913	18,386,564	18,900,321	2.7%	-23.7%	4.2%	2.8%
39 Jefferson	35,678,609	36,952,691	24,413,782	25,368,825	26,446,033	3.6%	-33.9%	3.9%	4.2%
40 Jennings	22,533,152	22,907,138	16,287,337	17,339,271	17,101,330	1.7%	-28.9%	6.5%	-1.4%
41 Johnson	167,604,125	172,415,216	122,618,876	127,343,565	127,648,131	2.9%	-28.9%	3.9%	0.2%
42 Knox	40,080,699	40,885,681	30,415,060	31,603,747	34,891,611	2.0%	-25.6%	3.9%	10.4%
43 Kosciusko	86,874,500	90,114,563	68,504,134	68,019,063	69,985,658	3.7%	-24.0%	-0.7%	2.9%
44 LaGrange	35,217,758	37,055,992	23,103,330	23,138,574	23,468,727	5.2%	-37.7%	0.2%	1.4%
45 Lake	967,314,700	1,003,872,093	695,103,755	691,154,324	681,309,511	3.8%	-30.8%	-0.6%	-1.4%
46 LaPorte	Not Available								
47 Lawrence	41,986,026	49,006,526	33,583,406	34,869,652	34,403,802	16.7%	-31.5%	3.8%	-1.3%
48 Madison	139,110,659	148,007,485	112,635,830	114,850,975	116,858,597	6.4%	-23.9%	2.0%	1.7%
49 Marion	1,433,394,320	1,374,759,213	931,744,879	909,563,378	950,753,597	-4.1%	-32.2%	-2.4%	4.5%
50 Marshall	55,659,896	58,358,443	37,658,040	37,604,705	37,992,162	4.8%	-35.5%	-0.1%	1.0%
51 Martin	8,037,392	8,448,451	5,529,124	5,751,249	5,984,064	5.1%	-34.6%	4.0%	4.0%
52 Miami	32,939,347	35,170,602	22,243,438	23,584,392	22,402,144	6.8%	-36.8%	6.0%	-5.0%
53 Monroe	130,069,003	139,695,441	88,998,327	96,705,044	105,152,172	7.4%	-36.3%	8.7%	8.7%
54 Montgomery	57,753,226	56,939,232	35,445,236	39,461,256	41,778,646	-1.4%	-37.7%	11.3%	5.9%
55 Morgan	63,262,450	64,739,641	42,812,773	41,351,639	39,735,490	2.3%	-33.9%	-3.4%	-3.9%
56 Newton	19,331,737	20,934,753	12,995,535	15,150,257	15,357,524	8.3%	-37.9%	16.6%	1.4%
57 Noble	50,839,166	53,600,868	37,212,567	35,232,896	37,604,121	5.4%	-30.6%	-5.3%	6.7%
58 Ohio	4,486,839	4,609,901	2,584,629	2,116,753	2,561,152	2.7%	-43.9%	-18.1%	21.0%
59 Orange	13,438,174	13,756,612	9,902,610	10,809,164	10,703,591	2.4%	-28.0%	9.2%	-1.0%
60 Owen	16,237,860	18,304,056	12,744,957	13,125,291	13,470,713	12.7%	-30.4%	3.0%	2.6%
61 Parke	15,116,036	15,106,171	10,155,226	10,704,050	10,257,445	-0.1%	-32.8%	5.4%	-4.2%
62 Perry	16,759,621	17,525,543	11,765,993	12,843,845	12,710,222	4.6%	-32.9%	9.2%	-1.0%
63 Pike	18,045,448	17,730,171	13,202,009	13,375,669	14,210,836	-1.7%	-25.5%	1.3%	6.2%
64 Porter	232,696,951	259,472,239	168,181,190	171,607,333	175,030,138	11.5%	-35.2%	2.0%	2.0%
65 Posey	45,158,723	46,568,429	29,321,878	29,551,009	29,636,027	3.1%	-37.0%	0.8%	0.3%
66 Pulaski	16,453,620	16,600,075	10,190,928	10,134,304	10,186,574	0.9%	-38.6%	-0.6%	0.5%
67 Putnam	38,155,081	37,234,633	22,867,616	26,075,712	26,928,648	-2.4%	-38.6%	14.0%	3.3%
68 Randolph	27,509,765	28,102,487	19,788,083	20,994,891	20,931,739	2.2%	-29.6%	6.1%	-0.3%
69 Ripley	24,499,041	26,886,103	17,045,688	17,585,519	18,222,037	9.7%	-36.6%	3.2%	3.6%
70 Rush	19,520,119	21,589,661	15,245,852	15,741,873	15,268,739	10.6%	-29.4%	3.3%	-3.0%
71 St. Joseph	376,825,046	363,727,175	263,273,465	276,071,903	275,273,929	-3.5%	-27.6%	4.9%	-0.3%
72 Scott	20,751,854	19,566,180	14,916,528	15,070,313	15,326,010	-5.7%	-23.8%	1.0%	1.7%
73 Shelby	53,553,658	53,132,096	36,149,027	38,740,330	37,368,708	-0.8%	-32.0%	7.2%	-3.5%
74 Spencer	29,337,539	30,689,358	19,332,841	19,655,642	20,634,398	4.6%	-37.0%	1.7%	5.0%
75 Starke	22,830,274	22,352,358	14,908,408	17,213,889	17,192,870	-2.1%	-33.3%	15.5%	-0.1%
76 Steuben	48,966,074	52,637,845	33,190,656	32,689,385	32,902,416	7.5%	-36.9%	-1.5%	0.7%
77 Sullivan	24,065,691	23,557,942	17,292,955	18,087,999	18,635,762	-2.1%	-26.6%	4.6%	3.0%
78 Switzerland	6,814,739	7,526,857	5,434,736	5,498,258	5,557,518	10.4%	-27.8%	1.2%	1.1%
79 Tippecanoe	184,329,096	194,995,158	132,242,648	133,511,829	137,964,105	5.8%	-32.2%	1.0%	3.3%
80 Tipton	18,762,104	19,830,120	13,912,529	14,367,815	14,574,588	5.7%	-29.8%	3.3%	1.4%
81 Union	7,908,601	9,057,896	6,827,796	6,691,291	6,787,538	14.5%	-24.6%	-2.0%	1.4%
82 Vanderburgh	224,338,903	222,695,334	152,738,507	156,754,973	163,188,460	-0.7%	-31.4%	2.6%	4.1%
83 Vermillion	21,626,801	21,799,168	15,087,193	15,173,321	15,249,286	0.8%	-30.8%	0.6%	0.5%
84 Vigo	122,885,843	127,368,502	98,329,769	99,042,059	99,473,011	3.6%	-22.8%	0.7%	0.4%
85 Wabash	34,687,235	34,850,276	22,534,547	22,575,193	22,189,740	0.5%	-35.3%	0.2%	-1.7%
86 Warren	10,712,087	11,023,355	7,606,423	7,564,504	7,606,546	2.9%	-31.0%	-0.6%	0.6%
87 Warrick	65,064,483	67,515,689	44,422,738	45,433,418	45,535,096	3.8%	-34.2%	2.3%	0.2%
88 Washington	23,351,699	25,118,110	17,686,658	17,793,579	18,768,190	7.6%	-29.6%	0.6%	5.5%
89 Wayne	81,576,603	82,868,889	58,480,756	61,283,040	60,285,065	1.6%	-29.4%	4.8%	-1.6%
90 Wells	27,357,019	29,168,567	17,795,686	18,225,963	18,659,688	6.6%	-39.0%	2.4%	2.4%
91 White	34,379,262	34,661,502	23,299,158	23,600,765	24,319,673	0.8%	-32.8%	1.3%	3.0%
92 Whitley	32,630,846	35,547,274	21,153,126	21,638,415	22,671,984	8.9%	-40.5%	2.3%	4.8%
Total 91 Counties	8,278,562,074	8,532,495,952	5,903,113,356	6,027,686,018	6,174,546,543	3.1%	-30.8%	2.1%	2.4%