

2012 Wayne County Property Tax Report

with Comparison to 2011



Legislative Services Agency

August 2012

This report describes property tax changes in Wayne County between 2011 and 2012. In 2012 tax changes in each county were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates. In 2012, for the first time in years, tax bill changes were not affected by statewide policy changes. The big 2008 tax reform was fully phased in by 2011. There were some statewide trends. The effects of the Great Recession lingered in many counties, depressing assessed value growth. Taxes in rural counties were affected by a large increase in farmland assessed values.

In Wayne County the average tax bill for all taxpayers decreased by 1.7%. This tax bill drop was the result of a 2.2% increase in the tax levy of all local government units and a 0.7% increase in certified net assessed value. Homestead, other residential, and business gross assessments fell, which may have been a legacy of the recession. Agricultural assessments increased substantially. The levy increased slightly more than net assessed value, but tax rates fell in about two-thirds of Wayne County tax districts. Wayne County's tax cap credits as a percentage of levies rose 1.5% in 2012.

	Average Change in Tax Bill, All Property	Total Levy, All Units	Certified Net Assessed Value	Tax Cap Credits % of Levy
2012	-1.7%	\$61,591,025	\$2,281,434,058	10.3%
Change		2.2%	0.7%	1.5%
2011	-1.4%	\$60,285,065	\$2,264,931,511	8.8%

Homestead Property Taxes

Homestead property taxes decreased 1.1% on average in Wayne County in 2012. The county average tax rate rose by 1.4%, though tax rates in most Wayne County tax districts decreased. Homestead gross assessed values fell in 2012, which may account for the tax bill decrease. The percentage of Wayne County homesteads at their tax caps fell slightly from 20.8% in 2011 to 20.3% in 2012.

Comparable Homestead Property Tax Changes in Wayne County

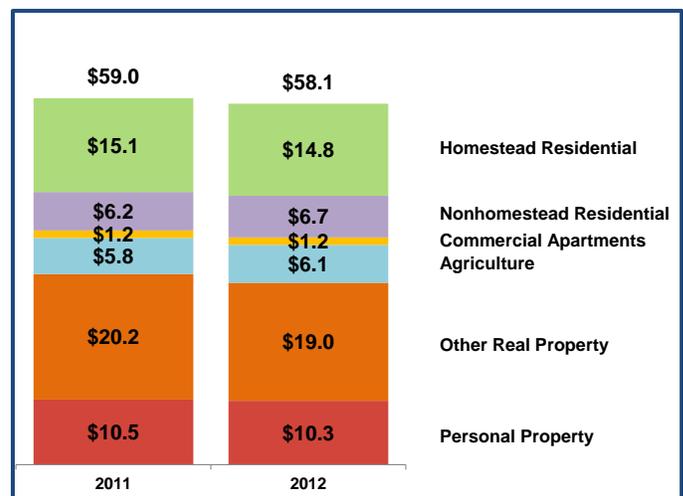
	2011 to 2012	
	Number of Homesteads	% Share of Total
Summary Change in Tax Bill		
Higher Tax Bill	7,919	43.5%
No Change	2,718	14.9%
Lower Tax Bill	7,566	41.6%
Average Change in Tax Bill	-1.1%	
Detailed Change in Tax Bill		
20% or More	521	2.9%
10% to 19%	391	2.1%
1% to 9%	7,007	38.5%
0%	2,718	14.9%
-1% to -9%	5,745	31.6%
-10% to -19%	1,182	6.5%
-20% or More	639	3.5%
Total	18,203	100.0%

Note: Percentages may not total due to rounding.

Net Tax Bill Changes - All Property Types

Most of Wayne County's 2012 net property taxes were paid by business owners on their land and buildings (other real) and business equipment (personal) and by homeowners. Net tax bills for all taxpayers decreased 1.7% in Wayne County in 2012. Net taxes were higher for agricultural and nonhomestead residential property (mostly smaller rentals and second homes). Net taxes were lower for homesteads, commercial apartments, and other real and personal property.

Comparison of Net Property Tax by Property Type (In Millions)



Tax Rates, Levies, and Assessed Values

Property tax rates decreased in about two-thirds of Wayne County tax districts. Still, the average tax rate rose by 1.4%, because levies increased by more than net assessed values.

Levies in Wayne County increased by 2.2%. The largest levy increase was in the city of Richmond unit, mainly due to a significant increase in the general fund. The Richmond Sanitary unit had a large decrease in the special sanitary general fund. That increase was offset by a similar-sized decrease in the Richmond city general fund. The Richmond Community School Corporation and the county unit also had large levy increases.

Wayne County's total net assessed value decreased 1.2% in 2012. Agricultural net assessments rose 10.1%. The large increase in agricultural assessed value was due to the 16% increase in the base rate assessment of farmland, from \$1,290 to \$1,500 per acre for taxes in 2012. Combined nonagricultural net assessments fell 2.8%. This large decline may be a lingering effect of the Great Recession.

Property Type	Gross AV 2011	Gross AV 2012	Gross AV Change	Net AV 2011	Net AV 2012	Net AV Change
Homesteads	\$1,894,335,483	\$1,875,561,900	-1.0%	\$687,338,186	\$700,512,510	1.9%
Other Residential	345,061,500	335,693,900	-2.7%	342,925,569	333,688,385	-2.7%
Ag Business/Land	296,296,800	326,809,700	10.3%	296,004,996	325,801,509	10.1%
Business Real/Personal	1,613,823,157	1,520,164,285	-5.8%	1,090,303,071	1,027,856,578	-5.7%
Total	\$4,149,516,940	\$4,058,229,785	-2.2%	\$2,416,571,822	\$2,387,858,982	-1.2%

Net AV equals Gross AV less deductions and exemptions · Tax rates are calculated on Net AV · Circuit breaker tax caps are calculated on Gross AV

Tax Cap (Circuit Breaker) Credits

Property taxes are capped at 1% of gross assessed value for homesteads, 2% for other residential property (including rental housing and second homes) and farmland, and 3% for business land, buildings, and equipment. Taxpayers receive credits when their tax bills exceed the caps. Credits are revenue lost to local governments.

Total tax cap credits in Wayne County were \$6.6 million, or 10.3% of the levy. This was more than the state average percentage of the levy of 9.2%, and much more than the median value of 3.2% among all counties. Tax rates are the main determinant of tax cap credits, and Wayne County's tax rates were higher than the state average.

More than half of the total tax cap credits were in the 2% nonhomestead/farmland category; most of the rest were in the 1% homestead category. The largest credit increases in 2012 were in the 3% business real and personal category. The largest percentage losses were in Hagerstown, and Centerville and Greens Fork towns, where district tax rates were more than \$3 per \$100 assessed value. The largest dollar losses were in Richmond and the county unit.

Tax Cap Credits by Category

Tax cap credits increased in Wayne County in 2012 by almost \$1.1 million, or 18.8%. The percentage of the levy lost to credits increased by 1.5%. There were no major changes in state policy to affect tax cap credits in 2012. Wayne County credits increased mainly because of tax increases in Richmond taxing districts, where much business property is located.

Tax Cap Category	2011	2012	Difference	% Change
1%	\$1,657,265	\$1,763,770	\$106,505	6.4%
2%	3,543,795	3,879,695	335,900	9.5%
3%	365,185	969,192	604,007	165.4%
Elderly	14,641	18,490	3,849	26.3%
Total	\$5,580,886	\$6,631,147	\$1,050,260	18.8%
% of Levy	8.8%	10.3%		1.5%

Wayne County Levy Comparison by Taxing Unit

Taxing Unit	2008	2009	2010	2011	2012	% Change			
						2008 - 2009	2009 - 2010	2010 - 2011	2011 - 2012
<i>County Total</i>	82,868,889	58,480,756	61,283,040	60,285,065	61,591,025	-29.4%	4.8%	-1.6%	2.2%
State Unit	63,687	0	0	0	0	-100.0%			
Wayne County	16,386,005	15,877,344	15,869,920	16,393,575	16,973,869	-3.1%	0.0%	3.3%	3.5%
Abington Township	50,885	50,691	52,517	37,879	38,415	-0.4%	3.6%	-27.9%	1.4%
Boston Township	82,398	81,528	74,719	62,673	64,027	-1.1%	-8.4%	-16.1%	2.2%
Center Township	84,796	86,774	90,431	92,473	127,175	2.3%	4.2%	2.3%	37.5%
Clay Township	51,205	51,117	53,132	54,796	56,363	-0.2%	3.9%	3.1%	2.9%
Dalton Township	8,249	8,229	10,343	10,571	10,551	-0.2%	25.7%	2.2%	-0.2%
Franklin Township	38,128	39,554	40,688	38,636	39,142	3.7%	2.9%	-5.0%	1.3%
Greene Township	60,606	62,920	64,327	65,454	67,361	3.8%	2.2%	1.8%	2.9%
Harrison Township	20,148	20,980	21,753	22,492	23,223	4.1%	3.7%	3.4%	3.3%
Jackson Township	105,300	103,463	111,482	113,730	117,405	-1.7%	7.8%	2.0%	3.2%
Jefferson Township	78,961	82,214	84,638	84,473	69,716	4.1%	2.9%	-0.2%	-17.5%
New Garden Township	58,380	59,691	61,306	26,514	28,070	2.2%	2.7%	-56.8%	5.9%
Perry Township	45,852	46,113	47,662	48,781	50,317	0.6%	3.4%	2.3%	3.1%
Washington Township	29,794	29,276	30,296	30,563	31,190	-1.7%	3.5%	0.9%	2.1%
Wayne Township	967,394	993,777	1,030,746	1,056,271	1,084,126	2.7%	3.7%	2.5%	2.6%
Webster Township	64,454	70,086	72,068	59,272	59,473	8.7%	2.8%	-17.8%	0.3%
Richmond Civil City	15,363,326	13,779,842	14,435,116	13,919,308	15,798,665	-10.3%	4.8%	-3.6%	13.5%
Boston Civil Town	2,042	2,100	2,182	2,238	2,320	2.8%	3.9%	2.6%	3.7%
Cambridge City Civil Town	550,285	558,507	585,890	599,230	581,366	1.5%	4.9%	2.3%	-3.0%
Centerville Civil Town	476,016	504,848	496,234	511,480	547,433	6.1%	-1.7%	3.1%	7.0%
Dublin Civil Town	46,391	46,855	49,829	50,701	52,668	1.0%	6.3%	1.7%	3.9%
East Germantown Civil Town	10,262	10,955	11,328	11,705	12,083	6.8%	3.4%	3.3%	3.2%
Economy Civil Town	18,586	19,162	20,036	20,585	21,286	3.1%	4.6%	2.7%	3.4%
Fountain City Civil Town	111,085	114,503	119,878	181,404	142,123	3.1%	4.7%	51.3%	-21.7%
Greens Fork Civil Town	59,846	62,130	62,129	65,240	67,424	3.8%	0.0%	5.0%	3.3%
Hagerstown Civil Town	646,579	661,247	696,094	722,870	738,117	2.3%	5.3%	3.8%	2.1%
Milton Civil Town	57,797	58,862	61,488	63,055	63,094	1.8%	4.5%	2.5%	0.1%
Mount Auburn Civil Town	7,367	6,076	6,076	6,050	6,075	-17.5%	0.0%	-0.4%	0.4%
Spring Grove Civil Town	75,385	78,372	78,362	82,997	85,774	4.0%	0.0%	5.9%	3.3%
Whitewater Civil Town	0	0	0	0	0				
Nettle Creek School Corp	3,724,815	1,991,289	2,151,793	2,017,975	2,226,050	-46.5%	8.1%	-6.2%	10.3%
Western Wayne School Corp	3,346,611	1,825,794	1,911,062	1,902,076	1,682,206	-45.4%	4.7%	-0.5%	-11.6%
Centerville-Abington Comm School Corp	6,577,015	3,463,382	3,999,709	3,784,334	3,573,873	-47.3%	15.5%	-5.4%	-5.6%
Northeastern Wayne School Corp	3,419,485	1,992,816	2,152,167	2,267,163	2,069,213	-41.7%	8.0%	5.3%	-8.7%
Richmond Community School Corp	22,613,573	8,624,174	9,190,175	8,189,293	9,125,742	-61.9%	6.6%	-10.9%	11.4%
Cambridge City Public Library	123,516	127,950	132,531	308,787	309,115	3.6%	3.6%	133.0%	0.1%
Centerville Public Library	320,665	355,839	371,708	323,154	371,843	11.0%	4.5%	-13.1%	15.1%
Dublin Public Library	16,589	16,899	17,613	18,253	18,869	1.9%	4.2%	3.6%	3.4%
Hagerstown Public Library	180,995	185,670	194,632	201,055	208,358	2.6%	4.8%	3.3%	3.6%
Richmond-Morrisson-Reeves Public Library	1,591,754	1,186,225	1,501,025	1,533,260	1,589,039	-25.5%	26.5%	2.1%	3.6%
Wayne County Contractual Library	108,817	76,445	100,332	102,374	105,725	-29.7%	31.2%	2.0%	3.3%
Richmond Sanitary	4,956,066	5,067,057	5,219,623	5,202,325	3,352,141	2.2%	3.0%	-0.3%	-35.6%
W. U. R. Solid Waste Management District	0	0	0	0	0				
Richmond Redevelopment Commission	267,779	0	0	0	0	-100.0%			

Wayne County 2012 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	Credit Rates						Net Tax Rate, Homesteads
			LOIT PTRC	COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
89001	Abington Township	2.2186	--	--	--	--	--	--	2.2186
89002	Boston Township	1.5496	--	--	--	--	--	--	1.5496
89003	Boston Town	1.5440	--	--	--	--	--	--	1.5440
89004	Center Township	2.3270	--	--	--	--	--	--	2.3270
89005	Center Township - Sanitary	2.5783	--	--	--	--	--	--	2.5783
89006	Richmond City-Center Twp	3.8237	--	--	--	--	--	--	3.8237
89007	Centerville Town	3.3200	--	--	--	--	--	--	3.3200
89008	Clay Township	1.9547	--	--	--	--	--	--	1.9547
89009	Greens Fork Town	3.4439	--	--	--	--	--	--	3.4439
89010	Dalton Township	1.8429	--	--	--	--	--	--	1.8429
89011	Franklin Township	1.8852	--	--	--	--	--	--	1.8852
89012	Whitewater Town	1.8282	--	--	--	--	--	--	1.8282
89013	Greene Township	1.9565	--	--	--	--	--	--	1.9565
89014	Harrison Township	1.8896	--	--	--	--	--	--	1.8896
89015	Jackson Township	1.9756	--	--	--	--	--	--	1.9756
89016	Cambridge City Town	3.2889	--	--	--	--	--	--	3.2889
89017	Dublin Town	2.4850	--	--	--	--	--	--	2.4850
89018	East Germantown Town	2.2248	--	--	--	--	--	--	2.2248
89019	Mount Auburn Town	2.1602	--	--	--	--	--	--	2.1602
89020	Jefferson Township	2.0463	--	--	--	--	--	--	2.0463
89021	Hagerstown Town	3.6007	--	--	--	--	--	--	3.6007
89022	New Garden Township	1.9102	--	--	--	--	--	--	1.9102
89023	Fountain City Town	2.8962	--	--	--	--	--	--	2.8962
89024	Perry Township	1.9819	--	--	--	--	--	--	1.9819
89025	Economy Town	2.9667	--	--	--	--	--	--	2.9667
89026	Washington Township	1.9211	--	--	--	--	--	--	1.9211
89027	Milton Town	3.0189	--	--	--	--	--	--	3.0189
89028	Wayne Township	1.8714	--	--	--	--	--	--	1.8714
89029	Wayne Township - Sanitary	2.1227	--	--	--	--	--	--	2.1227
89030	Richmond City-Wayne Twp	3.0974	--	--	--	--	--	--	3.0974
89031	Spring Grove Town	2.3879	--	--	--	--	--	--	2.3879
89032	Webster Township	1.9672	--	--	--	--	--	--	1.9672
89033	Richmond Boston Twp Airport	2.9914	--	--	--	--	--	--	2.9914
89034	Richmond City-Webster Twp	3.3917	--	--	--	--	--	--	3.3917
89035	Centerville North	2.2692	--	--	--	--	--	--	2.2692

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 *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

Wayne County 2012 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type				Total	Levy	Circuit Breaker as % of Levy
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly			
<i>Non-TIF Total</i>	1,762,570	3,799,188	880,867	18,487	6,461,111	61,591,025	10.5%
<i>TIF Total</i>	1,199	80,508	88,325	3	170,036	3,061,926	5.6%
<i>County Total</i>	1,763,770	3,879,695	969,192	18,490	6,631,147	64,652,951	10.3%
Wayne County	431,749	920,163	201,432	4,978	1,558,321	16,973,869	9.2%
Abington Township	707	1,629	0	13	2,348	38,415	6.1%
Boston Township	2	0	0	8	10	64,027	0.0%
Center Township	4,206	6,742	606	19	11,572	127,175	9.1%
Clay Township	12	227	45	10	295	56,363	0.5%
Dalton Township	0	0	0	1	1	10,551	0.0%
Franklin Township	35	0	0	0	35	39,142	0.1%
Greene Township	16	0	0	0	16	67,361	0.0%
Harrison Township	0	0	0	0	0	23,223	0.0%
Jackson Township	1,144	4,336	1,284	26	6,789	117,405	5.8%
Jefferson Township	1,171	2,089	1,173	25	4,458	69,716	6.4%
New Garden Township	131	652	0	4	787	28,070	2.8%
Perry Township	36	165	0	0	201	50,317	0.4%
Washington Township	36	192	1	2	230	31,190	0.7%
Wayne Township	22,202	39,075	7,357	670	69,303	1,084,126	6.4%
Webster Township	41	1	0	8	51	59,473	0.1%
Richmond Civil City	553,665	1,199,712	274,209	4,761	2,032,347	15,798,665	12.9%
Boston Civil Town	0	0	0	0	0	2,320	0.0%
Cambridge City Civil Town	17,113	61,422	21,736	171	100,442	581,366	17.3%
Centerville Civil Town	35,418	80,642	11,301	29	127,390	547,433	23.3%
Dublin Civil Town	145	3,493	0	0	3,638	52,668	6.9%
East Germantown Civil Town	1	478	0	1	479	12,083	4.0%
Economy Civil Town	0	3,505	0	0	3,505	21,286	16.5%
Fountain City Civil Town	2,375	14,193	0	23	16,591	142,123	11.7%
Greens Fork Civil Town	386	12,179	2,437	0	15,002	67,424	22.2%
Hagerstown Civil Town	48,046	73,627	51,115	836	173,623	738,117	23.5%
Milton Civil Town	610	10,714	65	33	11,421	63,094	18.1%
Mount Auburn Civil Town	17	145	0	0	162	6,075	2.7%
Spring Grove Civil Town	815	3,047	0	33	3,896	85,774	4.5%
Whitewater Civil Town	0	0	0	0	0	0	
Nettle Creek School Corp	31,886	62,496	34,093	684	129,159	2,226,050	5.8%
Western Wayne School Corp	14,029	59,944	15,182	292	89,447	1,682,206	5.3%
Centerville-Abington Comm School Corp	122,529	233,218	51,969	537	408,253	3,573,873	11.4%
Northeastern Wayne School Corp	3,780	14,315	12	139	18,246	2,069,213	0.9%
Richmond Community School Corp	282,451	594,270	117,326	3,328	997,375	9,125,742	10.9%
Cambridge City Public Library	2,678	10,463	2,952	57	16,150	309,115	5.2%
Centerville Public Library	13,728	25,675	6,304	45	45,753	371,843	12.3%
Dublin Public Library	52	1,251	0	0	1,303	18,869	6.9%
Hagerstown Public Library	5,978	9,825	6,195	114	22,113	208,358	10.6%
Richmond-Morrisson-Reeves Public Library	50,934	107,167	21,158	593	179,851	1,589,039	11.3%
Wayne County Contractual Library	295	1,078	40	11	1,425	105,725	1.3%
Richmond Sanitary	114,149	241,056	52,877	1,040	409,121	3,352,141	12.2%
W. U. R. Solid Waste Management District	0	0	0	0	0	0	
Richmond Redevelopment Commission	0	0	0	0	0	0	
TIF - Johns Manville	0	0	8,825	0	8,825	427,993	2.1%
TIF - Richmond Center	0	0	31,308	0	31,308	392,227	8.0%
TIF - Richmond Center Exp.	0	0	4,723	0	4,723	50,951	9.3%
TIF - Richmond Wayne	1,199	80,508	43,469	3	125,180	1,922,995	6.5%
TIF - Richmond Wayne Exp.	0	0	0	0	0	0	
TIF - DOT Foods	0	0	0	0	0	219,655	0.0%
TIF - Taconic Farms	0	0	0	0	0	48,105	0.0%

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.

Circuit Breaker Credit Types:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1% 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, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% 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. The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.