



AUDITOR'S CERTIFICATE

STATE OF INDIANA)
)
COUNTY OF ALLEN)

SS:

I, Nicholas D Jordan, do hereby certify that I am the duly elected, qualified and acting Auditor of Allen County, Indiana.

Upon request from the M.S.D of Southwest Allen County "School Corp" I have completed the necessary calculations in accordance with Indiana Code "IC" 20-46-1-10. The calculations were completed using 2021 pay 2022 tax rates and assessed values in conjunction with the 2016 approved maximum School Corp referenda rate of \$.1500.

I hereby certify that the following should be used in the ballot question under IC 20-46-1-10.1:

"...originally increased the average property tax paid to the school corporation per year on a residence within the school corporation by 23.2% and originally increased the average property tax paid to the school corporation per year on a business property within the school corporation by 21.7%."

As requested by the DLGF, included herein are the data and worksheets used in completing the calculations.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND SEAL OF ALLEN COUNTY THIS 13th DAY OF JUNE, 2022.

NICHOLAS D JORDAN
AUDITOR, ALLEN COUNTY, INDIANA

SEAL

School Operating Referenda Calculation per IC 20-46-1-10

Homestead

Tax District

	38	48	75	79	Results
Step 1-Average 21p22 GAV					
21p22 GAV	\$ 1,613,160,220	\$ 366,062,000	\$ 2,233,761,900	\$ 5,143,100	\$ 4,218,127,220
# Hmstds(1% CB cap property)	4,783	1,389	8,785	49	15,006
				Avg	\$ 281,096
Step 2-Average 21p22 NAV					
(A)Hmst Stand					\$ 45,000
(B)Hmst Supp					\$ 82,634
				NAV	\$ 153,462
Step 3-NAV/100					
Per 100 of NAV					\$ 1,534.62
Step 4-Avg 21p22 Tax Rate					
21p22 Gross Tax Rate	\$ 1.5527	\$ 1.6759	\$ 2.9566	\$ 1.7592	\$ 7.9444
				Avg	\$ 1.9861
Step 5*-Net Prop Tax Liab					
A) Gross Tax Liability					\$ 3,047.92
B)PTR credit(excl referenda tax)					\$ 190.28
1%					\$ 178.88
Uniform					\$ -
CB Credit(1%)					\$ -
Net Prop Tax Liability					\$ 2,678.76
Step 6-School Allocation of Net Tax					
(A) SACS Cert Pay 2022 Tax Rate	\$ 0.8276	\$ 0.8276	\$ 0.8276	\$ 0.8276	\$ 0.8276
(less referenda rate)	\$ 0.0930	\$ 0.0930	\$ 0.0930	\$ 0.0930	\$ 0.0930
Net SACS Cert Pay 2022 Tax Rate	\$ 0.7346	\$ 0.7346	\$ 0.7346	\$ 0.7346	\$ 0.7346
(B)Allocation					\$ 990.79
Step 7-Est Tax to be imposed					
(A)Est Referenda Rate					\$ 0.1500
(B)Est Average Tax					\$ 230.19
Step 8-% increase due to Referenda				Final Result	23.23%

*see calculation supporting documentation for full details

School Operating Referenda Calculation per IC 20-46-1-10

<u>Business</u>	Tax District				Results
	38	48	75	79	
Step 1-Average 21p22 GAV					
21p22 GAV	\$ 214,734,000	\$ 325,749,100	\$ 402,196,900	\$ 1,326,600	\$ 944,006,600
Businesses(Non-Hmstd 3% CB cap prop)	2,114	1,394	3,026	75	6,609
					\$ 1,428,377
Step 2-21p22 NAV/100					
Per 100 of NAV					\$ 1,428,377
Step 3-Avg 21p22 Tax Rate					
21p22 Gross Tax Rate	\$ 1.5527	\$ 1.6759	\$ 2.9566	\$ 1.7592	\$ 7.9444
					\$ 1,986,111
Step 4*-Net Prop Tax Liab					
A) Gross Tax Liability					\$ 2,836.88
B)PTR credit(excl referenda tax)					\$ -
1%					\$ -
Uniform					\$ 166.48
CB Credit(3%)					\$ -
Net Prop Tax Liability					\$ 2,670,401
Step 5-School Allocation of Net Tax					
(A) SACS Cert Pay 2022 Tax Rate	\$ 0.8276	\$ 0.8276	\$ 0.8276	\$ 0.8276	\$ 0.8276
(less referenda rate)	\$ 0.0930	\$ 0.0930	\$ 0.0930	\$ 0.0930	\$ 0.0930
Net SACS Cert Pay 2022 Tax Rate	\$ 0.7346	\$ 0.7346	\$ 0.7346	\$ 0.7346	\$ 0.7346
(B)Allocation					\$ 987,701
Step 6-Est Tax to be imposed					
(A)Est Referenda Rate					\$ 0.1500
(B)Est Average Tax					\$ 214,251
Step 7-% increase due to Referenda				Final Result	\$ 21,692%

*see calculation supporting documentation for full details

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2022 TAX RATES
(Per Taxing District)**

**Year : 2022
County: 02 Allen**

*FOR COMPARISON
ONLY*

<u>Taxing District</u>	<u>2022 District Rate</u>	<u>2021 District Rate</u>
038 Aboite	1.5527	1.5911
039 Adams	2.1004	2.0108
040 Adams Ptc	2.1588	2.0703
041 New Haven Adams Ptc	2.8908	2.8539
042 Cedar Creek	1.7428	1.7967
043 Grabill Cedar Creek	2.6100	2.6777
044 Eel River	1.6959	1.7662
045 Jackson	1.5612	1.5757
046 Jefferson	1.9149	1.6462
047 New Haven Jefferson	2.8692	2.8209
048 Lafayette	1.6759	1.7334
049 Lake	1.7101	1.7796
050 Madison	1.5954	1.6278
051 Marion	1.5888	1.6028
052 Maumee	1.9531	1.6490
053 Woodburn	2.5516	2.2307
054 Milan	1.9448	1.6170
055 Monroe	1.6316	1.6446
056 Monroeville	2.7495	2.8339
057 Perry	1.6999	1.7703
058 Hometown	1.7616	1.8529
059 Pleasant	1.7751	1.8449
060 Pleasant Ptc	1.8335	1.9044
061 Scipio	1.5638	1.5860
062 Springfield	1.7437	1.8211
063 St. Joseph	1.6739	1.7356
064 St. Joseph Ptc	1.7323	1.7951
065 Washington	1.6776	1.7180
066 Washington Ptc	1.7360	1.7775

067	Wayne	1.8765	1.9639
068	Wayne Ptc	1.9349	2.0234
069	FW Adams FWCS	3.0887	3.1815
070	FW Adams EACS	3.0339	3.0866
071	FW Pleasant	3.0516	3.1458
072	FW St. Joseph	3.0683	3.1561
073	FW Washington	3.0707	3.1453
074	FW Wayne	3.1530	3.2648
075	FW Aboite	2.9566	3.0449
077	FW Adams NH Park EACS	3.0240	3.0624
079	Zanesville	1.7592	1.8067
082	Leo-Cedarville	1.8738	1.9027
085	NH St. Joseph	2.9252	2.9234
087	Huntertown Eel River	1.7576	1.8488
091	FW Perry	3.1192	3.2188
097	FW Milan	3.0036	3.0495

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates

SACS Avg Hmst/Bus Calc

2021 Pay 2022 Tax Calculation

	Tax Rates and Credit Rates (Entered as x.xxxx)	Homestead Property (1 % Cap)	Nonresidential Real and Personal Property (3% Cap)
Gross AV (less exemptions for Nontaxables)		281,096	142,837
Deductions		127,634	0
Net AV		153,462	142,837
Tax Rate	1.9861		
Gross Tax per Installment		1,523.96	1,418.44
Total Referendum Rate Excluded from Circuit Breaker	0.0930		
Net Tax per Installment on Referendum Rate and Referendum Rate Adjustment to Circuit Breaker Cap		71.36	66.42
Local Income Tax (LIT) PTR Rate-w/ Homestead	6.5497		
LIT PTR Rate	6.1570		
LIT PTR Amount per Installment - LIT 1% AV		95.14	
LIT PTR Amount per Installment - LIT Total AV PTR		89.44	83.24
Net Tax per Installment Before CB Credit		1,339.38	1,335.20
Circuit Breaker Cap per Installment Based on Gross AV		1,405.48	2,142.56
Total Circuit Breaker Cap (Circuit Breaker Cap based on Gross AV plus Referendum Rate Adjustment)		1,476.84	2,208.98
Circuit Breaker Credit per Installment		0.00	0.00
Net Tax Per Installment After CB Credit per Installment		1,339.38	1,335.20
OVER 65 Circuit Breaker (if eligible enter 2021 tax below)			
2021 Net Tax per Installment - HC only			
IF 2021 Net Tax per Installment = zero, enter "yes"			
Maximun Net Tax per Installment (2021 plus 2%)		0.00	
Over 65 Circuit Breaker Credit per Installment	0		
Net Tax Per Installment After ALL CREDITS per Installment		1,339.38	1,335.20
Total Gross Tax		3,047.92	2,836.88
Total LIT 1% AV		190.28	0.00
Total LIT Total AV PTR		178.88	166.48
Total CB Credit		0.00	0.00
Total Over 65 CB Credit		0.00	0.00
Total Over 65 CB Credit - IF 2021 Net Tax = Zero		FALSE	
Total Net Tax		2,678.76	2,670.40