



**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 Fort Wayne Community Schools “School Corp” I have completed the necessary calculations in accordance with Indiana Code “IC” 20-46-9-9. The calculations were completed using 2022 pay 2023 tax rates and assessed values; a Homestead Standard deduction amount of \$48,000 per IC 6-1.1-12-37; a 40% Homestead Supplemental deduction per IC 6-1.1-12-37.5 which was amended in 2023 HEA 1499 and effective upon passage; and a proposed referenda rate of .10%

I hereby certify that the following should be used in the ballot question under IC 20-46-9-9:

*“...the average property tax paid to the school corporation per year on a residence would increase by 12.74% and the average property tax paid to the school corporation per year on a business property would increase by 11.96%. The most recent.....”*

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 24<sup>th</sup> DAY OF MAY, 2023.

**NICHOLAS D JORDAN**  
**AUDITOR, ALLEN COUNTY, INDIANA**

**SEAL**

School Safety Operating Referenda Calculation per IC 20-46-9-9

<u>Homestead</u>	Tax District															Results
	59	60	63	64	65	66	67	68	69	71	72	73	74	85		
<b>Step 1-Average 22p23 GAV</b>																
22p23 GAV	\$ 204,074,900	\$ 1,216,000	\$ 611,684,200	\$ 6,981,200	\$ 206,123,600	\$ 181,135,300	\$ 18,438,000	\$ 65,096,200	\$ 371,600	\$ 986,900	\$ 3,768,107,515	\$ 1,524,740,303	\$ 2,589,596,950	\$ 87,760,800	\$ 9,266,313,468	
# Hmstds(1% CB cap property)	1,132	6	2,430	17	907	880	103	362	13	6	19,045	8,408	21,645	425	55,379	
<b>Step 2-Average 22p23 NAV</b>																
(A)Hmst Stand															\$ 48,000	
(B)Hmst Supp															\$ 47,730	
															\$ 71,595	
<b>Step 3-NAV/100</b>																
Per 100 of NAV															\$ 715.95	
<b>Step 4-Avg 22p23 Tax Rate</b>																
22p23 Gross Tax Rate	\$ 1.6648	\$ 1.7194	\$ 1.5756	\$ 1.6302	\$ 1.5684	\$ 1.6230	\$ 1.7507	\$ 1.8053	\$ 2.9080	\$ 2.8783	\$ 2.8919	\$ 2.8936	\$ 2.9642	\$ 2.7490	\$ 30.6224	
															\$ 2.1873	
<b>Step 5*-Net Prop Tax Liab</b>																
A) Gross Tax Liability															\$ 1,566.01	
B)PTR credit(excl referenda tax)															\$ 90.58	
1%															\$ 90.66	
Uniform															\$ -	
CB Credit(1%)															\$ -	
Net Prop Tax Liability															\$ 1,384.77	
<b>Step 6-School Allocation of Net Tax</b>																
(A) FWCS Cert Pay 2023 Tax Rate	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	
(B)Allocation															\$ 561.87	
<b>Step 7-Est Tax to be imposed</b>																
(A)Est Referenda Rate															\$ 0.1000	
(B)Est Average Tax															\$ 71.60	
<b>Step 8-% increase due to Referenda</b>															12.74%	

\*see "Tax calc detail" tab for full calculation

School Safety Operating Referenda Calculation per IC 20-46-9-9

<u>Business</u>	Tax District														Results	
	59	60	63	64	65	66	67	68	69	71	72	73	74	85		
<b>Step 1-Average 22p23 GAV</b>																
22p23 GAV	\$ 321,831,090	\$ 3,097,640	\$ 85,883,690	\$ 9,011,950	\$ 93,813,250	\$ 7,525,830	\$ 24,914,890	\$ 51,173,650	\$ 10,301,890	\$ 172,105,690	\$ 871,976,780	\$ 1,996,872,940	\$ 2,364,674,923	\$ 7,853,170	\$ 6,021,037,383	
<sup>1</sup> Businesses(Non-Hmstd 3% CB cap prop)	907	45	1,014	44	692	237	178	470	89	355	4,574	7,030	13,695	55	29,385	
															\$ 204,902	
<b>Step 2-22p23 NAV/100</b>																
Per 100 of NAV															\$ 2,049.02	
<b>Step 3-Avg 22p23 Tax Rate</b>																
22p23 Gross Tax Rate	\$ 1.6648	\$ 1.7194	\$ 1.5756	\$ 1.6302	\$ 1.5684	\$ 1.6230	\$ 1.7507	\$ 1.8053	\$ 2.9080	\$ 2.8783	\$ 2.8919	\$ 2.8936	\$ 2.9642	\$ 2.7490	\$ 30.6224	
															\$ 2,1873	
<b>Step 4*-Net Prop Tax Liab</b>																
A) Gross Tax Liability															\$ 4,481.84	
B)PTR credit(excl referenda tax)															\$ -	
1% Uniform CB Credit(3%)															\$ 259.44	
Net Prop Tax Liability															\$ 4,222.40	
<b>Step 5-School Allocation of Net Tax</b>																
(A) FWCS Cert Pay 2023 Tax Rate	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	\$ 0.8875	
(B)Allocation															\$ 1,713.24	
<b>Step 6-Est Tax to be imposed</b>																
(A)Est Referenda Rate															\$ 0.1000	
(B)Est Average Tax															\$ 204.90	
<b>Step 7-% increase due to Referenda</b>															\$ 11.96%	

\*see "Tax calc detail" tab for full calculation

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

**2023 TAX RATES  
(Per Taxing District)**

**Year : 2023  
County: 02 Allen**

*FOR COMPARISON  
ONLY*

	<u>Taxing District</u>	<u>2023 District Rate</u>	<u>2022 District Rate</u>
038	Aboite	1.4800	1.5527
039	Adams	1.8698	2.1004
040	Adams Ptc	1.9244	2.1588
041	New Haven Adams Ptc	2.6539	2.8908
042	Cedar Creek	1.6215	1.7428
043	Grabill Cedar Creek	2.4329	2.6100
044	Eel River	1.5850	1.6959
045	Jackson	1.4160	1.5612
046	Jefferson	1.7199	1.9149
047	New Haven Jefferson	2.6544	2.8692
048	Lafayette	1.5896	1.6759
049	Lake	1.5410	1.7101
050	Madison	1.4444	1.5954
051	Marion	1.4404	1.5888
052	Maumee	1.7167	1.9531
053	Woodburn	2.2515	2.5516
054	Milan	1.7288	1.9448
055	Monroe	1.4749	1.6316
056	Monroeville	2.3934	2.7495
057	Perry	1.5886	1.6999
058	Huntertown	1.6453	1.7616
059	Pleasant	1.6648	1.7751
060	Pleasant Ptc	1.7194	1.8335
061	Scipio	1.6386	1.5638
062	Springfield	1.6436	1.7437
063	St. Joseph	1.5756	1.6739
064	St. Joseph Ptc	1.6302	1.7323
065	Washington	1.5684	1.6776
066	Washington Ptc	1.6230	1.7360

067	Wayne	1.7507	1.8765
068	Wayne Ptc	1.8053	1.9349
069	FW Adams FWCS	2.9080	3.0887
070	FW Adams EACS	2.7968	3.0339
071	FW Pleasant	2.8783	3.0516
072	FW St. Joseph	2.8919	3.0683
073	FW Washington	2.8936	3.0707
074	FW Wayne	2.9642	3.1530
075	FW Aboite	2.8099	2.9566
077	FW Adams NH Park EACS	2.7750	3.0240
079	Zanesville	1.7013	1.7592
082	Leo-Cedarville	1.9395	1.8738
085	NH St. Joseph	2.7490	2.9252
087	Huntertown Eel River	1.6417	1.7576
091	FW Perry	2.8692	3.1192
097	FW Milan	2.7728	3.0036

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

# FWCS Avg Hmst/Bus Calc

2022 Pay 2023 Tax Calculation(used \$48k for Hmst Stand & 40% for Supp)

	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)		167,325	204,902
Deductions		95,730	0
Net AV		71,595	204,902
Tax Rate	2.1873		
Gross Tax per Installment		783.01	2,240.93
Total Referendum Rate Excluded from Circuit Breaker (	0.2475		
Net Tax per Installment on Referendum Rate and Referendum Rate Adjustment to Circuit Breaker Cap		88.60	253.57
Local Income Tax (LIT) PTR Rate-w/ Homestead	6.5227		
LIT PTR Rate	6.5275		
LIT PTR Amount per Installment - LIT 1% AV		45.29	
LIT PTR Amount per Installment - LIT Total AV PTR		45.33	129.72
Net Tax per Installment Before CB Credit		692.39	2,111.21
Circuit Breaker Cap per Installment Based on Gross AV		836.63	3,073.53
Total Circuit Breaker Cap (Circuit Breaker Cap based on Gross AV plus Referendum Rate Adjustment)		925.23	3,327.10
Circuit Breaker Credit per Installment		0.00	0.00
Net Tax Per Installment After CB Credit per Installment		692.39	2,111.21
OVER 65 Circuit Breaker (if eligible enter 2022 tax below)			
2022 Net Tax per Installment - HC only		-	
IF 2022 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		692.39	2,111.21
Total Gross Tax		1,566.02	4,481.86
Total LIT 1% AV		90.58	0.00
Total LIT Total AV PTR		90.66	259.44
Total CB Credit		0.00	0.00
Total Over 65 CB Credit		0.00	0.00
Total Over 65 CB Credit - IF 2022 Net Tax = Zero		FALSE	
<b>Total Net Tax</b>		<b>1,384.78</b>	<b>4,222.42</b>