

Allen County 2017 Local Government Budgets and Taxes

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1. ALLEN COUNTY LOCAL GOVERNMENTS, 2017		Appropriations by Fund Type				Property Tax		
Unit	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Total, All Units	937,890,249	591,151,390	75,878,684	53,957,343	216,902,832	407,728,326	14,075,020,435	2.8968
ALLEN COUNTY	125,557,853	94,786,953	4,310,075	7,803,199	18,657,626	76,202,162	14,075,020,435	0.5414
ABOITE TOWNSHIP	1,631,527	130,000	-	780,000	721,527	660,684	2,372,623,770	0.0497
ADAMS TOWNSHIP	890,625	205,000	-	25,000	660,625	652,708	785,726,485	0.3460
CEDAR CREEK TOWNSHIP	327,280	48,700	-	60,000	218,580	214,788	593,433,039	0.0480
EEL RIVER TOWNSHIP	14,725	7,425	-	-	7,300	15,619	183,744,588	0.0085
JACKSON TOWNSHIP	36,521	7,846	-	13,500	15,175	21,228	57,216,417	0.0371
JEFFERSON TOWNSHIP	255,960	22,960	-	55,000	178,000	133,978	169,534,735	0.1067
LAFAYETTE TOWNSHIP	40,656	26,656	-	-	14,000	26,469	372,799,152	0.0071
LAKE TOWNSHIP	211,392	42,492	-	55,000	113,900	98,869	134,516,142	0.0735
MADISON TOWNSHIP	198,684	19,280	48,854	30,000	100,550	117,080	-	0.1195
MARION TOWNSHIP	188,104	24,604	-	65,000	98,500	108,412	153,992,717	0.0704
MAUMEE TOWNSHIP	341,467	30,650	31,817	8,000	271,000	122,229	100,105,617	0.1221
MILAN TOWNSHIP	372,524	41,278	121,476	81,000	128,770	227,196	232,300,552	0.0986
MONROE TOWNSHIP	102,181	24,611	-	38,000	39,570	59,264	68,410,693	0.0985
PERRY TOWNSHIP	1,768,878	118,100	-	584,000	1,066,778	1,020,538	1,582,342,742	0.0742
PLEASANT TOWNSHIP	42,490	24,400	-	-	18,090	29,048	213,588,160	0.0136
SCIPIO TOWNSHIP	16,155	8,155	-	-	8,000	13,628	28,391,758	0.0480
SPRINGFIELD TOWNSHIP	178,667	42,400	52,000	24,267	60,000	178,391	180,010,753	0.0991
ST. JOSEPH TOWNSHIP	1,817,922	239,122	-	400,000	1,178,800	810,523	2,177,630,278	0.1314
WASHINGTON TOWNSHIP	740,210	73,460	-	250,000	416,750	425,533	2,299,569,974	0.1293
WAYNE TOWNSHIP	3,514,297	449,604	-	-	3,064,693	3,377,138	2,271,108,629	0.1487
FORT WAYNE CIVIL CITY	186,172,157	88,866,435	-	3,300,000	94,005,722	130,338,417	8,442,987,593	1.5565
NEW HAVEN CIVIL CITY	11,335,800	6,019,205	767,712	339,963	4,208,920	7,032,421	494,844,264	1.3568
WOODBURN CIVIL CITY	412,225	294,875	-	15,500	101,850	210,108	30,105,792	0.6979
*ZANESVILLE CIVIL TOWN	-	-	-	-	-	6,216	2,914,454	0.2133
GRABILL CIVIL TOWN	619,151	335,131	-	27,599	256,421	363,970	39,795,529	0.9146
HUNTERTOWN CIVIL TOWN	953,107	311,090	180,048	51,169	410,800	343,596	288,493,256	0.1191
MONROEVILLE CIVIL TOWN	573,808	351,395	-	-	222,413	263,559	18,413,982	1.4313
LEO-CEDARVILLE CIVIL TOWN	1,386,000	505,000	-	200,000	681,000	475,165	127,015,419	0.3741

**1. ALLEN COUNTY LOCAL
GOVERNMENTS, 2017
CONTINUED**

Unit	Total Appropriations	Appropriations by Fund Type				Property Tax		
		General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Total, All Units	937,890,249	591,151,390	75,878,684	53,957,343	216,902,832	407,728,326	14,075,020,435	2.8968
M.S.D. SW ALLEN CO SCHOOLS	68,996,645	43,998,825	9,184,284	8,378,678	7,434,858	25,615,941	2,745,422,922	0.9283
NORTHWEST ALLEN CO SCHOOLS	69,121,745	45,186,100	14,214,527	5,174,268	4,546,850	22,115,421	1,900,603,472	1.1636
FORT WAYNE COMM SCHOOLS	289,913,057	215,936,994	29,142,693	16,567,115	28,266,255	71,333,069	6,972,917,515	1.0113
EAST ALLEN CO SCHOOLS	90,026,419	63,790,543	9,173,834	9,339,308	7,722,734	22,527,134	2,456,076,526	0.9172
ALLEN COUNTY PUBLIC LIBRARY	35,825,101	29,182,101	6,643,000	-	-	28,727,117	14,075,020,435	0.2041
FT WAYNE PUBLIC TRANSPORT	14,105,560	-	-	-	14,105,560	5,812,075	-	0.0640
*FT WAYNE-ALLEN CO AIRPORT	26,347,030	-	2,008,364	-	24,338,666	6,488,585	14,075,020,435	0.0461
SOUTHWEST ALLEN CO FIRE	2,231,765	-	-	291,777	1,939,988	1,560,047	931,371,364	0.1675
ALLEN COUNTY SOLID WASTE	1,622,561	-	-	-	1,622,561	-	14,075,020,435	-

**2. ALLEN COUNTY AND COMPARABLE COUNTY PER CAPITA BUDGETS
AND TAXES, 2017**

	Population/ Enrollment	Total Appropriations	General	Debt	Cum/Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Totals, All Units per Person									
Allen	370,404	2,532	1,596	205	146	586	1,101	37,999	2.8968
Indiana Average	72,098	2,831	1,675	300	189	667	1,093	44,269	2.4698

Region

Allen	370,404	2,532	1,596	205	146	586	1,101	37,999	2.8968
DeKalb	42,746	2,772	1,690	279	236	567	1,077	53,272	2.0213
LaGrange	39,110	1,953	1,144	167	206	436	682	54,663	1.2470
Noble	47,638	2,390	1,584	245	167	394	835	43,701	1.9113
Steuben	34,116	3,228	1,782	255	311	881	1,110	88,685	1.2511
Whitley	33,449	2,285	1,454	238	222	371	789	44,503	1.7732

Comparable Population

Elkhart	203,781	2,804	1,878	287	191	447	1,163	40,542	2.8682
St. Joseph	269,141	2,475	1,636	193	123	523	1,146	30,472	3.7592
Hamilton	316,373	3,589	2,207	543	213	626	1,473	63,246	2.3297
Lake	485,846	3,057	1,935	459	155	509	1,606	44,480	3.6100

Individual Units per Person (per Pupil for Schools)

ALLEN COUNTY	370,404	339	256	12	21	50	206	37,999	0.5414
FORT WAYNE CITY	264,488	704	336	-	12	355	493	31,922	1.5565
NEW HAVEN CITY	15,384	737	391	50	22	274	457	32,166	1.3568
WOODBURN CITY	1,578	261	187	-	10	65	133	19,078	0.6979
ZANESVILLE TOWN	604	249	143	-	4	102	45	17,233	0.2133
GRABILL TOWN	1,106	560	303	-	25	232	329	35,981	0.9146
HUNTERTOWN TOWN	5,286	180	59	34	10	78	65	54,577	0.1191
MONROEVILLE TOWN	1,297	442	271	-	-	171	203	14,197	1.4313
LEO-CEDARVILLE TOWN	3,767	368	134	-	53	181	126	33,718	0.3741
M.S.D. SW ALLEN CO SCHOOLS	7,088	9,734	6,208	1,296	1,182	1,049	3,614	387,334	0.9283
NORTHWEST ALLEN CO SCHOOLS	7,138	9,684	6,330	1,991	725	637	3,098	266,266	1.1636
FORT WAYNE SCHOOLS	29,483	9,833	7,324	988	562	959	2,419	236,506	1.0113
EAST ALLEN COUNTY SCHOOLS	9,476	9,500	6,732	968	986	815	2,377	259,189	0.9172

3. ALLEN COUNTY TAX DISTRICTS, 2017

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
ABOITE TOWNSHIP		M.S.D. SW ALLEN	0.5414		0.9283	0.2999	1.7696
ADAMS TOWNSHIP	NEW HAVEN CITY	EAST ALLEN	0.5414	0.1987	0.9172	0.5962	2.2535
ADAMS TWSP-TRANS	NEW HAVEN CITY	EAST ALLEN	0.5414	0.1987	0.9172	0.6602	2.3175
NEW HAVEN-ADAMS TWP-TRANS	NEW HAVEN CITY	EAST ALLEN	0.5414	1.3568	0.9172	0.3656	3.1810
CEDAR CREEK TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.2982	1.7568
GRABILL-CEDAR CREEK	GRABILL TOWN	EAST ALLEN	0.5414	0.9146	0.9172	0.2562	2.6294
EEL RIVER TOWNSHIP		NORTHWEST ALLEN	0.5414		1.1636	0.3278	2.0328
JACKSON TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.2873	1.7459
JEFFERSON TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.3569	1.8155
NEW HAVEN-JEFFERSON TWP-TRANS	NEW HAVEN CITY	EAST ALLEN	0.5414	1.3568	0.9172	0.3349	3.1503
LAFAYETTE TOWNSHIP		M.S.D. SW ALLEN	0.5414		0.9283	0.4248	1.8945
LAKE TOWNSHIP		NORTHWEST ALLEN	0.5414		1.1636	0.3237	2.0287
MADISON TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.3697	1.8283
MARION TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.3206	1.7792
MAUMEE TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.3723	1.8309
WOODBURN CITY	WOODBURN CITY	EAST ALLEN	0.5414	0.6979	0.9172	0.3723	2.5288
MILAN TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.3488	1.8074
MONROE TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.3487	1.8073
MONROEVILLE TOWN	MONROEVILLE TOWN	EAST ALLEN	0.5414	1.4313	0.9172	0.3046	3.1945
PERRY TOWNSHIP		NORTHWEST ALLEN	0.5414		1.1636	0.3244	2.0294
HUNTERTOWN TOWN	HUNTERTOWN TOWN	NORTHWEST ALLEN	0.5414	0.1191	1.1636	0.3244	2.1485
PLEASANT TOWNSHIP		FORT WAYNE	0.5414		1.0113	0.4313	1.9840
PLEASANT TOWNSHIP-TRANS		FORT WAYNE	0.5414		1.0113	0.4953	2.0480
SCIPIO TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.2982	1.7568
SPRINGFIELD TOWNSHIP		EAST ALLEN	0.5414		0.9172	0.3493	1.8079
ST. JOSEPH TOWNSHIP		FORT WAYNE	0.5414		1.0113	0.3816	1.9343
ST. JOSEPH TOWNSHIP-TRANS		FORT WAYNE	0.5414		1.0113	0.4456	1.9983
WASHINGTON TOWNSHIP		FORT WAYNE	0.5414		1.0113	0.3795	1.9322
WASHINGTON TWP-TRANS		FORT WAYNE	0.5414		1.0113	0.4435	1.9962

**3. ALLEN COUNTY TAX DISTRICTS, 2017
CONTINUED**

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
WAYNE TOWNSHIP		FORT WAYNE	0.5414		1.0113	0.5664	2.1191
WAYNE TOWNSHIP-TRANS		FORT WAYNE	0.5414		1.0113	0.6304	2.1831
FT WAYNE-ADAMS TWP-FWCS	FORT WAYNE CITY	FORT WAYNE	0.5414	1.5565	1.0113	0.3656	3.4748
FT WAYNE-ADAMS TWP- EACS	FORT WAYNE CITY	EAST ALLEN	0.5414	1.5565	0.9172	0.3656	3.3807
FORT WAYNE-PLEASANT TWP	FORT WAYNE CITY	FORT WAYNE	0.5414	1.5565	1.0113	0.3278	3.4370
FORT WAYNE-ST JOSEPH TWP	FORT WAYNE CITY	FORT WAYNE	0.5414	1.5565	1.0113	0.3408	3.4500
FORT WAYNE-WASHINGTON TWP	FORT WAYNE CITY	FORT WAYNE	0.5414	1.5565	1.0113	0.3255	3.4347
FORT WAYNE-WAYNE TWP	FORT WAYNE CITY	FORT WAYNE	0.5414	1.5565	1.0113	0.4629	3.5721
FORT WAYNE-ABOITE TWP	FORT WAYNE CITY	M.S.D. SW ALLEN	0.5414	1.5565	0.9283	0.3267	3.3529
FT WAYNE-WAYNE TWP-SW FIRE	FORT WAYNE CITY	FORT WAYNE	0.5414	0.9980	1.0113	0.6304	3.1811
FT WAYNE-ADAMS TWP-NH PARK-EACS	FORT WAYNE CITY	EAST ALLEN	0.5414	1.5468	0.9172	0.3656	3.3710
ZANESVILLE TOWN	ZANESVILLE TOWN	M.S.D. SW ALLEN	0.5414	0.2133	0.9283	0.4248	2.1078
FT WAYNE-PLEASANT TWP- SW FIRE	FORT WAYNE CITY	FORT WAYNE	0.5414	0.9980	1.0113	0.4953	3.0460
LEO-CEDARVILLE-CEDAR CREEK TWP	LEO-CEDARVILLE TOWN	EAST ALLEN	0.5414	0.3741	0.9172	0.2562	2.0889
NEW HAVEN-ST.JOSEPH TWP	NEW HAVEN CITY	FORT WAYNE	0.5414	1.3568	1.0113	0.3408	3.2503
HUNTERTOWN-EEL RIVER TWP	HUNTERTOWN TOWN	NORTHWEST ALLEN	0.5414	0.1191	1.1636	0.3278	2.1519
FT.WAYNE-PERRY TWP	FORT WAYNE CITY	NORTHWEST ALLEN	0.5414	1.5565	1.1636	0.3193	3.5808
FT.WAYNE-MILAN TWP	FORT WAYNE CITY	EAST ALLEN	0.5414	1.5565	0.9172	0.3269	3.3420
MONROEVILLE-MONROE TWP- GRAD	MONROEVILLE TOWN	EAST ALLEN	0.5414	1.4313	0.9172	0.3046	3.1945

4. ALLEN COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2017

Tax District	District Tax Rate	Homestead (1%)	Other Residential/Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
ALLEN COUNTY		17,222,516	21,170,784	4,217,530	740,280	43,351,110	407,865,942	10.6%
ABOITE TOWNSHIP	1.7696	-	-	-	2,931	2,931	17,255,983	0.0%
ADAMS TOWNSHIP	2.2535	4,380	16,579	-	7,896	28,856	1,418,330	2.0%
ADAMS TWSP-TRANS	2.3175	274	3,257	-	951	4,483	476,349	0.9%
NEW HAVEN-ADAMS TWP-TRANS	3.1810	447,561	747,775	14,803	36,801	1,246,940	13,092,058	9.5%
CEDAR CREEK TOWNSHIP	1.7568	754	-	-	10,126	10,880	7,467,966	0.1%
GRABILL-CEDAR CREEK	2.6294	2,148	20,988	-	2,244	25,380	1,050,066	2.4%
EEL RIVER TOWNSHIP	2.0328	2,775	-	-	4,347	7,122	3,162,695	0.2%
JACKSON TOWNSHIP	1.7459	-	-	-	816	816	1,001,382	0.1%
JEFFERSON TOWNSHIP	1.8155	-	-	-	4,023	4,023	2,110,156	0.2%
NEW HAVEN-JEFFERSON TWP-TRANS	3.1503	5,859	51,491	-	1,176	58,526	1,736,141	3.4%
LAFAYETTE TOWNSHIP	1.8945	28	-	-	11,473	11,501	7,050,230	0.2%
LAKE TOWNSHIP	2.0287	831	-	-	5,410	6,241	2,717,036	0.2%
MADISON TOWNSHIP	1.8283	3	-	-	2,574	2,577	1,780,845	0.1%
MARION TOWNSHIP	1.7792	1	-	-	7,329	7,330	2,734,725	0.3%
MAUMEE TOWNSHIP	1.8309	-	-	-	1,946	1,946	1,284,366	0.2%
WOODBURN CITY	2.5288	4,337	23,218	-	3,401	30,956	763,608	4.1%
MILAN TOWNSHIP	1.8074	1	-	-	5,810	5,811	4,164,497	0.1%
MONROE TOWNSHIP	1.8073	-	-	-	2,031	2,031	904,100	0.2%
MONROEVILLE TOWN	3.1945	5,831	47,076	1,368	2,938	57,213	561,777	10.2%
PERRY TOWNSHIP	2.0294	108,524	-	-	7,557	116,082	18,549,163	0.6%
HUNTERTOWN TOWN	2.1485	92,397	8,023	-	3,784	104,203	5,537,423	1.9%
PLEASANT TOWNSHIP	1.9840	1	-	-	6,578	6,578	2,561,945	0.3%
PLEASANT TOWNSHIP-TRANS	2.0480	-	-	-	146	146	72,353	0.2%
SCIPIO TOWNSHIP	1.7568	-	-	-	1,843	1,843	500,227	0.4%
SPRINGFIELD TOWNSHIP	1.8079	-	-	-	3,502	3,502	3,243,940	0.1%
ST. JOSEPH TOWNSHIP	1.9343	281	-	-	4,682	4,963	4,112,854	0.1%
ST. JOSEPH TOWNSHIP-TRANS	1.9983	-	-	-	248	248	145,085	0.2%
WASHINGTON TOWNSHIP	1.9322	-	-	-	4,114	4,114	1,767,351	0.2%
WASHINGTON TWP-TRANS	1.9962	-	-	-	2,925	2,925	974,655	0.3%

4. ALLEN COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2017 CONTINUED

Tax District	District Tax Rate	Homestead (1%)	Other Residential/ Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
ALLEN COUNTY		17,222,516	21,170,784	4,217,530	740,280	43,351,110	407,865,942	10.6%
WAYNE TOWNSHIP	2.1191	-	-	-	48	48	534,061	0.0%
WAYNE TOWNSHIP-TRANS	2.1831	1	-	-	1,631	1,633	1,370,678	0.1%
FT WAYNE-ADAMS TWP-FWCS	3.4748	-	3,692	11,932	-	15,625	371,812	4.2%
FT WAYNE-ADAMS TWP- EACS	3.3807	85,017	869,952	133,152	24,295	1,112,416	6,790,416	16.4%
FORT WAYNE-PLEASANT TWP	3.4370	-	2,145	25,191	-	27,337	1,087,137	2.5%
FORT WAYNE-ST JOSEPH TWP	3.4500	4,370,769	5,167,372	480,340	242,951	10,261,433	66,573,394	15.4%
FORT WAYNE-WASHINGTON TWP	3.4347	1,538,826	2,622,407	1,154,614	97,241	5,413,088	75,653,722	7.2%
FORT WAYNE-WAYNE TWP	3.5721	1,181,868	8,321,646	1,853,589	127,317	11,484,421	74,067,727	15.5%
FORT WAYNE-ABOITE TWP	3.3529	6,311,505	2,533,279	145,244	59,121	9,049,149	46,690,269	19.4%
FT WAYNE-WAYNE TWP-SW FIRE	3.1811	14,921	111,978	-	8,516	135,414	3,673,861	3.7%
FT WAYNE-ADAMS TWP-NH PARK-EACS	3.3710	5,806	176,611	88,135	2,030	272,582	2,546,912	10.7%
ZANESVILLE TOWN	2.1078	-	-	-	167	167	61,394	0.3%
FT WAYNE-PLEASANT TWP- SW FIRE	3.0460	-	1,661	-	223	1,884	1,527,548	0.1%
LEO-CEDARVILLE-CEDAR CREEK TWP	2.0889	6,138	-	-	6,605	12,744	2,647,383	0.5%
NEW HAVEN-ST.JOSEPH TWP	3.2503	70,438	17,217	-	4,821	92,476	837,424	11.0%
HUNTERTOWN-EEL RIVER TWP	2.1519	3,207	1,130	-	190	4,527	613,797	0.7%
FT.WAYNE-PERRY TWP	3.5808	2,957,432	422,461	306,087	15,518	3,701,499	14,528,409	25.5%
FT.WAYNE-MILAN TWP	3.3420	602	825	3,074	-	4,501	72,925	6.2%
MONROEVILLE-MONROE TWP-GRAD	3.1945	-	-	-	-	-	19,767	0.0%

**5. ALLEN COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS,
2017**

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/ Town	School Corp	All Other
ABOITE TOWNSHIP		M.S.D. SW ALLEN	2,931	965		1,431	535
ADAMS TOWNSHIP	NEW HAVEN CITY	EAST ALLEN	28,856	6,933	2,544	11,745	7,634
ADAMS TWSP-TRANS	NEW HAVEN CITY	EAST ALLEN	4,483	1,047	384	1,774	1,277
NEW HAVEN-ADAMS TWP-TRANS	NEW HAVEN CITY	EAST ALLEN	1,246,940	212,227	531,860	359,539	143,314
CEDAR CREEK TOWNSHIP		EAST ALLEN	10,880	3,353		5,680	1,847
GRABILL-CEDAR CREEK	GRABILL TOWN	EAST ALLEN	25,380	5,226	8,828	8,853	2,473
EEL RIVER TOWNSHIP		NORTHWEST ALLEN	7,122	1,897		4,077	1,148
JACKSON TOWNSHIP		EAST ALLEN	816	253		429	134
JEFFERSON TOWNSHIP		EAST ALLEN	4,023	1,200		2,032	791
NEW HAVEN-JEFFERSON TWP-TRANS	NEW HAVEN CITY	EAST ALLEN	58,526	10,058	25,207	17,040	6,222
LAFAYETTE TOWNSHIP		M.S.D. SW ALLEN	11,501	3,520		5,220	2,762
LAKE TOWNSHIP		NORTHWEST ALLEN	6,241	1,665		3,579	996
MADISON TOWNSHIP		EAST ALLEN	2,577	763		1,293	521
MARION TOWNSHIP		EAST ALLEN	7,330	2,230		3,779	1,321
MAUMEE TOWNSHIP		EAST ALLEN	1,946	575		975	396
WOODBURN CITY	WOODBURN CITY	EAST ALLEN	30,956	6,627	8,543	11,228	4,557
MILAN TOWNSHIP		EAST ALLEN	5,811	1,741		2,949	1,121
MONROE TOWNSHIP		EAST ALLEN	2,031	609		1,031	392
MONROEVILLE TOWN	MONROEVILLE TOWN	EAST ALLEN	57,213	9,696	25,634	16,427	5,455
PERRY TOWNSHIP		NORTHWEST ALLEN	116,082	30,968		66,558	18,556
HUNTERTOWN TOWN	HUNTERTOWN TOWN	NORTHWEST ALLEN	104,203	26,258	5,776	56,435	15,734
PLEASANT TOWNSHIP		FORT WAYNE	6,578	1,889		3,184	1,505
PLEASANT TWP-TRANS		FORT WAYNE	146	40		68	37
SCIPIO TOWNSHIP		EAST ALLEN	1,843	568		962	313
SPRINGFIELD TOWNSHIP		EAST ALLEN	3,502	1,049		1,777	677
ST. JOSEPH TOWNSHIP		FORT WAYNE	4,963	1,464		2,467	1,032
ST. JOSEPH TWP-TRANS		FORT WAYNE	248	71		119	58
WASHINGTON TOWNSHIP		FORT WAYNE	4,114	1,215		2,048	852
WASHINGTON TWP-TRANS		FORT WAYNE	2,925	835		1,407	684

5. ALLEN COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2017

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corp	All Other
WAYNE TOWNSHIP		FORT WAYNE	48	13		22	13
WAYNE TWP-TRANS		FORT WAYNE	1,633	424		715	494
FT WAYNE-ADAMS TWP-FWCS	FORT WAYNE CITY	FORT WAYNE	15,625	2,506	7,204	4,223	1,692
FT WAYNE-ADAMS TWP- EACS	FORT WAYNE CITY	EAST ALLEN	1,112,416	178,147	512,165	301,804	120,300
FORT WAYNE- PLEASANT TWP	FORT WAYNE CITY	FORT WAYNE	27,337	4,434	12,746	7,473	2,684
FORT WAYNE-ST JOSEPH TWP	FORT WAYNE CITY	FORT WAYNE	10,261,433	1,657,776	4,766,030	2,794,091	1,043,536
FORT WAYNE- WASHINGTON TWP	FORT WAYNE CITY	FORT WAYNE	5,413,088	878,517	2,525,697	1,480,693	528,181
FORT WAYNE-WAYNE TWP	FORT WAYNE CITY	FORT WAYNE	11,484,421	1,790,132	5,146,547	3,017,169	1,530,573
FORT WAYNE-ABOITE TWP	FORT WAYNE CITY	M.S.D. SW ALLEN	9,049,149	1,517,958	4,364,059	2,251,142	915,990
FT WAYNE-WAYNE TWP-SW FIRE	FORT WAYNE CITY	FORT WAYNE	135,414	23,785	43,845	40,089	27,695
FT WAYNE-ADAMS TWP-NH PARK-EACS	FORT WAYNE CITY	EAST ALLEN	272,582	43,778	125,076	74,166	29,563
ZANESVILLE TOWN	ZANESVILLE TOWN	M.S.D. SW ALLEN	167	46	18	68	36
FT WAYNE-PLEASANT TWP- SW FIRE	FORT WAYNE CITY	FORT WAYNE	1,884	346	638	583	317
LEO-CEDARVILLE- CEDAR CREEK TWP	LEO-CEDARVILLE TOWN	EAST ALLEN	12,744	3,303	2,282	5,596	1,563
NEW HAVEN-ST.JOSEPH TWP	NEW HAVEN CITY	FORT WAYNE	92,476	15,887	39,813	26,776	10,000
HUNTERTOWN-EEL RIVER TWP	HUNTERTOWN TOWN	NORTHWEST ALLEN	4,527	1,139	251	2,448	690
FT.WAYNE-PERRY TWP	FORT WAYNE CITY	NORTHWEST ALLEN	3,701,499	559,649	1,608,965	1,202,822	330,063
FT.WAYNE-MILAN TWP	FORT WAYNE CITY	EAST ALLEN	4,501	729	2,096	1,235	440
MONROEVILLE-MONROE TWP-GRAD	MONROEVILLE TOWN	EAST ALLEN	-	-	-	-	-

6. ALLEN COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, EST. 2017

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	43,351,110	100.0%	407,865,942	10.6%
ALLEN COUNTY	7,013,511	16.2%	76,202,162	9.2%
FORT WAYNE CITY	19,115,068	44.1%	130,338,417	14.7%
NEW HAVEN CITY	599,809	1.4%	7,032,421	8.5%
WOODBURN CITY	8,543	0.0%	210,108	4.1%
ZANESVILLE TOWN	18	0.0%	6,216	0.3%
GRABILL TOWN	8,828	0.0%	363,970	2.4%
HUNTERTOWN TOWN	6,027	0.0%	343,596	1.8%
MONROEVILLE TOWN	25,634	0.1%	263,559	9.7%
LEO-CEDARVILLE TOWN	2,282	0.0%	475,165	0.5%
M.S.D. SW ALLEN CO SCHOOLS	2,257,861	5.2%	25,615,941	8.8%
NORTHWEST ALLEN CO SCHOOLS	1,335,919	3.1%	22,115,421	6.0%
FORT WAYNE SCHOOLS	7,381,126	17.0%	71,333,069	10.3%
EAST ALLEN COUNTY SCHOOLS	830,312	1.9%	22,527,134	3.7%
ALL OTHER UNITS	4,766,172	11.0%	50,901,147	9.4%

7. ALLEN COUNTY LOCAL INCOME TAXES, 2017

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.350%	121,528,434
Expenditure		
Certified Shares	0.482%	43,242,291
Public Safety	0.100%	8,969,569
Economic Development	0.400%	36,317,531
TOTAL	0.982%	88,529,391
Property Tax Relief	0.368%	32,999,043
Special Purpose	-	-

LIT Property Tax Relief Credit Calculation

	<u>Relief Allocation Percent (est.)</u>	<u>LIT Relief Allocation</u>
All Property (PTRC)	67%	22,120,519
Homesteads (1%)	33%	10,878,524
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential		
	<u>Levy by Property Type</u>	<u>Tax Bill Credit Percent</u>
All Property (PTRC)	407,625,611	5.4311%
Homesteads (1%)	153,661,727	7.0853%
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential		

8. ALLEN COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2017

	ABOITE TOWNSHIP	ABOITE TOWNSHIP	FORT WAYNE- PLEASANT TWP	FORT WAYNE- PLEASANT TWP
Gross Assessed Value	126,000	252,000	126,000	252,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	81,000	207,000	81,000	207,000
35% Supplemental Homestead Deduction	28,350	72,450	28,350	72,450
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	49,650	131,550	49,650	131,550
District Tax Rate	1.7696	1.7696	3.4370	3.4370
Gross Tax Bill	879	2,328	1,706	4,521
Total LOIT Credit Rate	12.52%	12.52%	12.52%	12.52%
LOIT Credits	110	291	214	566
Tax Bill after LOIT Credits	769	2,037	1,493	3,955
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,260	2,520	1,260	2,520
Tax Cap Credit	-	-	233	1,435
Net Tax Bill	769	2,037	1,260	2,520

These are examples of homestead tax bills for two tax districts. Gross assessed value based on average home assessed value in the county, and double that value.

9. STATEWIDE PERCENTILES FOR TAX AND BUDGET COMPARISONS, 2017

All Local Governments in a County, per person, 2017								
Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	2,181	1,421	141	138	371	681	31,190	1.3155
25%	2,389	1,569	179	160	415	810	37,672	1.6920
50% (median)	2,619	1,688	227	195	504	950	44,492	2.0447
75%	2,896	1,834	294	242	565	1,111	53,845	2.4013
90%	3,203	1,984	359	287	667	1,261	71,829	2.9531

County Governments, per person, 2017								
Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	324	216	0	9	56	154	31,190	0.3109
25%	387	255	0	19	97	177	37,672	0.3828
50% (median)	458	297	0	27	137	210	44,492	0.4771
75%	597	360	17	42	182	270	53,845	0.6334
90%	708	433	32	58	241	342	71,829	0.7436

City/Town Governments, per person, 2017								
Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	206	124	0	0	54	64	12,981	0.2752
25%	318	200	0	0	84	118	17,233	0.5537
50% (median)	495	312	0	8	144	221	23,549	0.8459
75%	750	485	0	24	222	381	35,071	1.2884
90%	1,042	673	35	49	340	571	50,977	1.7736

School Corporations, per pupil, 2017								
Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	9,182	6,290	783	535	546	1,973	183,884	0.6606
25%	9,705	6,534	1,024	725	746	2,307	220,539	0.7959
50% (median)	10,416	6,840	1,365	932	1,011	2,760	281,786	0.9617
75%	11,353	7,272	1,889	1,212	1,534	3,395	376,494	1.1986
90%	12,269	7,779	2,317	1,540	2,097	4,124	469,171	1.5279

9. STATEWIDE PERCENTILES FOR TAX AND BUDGET COMPARISONS, 2017 CONTINUED

Local Income Tax Rates, 2017							
Percentile	All Local Income Tax Rates	Certified Shares	Public Safety	Economic Dev.	Total Expenditure	Property Tax Relief	Special Purpose
10%	0.85%	0.32%	0.00%	0.00%	0.75%	0.00%	0.00%
25%	1.25%	0.70%	0.00%	0.20%	1.00%	0.00%	0.00%
50% (median)	1.50%	1.00%	0.20%	0.25%	1.25%	0.15%	0.00%
75%	2.00%	1.00%	0.25%	0.30%	1.50%	0.50%	0.00%
90%	2.50%	1.34%	0.25%	0.49%	1.78%	0.96%	0.25%
Minimum Rate	0.20%	0.00%	0.00%	0.00%	0.20%	0.00%	0.00%
Maximum Rate	3.38%	1.65%	1.00%	0.50%	2.25%	1.18%	0.65%
No. of Counties	92	85	52	74	92	61	21

LIT Property Tax Credits, 2017					
Range, No. of Counties	Uniform All Property	Homesteads (1%)	Rental/Farmland (2%)	Business (3%)	Non-Homestead Residential
0%	66	39	91	91	81
>0%-5%	10	6	0	1	0
5%-10%	8	15	1	0	0
10%-20%	5	12	0	0	4
>20%	3	20	0	0	7
Maximum Rate	28.7%	68.4%	6.7%	3.5%	49.2%
No. of Counties	26	53	1	1	11

District Tax Rates, 2017			
Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.2723	1.7067	1.1547
25%	1.5096	2.0946	1.3409
50% (median)	1.9343	2.5977	1.5905
75%	2.6279	3.2638	1.9102
90%	3.4308	4.0663	2.3573

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