

LaGrange County 2017 Local Government Budgets and Taxes

Dr. Larry DeBoer, Purdue University Department of Agricultural Economics

Tamara Ogle, Purdue Extension Community Development

1. LAGRANGE COUNTY LOCAL GOVERNMENTS, 2017

| 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 | 76,377,259 | 44,728,788 | 6,537,686 | 8,067,344 | 17,043,441 | 26,659,192 | 2,137,876,780 | 1.2470 |
| LAGRANGE COUNTY | 18,423,050 | 10,069,279 | 947,055 | 1,242,400 | 6,164,316 | 6,948,099 | 2,137,876,780 | 0.3250 |
| BLOOMFIELD TOWNSHIP | 219,580 | 73,090 | - | 60,000 | 86,490 | 107,263 | 195,857,120 | 0.0642 |
| CLAY TOWNSHIP | 314,190 | 85,560 | - | 100,000 | 128,630 | 89,472 | 166,973,917 | 0.0544 |
| CLEARSPRING TOWNSHIP | 154,744 | 39,944 | - | 60,000 | 54,800 | 96,876 | 209,704,955 | 0.0489 |
| EDEN TOWNSHIP | 164,656 | 26,156 | - | 90,000 | 48,500 | 105,741 | 252,551,342 | 0.0488 |
| GREENFIELD TOWNSHIP | 73,425 | 33,025 | - | - | 40,400 | 33,311 | 83,068,514 | 0.0401 |
| JOHNSON TOWNSHIP | 231,540 | 91,065 | - | 10,000 | 130,475 | 127,600 | 340,457,956 | 0.0383 |
| LIMA TOWNSHIP | 201,900 | 50,900 | - | 18,500 | 132,500 | 79,143 | 118,656,082 | 0.0667 |
| MILFORD TOWNSHIP | 154,715 | 38,615 | - | - | 116,100 | 70,415 | 233,164,047 | 0.0302 |
| NEWBURY TOWNSHIP | 182,789 | 48,266 | - | 20,000 | 114,523 | 201,634 | 323,628,312 | 0.0769 |
| SPRINGFIELD TOWNSHIP | 44,640 | 23,240 | - | - | 21,400 | 24,770 | 54,558,366 | 0.0454 |
| VAN BUREN TOWNSHIP | 105,163 | 36,163 | - | 20,000 | 49,000 | 79,468 | 159,256,169 | 0.0499 |
| LAGRANGE CIVIL TOWN | 3,505,275 | 1,330,900 | - | 290,000 | 1,884,375 | 1,214,430 | 80,848,852 | 1.5021 |
| SHIPSHEWANA CIVIL TOWN | 1,621,923 | 776,746 | 71,648 | 206,329 | 567,200 | 916,893 | 71,032,992 | 1.2908 |
| TOPEKA CIVIL TOWN | 1,671,200 | 884,500 | - | 191,500 | 595,200 | 832,271 | 53,487,860 | 1.5560 |
| *WOLCOTTVILLE CIVIL TOWN | 651,496 | 526,004 | - | 10,000 | 115,492 | 146,788 | 10,468,415 | 1.4022 |
| *PRAIRIE HEIGHTS COMM SCHOOL CORP | - | - | - | - | - | 1,613,548 | 287,722,413 | 0.5608 |
| WESTVIEW SCHOOL CORP | 25,555,397 | 15,000,000 | 3,856,171 | 3,500,000 | 3,199,226 | 7,761,025 | 1,036,877,097 | 0.7485 |
| *LAKELAND SCHOOL CORP | 21,227,988 | 14,468,318 | 1,192,310 | 2,248,615 | 3,318,745 | 4,876,410 | 813,277,270 | 0.5996 |
| LAGRANGE COUNTY PUBLIC LIBRARY | 1,873,588 | 1,127,017 | 470,502 | - | 276,069 | 1,066,800 | 2,137,876,780 | 0.0499 |
| *NORTHEAST IN SOLID WASTE MGMT | - | - | - | - | - | 267,235 | 2,137,876,780 | 0.0125 |

**2. LAGRANGE 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 | | | | | | | | | |
| LaGrange | 39,110 | 1,953 | 1,144 | 167 | 206 | 436 | 682 | 54,663 | 1.2470 |
| 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

| | | | | | | | | | |
|------------|--------|-------|-------|-----|-----|-----|-------|--------|--------|
| Knox | 37,744 | 2,618 | 1,597 | 244 | 183 | 593 | 1,086 | 50,761 | 2.1393 |
| Cass | 37,946 | 2,528 | 1,720 | 244 | 157 | 406 | 1,017 | 35,486 | 2.8655 |
| Montgomery | 38,074 | 2,994 | 1,800 | 441 | 205 | 548 | 1,202 | 55,223 | 2.1759 |
| Harrison | 39,826 | 2,204 | 1,480 | 196 | 172 | 357 | 547 | 42,769 | 1.2791 |

**Individual Units per person (per pupil
for schools)**

| | | | | | | | | | |
|----------------------------|--------|--------|-------|-------|-------|-------|-------|---------|--------|
| LAGRANGE COUNTY | 39,110 | 471 | 257 | 24 | 32 | 158 | 178 | 54,663 | 0.3250 |
| LAGRANGE TOWN | 2,734 | 1,282 | 487 | - | 106 | 689 | 444 | 29,572 | 1.5021 |
| SHIPSHEWANA TOWN | 703 | 2,307 | 1,105 | 102 | 293 | 807 | 1,304 | 101,043 | 1.2908 |
| TOPEKA TOWN | 1,203 | 1,389 | 735 | - | 159 | 495 | 692 | 44,462 | 1.5560 |
| WOLCOTTVILLE TOWN | 1,015 | 642 | 518 | - | 10 | 114 | 258 | 18,407 | 1.4022 |
| PRAIRIE HEIGHTS SCHOOLS | 1,277 | 11,764 | 6,777 | 727 | 1,656 | 2,605 | 3,187 | 568,245 | 0.5608 |
| WESTVIEW SCHOOLS | 2,272 | 11,248 | 6,602 | 1,697 | 1,540 | 1,408 | 3,416 | 456,372 | 0.7485 |
| LAKELAND SCHOOLS | 2,103 | 10,094 | 6,880 | 567 | 1,069 | 1,578 | 2,342 | 390,629 | 0.5996 |

3. LAGRANGE COUNTY TAX DISTRICTS, 2017

| Tax District | City/Town | School Corporation | County | City/ Town | School | All Other | District Rate |
|------------------------|-------------------|---------------------------|---------------|-----------------------|---------------|----------------------|--------------------------|
| BLOOMFIELD TOWNSHIP | | LAKELAND | 0.3250 | | 0.5996 | 0.1266 | 1.0512 |
| LAGRANGE TOWN | LAGRANGE TOWN | LAKELAND | 0.3250 | 1.5021 | 0.5996 | 0.1025 | 2.5292 |
| CLAY TOWNSHIP-WESTVIEW | | WESTVIEW | 0.3250 | | 0.7485 | 0.1168 | 1.1903 |
| CLAY TOWNSHIP-LAKELAND | | LAKELAND | 0.3250 | | 0.5996 | 0.1168 | 1.0414 |
| CLEARSPRING TOWNSHIP | | WESTVIEW | 0.3250 | | 0.7485 | 0.1113 | 1.1848 |
| TOPEKA-CLEARSPRING TWP | TOPEKA TOWN | WESTVIEW | 0.3250 | 1.5560 | 0.7485 | 0.0718 | 2.7013 |
| EDEN TOWNSHIP | | WESTVIEW | 0.3250 | | 0.7485 | 0.1112 | 1.1847 |
| TOPEKA TOWN-EDEN TWP | TOPEKA TOWN | WESTVIEW | 0.3250 | 1.5560 | 0.7485 | 0.0669 | 2.6964 |
| GREENFIELD TOWNSHIP | | LAKELAND | 0.3250 | | 0.5996 | 0.1025 | 1.0271 |
| JOHNSON TOWNSHIP | | LAKELAND | 0.3250 | | 0.5996 | 0.1007 | 1.0253 |
| WOLCOTTVILLE TOWN | WOLCOTTVILLE TOWN | LAKELAND | 0.3250 | 1.4022 | 0.5996 | 0.0740 | 2.4008 |
| LIMA TOWNSHIP | | LAKELAND | 0.3250 | | 0.5996 | 0.1291 | 1.0537 |
| MILFORD TOWNSHIP | | PRAIRIE HEIGHTS | 0.3250 | | 0.5608 | 0.0926 | 0.9784 |
| NEWBURY TOWNSHIP | | WESTVIEW | 0.3250 | | 0.7485 | 0.1393 | 1.2128 |
| SHIPSHEWANA TOWN | SHIPSHEWANA TOWN | WESTVIEW | 0.3250 | 1.2908 | 0.7485 | 0.0728 | 2.4371 |
| SPRINGFIELD TOWNSHIP | | PRAIRIE HEIGHTS | 0.3250 | | 0.5608 | 0.1078 | 0.9936 |
| VAN BUREN TOWNSHIP | | WESTVIEW | 0.3250 | | 0.7485 | 0.1123 | 1.1858 |
| LAGRANGE TOWN-CLAY TWP | LAGRANGE TOWN | LAKELAND | 0.3250 | 1.5021 | 0.5996 | 0.0842 | 2.5109 |
| TWP TOPEKA-EDEN FARM | | WESTVIEW | 0.3250 | | 0.7485 | 0.0669 | 1.1404 |

4. LAGRANGE 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 |
|------------------------|-------------------|----------------|---------------------------------|-------------------------------|-------------------|-----------------------|---------------|-------------------|
| LAGRANGE COUNTY | | 8,172 | 201,969 | - | 18,795 | 228,936 | 26,501,011 | 0.9% |
| BLOOMFIELD TOWNSHIP | 1.0512 | - | - | - | 926 | 926 | 1,244,323 | 0.1% |
| LAGRANGE TOWN | 2.5292 | 363 | 120,463 | - | 2,597 | 123,423 | 1,923,488 | 6.4% |
| CLAY TOWNSHIP-WESTVIEW | 1.1903 | - | - | - | 468 | 468 | 1,082,109 | 0.0% |
| CLAY TOWNSHIP-LAKELAND | 1.0414 | - | - | - | 1,054 | 1,054 | 734,280 | 0.1% |
| CLEARSPRING TOWNSHIP | 1.1848 | - | - | - | 793 | 793 | 2,304,929 | 0.0% |
| TOPEKA-CLEARSPRING TWP | 2.7013 | 2,056 | 21,455 | - | 1,527 | 25,038 | 383,875 | 6.5% |
| EDEN TOWNSHIP | 1.1847 | - | - | - | 513 | 513 | 2,511,758 | 0.0% |
| TOPEKA TOWN-EDEN TWP | 2.6964 | 1,519 | 10,178 | - | 108 | 11,805 | 1,057,198 | 1.1% |
| GREENFIELD TOWNSHIP | 1.0271 | - | - | - | 1,240 | 1,240 | 851,326 | 0.1% |
| JOHNSON TOWNSHIP | 1.0253 | - | - | - | 1,955 | 1,955 | 3,347,821 | 0.1% |
| WOLCOTTVILLE TOWN | 2.4008 | 181 | 12,879 | - | 202 | 13,262 | 250,670 | 5.3% |
| LIMA TOWNSHIP | 1.0537 | - | - | - | 1,186 | 1,186 | 1,241,639 | 0.1% |
| MILFORD TOWNSHIP | 0.9784 | - | - | - | 1,417 | 1,417 | 2,264,512 | 0.1% |
| NEWBURY TOWNSHIP | 1.2128 | - | - | - | 774 | 774 | 3,032,757 | 0.0% |
| SHIPSHEWANA TOWN | 2.4371 | 4,053 | 34,396 | - | 1,355 | 39,804 | 1,755,940 | 2.3% |
| SPRINGFIELD TOWNSHIP | 0.9936 | - | - | - | 1,764 | 1,764 | 540,176 | 0.3% |
| VAN BUREN TOWNSHIP | 1.1858 | - | - | - | 871 | 871 | 1,864,598 | 0.0% |
| LAGRANGE-CLAY TWP | 2.5109 | - | 2,600 | - | 44 | 2,644 | 105,198 | 2.5% |
| TWP TOPEKA-EDEN FARM | 1.1404 | - | - | - | - | - | 4,415 | 0.0% |

5. LAGRANGE 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 |
| BLOOMFIELD TOWNSHIP | | LAKELAND | 926 | 286 | | 528 | 111 |
| LAGRANGE TOWN | LAGRANGE TOWN | LAKELAND | 123,423 | 15,860 | 73,301 | 29,260 | 5,002 |
| CLAY TOWNSHIP-WESTVIEW | | WESTVIEW | 468 | 128 | | 294 | 46 |
| CLAY TOWNSHIP-LAKELAND | | LAKELAND | 1,054 | 329 | | 607 | 118 |
| CLEARSPRING TOWNSHIP | | WESTVIEW | 793 | 218 | | 501 | 75 |
| TOPEKA-CLEARSPRING TWP | TOPEKA TOWN | WESTVIEW | 25,038 | 3,012 | 14,422 | 6,938 | 665 |
| EDEN TOWNSHIP | | WESTVIEW | 513 | 141 | | 324 | 48 |
| TOPEKA TOWN-EDEN TWP | TOPEKA TOWN | WESTVIEW | 11,805 | 1,423 | 6,812 | 3,277 | 293 |
| GREENFIELD TOWNSHIP | | LAKELAND | 1,240 | 392 | | 724 | 124 |
| JOHNSON TOWNSHIP | | LAKELAND | 1,955 | 620 | | 1,143 | 192 |
| WOLCOTTVILLE TOWN | WOLCOTTVILLE TOWN | LAKELAND | 13,262 | 1,795 | 7,745 | 3,312 | 409 |
| LIMA TOWNSHIP | | LAKELAND | 1,186 | 366 | | 675 | 145 |
| MILFORD TOWNSHIP | | PRAIRIE HEIGHTS | 1,417 | 471 | | 812 | 134 |
| NEWBURY TOWNSHIP | | WESTVIEW | 774 | 207 | | 478 | 89 |
| SHIPSHEWANA TOWN | SHIPSHEWANA TOWN | WESTVIEW | 39,804 | 5,308 | 21,082 | 12,225 | 1,189 |
| SPRINGFIELD TOWNSHIP | | PRAIRIE HEIGHTS | 1,764 | 577 | | 996 | 191 |
| VAN BUREN TOWNSHIP | | WESTVIEW | 871 | 239 | | 550 | 82 |
| LAGRANGE-CLAY TWP | LAGRANGE TOWN | LAKELAND | 2,644 | 342 | 1,582 | 631 | 89 |
| TWP TOPEKA-EDEN FARM | | WESTVIEW | - | - | | - | - |

**6. LAGRANGE 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 | 228,936 | 100.0% | 26,501,011 | 0.9% |
| LAGRANGE COUNTY | 31,714 | 13.9% | 6,948,099 | 0.5% |
| LAGRANGE TOWN | 74,883 | 32.7% | 1,214,430 | 6.2% |
| SHIPSHEWANA TOWN | 21,082 | 9.2% | 916,893 | 2.3% |
| TOPEKA TOWN | 21,234 | 9.3% | 832,271 | 2.6% |
| WOLCOTTVILLE TOWN | 7,745 | 3.4% | 146,788 | 5.3% |
| PRAIRIE HEIGHTS SCHOOLS | 1,808 | 0.8% | 1,613,548 | 0.1% |
| WESTVIEW SCHOOLS | 24,587 | 10.7% | 7,761,025 | 0.3% |
| LAKELAND SCHOOLS | 36,881 | 16.1% | 4,876,410 | 0.8% |
| ALL OTHER UNITS | 9,003 | 3.9% | 2,349,728 | 0.4% |

7. LAGRANGE COUNTY LOCAL INCOME TAXES, 2017

| | <u>Income Tax Rate</u> | <u>Income Tax Revenue</u> |
|-------------------------------|------------------------|---------------------------|
| All Local Income Taxes | 1.400% | 10,791,288 |
| Expenditure | | |
| Certified Shares | 1.000% | 7,639,031 |
| Public Safety | | |
| Economic Development | 0.250% | 1,970,161 |
| TOTAL | 1.250% | 9,609,192 |
| Property Tax Relief | 0.150% | 1,182,096 |
| Special Purpose | - | - |

LIT Property Tax Relief Credit Calculation

| | <u>Relief Allocation Percent (est.)</u> | <u>LIT Relief Allocation</u> |
|-----------------------------|---|------------------------------------|
| All Property (PTRC) | | |
| Homesteads (1%) | 100% | 1,182,096 |
| 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) | | |
| Homesteads (1%) | 7,863,913 | 14.6496% |
| Rental/Farmland (2%) | | |
| Business Real/Personal (3%) | | |
| Non-Homestead Residential | | |

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

| | BLOOMFIELD TOWNSHIP | BLOOMFIELD TOWNSHIP | LAGRANGE TOWN | LAGRANGE TOWN |
|--------------------------------------|------------------------|------------------------|------------------|------------------|
| Gross Assessed Value | 146,000 | 292,000 | 146,000 | 292,000 |
| Homestead Standard Deduction | 45,000 | 45,000 | 45,000 | 45,000 |
| Remainder | 101,000 | 247,000 | 101,000 | 247,000 |
| 35% Supplemental Homestead Deduction | 35,350 | 86,450 | 35,350 | 86,450 |
| Mortgage Deduction | 3,000 | 3,000 | 3,000 | 3,000 |
| Taxable Assessed Value | 62,650 | 157,550 | 62,650 | 157,550 |
| District Tax Rate | 1.0512 | 1.0512 | 2.5292 | 2.5292 |
| Gross Tax Bill | 659 | 1,656 | 1,585 | 3,985 |
| Total LOIT Credit Rate | 14.65% | 14.65% | 14.65% | 14.65% |
| LOIT Credits | 96 | 243 | 232 | 584 |
| Tax Bill after LOIT Credits | 562 | 1,414 | 1,352 | 3,401 |
| Tax Cap Rate | 1% | 1% | 1% | 1% |
| Tax Cap | 1,460 | 2,920 | 1,460 | 2,920 |
| Tax Cap Credit | - | - | - | 481 |
| Net Tax Bill | 562 | 1,414 | 1,352 | 2,920 |

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 |

You can find more local government resources on the Purdue Extension Community Development Website:
cdext.purdue.edu.

Follow us on Twitter
 @INTaxRockstars



It is the policy of the Purdue University Cooperative Extension Service that all persons have equal opportunity and access to its educational programs, services, activities, and facilities without regard to race, religion, color, sex, age, national origin or ancestry, marital status, parental status, sexual orientation, disability or status as a veteran.

Purdue University is an Affirmative Action institution. This material may be available in alternative formats.