

Union County 2016 Local Government Budgets and Taxes

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1. UNION COUNTY LOCAL GOVERNMENTS, 2016		Appropriations by Fund Type				Property Tax		
		General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Unit	Total Appropriations							
Total, All Units	23,220,149	14,548,105	2,479,050	2,507,648	3,685,346	6,968,207	351,250,824	1.9838
UNION COUNTY	3,975,125	2,048,456	-	346,700	1,579,969	1,838,446	351,250,824	0.5234
BROWNSVILLE TOWNSHIP	27,975	9,975	-	-	18,000	18,932	42,259,968	0.0448
CENTER TOWNSHIP	42,080	25,208	-	-	16,872	27,243	99,363,999	0.0406
HARMONY TOWNSHIP	-	-	-	-	-	21,860	40,036,986	0.0546
HARRISON TOWNSHIP	30,157	9,125	-	-	21,032	20,438	53,083,673	0.0385
LIBERTY TOWNSHIP	31,241	8,930	-	-	22,311	24,665	43,273,335	0.0570
UNION TOWNSHIP	27,687	13,687	-	-	14,000	17,622	73,232,863	0.0262
LIBERTY CIVIL TOWN	1,548,998	864,008	-	230,000	454,990	702,828	39,571,451	1.7761
WEST COLLEGE CORNER CIVIL TOWN	289,858	103,300	-	30,000	156,558	93,105	10,363,486	0.8984
*UNION COUNTY SCHOOL CORP	16,590,670	10,946,058	2,342,050	1,900,948	1,401,614	3,766,463	351,250,824	1.0723
UNION COUNTY PUBLIC LIBRARY	656,358	519,358	137,000	-	-	436,605	351,250,824	0.1243
*W.U.R. SOLID WASTE MGMT DIST	-	-	-	-	-	-	351,250,824	-

3. UNION COUNTY TAX DISTRICTS, 2016

Tax District	City/Town	School Corporation	County	City/Town	School	All Other	District Rate
BROWNSVILLE TOWNSHIP		UNION COUNTY	0.5234		1.0723	0.1691	1.7648
CENTER TOWNSHIP		UNION COUNTY	0.5234		1.0723	0.1649	1.7606
LIBERTY TOWN	LIBERTY TOWN	UNION COUNTY	0.5234	1.7761	1.0723	0.1318	3.5036
HARMONY TOWNSHIP		UNION COUNTY	0.5234		1.0723	0.1789	1.7746
HARRISON TOWNSHIP		UNION COUNTY	0.5234		1.0723	0.1628	1.7585
LIBERTY TOWNSHIP		UNION COUNTY	0.5234		1.0723	0.1813	1.7770
UNION TOWNSHIP		UNION COUNTY	0.5234		1.0723	0.1505	1.7462
WEST COLLEGE CORNER TOWN	WEST COLLEGE CORNER TOWN	UNION COUNTY	0.5234	0.8984	1.0723	0.1354	2.6295

4. UNION COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2016

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
UNION COUNTY		26,399	283,546	70,481	1,857	382,282	6,944,783	5.5%
BROWNSVILLE TOWNSHIP	1.7648	-	-	-	93	93	746,307	0.0%
CENTER TOWNSHIP	1.7606	-	-	-	54	54	1,051,079	0.0%
LIBERTY TOWN	3.5036	24,581	248,338	70,481	1,551	344,951	1,375,467	25.1%
HARMONY TOWNSHIP	1.7746	-	-	-	73	73	708,894	0.0%
HARRISON TOWNSHIP	1.7585	-	-	-	45	45	933,279	0.0%
LIBERTY TOWNSHIP	1.7770	-	-	-	18	18	766,398	0.0%
UNION TOWNSHIP	1.7462	1,765	-	-	23	1,788	1,094,508	0.2%
WEST COLLEGE CORNER TOWN	2.6295	53	35,207	-	-	35,260	268,850	13.1%

5. UNION COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2016

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corp	All Other
BROWNSVILLE TOWNSHIP		UNION COUNTY	93	28		56	9
CENTER TOWNSHIP		UNION COUNTY	54	16		33	5
LIBERTY TOWN	LIBERTY TOWN	UNION COUNTY	344,951	51,532	174,868	105,575	12,977
HARMONY TOWNSHIP		UNION COUNTY	73	21		44	7
HARRISON TOWNSHIP		UNION COUNTY	45	13		28	4
LIBERTY TOWNSHIP		UNION COUNTY	18	5		11	2
UNION TOWNSHIP		UNION COUNTY	1,788	536		1,098	154
WEST COLLEGE CORNER TOWN	WEST COLLEGE CORNER TOWN	UNION COUNTY	35,260	7,018	12,047	14,379	1,816

6. UNION COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, EST. 2016

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	382,282	100.0%	6,944,783	5.5%
UNION COUNTY	59,170	15.5%	1,838,446	3.2%
LIBERTY TOWN	174,868	45.7%	702,828	24.9%
WEST COLLEGE CORNER TOWN	12,047	3.2%	93,105	12.9%
UNION COUNTY SCHOOL CORP	121,223	31.7%	3,766,463	3.2%
ALL OTHER UNITS	14,974	3.9%	567,365	2.6%

7. UNION COUNTY LOCAL OPTION INCOME TAXES, 2016

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.750%	2,220,749
Revenue		
CAGIT Base	1.000%	1,267,668
CAGIT Public Safety	0.250%	316,917
CAGIT Special	0.250%	316,917
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.250%	319,247
EDIT Special		
TOTAL	1.750%	2,220,749
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief		
COIT Replacement		
COIT Relief		
EDIT Homestead		
TOTAL		

8. UNION COUNTY TAX DISTRICTS, TAX AND LOIT CREDIT RATES, 2016

Property Tax Credit Percents, funded by Local Option Income Taxes

Tax District	Property Tax Rate	LOIT Property Tax Replacement Credit	COIT Homestead Credit	EDIT Inventory Homestead Credit	LOIT Homestead Credit	LOIT Residential Credit
BROWNSVILLE TOWNSHIP	1.7648	-	-	-	-	-
CENTER TOWNSHIP	1.7606	-	-	-	-	-
LIBERTY TOWN	3.5036	-	-	-	-	-
HARMONY TOWNSHIP	1.7746	-	-	-	-	-
HARRISON TOWNSHIP	1.7585	-	-	-	-	-
LIBERTY TOWNSHIP	1.7770	-	-	-	-	-
UNION TOWNSHIP	1.7462	-	-	-	-	-
WEST COLLEGE CORNER TOWN	2.6295	-	-	-	-	-

9. UNION COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2016

	UNION TOWNSHIP	UNION TOWNSHIP	LIBERTY TOWN	LIBERTY TOWN
Gross Assessed Value	89,000	178,000	89,000	178,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	44,000	133,000	44,000	133,000
35% Supplemental Homestead Deduction	15,400	46,550	15,400	46,550
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	25,600	83,450	25,600	83,450
District Tax Rate	1.7462	1.7462	3.5036	3.5036
Gross Tax Bill	447	1,457	897	2,924
Total LOIT Credit Rate	0.00%	0.00%	0.00%	0.00%
LOIT Credits	-	-	-	-
Tax Bill after LOIT Credits	447	1,457	897	2,924
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	890	1,780	890	1,780
Tax Cap Credit	-	-	7	1,144
Net Tax Bill	447	1,457	890	1,780

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.

10. APPROPRIATIONS, LEVY AND ASSESSED VALUE PER PERSON, 2016

All Local Governments	Population	Total Appropriations	Appropriations by Fund Type				Property Tax		
			General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
Indiana Average	71,953	2,732	1,606	292	189	644	1,068	43,431	2.4589
Fayette	23,434	2,574	1,785	110	170	508	1,031	29,642	3.4789
Franklin	22,872	1,677	1,118	91	130	338	646	44,275	1.4582
Henry	48,985	2,329	1,608	210	151	360	814	31,472	2.5863
Rush	16,672	2,372	1,531	139	179	522	1,110	62,006	1.7902
Union	7,182	3,233	2,026	345	349	513	970	48,907	1.9838
Wayne	67,001	2,700	1,787	142	213	559	1,014	36,056	2.8110
Dearborn	49,455	2,676	1,792	317	179	388	929	43,321	2.1443
Decatur	26,521	2,803	1,853	256	260	435	845	52,518	1.6094
Hancock	72,520	2,755	1,578	440	249	487	1,030	44,210	2.3294
Randolph	25,172	2,727	1,750	247	170	560	980	45,107	2.1727
Shelby	44,478	2,723	1,798	287	209	429	917	49,794	1.8417

11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2016

Unit Tax Rates, 2016

Percentile	Counties	Cities/Towns	School Corps.
10%	0.3009	0.2582	0.6553
25%	0.3596	0.5451	0.8015
50% (median)	0.4693	0.8142	0.9508
75%	0.6236	1.2623	1.2132
90%	0.7477	1.7476	1.5043

District Tax Rates, 2016

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.2348	1.7552	1.1351
25%	1.4962	2.1175	1.3254
50% (median)	1.9227	2.5759	1.6071
75%	2.6105	3.2722	1.8990
90%	3.3877	4.0528	2.3878

Appropriations, Levies and Assessed Values per Person, 2016 - Sum for All Local Governments in a County

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	2,070	1,355	142	145	359	662	30,481	1.3069
25%	2,268	1,452	179	168	402	790	36,702	1.6438
50% (median)	2,528	1,600	219	195	480	942	44,164	2.0599
75%	2,759	1,755	283	236	536	1,091	52,743	2.3809
90%	2,983	1,853	344	288	603	1,223	70,415	2.9591

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