

## Jasper County 2015 Local Government Budgets and Taxes

*Dr. Larry DeBoer, Purdue University Department of Agricultural Economics*

*Tamara Ogle, Purdue Extension Community Development*

1. JASPER COUNTY LOCAL GOVERNMENTS, 2015		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	84,933,687	51,190,818	9,915,179	10,971,039	12,856,651	28,671,888	2,390,459,461	1.1994
JASPER COUNTY	16,835,005	8,505,674	-	3,363,972	4,965,359	6,315,593	2,390,459,461	0.2642
BARKLEY TOWNSHIP	5,034	10,934	-	-	14,100	17,912	114,087,120	0.0157
CARPENTER TOWNSHIP	470,890	100,890	-	36,000	334,000	84,714	200,867,127	0.0422
GILLAM TOWNSHIP	-	-	-	-	-	38,408	68,708,063	0.0559
HANGING GROVE TOWNSHIP	37,090	19,890	-	-	17,200	17,253	48,057,366	0.0359
JORDAN TOWNSHIP	32,395	16,725	-	-	15,670	19,251	55,801,318	0.0345
KANKAKEE TOWNSHIP	423,800	248,400	-	100,000	75,400	213,110	512,281,635	0.0416
KEENER TOWNSHIP	1,018,020	95,120	-	150,000	772,900	295,953	438,449,002	0.0675
MARION TOWNSHIP	200,493	51,993	-	30,000	118,500	88,374	348,102,983	0.0254
MILROY TOWNSHIP	20,300	11,900	-	-	8,400	17,599	32,591,754	0.0540
NEWTON TOWNSHIP	40,382	23,152	-	-	17,230	23,256	79,766,748	0.0292
UNION TOWNSHIP	-	-	-	-	-	10,409	142,593,103	0.0073
WALKER TOWNSHIP	156,500	45,200	-	47,000	64,300	95,899	173,732,691	0.0552
WHEATFIELD TOWNSHIP	335,390	70,280	-	176,660	88,450	87,170	175,420,551	0.0497
RENSELAER CIVIL CITY	3,953,663	3,085,474	110,825	133,029	624,335	1,381,143	231,657,890	0.5962
DEMOTTE CIVIL TOWN	2,022,948	1,549,361	170,100	55,234	248,253	937,306	154,314,474	0.6074
REMINGTON CIVIL TOWN	901,420	583,900	-	22,812	294,708	280,283	49,695,743	0.5640
WHEATFIELD CIVIL TOWN	396,000	244,000	-	40,000	112,000	114,395	23,393,810	0.4890
KANKAKEE VALLEY SCHOOL CORP	37,403,097	22,953,819	7,066,499	4,149,329	3,233,450	10,618,527	1,372,434,638	0.7737
RENSELAER CENTRAL SCHOOL CORP	16,459,843	10,676,814	2,240,747	2,590,003	952,279	4,636,646	748,449,633	0.6195
WEST CENTRAL SCHOOL CORP	-	-	-	-	-	330,279	68,708,063	0.4807
TRI COUNTY SCHOOL CORPORATION	-	-	-	-	-	1,229,508	200,867,127	0.6121
REMINGTON PUBLIC LIBRARY	186,675	166,675	-	-	20,000	73,919	200,867,127	0.0368
JASPER COUNTY PUBLIC LIBRARY	2,860,317	2,508,117	327,008	-	25,192	1,445,131	2,189,592,334	0.0660
JASPER COUNTY AIRPORT AUTHORITY	312,675	-	-	77,000	235,675	265,341	2,390,459,461	0.0111
NORTHWEST IN SOLID WASTE MGMT	619,250	-	-	-	619,250	-	2,390,459,461	-
IROQUOIS CONSERVANCY DISTRICT	222,500	222,500	-	-	-	34,509	750,199,310	0.0046

**2. JASPER COUNTY LOCAL GOVERNMENTS, 2015**

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	84,933,687	51,190,818	9,915,179	10,971,039	12,856,651	28,671,888
County	16,835,005	8,505,674	-	3,363,972	4,965,359	6,315,593
Townships	2,760,294	694,484	-	539,660	1,526,150	1,009,308
Cities/Towns	7,274,031	5,462,735	280,925	251,075	1,279,296	2,713,127
School Corps.	53,862,940	33,630,633	9,307,246	6,739,332	4,185,729	16,814,960
Library Dists.	3,046,992	2,674,792	327,008	-	45,192	1,519,050
Special Dists.	1,154,425	222,500	-	77,000	854,925	299,850
Population:	33,475					
Per Person, All Units	2,537	1,529	296	328	384	857
County	503	254	-	100	148	189
Townships	82	21	-	16	46	30
Cities/Towns	217	163	8	8	38	81
School Corps.	1,609	1,005	278	201	125	502
Library Dists.	91	80	10	-	1	45
Special Dists.	34	7	-	2	26	9
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	19.8%	16.6%	0.0%	30.7%	38.6%	22.0%
Townships	3.2%	1.4%	0.0%	4.9%	11.9%	3.5%
Cities/Towns	8.6%	10.7%	2.8%	2.3%	10.0%	9.5%
School Corps.	63.4%	65.7%	93.9%	61.4%	32.6%	58.6%
Library Dists.	3.6%	5.2%	3.3%	0.0%	0.4%	5.3%
Special Dists.	1.4%	0.4%	0.0%	0.7%	6.6%	1.0%
% of Total Appropriations	100.0%	60.3%	11.7%	12.9%	15.1%	33.8%
County	100.0%	50.5%	0.0%	20.0%	29.5%	37.5%
Townships	100.0%	25.2%	0.0%	19.6%	55.3%	36.6%
Cities/Towns	100.0%	75.1%	3.9%	3.5%	17.6%	37.3%
School Corps.	100.0%	62.4%	17.3%	12.5%	7.8%	31.2%
Library Dists.	100.0%	87.8%	10.7%	0.0%	1.5%	49.9%
Special Dists.	100.0%	19.3%	0.0%	6.7%	74.1%	26.0%

**3. JASPER COUNTY TAX DISTRICTS, 2015**

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
CARPENTER TOWNSHIP		TRI COUNTY	0.2642		0.6121	0.0972	0.9735
REMINGTON CORP- CARPENTER TWP	REMINGTON TOWN	TRI COUNTY	0.2642	0.5640	0.6121	0.0684	1.5087
BARKLEY TOWNSHIP		RENSELAER CENTRAL	0.2642		0.6195	0.0928	0.9765
GILLAM TOWNSHIP		WEST CENTRAL	0.2642		0.4807	0.1330	0.8779
HANGING GROVE TOWNSHIP		RENSELAER CENTRAL	0.2642		0.6195	0.1130	0.9967
JORDAN TOWNSHIP		RENSELAER CENTRAL	0.2642		0.6195	0.1116	0.9953
KANKAKEE TOWNSHIP		KANKAKEE VALLEY	0.2642		0.7737	0.1187	1.1566
KEENER TOWNSHIP		KANKAKEE VALLEY	0.2642		0.7737	0.1446	1.1825
DEMOTTE CORP-KEENER TWP	DEMOTTE TOWN	KANKAKEE VALLEY	0.2642	0.6074	0.7737	0.1446	1.7899
MARION TOWNSHIP		RENSELAER CENTRAL	0.2642		0.6195	0.1282	1.0119
RENSELAER CORP- MARION TWP	RENSELAER CITY	RENSELAER CENTRAL	0.2642	0.5962	0.6195	0.0878	1.5677
MILROY TOWNSHIP		RENSELAER CENTRAL	0.2642		0.6195	0.1311	1.0148
NEWTON TOWNSHIP		RENSELAER CENTRAL	0.2642		0.6195	0.1086	0.9923
UNION TOWNSHIP NORTH		KANKAKEE VALLEY	0.2642		0.7737	0.0844	1.1223
UNION TOWNSHIP SOUTH		RENSELAER CENTRAL	0.2642		0.6195	0.0844	0.9681
WALKER TOWNSHIP		KANKAKEE VALLEY	0.2642		0.7737	0.1323	1.1702
WHEATFIELD TOWNSHIP		KANKAKEE VALLEY	0.2642		0.7737	0.1319	1.1698
WHEATFIELD CORP-WHEATFIELD TWP	WHEATFIELD TOWN	KANKAKEE VALLEY	0.2642	0.4890	0.7737	0.0936	1.6205
RENSELAER CORP-NEWTON TWP	RENSELAER CITY	RENSELAER CENTRAL	0.2642	0.5962	0.6195	0.0901	1.5700

**4. JASPER COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2015**

Tax District	Homestead (1%)	Other Residential/ Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
JASPER COUNTY	-	-	-	8,309	8,309	29,180,718	0.0%
CARPENTER TOWNSHIP	-	-	-	134	134	1,502,159	0.0%
REMINGTON CORP- CARPENTER TWP	-	-	-	194	194	767,255	0.0%
BARKLEY TOWNSHIP	-	-	-	54	54	1,133,707	0.0%
GILLAM TOWNSHIP	-	-	-	76	76	615,666	0.0%
HANGING GROVE TOWNSHIP	-	-	-	2	2	488,832	0.0%
JORDAN TOWNSHIP	-	-	-	90	90	566,808	0.0%
KANKAKEE TOWNSHIP	-	-	-	165	165	6,045,735	0.0%
KEENER TOWNSHIP	-	-	-	842	842	3,414,173	0.0%
DEMOTTE CORP-KEENER TWP	-	-	-	2,734	2,734	2,807,115	0.1%
MARION TOWNSHIP	-	-	-	69	69	1,307,532	0.0%
RENSSELAER CORP- MARION TWP	-	-	-	2,062	2,062	3,545,821	0.1%
MILROY TOWNSHIP	-	-	-	-	-	336,908	0.0%
NEWTON TOWNSHIP	-	-	-	397	397	705,006	0.1%
UNION TOWNSHIP NORTH	-	-	-	338	338	832,736	0.0%
UNION TOWNSHIP SOUTH	-	-	-	102	102	692,824	0.0%
WALKER TOWNSHIP	-	-	-	506	506	2,062,538	0.0%
WHEATFIELD TOWNSHIP	-	-	-	392	392	1,808,124	0.0%
WHEATFIELD CORP-WHEATFIELD TWP	-	-	-	153	153	384,124	0.0%
RENSSELAER CORP-NEWTON TWP	-	-	-	-	-	163,655	0.0%

**5. JASPER COUNTY DISTRICT AND UNIT CIRCUIT BREAKER TAX CAP CREDITS, 2015**

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corporation	All Other
CARPENTER TOWNSHIP		TRI COUNTY	134	36		84	13
REMINGTON CORP- CARPENTER	REMINGTON TOWN	TRI COUNTY	194	34	72	79	9
BARKLEY TOWNSHIP		RENSELAER	54	15		34	5
GILLAM TOWNSHIP		WEST CENTRAL	76	23		42	12
HANGING GROVE TOWNSHIP		RENSELAER	2	1		1	0
JORDAN TOWNSHIP		RENSELAER	90	24		56	10
KANKAKEE TOWNSHIP		KANKAKEE VALLEY	165	38		110	17
KEENER TOWNSHIP		KANKAKEE VALLEY	842	188		551	103
DEMOTTE CORP-KEENER TWP	DEMOTTE TOWN	KANKAKEE VALLEY	2,734	404	928	1,182	221
MARION TOWNSHIP		RENSELAER	69	18		42	9
RENSELAER CORP- MARION TWP	RENSELAER CITY	RENSELAER	2,062	348	784	815	116
MILROY TOWNSHIP		RENSELAER	-	-		-	-
NEWTON TOWNSHIP		RENSELAER	397	106		248	43
UNION TOWNSHIP NORTH		KANKAKEE VALLEY	338	80		233	25
UNION TOWNSHIP SOUTH		RENSELAER	102	28		65	9
WALKER TOWNSHIP		KANKAKEE VALLEY	506	114		334	57
WHEATFIELD TOWNSHIP		KANKAKEE VALLEY	392	88		259	44
WHEATFIELD CORP-WHEATFIELD	WHEATFIELD	KANKAKEE VALLEY	153	25	46	73	9
RENSELAER CORP-NEWTON TWP	RENSELAER CITY	RENSELAER	-	-	-	-	-

**6. JASPER COUNTY CIRCUIT BREAKER TAX CAP CREDITS BY UNIT, EST. 2015**

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	8,309	100.0%	28,671,888	0.0%
JASPER COUNTY	1,568	18.9%	6,315,593	0.0%
RENSELAER CITY	784	9.4%	1,381,143	0.1%
DEMOTTE TOWN	928	11.2%	937,306	0.1%
REMINGTON TOWN	72	0.9%	280,283	0.0%
WHEATFIELD TOWN	46	0.6%	114,395	0.0%
KANKAKEE VALLEY SCHOOL CORP.	2,742	33.0%	10,618,527	0.0%
RENSELAER CENTRAL SCHOOL CORP.	1,262	15.2%	4,636,646	0.0%
WEST CENTRAL SCHOOL CORP.	42	0.5%	330,279	0.0%
TRI COUNTY SCHOOL CORP.	163	2.0%	1,229,508	0.0%
ALL OTHER UNITS	702	8.4%	2,828,208	0.0%

**7. JASPER COUNTY LOCAL OPTION INCOME TAXES, 2015**

	<b>Income Tax Rate</b>	<b>Income Tax Revenue</b>
<b>All Local Income Taxes</b>	2.964%	20,623,244
<b>Revenue</b>		
CAGIT Base	1.000%	6,952,433
CAGIT Public Safety	0.250%	1,738,108
CAGIT Special	0.150%	1,042,865
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.250%	1,754,340
EDIT Special		
<b>TOTAL</b>	<b>1.650%</b>	<b>11,487,746</b>
<b>Property Tax Relief</b>		
CAGIT Replacement	0.364%	2,530,686
CAGIT Relief	0.950%	6,604,812
COIT Replacement		
COIT Relief		
EDIT Homestead		
<b>TOTAL</b>	<b>1.314%</b>	<b>9,135,498</b>

**8. JASPER COUNTY TAX DISTRICTS, TAX AND LOIT CREDIT RATES, 2015**

Property Tax Credits, 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
CARPENTER TOWNSHIP	0.9735	26.5129	-	-	-	-
REMLINGTON CORP- CARPENTER TWP	1.5087	26.5129	-	-	-	-
BARKLEY TOWNSHIP	0.9765	26.5129	-	-	-	-
GILLAM TOWNSHIP	0.8779	26.5129	-	-	-	-
HANGING GROVE TOWNSHIP	0.9967	26.5129	-	-	-	-
JORDAN TOWNSHIP	0.9953	26.5129	-	-	-	-
KANKAKEE TOWNSHIP	1.1566	26.5129	-	-	-	-
KEENER TOWNSHIP	1.1825	26.5129	-	-	-	-
DEMOTTE CORP-KEENER TWP	1.7899	26.5129	-	-	-	-
MARION TOWNSHIP	1.0119	26.5129	-	-	-	-
RENSSELAER CORP- MARION TWP	1.5677	26.5129	-	-	-	-
MILROY TOWNSHIP	1.0148	26.5129	-	-	-	-
NEWTON TOWNSHIP	0.9923	26.5129	-	-	-	-
UNION TOWNSHIP NORTH	1.1223	26.5129	-	-	-	-
UNION TOWNSHIP SOUTH	0.9681	26.5129	-	-	-	-
WALKER TOWNSHIP	1.1702	26.5129	-	-	-	-
WHEATFIELD TOWNSHIP	1.1698	26.5129	-	-	-	-
WHEATFIELD CORP-WHEATFIELD TWP	1.6205	26.5129	-	-	-	-
RENSSELAER CORP-NEWTON TWP	1.5700	26.5129	-	-	-	-

**9. JASPER COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2015**

	NEWTON TOWNSHIP	NEWTON TOWNSHIP	DE MOTTE- KEENER TWP	DE MOTTE- KEENER TWP
Gross Assessed Value	134,000	268,000	134,000	268,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	89,000	223,000	89,000	223,000
35% Supplemental Homestead Deduction	31,150	78,050	31,150	78,050
Mortgage Deduction	3,000	3,000	3,000	3,000
<b>Taxable Assessed Value</b>	<b>54,850</b>	<b>141,950</b>	<b>54,850</b>	<b>141,950</b>
District Tax Rate	0.992	0.992	1.790	1.790
Gross Tax Bill	544	1,409	982	2,541
Total LOIT Credit Rate	26.51%	26.51%	26.51%	26.51%
LOIT Credits	144	373	260	674
Tax Bill after LOIT Credits	400	1,035	721	1,867
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,340	2,680	1,340	2,680
Tax Cap Credit	-	-	-	-
<b>Net Tax Bill</b>	<b>400</b>	<b>1,035</b>	<b>721</b>	<b>1,867</b>

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, 2015**

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	71,705	2,662	1,569	289	185	619	1,048	42,846	2.4457
Jasper	33,475	2,537	1,529	296	328	384	857	71,410	1.1994
Lake	490,228	2,734	1,716	426	138	454	1,511	42,777	3.5324
LaPorte	111,444	2,634	1,670	253	163	548	1,202	46,633	2.5781
Newton	14,156	2,997	1,819	313	266	599	1,155	64,464	1.7920
Porter	167,076	2,507	1,557	302	193	455	1,152	51,831	2.2234
Starke	23,074	2,528	1,586	268	159	515	825	43,151	1.9126
Benton	8,700	4,314	2,583	321	414	996	1,362	119,654	1.1386
Marshall	47,107	2,708	1,750	241	228	488	915	53,788	1.7015
Pulaski	12,967	3,200	1,930	225	432	613	848	69,139	1.2272
St. Joseph	267,618	2,398	1,530	210	125	532	1,113	29,385	3.7890
White	24,453	3,571	2,027	325	516	703	988	79,125	1.2491

**11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2015**

**Unit Tax Rates, 2015**

Percentile	Counties	Cities/Towns	School Corps.
10%	0.2951	0.2413	0.6268
25%	0.3608	0.4902	0.7877
50% (median)	0.4480	0.7653	0.9599
75%	0.6185	1.2083	1.1861
90%	0.7160	1.6450	1.5156

**District Tax Rates, 2015**

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.1984	1.6961	1.0840
25%	1.4842	2.0860	1.3079
50% (median)	1.8871	2.5447	1.5825
75%	2.5952	3.1855	1.8569
90%	3.3445	3.9696	2.3589

**Appropriations, Levies and Assessed Values per Person, 2015 - Sum for All Local Governments in a County**

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value
10%	2,037	1,350	139	145	341	636	30,276
25%	2,258	1,460	179	163	386	785	36,279
50% (median)	2,497	1,582	219	196	468	915	43,496
75%	2,694	1,711	286	246	521	1,052	52,102
90%	2,926	1,838	341	280	595	1,207	68,592

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.