

## Martin County 2017 Local Government Budgets and Taxes

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

*Tamara Ogle, Purdue Extension Community Development*

<b>1. MARTIN COUNTY LOCAL GOVERNMENTS, 2017</b>		<b>Appropriations by Fund Type</b>				<b>Property Tax</b>		
<b>Unit</b>	<b>Total Appropriations</b>	<b>General</b>	<b>Debt</b>	<b>Cumulative/ Cap Projects</b>	<b>Other Operating</b>	<b>Property Tax Levy</b>	<b>Net Assessed Value</b>	<b>Property Tax Rate</b>
Total, All Units	24,673,956	15,289,076	1,412,402	1,953,232	6,019,246	6,372,612	377,809,571	1.6867
MARTIN COUNTY	6,108,030	3,195,808	-	342,875	2,569,347	1,900,382	377,809,571	0.5030
CENTER TOWNSHIP	44,825	21,725	-	-	23,100	26,146	45,701,683	0.0606
HALBERT TOWNSHIP	63,782	27,782	-	-	36,000	45,119	75,762,401	0.0609
LOST RIVER TOWNSHIP	45,150	13,950	-	12,000	19,200	24,573	32,205,863	0.0763
MITCHELTREE TOWNSHIP	41,900	23,400	-	-	18,500	19,795	26,253,408	0.0754
PERRY TOWNSHIP	107,100	55,100	-	-	52,000	70,482	152,808,895	0.0535
RUTHERFORD TOWNSHIP	43,902	21,152	-	-	22,750	24,251	45,077,321	0.0538
LOGOOTEER CIVIL CITY	1,259,645	916,038	-	41,500	302,107	549,047	69,105,979	0.7945
CRANE CIVIL TOWN	46,463	30,660	-	-	15,803	-	3,145,927	-
SHOALS CIVIL TOWN	416,000	363,500	-	-	52,500	196,182	13,614,321	1.4410
SHOALS COMM SCHOOL CORP	6,790,831	4,354,450	544,454	749,677	1,142,250	1,548,241	179,923,355	0.8605
LOGOOTEER COMM SCHOOL CORP	8,896,193	5,987,198	867,948	807,180	1,233,867	1,807,888	197,886,216	0.9136
LOGOOTEER PUBLIC LIBRARY	227,182	217,882	-	-	9,300	135,156	197,886,216	0.0683
SHOALS PUBLIC LIBRARY	60,431	60,431	-	-	-	25,350	13,614,321	0.1862
MARTIN CO SOLID WASTE MGMT	522,522	-	-	-	522,522	-	377,809,571	-

**2. MARTIN 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
<b>Totals, All Units per person</b>									
<b>Martin</b>	<b>10,171</b>	<b>2,426</b>	<b>1,503</b>	<b>139</b>	<b>192</b>	<b>592</b>	<b>627</b>	<b>37,146</b>	<b>1.6867</b>
Indiana Average	72,098	2,831	1,675	300	189	667	1,093	44,269	2.4698

**Region**

Daviess	32,969	2,485	1,627	168	183	506	869	40,471	2.1480
Dubois	42,552	3,021	1,743	350	251	678	1,055	51,931	2.0322
Greene	32,211	2,186	1,363	174	145	505	717	31,103	2.3059
Lawrence	45,518	2,385	1,590	190	131	474	821	32,116	2.5562
Martin	10,171	2,426	1,503	139	192	592	627	37,146	1.6867
Orange	19,335	2,483	1,591	202	198	493	676	40,520	1.6695

**Comparable Population**

Warren	8,166	2,956	1,855	209	252	640	1,184	83,556	1.4165
Benton	8,650	4,612	2,653	325	495	1,140	1,507	131,552	1.1452
Switzerland	10,527	2,237	1,546	63	210	417	586	42,910	1.3659
Crawford	10,539	2,179	1,368	187	132	492	829	28,282	2.9308

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

MARTIN COUNTY	10,171	601	314	-	34	253	187	37,146	0.5030
LOGOOTEETEE CITY	2,708	465	338	-	15	112	203	25,519	0.7945
CRANE TOWN	182	255	168	-	-	87	-	17,285	-
SHOALS TOWN	779	534	467	-	-	67	252	17,477	1.4410
SHOALS SCHOOLS	588	11,549	7,406	926	1,275	1,943	2,633	305,992	0.8605
LOGOOTEETEE SCHOOLS	848	10,491	7,060	1,024	952	1,455	2,132	233,356	0.9136

**3. MARTIN COUNTY TAX DISTRICTS, 2017**

Tax District	City/Town	School Corporation	County	City/Town	School	All Other	District Rate
CENTER TWP		SHOALS	0.5030		0.8605	0.0606	1.4241
SHOALS TOWN/CENTER TWP	SHOALS TOWN	SHOALS	0.5030	1.4410	0.8605	0.2199	3.0244
HALBERT TWP		SHOALS	0.5030		0.8605	0.0609	1.4244
SHOALS TOWN/HALBERT TWP	SHOALS TOWN	SHOALS	0.5030	1.4410	0.8605	0.2341	3.0386
LOST RIVER TWP		SHOALS	0.5030		0.8605	0.0763	1.4398
MITCHELTREE TWP		SHOALS	0.5030		0.8605	0.0754	1.4389
PERRY TWP		LOGOOTE	0.5030		0.9136	0.1218	1.5384
LOGOOTE CITY	LOGOOTE CITY	LOGOOTE	0.5030	0.7945	0.9136	0.1062	2.3173
CRANE TOWN	CRANE TOWN	LOGOOTE	0.5030	-	0.9136	0.1062	1.5228
RUTHERFORD TWP		LOGOOTE	0.5030		0.9136	0.1221	1.5387

**4. MARTIN 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
MARTIN COUNTY		73	90,649	2,563	13,471	106,756	6,349,606	1.7%
CENTER TWP	1.4241	-	-	-	387	387	567,412	0.1%
SHOALS TOWN/CENTER TWP	3.0244	73	17,951	508	1,400	19,932	175,089	11.4%
HALBERT TWP	1.4244	-	-	-	1,323	1,323	967,191	0.1%
SHOALS TOWN/HALBERT TWP	3.0386	-	18,538	2,055	127	20,720	237,827	8.7%
LOST RIVER TWP	1.4398	-	-	-	176	176	463,632	0.0%
MITCHELTREE TWP	1.4389	-	-	-	62	62	376,003	0.0%
PERRY TWP	1.5384	-	-	-	1,932	1,932	1,233,475	0.2%
LOGOOTE CITY	2.3173	-	54,160	-	7,314	61,474	1,590,213	3.9%
CRANE TOWN	1.5228	-	-	-	49	49	47,934	0.1%
RUTHERFORD TWP	1.5387	-	-	-	700	700	690,830	0.1%

**5. MARTIN 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
CENTER TWSP		SHOALS	387	137		234	16
SHOALS TOWN/CENTER TWP	SHOALS TOWN	SHOALS	19,932	3,315	9,497	5,671	1,449
HALBERT TWSP		SHOALS	1,323	467		799	57
SHOALS TOWN/HALBERT TWP	SHOALS TOWN	SHOALS	20,720	3,430	9,826	5,868	1,596
LOST RIVER TWP		SHOALS	176	62		105	9
MITCHELTREE TWP		SHOALS	62	22		37	3
PERRY TWP		LOGOOTE	1,932	632		1,147	153
LOGOOTE CITY	LOGOOTE CITY	LOGOOTE	61,474	13,344	21,077	24,236	2,817
CRANE TOWN	CRANE TOWN	LOGOOTE	49	16	-	29	3
RUTHERFORD TWP		LOGOOTE	700	229		416	56

**6. MARTIN 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	106,756	100.0%	6,349,606	1.7%
MARTIN COUNTY	21,653	20.3%	1,900,382	1.1%
LOGOOTE CITY	21,077	19.7%	549,047	3.8%
CRANE TOWN	-	0.0%	-	
SHOALS TOWN	19,323	18.1%	196,182	9.8%
SHOALS SCHOOLS	12,714	11.9%	1,548,241	0.8%
LOGOOTE SCHOOLS	25,829	24.2%	1,807,888	1.4%
ALL OTHER UNITS	6,160	5.8%	370,872	1.7%

**7. MARTIN COUNTY LOCAL INCOME TAXES, 2017**

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
<b>All Local Income Taxes</b>	<b>1.500%</b>	<b>2,960,154</b>
<b>Expenditure</b>		
Certified Shares	0.800%	1,577,397
Public Safety	0.250%	492,937
Economic Development	0.200%	396,883
<b>TOTAL</b>	<b>1.250%</b>	<b>2,467,217</b>
<b>Property Tax Relief</b>	<b>0.250%</b>	<b>492,937</b>
<b>Special Purpose</b>		

**LIT Property Tax Relief Credit Calculation**

	<u>Relief Allocation Percent (est.)</u>	<u>LIT Relief Allocation</u>
All Property (PTRC)		
Homesteads (1%)	100%	492,937
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%)	1,379,695	<b>34.8389%</b>
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential		

**8. MARTIN COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2017**

	CENTER TWP	CENTER TWP	SHOALS/ CENTER TWP	SHOALS/ CENTER TWP
Gross Assessed Value	77,000	154,000	77,000	154,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	32,000	109,000	32,000	109,000
35% Supplemental Homestead Deduction	11,200	38,150	11,200	38,150
Mortgage Deduction	3,000	3,000	3,000	3,000
<b>Taxable Assessed Value</b>	<b>17,800</b>	<b>67,850</b>	<b>17,800</b>	<b>67,850</b>
District Tax Rate	1.4241	1.4241	3.0244	3.0244
Gross Tax Bill	253	966	538	2,052
Total LOIT Credit Rate	34.84%	34.84%	34.84%	34.84%
LOIT Credits	88	337	188	715
Tax Bill after LOIT Credits	165	630	351	1,337
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	770	1,540	770	1,540
Tax Cap Credit	-	-	-	-
<b>Net Tax Bill</b>	<b>165</b>	<b>630</b>	<b>351</b>	<b>1,337</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.

## 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%
<b>Minimum Rate</b>	0.20%	0.00%	0.00%	0.00%	0.20%	0.00%	0.00%
<b>Maximum Rate</b>	3.38%	1.65%	1.00%	0.50%	2.25%	1.18%	0.65%
<b>No. of Counties</b>	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
<b>Maximum Rate</b>	28.7%	68.4%	6.7%	3.5%	49.2%
<b>No. of Counties</b>	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](http://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.