

# DeKalb County 2017 Local Government Budgets and Taxes

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

*Tamara Ogle, Purdue Extension Community Development*

1. DEKALB 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	118,484,202	72,224,450	11,918,250	10,101,780	24,239,722	46,029,033	2,277,147,514	2.0213
DEKALB COUNTY	18,886,772	12,801,350	1,084,892	852,638	4,147,892	10,260,826	2,277,147,514	0.4506
BUTLER TOWNSHIP	54,530	16,330	-	-	38,200	43,658	98,995,891	0.0441
CONCORD TOWNSHIP	99,270	20,580	7,190	-	71,500	71,134	56,423,608	0.1396
FAIRFIELD TOWNSHIP	117,551	46,051	-	-	71,500	71,555	76,692,926	0.0933
FRANKLIN TOWNSHIP	94,360	39,500	-	23,600	31,260	49,462	71,875,625	0.0723
GRANT TOWNSHIP	131,581	46,381	-	-	85,200	87,313	113,155,723	0.1099
JACKSON TOWNSHIP	137,482	32,957	-	24,275	80,250	86,060	217,080,442	0.0473
KEYSER TOWNSHIP	24,462	19,550	-	-	4,912	18,423	267,002,927	0.0069
NEWVILLE TOWNSHIP	47,165	18,165	-	-	29,000	17,618	28,553,367	0.0617
RICHLAND TOWNSHIP	52,600	15,900	-	13,000	23,700	45,079	66,550,643	0.0706
SMITHFIELD TOWNSHIP	95,166	23,690	-	-	71,476	58,137	113,038,448	0.0620
SPENCER TOWNSHIP	92,700	19,700	-	-	73,000	75,982	95,815,660	0.0793
STAFFORD TOWNSHIP	30,360	11,625	-	5,000	13,735	16,334	24,974,508	0.0654
TROY TOWNSHIP	29,745	9,400	-	8,000	12,345	14,871	22,984,814	0.0647
UNION TOWNSHIP	129,900	59,900	-	-	70,000	37,469	468,361,438	0.0080
WILMINGTON TOWNSHIP	63,670	47,970	-	-	15,700	27,226	555,641,494	0.0049
AUBURN CIVIL CITY	11,888,251	4,835,424	-	950,000	6,102,827	5,910,984	532,723,076	1.0751
GARRETT CIVIL CITY	3,923,878	2,182,896	-	203,400	1,537,582	2,002,913	154,905,043	1.2278
BUTLER CIVIL CITY	2,753,660	1,458,920	-	222,700	1,072,040	1,479,541	95,291,113	1.2140
ALTONA CIVIL TOWN	44,187	35,500	-	-	8,687	26,118	3,621,892	0.7211
*ASHLEY CIVIL TOWN	1,133,966	841,701	-	64,135	228,130	457,532	38,932,323	1.1752
CORUNNA CIVIL TOWN	193,975	156,975	-	4,000	33,000	83,396	4,813,067	1.7327
ST. JOE CIVIL TOWN	209,842	107,820	-	-	102,022	92,297	6,743,417	1.3687
WATERLOO CIVIL TOWN	1,424,260	906,885	-	85,000	432,375	866,097	52,707,949	1.6432
*HAMILTON CIVIL TOWN	-	-	-	-	-	24,420	5,351,663	0.4563
*DEKALB CO EASTERN SCHOOL CORP	18,801,059	9,930,040	3,097,724	2,710,065	3,063,230	6,029,633	784,393,451	0.7687
GARRETT-KEYSER-BUTLER SCHOOLS	16,648,304	11,901,300	2,483,464	1,125,040	1,138,500	4,243,390	365,998,818	1.1594
DEKALB CO CENTRAL UNITED SCHOOLS	36,982,581	24,061,897	5,039,166	3,740,880	4,140,638	10,262,924	1,054,879,620	0.9729
*HAMILTON COMM SCHOOL CORP	-	-	-	-	-	623,169	71,893,918	0.8669
AUBURN-ECKHART PUBLIC LIBRARY	1,149,837	1,149,837	-	-	-	839,496	549,408,055	0.1528
BUTLER CARNEGIE PUBLIC LIBRARY	313,000	312,000	-	-	1,000	202,303	95,291,113	0.2123
GARRETT PUBLIC LIBRARY	1,190,710	743,315	147,395	-	300,000	668,509	338,485,693	0.1975
WATERLOO PUBLIC LIBRARY	429,310	370,891	58,419	-	-	276,485	113,686,252	0.2432
*NORTHEAST IN SOLID WASTE MGMT	-	-	-	-	-	284,643	2,277,147,514	0.0125
DEKALB COUNTY AIRPORT	1,310,068	-	-	70,047	1,240,021	674,036	2,277,147,514	0.0296

**2. DEKALB 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>									
DeKalb	42,746	2,772	1,690	279	236	567	1,077	53,272	2.0213
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**

Harrison	39,826	2,204	1,480	196	172	357	547	42,769	1.2791
Dubois	42,552	3,021	1,743	350	251	678	1,055	51,931	2.0322
Jackson	44,013	2,632	1,745	222	225	441	869	42,936	2.0238
Shelby	44,324	2,736	1,718	292	235	491	943	49,280	1.9140

**Individual Units per Person  
(per Pupil for Schools)**

DEKALB COUNTY	42,746	442	299	25	20	97	240	53,272	0.4506
AUBURN CITY	13,052	911	370	-	73	468	453	40,815	1.0751
GARRETT CITY	6,360	617	343	-	32	242	315	24,356	1.2278
BUTLER CITY	2,703	1,019	540	-	82	397	547	35,254	1.2140
ALTONA TOWN	194	228	183	-	-	45	135	18,670	0.7211
ASHLEY TOWN	971	1,168	867	-	66	235	599	51,002	1.1752
CORUNNA TOWN	255	761	616	-	16	129	327	18,875	1.7327
ST. JOE TOWN	464	452	232	-	-	220	199	14,533	1.3687
WATERLOO TOWN	2,248	634	403	-	38	192	385	23,447	1.6432
HAMILTON TOWN	1,530	1,010	650	-	101	259	556	121,879	0.4563
DEKALB COUNTY EASTERN SCHOOLS	1,387	13,555	7,159	2,233	1,954	2,209	4,347	565,532	0.7687
GARRETT-KEYSER- BUTLER SCHOOLS	1,778	9,364	6,694	1,397	633	640	2,387	205,849	1.1594
DEKALB COUNTY CENTRAL SCHOOLS	3,691	10,020	6,519	1,365	1,014	1,122	2,808	288,667	0.9729
HAMILTON SCHOOLS	372	18,010	7,046	749	2,257	7,957	8,788	1,019,960	0.8669

## 3. DEKALB COUNTY TAX DISTRICTS, 2017

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
BUTLER TOWNSHIP		GARRETT-KEYSER-BUTLER	0.4506		1.1594	0.2837	1.8937
CONCORD TOWNSHIP		DEKALB COUNTY EASTERN	0.4506		0.7687	0.1817	1.4010
ST. JOE TOWN	ST. JOE TOWN	DEKALB COUNTY EASTERN	0.4506	1.3687	0.7687	0.0685	2.6565
FAIRFIELD TOWNSHIP		DEKALB COUNTY CENTRAL	0.4506		0.9729	0.1354	1.5589
FRANKLIN TOWNSHIP		HAMILTON	0.4506		0.8669	0.1144	1.4319
HAMILTON TOWN	HAMILTON TOWN	HAMILTON	0.4506	0.4563	0.8669	0.0676	1.8414
GRANT TOWNSHIP		DEKALB COUNTY CENTRAL	0.4506		0.9729	0.3952	1.8187
WATERLOO-GRANT TWP	WATERLOO TOWN	DEKALB COUNTY CENTRAL	0.4506	1.6432	0.9729	0.3242	3.3909
JACKSON TWP		DEKALB COUNTY CENTRAL	0.4506		0.9729	0.0894	1.5129
AUBURN CITY-JACKSON TWP	AUBURN CITY	DEKALB COUNTY CENTRAL	0.4506	1.0751	0.9729	0.2111	2.7097
KEYSER TOWNSHIP	GARRETT CITY	GARRETT-KEYSER-BUTLER	0.4506	0.1883	1.1594	0.2465	2.0448
AUBURN CITY-KEYSER TWP	AUBURN CITY	GARRETT-KEYSER-BUTLER	0.4506	1.0751	1.1594	0.2018	2.8869
GARRETT CITY	GARRETT CITY	GARRETT-KEYSER-BUTLER	0.4506	1.2278	1.1594	0.2465	3.0843
ALTONA TOWN	ALTONA TOWN	GARRETT-KEYSER-BUTLER	0.4506	0.7211	1.1594	0.2465	2.5776
NEWVILLE TOWNSHIP		DEKALB COUNTY EASTERN	0.4506		0.7687	0.1038	1.3231
RICHLAND TOWNSHIP		DEKALB COUNTY CENTRAL	0.4506		0.9729	0.1127	1.5362
CORUNNA TOWN	CORUNNA TOWN	DEKALB COUNTY CENTRAL	0.4506	1.7327	0.9729	0.0731	3.2293
SMITHFIELD TOWNSHIP		DEKALB COUNTY CENTRAL	0.4506		0.9729	0.1041	1.5276
ASHLEY TOWN	ASHLEY TOWN	DEKALB COUNTY CENTRAL	0.4506	1.1752	0.9729	0.0739	2.6726
WATERLOO-SMITHFIELD TWP	WATERLOO TOWN	DEKALB COUNTY CENTRAL	0.4506	1.6432	0.9729	0.3171	3.3838
SPENCER TOWNSHIP		DEKALB COUNTY EASTERN	0.4506		0.7687	0.1214	1.3407
STAFFORD TOWNSHIP		DEKALB COUNTY EASTERN	0.4506		0.7687	0.1075	1.3268
TROY TOWNSHIP		DEKALB COUNTY EASTERN	0.4506		0.7687	0.1068	1.3261
UNION TOWNSHIP	AUBURN CITY	DEKALB COUNTY CENTRAL	0.4506	0.4173	0.9729	0.2029	2.0437
AUBURN CITY-UNION TWP	AUBURN CITY	DEKALB COUNTY CENTRAL	0.4506	1.0751	0.9729	0.2029	2.7015
WILMINGTON TOWNSHIP	BUTLER CITY	DEKALB COUNTY EASTERN	0.4506	0.0701	0.7687	0.0470	1.3364
BUTLER CITY	BUTLER CITY	DEKALB COUNTY EASTERN	0.4506	1.2140	0.7687	0.2593	2.6926
AUBURN CITY - GRANT TWP	AUBURN CITY	DEKALB COUNTY CENTRAL	0.4506	1.0751	0.9729	0.2338	2.7324
AUBURN-KEYSER/GARRETT LIB	AUBURN CITY	GARRETT-KEYSER-BUTLER	0.4506	1.0751	1.1594	0.2465	2.9316

**4. DEKALB 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
DEKALB COUNTY		90,386	270,497	186,648	89,561	637,092	46,717,489	1.4%
BUTLER TOWNSHIP	1.8937	-	-	-	4,542	4,542	1,910,603	0.2%
CONCORD TOWNSHIP	1.4010	-	-	-	2,355	2,355	709,679	0.3%
ST. JOE TOWN	2.6565	-	259	-	528	787	179,780	0.4%
FAIRFIELD TOWNSHIP	1.5589	-	-	-	1,588	1,588	1,216,977	0.1%
FRANKLIN TOWNSHIP	1.4319	-	-	-	1,698	1,698	968,789	0.2%
HAMILTON TOWN	1.8414	-	-	-	126	126	98,710	0.1%
GRANT TOWNSHIP	1.8187	-	-	-	1,991	1,991	1,130,120	0.2%
WATERLOO TOWN-GRANT TWP	3.3909	4,172	67,560	113,087	4,966	189,786	1,789,960	10.6%
JACKSON TWP	1.5129	-	-	-	4,591	4,591	2,513,267	0.2%
AUBURN CITY-JACKSON TWP	2.7097	234	2,655	-	1,767	4,656	1,475,675	0.3%
KEYSER TOWNSHIP	2.0448	-	6,370	-	2,404	8,774	1,116,776	0.8%
AUBURN CITY-KEYSER TWP	2.8869	-	407	-	-	407	810,866	0.1%
GARRETT CITY	3.0843	31,369	117,663	66,465	11,158	226,655	4,863,026	4.7%
ALTONA TOWN	2.5776	-	244	-	768	1,012	93,661	1.1%
NEWVILLE TOWNSHIP	1.3231	-	-	-	405	405	386,118	0.1%
RICHLAND TOWNSHIP	1.5362	-	-	-	3,257	3,257	965,704	0.3%
CORUNNA TOWN	3.2293	-	5,588	6,034	187	11,810	157,074	7.5%
SMITHFIELD TOWNSHIP	1.5276	-	-	-	945	945	1,150,537	0.1%
ASHLEY TOWN	2.6726	-	3,737	-	702	4,439	1,062,811	0.4%
WATERLOO-SMITHFIELD TWP	3.3838	-	1,101	1,061	-	2,162	20,036	10.8%
SPENCER TOWNSHIP	1.3407	-	-	-	2,225	2,225	1,308,921	0.2%
STAFFORD TOWNSHIP	1.3268	-	-	-	379	379	337,937	0.1%
TROY TOWNSHIP	1.3261	-	-	-	290	290	311,101	0.1%
UNION TOWNSHIP	2.0437	-	4,179	-	2,501	6,680	916,002	0.7%
AUBURN CITY-UNION TWP	2.7015	54,608	42,162	-	38,163	134,933	11,640,274	1.2%
WILMINGTON TOWNSHIP	1.3364	-	-	-	1,379	1,379	6,276,124	0.0%
BUTLER CITY	2.6926	3	17,975	-	619	18,597	2,619,652	0.7%
AUBURN CITY - GRANT TWP	2.7324	-	22	-	-	22	2,653	0.8%
AUBURN-KEYSER/GARRETT LIB	2.9316	-	575	-	27	602	684,655	0.1%

**5. DEKALB 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
BUTLER TOWNSHIP		GARRETT-KEYSER-BUTLER	4,542	1,081		2,781	680
CONCORD TOWNSHIP		DEKALB COUNTY EASTERN	2,355	757		1,292	305
ST. JOE TOWN	ST. JOE TOWN	DEKALB COUNTY EASTERN	787	133	405	228	20
FAIRFIELD TOWNSHIP		DEKALB COUNTY CENTRAL	1,588	459		991	138
FRANKLIN TOWNSHIP		HAMILTON	1,698	771		731	196
HAMILTON TOWN	HAMILTON TOWN	HAMILTON	126	41	41	38	6
GRANT TOWNSHIP		DEKALB COUNTY CENTRAL	1,991	493		1,065	433
WATERLOO-GRANT TWP	WATERLOO TOWN	DEKALB COUNTY CENTRAL	189,786	25,220	91,968	54,452	18,145
JACKSON TWP		DEKALB COUNTY CENTRAL	4,591	1,367		2,952	271
AUBURN CITY-JACKSON TWP	AUBURN CITY	DEKALB COUNTY CENTRAL	4,656	774	1,847	1,672	363
KEYSER TOWNSHIP	GARRETT CITY	GARRETT-KEYSER-BUTLER	8,774	1,934	808	4,975	1,058
AUBURN CITY-KEYSER TWP	AUBURN CITY	GARRETT-KEYSER-BUTLER	407	64	152	163	28
GARRETT CITY	GARRETT CITY	GARRETT-KEYSER-BUTLER	226,655	33,113	90,227	85,201	18,115
ALTONA TOWN	ALTONA TOWN	GARRETT-KEYSER-BUTLER	1,012	177	283	455	97
NEWVILLE TOWNSHIP		DEKALB COUNTY EASTERN	405	138		235	32
RICHLAND TOWNSHIP		DEKALB COUNTY CENTRAL	3,257	955		2,063	239
CORUNNA TOWN	CORUNNA TOWN	DEKALB COUNTY CENTRAL	11,810	1,648	6,337	3,558	267
SMITHFIELD TOWNSHIP		DEKALB COUNTY CENTRAL	945	279		602	64
ASHLEY TOWN	ASHLEY TOWN	DEKALB COUNTY CENTRAL	4,439	748	1,952	1,616	123
WATERLOO-SMITHFIELD TWP	WATERLOO TOWN	DEKALB COUNTY CENTRAL	2,162	288	1,050	622	203
SPENCER TOWNSHIP		DEKALB COUNTY EASTERN	2,225	748		1,276	201
STAFFORD TOWNSHIP		DEKALB COUNTY EASTERN	379	129		220	31
TROY TOWNSHIP		DEKALB COUNTY EASTERN	290	98		168	23
UNION TOWNSHIP	AUBURN CITY	DEKALB COUNTY CENTRAL	6,680	1,473	1,364	3,180	663
AUBURN CITY-UNION TWP	AUBURN CITY	DEKALB COUNTY CENTRAL	134,933	22,506	53,698	48,594	10,134
WILMINGTON TOWNSHIP	BUTLER CITY	DEKALB COUNTY EASTERN	1,379	465	72	793	48
BUTLER CITY	BUTLER CITY	DEKALB COUNTY EASTERN	18,597	3,112	8,385	5,309	1,791
AUBURN CITY - GRANT TWP	AUBURN CITY	DEKALB COUNTY CENTRAL	22	4	9	8	2
AUBURN-KEYSER/GARRETT LIB	AUBURN CITY	GARRETT-KEYSER-BUTLER	602	92	221	238	51

**6. DEKALB 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	637,092	100.0%	46,717,489	1.4%
DEKALB COUNTY	99,068	15.5%	10,260,826	1.0%
AUBURN CITY	57,290	9.0%	5,910,984	1.0%
GARRETT CITY	91,035	14.3%	2,002,913	4.5%
BUTLER CITY	8,457	1.3%	1,479,541	0.6%
ALTONA TOWN	283	0.0%	26,118	1.1%
ASHLEY TOWN	1,952	0.3%	457,532	0.4%
CORUNNA TOWN	6,337	1.0%	83,396	7.6%
ST. JOE TOWN	405	0.1%	92,297	0.4%
WATERLOO TOWN	93,018	14.6%	866,097	10.7%
HAMILTON TOWN	41	0.0%	24,420	0.2%
DEKALB COUNTY EASTERN SCHOOLS	9,521	1.5%	6,029,633	0.2%
GARRETT-KEYSER-BUTLER SCHOOLS	93,813	14.7%	4,243,390	2.2%
DEKALB COUNTY CENTRAL SCHOOLS	121,374	19.1%	10,262,924	1.2%
HAMILTON SCHOOLS	769	0.1%	623,169	0.1%
ALL OTHER UNITS	53,728	8.4%	3,665,793	1.5%

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

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
<b>All Local Income Taxes</b>	<b>2.000%</b>	<b>18,364,819</b>
<b>Expenditure</b>		
Certified Shares	1.000%	9,138,285
Public Safety	0.250%	2,284,571
Economic Development	0.250%	2,372,820
<b>TOTAL</b>	<b>1.500%</b>	<b>13,795,676</b>
<b>Property Tax Relief</b>	<b>0.500%</b>	<b>4,569,143</b>

**Special Purpose**

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**LIT Property Tax Relief Credit Calculation**

	<u>Relief Allocation Percent (est.)</u>	<u>LIT Relief Allocation</u>
All Property (PTRC)		
Homesteads (1%)	69%	3,154,333
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential	31%	1,414,810

	<u>Levy by Property Type</u>	<u>Tax Bill Credit Percent</u>
All Property (PTRC)		
Homesteads (1%)	12,125,793	25.2616%
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential	5,438,771	25.2616%

### 8. DEKALB COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2017

	STAFFORD TOWNSHIP	STAFFORD TOWNSHIP	GARRETT CITY	GARRETT CITY
Gross Assessed Value	115,000	230,000	115,000	230,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	70,000	185,000	70,000	185,000
35% Supplemental Homestead Deduction	24,500	64,750	24,500	64,750
Mortgage Deduction	3,000	3,000	3,000	3,000
<b>Taxable Assessed Value</b>	<b>42,500</b>	<b>117,250</b>	<b>42,500</b>	<b>117,250</b>
District Tax Rate	1.3268	1.3268	3.0843	3.0843
Gross Tax Bill	564	1,556	1,311	3,616
Total LOIT Credit Rate	25.26%	25.26%	25.26%	25.26%
LOIT Credits	142	393	331	914
Tax Bill after LOIT Credits	421	1,163	980	2,703
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,150	2,300	1,150	2,300
Tax Cap Credit	-	-	-	403
<b>Net Tax Bill</b>	<b>421</b>	<b>1,163</b>	<b>980</b>	<b>2,300</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%
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](http://cdext.purdue.edu).

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