

## Noble County 2017 Local Government Budgets and Taxes

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### 1. NOBLE 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
<b>Total, All Units</b>	113,742,535	75,410,695	11,684,823	7,902,837	18,744,180	39,729,999	2,081,811,809	1.9084
NOBLE COUNTY	19,461,019	12,708,737	389,458	1,083,000	5,279,824	8,402,193	2,081,811,809	0.4036
ALBION TOWNSHIP	62,400	34,400	-	-	28,000	31,675	76,135,589	0.0482
ALLEN TOWNSHIP	276,530	71,900	-	100,000	104,630	106,653	233,452,819	0.0622
ELKHART TOWNSHIP	82,325	51,275	-	-	31,050	56,092	110,417,213	0.0508
GREEN TOWNSHIP	71,000	26,000	-	-	45,000	46,537	98,385,733	0.0473
JEFFERSON TOWNSHIP	107,827	35,469	-	-	72,358	68,184	115,658,893	0.0654
NOBLE TOWNSHIP	321,905	38,000	116,248	20,000	147,657	252,346	141,370,123	0.1785
ORANGE TOWNSHIP	714,974	232,300	213,874	35,000	233,800	466,588	247,898,572	0.1928
PERRY TOWNSHIP	190,900	65,550	-	40,000	85,350	132,514	241,623,683	0.0710
SPARTA TOWNSHIP	341,922	48,296	78,876	64,500	150,250	199,027	100,357,195	0.2164
SWAN TOWNSHIP	81,990	28,890	-	-	53,100	42,184	127,059,130	0.0332
WASHINGTON TOWNSHIP	70,500	39,000	-	-	31,500	40,193	55,978,550	0.0718
WAYNE TOWNSHIP	272,201	114,000	-	-	158,201	149,419	456,452,252	0.0437
YORK TOWNSHIP	81,930	21,330	-	-	60,600	62,542	77,022,057	0.0812
KENDALLVILLE CIVIL CITY	8,369,986	5,293,803	-	-	3,076,183	4,332,012	367,119,620	1.1800
LIGONIER CIVIL CITY	3,090,429	2,050,700	199,194	128,200	712,335	1,776,790	137,949,489	1.2880
ALBION CIVIL TOWN	2,406,721	1,124,583	105,050	115,000	1,062,088	917,596	84,167,703	1.0902
AVILLA CIVIL TOWN	1,647,525	973,574	102,039	85,000	486,912	821,805	78,185,240	1.0511
CROMWELL CIVIL TOWN	262,550	189,025	-	-	73,525	172,125	10,964,122	1.5699
ROME CITY CIVIL TOWN	796,824	436,250	-	91,000	269,574	345,135	114,662,589	0.3010
*WOLCOTTVILLE CIVIL TOWN	-	-	-	-	-	115,184	8,214,504	1.4022
*LAKELAND SCHOOL CORPORATION	-	-	-	-	-	49,255	8,214,504	0.5996
CENTRAL NOBLE COMM SCHOOL CORP	11,680,520	7,582,133	1,492,811	1,365,350	1,240,226	3,099,371	410,186,662	0.7556
EAST NOBLE SCHOOL CORPORATION	35,189,561	24,065,276	5,604,575	3,113,710	2,406,000	8,716,291	1,056,648,269	0.8249
WEST NOBLE SCHOOL CORPORATION	24,282,575	17,350,665	2,433,816	1,662,077	2,836,017	5,578,417	508,376,641	1.0973
*SMITH-GREEN COMM SCHOOL CORP	-	-	-	-	-	788,759	98,385,733	0.8017
KENDALLVILLE PUBLIC LIBRARY	1,806,276	1,348,776	457,500	-	-	1,420,014	748,557,683	0.1897
LIGONIER PUBLIC LIBRARY	450,675	338,000	112,675	-	-	359,536	241,623,683	0.1488
NOBLE COUNTY PUBLIC LIBRARY	1,621,470	1,142,763	378,707	-	100,000	921,336	1,091,630,443	0.0844
*NORTHEAST IN SOLID WASTE MGMT	-	-	-	-	-	260,226	2,081,811,809	0.0125
ROME CITY CONSERVANCY	91,050	55,550	-	30,000	5,500	60,085	156,879,100	0.0383
KNAPP LAKE AREA CONSERVANCY	-	-	-	-	-	-	17,775,400	-

**2. NOBLE 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>Noble</b>	<b>47,638</b>	<b>2,390</b>	<b>1,584</b>	<b>245</b>	<b>167</b>	<b>394</b>	<b>835</b>	<b>43,701</b>	<b>1.9113</b>
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**

Lawrence	45,518	2,385	1,590	190	131	474	821	32,116	2.5562
Marshall	46,556	2,907	1,913	258	226	510	950	54,036	1.7589
Henry	48,521	2,444	1,691	233	146	374	854	32,061	2.6632
Dearborn	49,331	2,856	1,945	321	177	413	926	42,611	2.1733

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

NOBLE COUNTY	47,638	409	267	8	23	111	176	43,701	0.4036
KENDALLVILLE CITY	9,906	845	534	-	-	311	437	37,060	1.1800
LIGONIER CITY	4,419	699	464	45	29	161	402	31,217	1.2880
ALBION TOWN	2,320	1,037	485	45	50	458	396	36,279	1.0902
AVILLA TOWN	2,411	683	404	42	35	202	341	32,429	1.0511
CROMWELL TOWN	504	521	375	-	-	146	342	21,754	1.5699
ROME CITY TOWN	1,399	570	312	-	65	193	247	81,960	0.3010
WOLCOTTVILLE TOWN	1,015	642	518	-	10	114	258	18,407	1.4022
LAKELAND SCHOOLS	2,103	10,094	6,880	567	1,069	1,578	2,342	390,629	0.5996
CENTRAL NOBLE SCHOOLS	1,227	9,520	6,179	1,217	1,113	1,011	2,526	334,300	0.7556
EAST NOBLE SCHOOLS	3,663	9,607	6,570	1,530	850	657	2,380	288,465	0.8249
WEST NOBLE SCHOOLS	2,409	10,080	7,202	1,010	690	1,177	2,316	211,032	1.0973
SMITH-GREEN SCHOOLS	1,220	8,915	6,358	840	873	844	1,968	245,521	0.8017

## 3. NOBLE COUNTY TAX DISTRICTS, 2017

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
ALBION TOWNSHIP		CENTRAL NOBLE	0.4036		0.7556	0.1451	1.3043
ALBION-ALBION TOWNSHIP	ALBION TOWN	CENTRAL NOBLE	0.4036	1.0902	0.7556	0.1378	2.3872
ALLEN TOWNSHIP		EAST NOBLE	0.4036		0.8249	0.1591	1.3876
KENDALLVILLE-ALLEN TWP	KENDALLVILLE CITY	EAST NOBLE	0.4036	1.1800	0.8249	0.2329	2.6414
AVILLA TOWN	AVILLA TOWN	EAST NOBLE	0.4036	1.0511	0.8249	0.1276	2.4072
ELKHART TOWNSHIP		WEST NOBLE	0.4036		1.0973	0.1477	1.6486
GREEN TOWNSHIP		SMITH-GREEN	0.4036		0.8017	0.1442	1.3495
JEFFERSON TOWNSHIP		CENTRAL NOBLE	0.4036		0.7556	0.1623	1.3215
NOBLE TOWNSHIP		CENTRAL NOBLE	0.4036		0.7556	0.2754	1.4346
ORANGE TOWNSHIP		EAST NOBLE	0.4036		0.8249	0.3950	1.6235
ROME CITY TOWN	ROME CITY TOWN	EAST NOBLE	0.4036	0.3010	0.8249	0.3950	1.9245
WOLCOTTVILLE TOWN	WOLCOTTVILLE TOWN	LAKELAND	0.4036	1.4022	0.5996	0.2567	2.6621
PERRY TOWNSHIP		WEST NOBLE	0.4036		1.0973	0.2323	1.7332
LIGONIER CITY	LIGONIER CITY	WEST NOBLE	0.4036	1.2880	1.0973	0.2040	2.9929
SPARTA TOWNSHIP		WEST NOBLE	0.4036		1.0973	0.3133	1.8142
CROMWELL TOWN	CROMWELL TOWN	WEST NOBLE	0.4036	1.5699	1.0973	0.1478	3.2186
SWAN TOWNSHIP		EAST NOBLE	0.4036		0.8249	0.1301	1.3586
WASHINGTON TOWNSHIP		WEST NOBLE	0.4036		1.0973	0.1687	1.6696
WAYNE TOWNSHIP		EAST NOBLE	0.4036		0.8249	0.2459	1.4744
KENDALLVILLE-WAYNE TWP	KENDALLVILLE CITY	EAST NOBLE	0.4036	1.1800	0.8249	0.2304	2.6389
YORK TOWNSHIP		CENTRAL NOBLE	0.4036		0.7556	0.1781	1.3373
ALBION-JEFFERSON TWP	ALBION TOWN	CENTRAL NOBLE	0.4036	1.0902	0.7556	0.1138	2.3632

**4. NOBLE 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
NOBLE COUNTY		13,310	793,513	12,124	55,015	873,962	40,312,831	2.2%
ALBION TOWNSHIP	1.3043	-	-	-	7	7	98,714	0.0%
ALBION-ALBION TOWNSHIP	2.3872	90	45,830	-	3,367	49,286	1,665,454	3.0%
ALLEN TOWNSHIP	1.3876	-	-	-	1,942	1,942	1,564,308	0.1%
KENDALLVILLE-ALLEN TWP	2.6414	85	73,841	-	868	74,794	1,189,559	6.3%
AVILLA TOWN	2.4072	81	41,289	-	3,300	44,670	1,889,186	2.4%
ELKHART TOWNSHIP	1.6486	-	-	-	2,245	2,245	1,847,099	0.1%
GREEN TOWNSHIP	1.3495	-	-	-	4,190	4,190	1,352,512	0.3%
JEFFERSON TOWNSHIP	1.3215	-	-	-	2,322	2,322	1,348,883	0.2%
NOBLE TOWNSHIP	1.4346	-	-	-	4,508	4,508	2,055,077	0.2%
ORANGE TOWNSHIP	1.6235	-	-	-	1,757	1,757	2,065,506	0.1%
ROME CITY TOWN	1.9245	950	-	-	1,090	2,039	2,203,735	0.1%
WOLCOTTVILLE TOWN	2.6621	-	23,684	-	249	23,933	219,603	10.9%
PERRY TOWNSHIP	1.7332	-	-	-	1,813	1,813	1,831,846	0.1%
LIGONIER CITY	2.9929	8,080	213,699	-	3,237	225,016	4,199,063	5.4%
SPARTA TOWNSHIP	1.8142	-	-	-	1,754	1,754	1,650,510	0.1%
CROMWELL TOWN	3.2186	-	49,249	12,124	429	61,801	359,841	17.2%
SWAN TOWNSHIP	1.3586	-	-	-	1,465	1,465	1,758,985	0.1%
WASHINGTON TOWNSHIP	1.6696	-	-	-	1,484	1,484	947,041	0.2%
WAYNE TOWNSHIP	1.4744	-	-	-	2,262	2,262	1,999,421	0.1%
KENDALLVILLE-WAYNE TWP	2.6389	4,025	345,788	-	14,955	364,768	8,647,821	4.2%
YORK TOWNSHIP	1.3373	-	-	-	1,771	1,771	1,047,725	0.2%
ALBION-JEFFERSON TWP	2.3632	-	134	-	-	134	370,940	0.0%

**5. NOBLE 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
ALBION TOWNSHIP		CENTRAL NOBLE	7	2		4	1
ALBION-ALBION TOWNSHIP	ALBION TOWN	CENTRAL NOBLE	49,286	8,333	22,508	15,600	2,845
ALLEN TOWNSHIP		EAST NOBLE	1,942	565		1,154	223
KENDALLVILLE-ALLEN TWP	KENDALLVILLE CITY	EAST NOBLE	74,794	11,428	33,413	23,358	6,595
AVILLA TOWN	AVILLA TOWN	EAST NOBLE	44,670	7,490	19,505	15,308	2,368
ELKHART TOWNSHIP		WEST NOBLE	2,245	550		1,494	201
GREEN TOWNSHIP		SMITH-GREEN	4,190	1,253		2,489	448
JEFFERSON TOWNSHIP		CENTRAL NOBLE	2,322	709		1,328	285
NOBLE TOWNSHIP		CENTRAL NOBLE	4,508	1,268		2,374	865
ORANGE TOWNSHIP		EAST NOBLE	1,757	437		892	427
ROME CITY TOWN	ROME CITY TOWN	EAST NOBLE	2,039	428	319	874	419
WOLCOTTVILLE TOWN	WOLCOTTVILLE TOWN	LAKELAND	23,933	3,628	12,606	5,391	2,308
PERRY TOWNSHIP		WEST NOBLE	1,813	422		1,148	243
LIGONIER CITY	LIGONIER CITY	WEST NOBLE	225,016	30,344	96,836	82,499	15,337
SPARTA TOWNSHIP		WEST NOBLE	1,754	390		1,061	303
CROMWELL TOWN	CROMWELL TOWN	WEST NOBLE	61,801	7,750	30,144	21,070	2,838
SWAN TOWNSHIP		EAST NOBLE	1,465	435		890	140
WASHINGTON TOWNSHIP		WEST NOBLE	1,484	359		975	150
WAYNE TOWNSHIP		EAST NOBLE	2,262	619		1,266	377
KENDALLVILLE-WAYNE TWP	KENDALLVILLE CITY	EAST NOBLE	364,768	55,789	163,108	114,024	31,848
YORK TOWNSHIP		CENTRAL NOBLE	1,771	535		1,001	236
ALBION-JEFFERSON TWP	ALBION TOWN	CENTRAL NOBLE	134	23	62	43	6

**6. NOBLE 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	873,962	100.0%	40,312,831	2.2%
NOBLE COUNTY	132,756	15.2%	8,402,193	1.6%
KENDALLVILLE CITY	196,521	22.5%	4,332,012	4.5%
LIGONIER CITY	96,836	11.1%	1,776,790	5.5%
ALBION TOWN	22,570	2.6%	917,596	2.5%
AVILLA TOWN	19,505	2.2%	821,805	2.4%
CROMWELL TOWN	30,144	3.4%	172,125	17.5%
ROME CITY TOWN	319	0.0%	345,135	0.1%
WOLCOTTVILLE TOWN	12,606	1.4%	115,184	10.9%
LAKELAND SCHOOLS	5,391	0.6%	49,255	10.9%
CENTRAL NOBLE SCHOOLS	20,350	2.3%	3,099,371	0.7%
EAST NOBLE SCHOOLS	157,766	18.1%	8,716,291	1.8%
WEST NOBLE SCHOOLS	108,247	12.4%	5,578,417	1.9%
SMITH-GREEN SCHOOLS	2,489	0.3%	788,759	0.3%
ALL OTHER UNITS	68,463	7.8%	4,675,151	1.5%

## 7. NOBLE COUNTY LOCAL INCOME TAXES, 2017

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
<b>All Local Income Taxes</b>	<b>1.750%</b>	<b>16,494,946</b>
<b>Expenditure</b>		
Certified Shares	1.000%	9,418,650
Public Safety	0.250%	2,354,662
Economic Development	0.250%	2,360,817
<b>TOTAL</b>	<b>1.500%</b>	<b>14,134,129</b>
<b>Property Tax Relief</b>	<b>0.250%</b>	<b>2,360,817</b>
<b>Special Purpose</b>	<b>-</b>	<b>-</b>

**LIT Property Tax Relief Credit Calculation**

	<u>Relief Allocation Percent (est.)</u>	<u>LIT Relief Allocation</u>
All Property (PTRC)		
Homesteads (1%)	100%	2,360,817
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%)	10,481,028	<b>22.0268%</b>
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential		

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

	ALBION TOWNSHIP	ALBION TOWNSHIP	LIGONIER CITY	LIGONIER 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	1.3043	1.3043	2.9929	2.9929
Gross Tax Bill	554	1,529	1,272	3,509
Total LOIT Credit Rate	22.03%	22.03%	22.03%	22.03%
LOIT Credits	122	337	280	773
Tax Bill after LOIT Credits	432	1,192	992	2,736
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,150	2,300	1,150	2,300
Tax Cap Credit	-	-	-	436
<b>Net Tax Bill</b>	<b>432</b>	<b>1,192</b>	<b>992</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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