

Steuben County 2017 Local Government Budgets and Taxes

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1. STEUBEN 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
Total, All Units	110,124,520	60,778,774	8,692,427	10,608,805	30,044,514	37,852,370	3,025,593,407	1.2511
STEUBEN COUNTY	21,488,853	13,463,111	1,391,100	1,386,700	5,247,942	8,317,358	3,025,593,407	0.2749
CLEAR LAKE TOWNSHIP	53,627	31,167	-	-	22,460	43,211	317,069,111	0.0578
FREMONT TOWNSHIP	68,780	25,580	-	-	43,200	36,396	151,882,522	0.0607
JACKSON TOWNSHIP	64,245	29,895	-	-	34,350	44,494	143,995,866	0.0309
JAMESTOWN TOWNSHIP	340,879	72,279	-	-	268,600	281,337	567,212,061	0.0496
MILLGROVE TOWNSHIP	61,324	21,394	-	-	39,930	53,647	146,661,978	0.0399
OTSEGO TOWNSHIP	137,830	45,990	-	10,000	81,840	71,556	275,907,259	0.0539
PLEASANT TOWNSHIP	890,612	147,040	-	-	743,572	647,167	1,007,439,888	0.0985
RICHLAND TOWNSHIP	80,465	20,155	-	7,800	52,510	34,650	26,901,866	0.1288
SALEM TOWNSHIP	145,195	49,645	-	-	95,550	61,844	147,269,194	0.0444
SCOTT TOWNSHIP	37,025	18,075	-	-	18,950	19,236	72,044,486	0.0267
STEUBEN TOWNSHIP	107,300	22,600	-	13,000	71,700	73,118	131,146,656	0.0601
YORK TOWNSHIP	30,275	17,285	-	-	12,990	19,907	38,062,520	0.0523
ANGOLA CIVIL CITY	11,902,400	5,834,400	-	600,000	5,468,000	4,937,562	417,870,894	1.1816
*ASHLEY CIVIL TOWN	-	-	-	-	-	124,457	10,590,348	1.1752
CLEAR LAKE CIVIL TOWN	573,103	263,553	-	201,000	108,550	359,938	284,087,078	0.1267
FREMONT CIVIL TOWN	3,078,716	1,735,000	90,313	70,000	1,183,403	850,183	110,270,179	0.7710
*HAMILTON CIVIL TOWN	1,545,503	994,678	-	155,000	395,825	826,465	181,123,028	0.4563
HUDSON CIVIL TOWN	212,485	164,518	-	5,275	42,692	137,076	21,321,488	0.6429
ORLAND CIVIL TOWN	221,643	160,443	-	3,700	57,500	151,529	18,522,078	0.8181
*DEKALB CO CENTRAL UNITED SCHOOLS	-	-	-	-	-	103,033	10,590,348	0.9729
*PRAIRIE HEIGHTS COMM SCHOOL CORP	15,022,504	8,653,725	927,917	2,114,652	3,326,210	2,455,896	437,927,038	0.5608
FREMONT COMM SCHOOL CORP	13,478,947	5,864,000	1,963,307	1,952,000	3,699,640	5,935,857	1,052,360,996	0.5698
*HAMILTON COMM SCHOOL CORP	6,699,611	2,621,246	278,694	839,678	2,959,993	2,645,829	307,531,180	0.8669
M.S.D. STEUBEN CO SCHOOL CORP	29,757,570	18,992,420	3,772,030	3,250,000	3,743,120	8,061,289	1,238,103,202	0.6511
STEUBEN CO CARNEGIE PUB LIBRARY	1,077,841	750,575	269,066	-	58,200	685,850	1,045,502,408	0.0656
FREMONT PUBLIC LIBRARY	1,293,000	780,000	-	-	513,000	495,286	1,036,163,694	0.0478
*NORTHEAST IN SOLID WASTE MGMT	1,754,787	-	-	-	1,754,787	378,199	3,025,593,407	0.0125

2. STEUBEN COUNTY AND COMPARABLE COUNTY PER CAPITA BUDGETS AND TAXES, 2017

	Population/ Enrollment	Total Appropriations	General	Debt	Cum/ Cap	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Totals, All Units per person									
Steuben	34,116	3,228	1,782	255	311	881	1,110	88,685	1.2511
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	1,583	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

Daviess	32,969	2,485	1,627	168	183	506	869	40,471	2.1480
Jasper	33,433	2,855	1,740	301	364	449	907	73,607	1.2325
Gibson	33,703	2,764	1,629	270	271	594	1,252	60,858	2.0571
Adams	35,232	2,286	1,420	201	210	456	897	42,734	2.0992

Individual Units per person (per pupil for schools)

STEBEN COUNTY	34,116	630	395	41	41	154	244	88,685	0.2749
ANGOLA CITY	8,591	1,385	679	-	70	636	575	48,641	1.1816
ASHLEY TOWN	971	1,168	867	-	66	235	599	51,002	1.1752
CLEAR LAKE TOWN	340	1,686	775	-	591	319	1,059	835,550	0.1267
FREMONT TOWN	2,135	1,442	813	42	33	554	398	51,649	0.7710
HAMILTON TOWN	1,530	1,010	650	-	101	259	556	121,879	0.4563
HUDSON TOWN	510	417	323	-	10	84	269	41,807	0.6429
ORLAND TOWN	434	511	370	-	9	132	349	42,678	0.8181
DEKALB CO CENTRAL SCHOOLS	3,691	10,020	6,519	1,365	1,014	1,122	2,808	288,667	0.9729
PRAIRIE HEIGHTS SCHOOLS	1,277	11,764	6,777	727	1,656	2,605	3,187	568,245	0.5608
FREMONT SCHOOLS	910	14,812	6,444	2,157	2,145	4,066	6,523	1,156,441	0.5698
HAMILTON SCHOOLS	372	18,010	7,046	749	2,257	7,957	8,788	1,019,960	0.8669
STEBEN CO SCHOOLS	2,806	10,605	6,769	1,344	1,158	1,334	2,873	441,234	0.6511

3. STEUBEN COUNTY TAX DISTRICTS, 2017

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
CLEAR LAKE TOWNSHIP		FREMONT	0.2749		0.5698	0.1181	0.9628
CLEAR LAKE TOWN	CLEAR LAKE TOWN	FREMONT	0.2749	0.1267	0.5698	0.0688	1.0402
FREMONT TOWN	FREMONT TOWN	FREMONT	0.2749	0.7710	0.5698	0.0704	1.6861
JACKSON TOWNSHIP		PRAIRIE HEIGHTS	0.2749		0.5608	0.0434	0.8791
JAMESTOWN TOWNSHIP		FREMONT	0.2749		0.5698	0.1099	0.9546
MILLGROVE TOWNSHIP		PRAIRIE HEIGHTS	0.2749		0.5608	0.0524	0.8881
ORLAND TOWN	ORLAND TOWN	PRAIRIE HEIGHTS	0.2749	0.8181	0.5608	0.0261	1.6799
OTSEGO TOWNSHIP		HAMILTON	0.2749		0.8669	0.0664	1.2082
HAMILTON TOWN	HAMILTON TOWN	HAMILTON	0.2749	0.4563	0.8669	0.0238	1.6219
PLEASANT TOWNSHIP		M.S.D. STEUBEN COUNTY	0.2749		0.6511	0.1766	1.1026
ANGOLA CITY	ANGOLA CITY	M.S.D. STEUBEN COUNTY	0.2749	1.1816	0.6511	0.0940	2.2016
RICHLAND TOWNSHIP		HAMILTON	0.2749		0.8669	0.1413	1.2831
SALEM TOWNSHIP		PRAIRIE HEIGHTS	0.2749		0.5608	0.0569	0.8926
HUDSON-SALEM TWP	HUDSON TOWN	PRAIRIE HEIGHTS	0.2749	0.6429	0.5608	0.0373	1.5159
SCOTT TOWNSHIP		M.S.D. STEUBEN COUNTY	0.2749		0.6511	0.0392	0.9652
STEBEN TOWNSHIP		M.S.D. STEUBEN COUNTY	0.2749		0.6511	0.0726	0.9986
ASHLEY TOWN	ASHLEY TOWN	DEKALB CO CENTRAL	0.2749	1.1752	0.9729	0.0314	2.4544
HUDSON-STEUBEN TWP	HUDSON TOWN	M.S.D. STEUBEN COUNTY	0.2749	0.6429	0.6511	0.0314	1.6003
YORK TOWNSHIP		M.S.D. STEUBEN COUNTY	0.2749		0.6511	0.1304	1.0564
FREMONT TOWNSHIP		FREMONT	0.2749		0.5698	0.1210	0.9657

4. STEUBEN 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
STEBEN COUNTY		28,347	66,110	-	26,433	120,889	37,134,630	0.3%
CLEAR LAKE TOWNSHIP	0.9628	-	-	-	197	197	315,714	0.1%
CLEAR LAKE TOWN	1.0402	-	-	-	59	59	2,934,781	0.0%
FREMONT TOWN	1.6861	24	-	-	2,748	2,772	1,845,901	0.2%
JACKSON TOWNSHIP	0.8791	-	-	-	1,211	1,211	1,249,206	0.1%
JAMESTOWN TOWNSHIP	0.9546	-	-	-	1,407	1,407	5,324,107	0.0%
MILLGROVE TOWNSHIP	0.8881	-	-	-	1,521	1,521	1,116,930	0.1%
ORLAND TOWN	1.6799	106	-	-	422	529	304,888	0.2%
OTSEGO TOWNSHIP	1.2082	-	-	-	1,777	1,777	1,136,656	0.2%
HAMILTON TOWN	1.6219	257	-	-	1,171	1,428	2,902,852	0.0%
PLEASANT TOWNSHIP	1.1026	-	-	-	2,241	2,242	6,415,565	0.0%
ANGOLA CITY	2.2016	26,871	56,079	-	8,081	91,031	8,866,826	1.0%
RICHLAND TOWNSHIP	1.2831	-	-	-	458	458	344,462	0.1%
SALEM TOWNSHIP	0.8926	-	-	-	1,580	1,580	1,140,498	0.1%
HUDSON-SALEM TWP	1.5159	-	-	-	187	187	272,796	0.1%
SCOTT TOWNSHIP	0.9652	-	-	-	1,216	1,216	688,983	0.2%
STEBEN TOWNSHIP	0.9986	-	-	-	1,443	1,443	1,163,976	0.1%
ASHLEY TOWN	2.4544	965	10,031	-	198	11,194	259,976	4.3%
HUDSON-STEBEN TWP	1.6003	124	-	-	18	141	51,923	0.3%
YORK TOWNSHIP	1.0564	-	-	-	55	55	401,237	0.0%
FREMONT TOWNSHIP	0.9657	-	-	-	442	442	397,353	0.1%

5. STEUBEN 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
CLEAR LAKE TOWNSHIP		FREMONT	197	71		96	30
CLEAR LAKE TOWN	CLEAR LAKE TOWN	FREMONT	59	19	9	26	5
FREMONT TOWN	FREMONT TOWN	FREMONT	2,772	512	1,435	695	131
JACKSON TOWNSHIP		PRAIRIE HEIGHTS	1,211	379		773	60
JAMESTOWN TWP		FREMONT	1,407	510		693	204
MILLGROVE TOWNSHIP		PRAIRIE HEIGHTS	1,521	471		960	90
ORLAND TOWN	ORLAND TOWN	PRAIRIE HEIGHTS	529	87	257	176	8
OTSEGO TOWNSHIP		HAMILTON	1,777	404		1,275	98
HAMILTON TOWN	HAMILTON TOWN	HAMILTON	1,428	242	402	763	21
PLEASANT TOWNSHIP		M.S.D. STEUBEN COUNTY	2,242	559		1,324	359
ANGOLA CITY	ANGOLA CITY	M.S.D. STEUBEN COUNTY	91,031	11,366	48,856	26,921	3,887
RICHLAND TOWNSHIP		HAMILTON	458	98		309	50
SALEM TOWNSHIP		PRAIRIE HEIGHTS	1,580	487		993	101
HUDSON-SALEM TWP	HUDSON TOWN	PRAIRIE HEIGHTS	187	34	79	69	5
SCOTT TOWNSHIP		M.S.D. STEUBEN COUNTY	1,216	346		820	49
STEBEN TOWNSHIP		M.S.D. STEUBEN COUNTY	1,443	397		941	105
ASHLEY TOWN	ASHLEY TOWN	DEKALB CO CENTRAL	11,194	1,254	5,360	4,437	143
HUDSON-STEUBEN TWP	HUDSON TOWN	M.S.D. STEUBEN COUNTY	141	24	57	57	3
YORK TOWNSHIP		M.S.D. STEUBEN COUNTY	55	14		34	7
FREMONT TOWNSHIP		FREMONT	442	158		215	70

6. STEUBEN 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	120,889	100.0%	37,134,630	0.3%
STEUBEN COUNTY	17,432	14.4%	8,317,358	0.2%
ANGOLA CITY	48,856	40.4%	4,937,562	1.0%
ASHLEY TOWN	5,360	4.4%	124,457	4.3%
CLEAR LAKE TOWN	9	0.0%	359,938	0.0%
FREMONT TOWN	1,435	1.2%	850,183	0.2%
HAMILTON TOWN	402	0.3%	826,465	0.0%
HUDSON TOWN	136	0.1%	137,076	0.1%
ORLAND TOWN	257	0.2%	151,529	0.2%
DEKALB COUNTY SCHOOLS	4,437	3.7%	103,033	4.3%
PRAIRIE HEIGHTS SCHOOLS	2,971	2.5%	2,455,896	0.1%
FREMONT SCHOOLS	1,725	1.4%	5,935,857	0.0%
HAMILTON SCHOOLS	2,347	1.9%	2,645,829	0.1%
M.S.D. STEUBEN COUNTY SCHOOLS	30,098	24.9%	8,061,289	0.4%
ALL OTHER UNITS	5,424	4.5%	2,945,898	0.2%

7. STEUBEN COUNTY LOCAL INCOME TAXES, 2017

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.790%	13,386,850
Expenditure		
Certified Shares	1.000%	7,407,621
Public Safety	0.250%	1,851,905
Economic Development	0.250%	1,961,568
TOTAL	1.500%	11,221,094
Property Tax Relief	0.290%	2,165,756
Special Purpose	-	-

LIT Property Tax Relief Credit Calculation

	<u>Relief Allocation Percent (est.)</u>	<u>LIT Relief Allocation</u>
All Property (PTRC)	86%	1,861,161
Homesteads (1%)	14%	304,595
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)	37,124,648	5.3187%
Homesteads (1%)	8,148,258	3.9659%
Rental/Farmland (2%)		
Business Real/Personal (3%)		
Non-Homestead Residential		

8. STEUBEN COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2017

	CLEAR LAKE TOWNSHIP	CLEAR LAKE TOWNSHIP	ASHLEY TOWN	ASHLEY TOWN
Gross Assessed Value	121,000	242,000	121,000	242,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	76,000	197,000	76,000	197,000
35% Supplemental Homestead Deduction	26,600	68,950	26,600	68,950
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	46,400	125,050	46,400	125,050
District Tax Rate	0.9628	0.9628	2.4544	2.4544
Gross Tax Bill	447	1,204	1,139	3,069
Total LOIT Credit Rate	9.28%	9.28%	9.28%	9.28%
LOIT Credits	41	112	106	285
Tax Bill after LOIT Credits	405	1,092	1,033	2,784
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,210	2,420	1,210	2,420
Tax Cap Credit	-	-		364
Net Tax Bill	405	1,092	1,033	2,420

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

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