

2. FAYETTE COUNTY LOCAL GOVERNMENTS, 2016

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	60,313,870	41,830,182	2,579,985	3,994,902	11,908,801	24,166,009
County	10,023,972	6,073,211	479,000	798,500	2,673,261	6,000,258
Townships	532,799	157,805	-	-	374,994	283,376
Cities/Towns	12,554,970	8,799,626	-	-	3,755,344	9,193,879
School Corps.	36,259,859	25,857,370	2,100,985	3,196,402	5,105,102	7,870,216
Library Districts	942,270	942,170	-	-	100	818,280
Special Districts	-	-	-	-	-	-
Population:	23,434					
Per Person, All Units	2,574	1,785	110	170	508	1,031
County	428	259	20	34	114	256
Townships	23	7	-	-	16	12
Cities/Towns	536	376	-	-	160	392
School Corps.	1,547	1,103	90	136	218	336
Library Districts	40	40	-	-	0	35
Special Districts	-	-	-	-	-	-
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	16.6%	14.5%	18.6%	20.0%	22.4%	24.8%
Townships	0.9%	0.4%	0.0%	0.0%	3.1%	1.2%
Cities/Towns	20.8%	21.0%	0.0%	0.0%	31.5%	38.0%
School Corps.	60.1%	61.8%	81.4%	80.0%	42.9%	32.6%
Library Districts	1.6%	2.3%	0.0%	0.0%	0.0%	3.4%
Special Districts	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Appropriations	100.0%	69.4%	4.3%	6.6%	19.7%	40.1%
County	100.0%	60.6%	4.8%	8.0%	26.7%	59.9%
Townships	100.0%	29.6%	0.0%	0.0%	70.4%	53.2%
Cities/Towns	100.0%	70.1%	0.0%	0.0%	29.9%	73.2%
School Corps.	100.0%	71.3%	5.8%	8.8%	14.1%	21.7%
Library Districts	100.0%	100.0%	0.0%	0.0%	0.0%	86.8%
Special Districts	-	-	-	-	-	-

3. FAYETTE COUNTY TAX DISTRICTS, 2016

Tax District	City/Town	School Corporation	County	City/Town	School	All Other	District Rate
COLUMBIA TOWNSHIP		FAYETTE COUNTY	0.8638		1.1330	0.1531	2.1499
CONNERSVILLE TOWNSHIP		FAYETTE COUNTY	0.8638		1.1330	0.1660	2.1628
CONNERSVILLE CITY-CONNERSVILLE	CONNERSVILLE CITY	FAYETTE COUNTY	0.8638	3.0943	1.1330	0.1474	5.2385
FAIRVIEW TOWNSHIP		FAYETTE COUNTY	0.8638		1.1330	0.1622	2.1590
GLENWOOD TOWN-FAIRVIEW TWP	GLENWOOD TOWN	FAYETTE COUNTY	0.8638	1.5884	1.1330	0.1403	3.7255
HARRISON TOWNSHIP		FAYETTE COUNTY	0.8638		1.1330	0.1917	2.1885
CONNERSVILLE CITY-HARRISON TWP	CONNERSVILLE CITY	FAYETTE COUNTY	0.8638	3.0943	1.1330	0.1685	5.2596
JACKSON TOWNSHIP		FAYETTE COUNTY	0.8638		1.1330	0.1417	2.1385
JENNINGS TOWNSHIP		FAYETTE COUNTY	0.8638		1.1330	0.1322	2.1290
ORANGE TOWNSHIP		FAYETTE COUNTY	0.8638		1.1330	0.1684	2.1652
GLENWOOD TOWN-ORANGE TWP	GLENWOOD TOWN	FAYETTE COUNTY	0.8638	1.5884	1.1330	0.1490	3.7342
POSEY TOWNSHIP		FAYETTE COUNTY	0.8638		1.1330	0.1613	2.1581
WATERLOO TOWNSHIP		FAYETTE COUNTY	0.8638		1.1330	0.1455	2.1423

**4. FAYETTE COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS,
2016**

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
FAYETTE COUNTY		327,023	2,313,790	2,325,212	36,562	5,002,586	24,622,270	20.3%
COLUMBIA TOWNSHIP	2.1499	-	-	-	1,081	1,081	575,389	0.2%
CONNERSVILLE TOWNSHIP	2.1628	-	-	-	4,662	4,662	2,171,257	0.2%
CONNERSVILLE CITY-CONNERSVILLE	5.2385	264,764	1,448,667	1,153,894	13,899	2,881,223	9,136,681	31.5%
FAIRVIEW TOWNSHIP	2.1590	-	-	-	356	356	699,782	0.1%
GLENWOOD TOWN-FAIRVIEW TWP	3.7255	33	1,369	751	-	2,153	21,581	10.0%
HARRISON TOWNSHIP	2.1885	-	-	-	2,426	2,426	1,161,051	0.2%
CONNERSVILLE CITY-HARRISON TWP	5.2596	62,226	859,764	1,170,133	10,013	2,102,137	6,732,897	31.2%
JACKSON TOWNSHIP	2.1385	-	-	-	1,691	1,691	976,490	0.2%
JENNINGS TOWNSHIP	2.1290	-	-	-	860	860	809,353	0.1%
ORANGE TOWNSHIP	2.1652	-	-	-	431	431	609,161	0.1%
GLENWOOD TOWN-ORANGE TWP	3.7342	-	3,990	434	-	4,424	25,372	17.4%
POSEY TOWNSHIP	2.1581	-	-	-	28	28	1,035,333	0.0%
WATERLOO TOWNSHIP	2.1423	-	-	-	1,114	1,114	667,920	0.2%

5. FAYETTE COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2016

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corp	All Other
COLUMBIA TOWNSHIP		FAYETTE CO	1,081	434		570	77
CONNERSVILLE TOWNSHIP		FAYETTE CO	4,662	1,862		2,442	358
CONNERSVILLE CITY-CONNERSVILLE	CONNERSVILLE CITY	FAYETTE CO	2,881,223	475,098	1,701,893	623,160	81,071
FAIRVIEW TOWNSHIP		FAYETTE CO	356	142		187	27
GLENWOOD TOWN-FAIRVIEW TWP	GLENWOOD TOWN	FAYETTE CO	2,153	499	918	655	81
HARRISON TOWNSHIP		FAYETTE CO	2,426	958		1,256	213
CONNERSVILLE CITY-HARRISON TWP	CONNERSVILLE CITY	FAYETTE CO	2,102,137	345,240	1,236,718	452,833	67,345
JACKSON TOWNSHIP		FAYETTE CO	1,691	683		896	112
JENNINGS TOWNSHIP		FAYETTE CO	860	349		458	53
ORANGE TOWNSHIP		FAYETTE CO	431	172		226	34
GLENWOOD TOWN-ORANGE TWP	GLENWOOD TOWN	FAYETTE CO	4,424	1,023	1,882	1,342	177
POSEY TOWNSHIP		FAYETTE CO	28	11		15	2
WATERLOO TOWNSHIP		FAYETTE CO	1,114	449		589	76

6. FAYETTE COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, EST. 2016

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	5,002,586	100.0%	24,622,270	20.3%
FAYETTE COUNTY	826,922	16.5%	6,000,258	13.8%
CONNERSVILLE CITY	2,938,611	58.7%	9,174,287	32.0%
GLENWOOD TOWN	2,800	0.1%	19,592	14.3%
FAYETTE COUNTY SCHOOL CORP	1,084,629	21.7%	7,870,216	13.8%
ALL OTHER UNITS	149,625	3.0%	1,101,656	13.6%

7. FAYETTE COUNTY LOCAL OPTION INCOME TAXES, 2016

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	2.370%	8,195,615
Revenue		
CAGIT Base		
CAGIT Public Safety		
CAGIT Special		
COIT Base	1.000%	3,455,034
COIT Public Safety		
COIT Special		
EDIT Base		
EDIT Special	0.250%	868,613
TOTAL	1.250%	4,323,647
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief		
COIT Replacement		
COIT Relief	1.000%	3,455,034
EDIT Homestead	0.120%	416,934
TOTAL	1.120%	3,871,968

8. FAYETTE COUNTY TAX DISTRICTS, TAX AND LOIT CREDIT RATES, 2016

Property Tax Credit Percents, 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
COLUMBIA TOWNSHIP	2.1499	13.9378	-	11.2349	-	-
CONNERSVILLE TOWNSHIP	2.1628	13.9378	-	11.2349	-	-
CONNERSVILLE CITY-CONNERSVILLE	5.2385	13.9378	-	11.2349	-	-
FAIRVIEW TOWNSHIP	2.1590	13.9378	-	11.2349	-	-
GLENWOOD TOWN-FAIRVIEW TWP	3.7255	13.9378	-	11.2349	-	-
HARRISON TOWNSHIP	2.1885	13.9378	-	11.2349	-	-
CONNERSVILLE CITY-HARRISON TWP	5.2596	13.9378	-	11.2349	-	-
JACKSON TOWNSHIP	2.1385	13.9378	-	11.2349	-	-
JENNINGS TOWNSHIP	2.1290	13.9378	-	11.2349	-	-
ORANGE TOWNSHIP	2.1652	13.9378	-	11.2349	-	-
GLENWOOD TOWN-ORANGE TWP	3.7342	13.9378	-	11.2349	-	-
POSEY TOWNSHIP	2.1581	13.9378	-	11.2349	-	-
WATERLOO TOWNSHIP	2.1423	13.9378	-	11.2349	-	-

9. FAYETTE COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2016

	COLUMBIA TOWNSHIP	COLUMBIA TOWNSHIP	CONNERSVILLE CITY-CONNERSVILLE	CONNERSVILLE CITY-CONNERSVILLE
Gross Assessed Value	75,000	150,000	75,000	150,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	30,000	105,000	30,000	105,000
35% Supplemental Homestead	10,500	36,750	10,500	36,750
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	16,500	65,250	16,500	65,250
District Tax Rate	2.1499	2.1499	5.2385	5.2385
Gross Tax Bill	355	1,403	864	3,418
Total LOIT Credit Rate	25.17%	25.17%	25.17%	25.17%
LOIT Credits	89	353	218	860
Tax Bill after LOIT Credits	265	1,050	647	2,558
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	750	1,500	750	1,500
Tax Cap Credit	-	-	-	1,058
Net Tax Bill	265	1,050	647	1,500

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, 2016

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	71,953	2,732	1,606	292	189	644	1,068	43,431	2.4589
Fayette	23,434	2,574	1,785	110	170	508	1,031	29,642	3.4789
Franklin	22,872	1,677	1,118	91	130	338	646	44,275	1.4582
Henry	48,985	2,329	1,608	210	151	360	814	31,472	2.5863
Rush	16,672	2,372	1,531	139	179	522	1,110	62,006	1.7902
Union	7,182	3,233	2,026	345	349	513	970	48,907	1.9838
Wayne	67,001	2,700	1,787	142	213	559	1,014	36,056	2.8110
Dearborn	49,455	2,676	1,792	317	179	388	929	43,321	2.1443
Decatur	26,521	2,803	1,853	256	260	435	845	52,518	1.6094
Hancock	72,520	2,755	1,578	440	249	487	1,030	44,210	2.3294
Randolph	25,172	2,727	1,750	247	170	560	980	45,107	2.1727
Shelby	44,478	2,723	1,798	287	209	429	917	49,794	1.8417

11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2016

Unit Tax Rates, 2016

Percentile	Counties	Cities/Towns	School Corps.
10%	0.3009	0.2582	0.6553
25%	0.3596	0.5451	0.8015
50% (median)	0.4693	0.8142	0.9508
75%	0.6236	1.2623	1.2132
90%	0.7477	1.7476	1.5043

District Tax Rates, 2016

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.2348	1.7552	1.1351
25%	1.4962	2.1175	1.3254
50% (median)	1.9227	2.5759	1.6071
75%	2.6105	3.2722	1.8990
90%	3.3877	4.0528	2.3878

Appropriations, Levies and Assessed Values per Person, 2016 - Sum for All Local Governments in a County

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	2,070	1,355	142	145	359	662	30,481	1.3069
25%	2,268	1,452	179	168	402	790	36,702	1.6438
50% (median)	2,528	1,600	219	195	480	942	44,164	2.0599
75%	2,759	1,755	283	236	536	1,091	52,743	2.3809
90%	2,983	1,853	344	288	603	1,223	70,415	2.9591

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