

Howard County 2015 Local Government Budgets and Taxes

Dr. Larry DeBoer, Purdue University Department of Agricultural Economics

Tamara Ogle, Purdue Extension Community Development

1. HOWARD COUNTY LOCAL GOVERNMENTS, 2015		Appropriations by Fund Type				Property Tax		
		General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Unit	Total Appropriations							
Total, All Units	240,395,757	157,764,550	19,007,351	16,563,800	47,060,056	109,205,041	3,331,270,926	3.2782
HOWARD COUNTY	35,360,949	18,791,920	-	2,017,500	14,551,529	19,724,455	3,331,270,926	0.5921
CENTER TOWNSHIP	2,481,600	465,200	-	-	2,016,400	773,138	1,699,203,973	0.0455
CLAY TOWNSHIP	52,621	8,189	-	-	44,432	46,904	146,671,100	0.0320
ERVIN TOWNSHIP	-	-	-	-	-	56,957	131,237,072	0.0434
HARRISON TOWNSHIP	312,556	80,606	-	58,000	173,950	211,265	336,655,295	0.0628
HONEY CREEK TOWNSHIP	62,990	14,740	-	-	48,250	27,101	70,489,160	0.0384
HOWARD TOWNSHIP	66,800	13,800	-	-	53,000	67,701	371,689,962	0.0182
JACKSON TOWNSHIP	-	-	-	-	-	19,825	47,090,913	0.0421
LIBERTY TOWNSHIP	76,703	35,665	-	-	41,038	74,617	148,933,811	0.0501
MONROE TOWNSHIP	65,411	19,384	-	-	46,027	37,677	60,770,102	0.0620
TAYLOR TOWNSHIP	311,368	51,805	-	66,763	192,800	166,284	251,209,280	0.0662
UNION TOWNSHIP	45,912	22,867	-	-	23,045	33,727	67,320,258	0.0501
KOKOMO CIVIL CITY	58,642,016	40,413,295	-	-	18,228,721	44,039,513	2,314,093,488	1.9031
GREENTOWN CIVIL TOWN	803,564	559,939	-	1,900	241,725	417,167	43,234,314	0.9649
RUSSIAVILLE CIVIL TOWN	437,485	354,112	-	11,342	72,031	281,533	22,194,165	1.2685
TAYLOR COMMUNITY SCHOOL CORP	12,260,804	8,403,944	2,337,361	679,149	840,350	3,610,128	251,209,280	1.4371
NORTHWESTERN SCHOOL CORPORATION	17,456,088	10,556,423	2,691,104	2,265,148	1,943,413	6,228,997	649,598,134	0.9589
EASTERN HOWARD COMM SCHOOL CORP	14,386,488	9,473,336	2,728,680	998,486	1,185,986	4,188,239	263,344,982	1.5904
WESTERN SCHOOL CORPORATION	24,705,447	17,172,000	3,253,252	2,198,422	2,081,773	4,678,209	467,914,557	0.9998
KOKOMO SCHOOL CORPORATION	65,429,430	45,393,000	7,996,954	8,267,090	3,772,386	18,648,764	1,699,203,973	1.0975
GREENTOWN PUBLIC LIBRARY	381,180	381,180	-	-	-	288,889	263,344,982	0.1097
KOKOMO-HOWARD CO PUBLIC LIBRARY	5,553,145	5,553,145	-	-	-	4,746,081	3,067,925,944	0.1547
HOWARD COUNTY SOLID WASTE MGMT	1,503,200	-	-	-	1,503,200	836,149	3,331,270,926	0.0251
*BACHELOR RUN CONSERVANCY DISTRICT	-	-	-	-	-	1,721	3,186,600	0.0540

2. HOWARD COUNTY LOCAL GOVERNMENTS, 2015

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	240,395,757	157,764,550	19,007,351	16,563,800	47,060,056	109,205,041
County	35,360,949	18,791,920	-	2,017,500	14,551,529	19,724,455
Townships	3,475,961	712,256	-	124,763	2,638,942	1,515,196
Cities/Towns	59,883,065	41,327,346	-	13,242	18,542,477	44,738,213
School Corps.	134,238,257	90,998,703	19,007,351	14,408,295	9,823,908	37,354,337
Library Dists.	5,934,325	5,934,325	-	-	-	5,034,970
Special Dists.	1,503,200	-	-	-	1,503,200	837,870
Population:	82,982					
Per Person, All Units	2,897	1,901	229	200	567	1,316
County	426	226	-	24	175	238
Townships	42	9	-	2	32	18
Cities/Towns	722	498	-	0	223	539
School Corps.	1,618	1,097	229	174	118	450
Library Dists.	72	72	-	-	-	61
Special Dists.	18	-	-	-	18	10
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	14.7%	11.9%	0.0%	12.2%	30.9%	18.1%
Townships	1.4%	0.5%	0.0%	0.8%	5.6%	1.4%
Cities/Towns	24.9%	26.2%	0.0%	0.1%	39.4%	41.0%
School Corps.	55.8%	57.7%	100.0%	87.0%	20.9%	34.2%
Library Dists.	2.5%	3.8%	0.0%	0.0%	0.0%	4.6%
Special Dists.	0.6%	0.0%	0.0%	0.0%	3.2%	0.8%
% of Total Appropriations	100.0%	65.6%	7.9%	6.9%	19.6%	45.4%
County	100.0%	53.1%	0.0%	5.7%	41.2%	55.8%
Townships	100.0%	20.5%	0.0%	3.6%	75.9%	43.6%
Cities/Towns	100.0%	69.0%	0.0%	0.0%	31.0%	74.7%
School Corps.	100.0%	67.8%	14.2%	10.7%	7.3%	27.8%
Library Dists.	100.0%	100.0%	0.0%	0.0%	0.0%	84.8%
Special Dists.	100.0%	0.0%	0.0%	0.0%	100.0%	55.7%

3. HOWARD COUNTY TAX DISTRICTS, 2015

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
CENTER TOWNSHIP		KOKOMO	0.5921		1.0975	0.2253	1.9149
KOKOMO CITY - CENTER TOWNSHIP	KOKOMO CITY	KOKOMO	0.5921	1.9031	1.0975	0.2253	3.8180
KOKOMO CITY - CLAY TOWNSHIP	KOKOMO CITY	NORTHWESTERN	0.5921	1.9031	0.9589	0.1858	3.6399
KOKOMO CITY - HARRISON TWP	KOKOMO CITY	WESTERN	0.5921	1.9031	0.9998	0.2107	3.7057
KOKOMO CITY - HOWARD TWP	KOKOMO CITY	NORTHWESTERN	0.5921	1.9031	0.9589	0.1907	3.6448
JACKSON TOWNSHIP		EASTERN HOWARD	0.5921		1.5904	0.1769	2.3594
LIBERTY TOWNSHIP		EASTERN HOWARD	0.5921		1.5904	0.1912	2.3737
GREENTOWN TOWN	GREENTOWN TOWN	EASTERN HOWARD	0.5921	0.9649	1.5904	0.1695	3.3169
KOKOMO CITY - TAYLOR TOWNSHIP	KOKOMO CITY	TAYLOR	0.5921	1.9031	1.4371	0.2038	4.1361
UNION TOWNSHIP		EASTERN HOWARD	0.5921		1.5904	0.1849	2.3674
CLAY TOWNSHIP		NORTHWESTERN	0.5921		0.9589	0.2127	1.7637
ERVIN TOWNSHIP		NORTHWESTERN	0.5921		0.9589	0.2232	1.7742
HARRISON TOWNSHIP		WESTERN	0.5921		0.9998	0.2900	1.8819
HONEY CREEK TOWNSHIP		WESTERN	0.5921		0.9998	0.2327	1.8246
RUSSIAVILLE TOWN	RUSSIAVILLE TOWN	WESTERN	0.5921	1.2685	0.9998	0.1868	3.0472
HOWARD TOWNSHIP		NORTHWESTERN	0.5921		0.9589	0.2173	1.7683
MONROE TOWNSHIP		WESTERN	0.5921		0.9998	0.2418	1.8337
TAYLOR TOWNSHIP		TAYLOR	0.5921		1.4371	0.3339	2.3631

4. HOWARD COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2015

Tax District	Homestead (1%)	Other Residential/ Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
HOWARD COUNTY	842,552	9,595,794	8,131,996	183,334	18,753,675	111,130,619	16.9%
CENTER TOWNSHIP	296	-	-	475	771	600,435	0.1%
KOKOMO CITY - CENTER TWP	279,018	6,784,554	6,537,333	105,705	13,706,610	64,849,848	21.1%
KOKOMO CITY - CLAY TWP	703	29,016	11,243	568	41,530	185,713	22.4%
KOKOMO CITY - HARRISON TWP	298,103	876,576	515,552	13,220	1,703,450	7,573,406	22.5%
KOKOMO CITY - HOWARD TWP	392	33,777	472,849	-	507,018	10,027,036	5.1%
JACKSON TOWNSHIP	130	116,697	-	857	117,683	1,132,690	10.4%
LIBERTY TOWNSHIP	1,432	158,211	-	1,402	161,045	2,555,481	6.3%
GREENTOWN TOWN	6,595	201,547	39,919	2,944	251,005	1,457,241	17.2%
KOKOMO CITY - TAYLOR TWP	251,347	1,063,800	551,566	28,344	1,895,058	7,139,074	26.5%
UNION TOWNSHIP	127	126,375	-	2,651	129,153	1,618,131	8.0%
CLAY TOWNSHIP	420	-	-	6,463	6,884	2,535,365	0.3%
ERVIN TOWNSHIP	299	-	-	2,473	2,771	2,352,452	0.1%
HARRISON TOWNSHIP	396	-	-	4,428	4,824	2,581,891	0.2%
HONEY CREEK TOWNSHIP	53	-	-	928	981	898,770	0.1%
RUSSIAVILLE TOWN	2,330	64,690	3,535	421	70,975	687,065	10.3%
HOWARD TOWNSHIP	186	-	-	6,571	6,757	1,852,335	0.4%
MONROE TOWNSHIP	192	-	-	894	1,085	1,129,884	0.1%
TAYLOR TOWNSHIP	534	140,552	-	4,989	146,075	1,953,800	7.5%

5. HOWARD COUNTY DISTRICT AND UNIT CIRCUIT BREAKER TAX CAP CREDITS, 2015

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corporation	All Other
CENTER TOWNSHIP		KOKOMO	771	238		442	91
KOKOMO CITY - CENTER TWP	KOKOMO CITY	KOKOMO	13,706,610	2,125,638	6,832,124	3,940,022	808,826
KOKOMO CITY - CLAY TWP	KOKOMO CITY	NORTHWESTERN	41,530	6,756	21,714	10,941	2,120
KOKOMO CITY - HARRISON TWP	KOKOMO CITY	WESTERN	1,703,450	272,179	874,824	459,592	96,855
KOKOMO CITY - HOWARD TWP	KOKOMO CITY	NORTHWESTERN	507,018	82,365	264,735	133,390	26,528
JACKSON TOWNSHIP		EASTERN HOWARD	117,683	29,533		79,327	8,824
LIBERTY TOWNSHIP		EASTERN HOWARD	161,045	40,171		107,902	12,972
GREENTOWN TOWN	GREENTOWN TOWN	EASTERN HOWARD	251,005	44,807	73,018	120,353	12,827
KOKOMO CITY - TAYLOR TWP	KOKOMO CITY	TAYLOR	1,895,058	271,285	871,953	658,443	93,376
UNION TOWNSHIP		EASTERN HOWARD	129,153	32,302		86,764	10,087
CLAY TOWNSHIP		NORTHWESTERN	6,884	2,311		3,742	830
ERVIN TOWNSHIP		NORTHWESTERN	2,771	925		1,498	349
HARRISON TOWNSHIP		WESTERN	4,824	1,518		2,563	743
HONEY CREEK TOWNSHIP		WESTERN	981	318		537	125
RUSSIAVILLE TOWN	RUSSIAVILLE TOWN	WESTERN	70,975	13,791	29,546	23,287	4,351
HOWARD TOWNSHIP		NORTHWESTERN	6,757	2,262		3,664	830
MONROE TOWNSHIP		WESTERN	1,085	350		592	143
TAYLOR TOWNSHIP		TAYLOR	146,075	36,601		88,834	20,640

6. HOWARD COUNTY CIRCUIT BREAKER TAX CAP CREDITS BY UNIT, EST. 2015

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	18,753,675	100.0%	109,205,041	17.2%
HOWARD COUNTY	2,963,351	15.8%	19,724,455	15.0%
KOKOMO CITY	8,865,350	47.3%	44,039,513	20.1%
GREENTOWN TOWN	73,018	0.4%	417,167	17.5%
RUSSIAVILLE TOWN	29,546	0.2%	281,533	10.5%
TAYLOR SCHOOL CORP.	747,278	4.0%	3,610,128	20.7%
NORTHWESTERN SCHOOL CORP.	153,235	0.8%	6,228,997	2.5%
EASTERN HOWARD SCHOOL CORP.	394,345	2.1%	4,188,239	9.4%
WESTERN SCHOOL CORP.	486,571	2.6%	4,678,209	10.4%
KOKOMO SCHOOL CORP.	3,940,464	21.0%	18,648,764	21.1%
ALL OTHER UNITS	1,100,518	5.9%	7,388,036	14.9%

7. HOWARD COUNTY LOCAL OPTION INCOME TAXES, 2015

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.600%	23,927,907
Revenue		
CAGIT Base		
CAGIT Public Safety		
CAGIT Special		
COIT Base	0.700%	10,444,372
COIT Public Safety		
COIT Special	0.200%	2,984,106
EDIT Base	0.200%	3,039,163
EDIT Special		
TOTAL	1.100%	16,467,641
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief		
COIT Replacement		
COIT Relief	0.500%	7,460,266
EDIT Homestead		
TOTAL	0.500%	7,460,266

8. HOWARD COUNTY TAX DISTRICTS, TAX AND LOIT CREDIT RATES, 2015

Property Tax Credits, 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
CENTER TOWNSHIP	1.9149	-	-	-	32.8334	-
KOKOMO CITY - CENTER TWP	3.8180	-	-	-	32.8334	-
KOKOMO CITY - CLAY TWP	3.6399	-	-	-	32.8334	-
KOKOMO CITY - HARRISON TWP	3.7057	-	-	-	32.8334	-
KOKOMO CITY - HOWARD TWP	3.6448	-	-	-	32.8334	-
JACKSON TOWNSHIP	2.3594	-	-	-	32.8334	-
LIBERTY TOWNSHIP	2.3737	-	-	-	32.8334	-
GREENTOWN TOWN	3.3169	-	-	-	32.8334	-
KOKOMO CITY - TAYLOR TWP	4.1361	-	-	-	32.8334	-
UNION TOWNSHIP	2.3674	-	-	-	32.8334	-
CLAY TOWNSHIP	1.7637	-	-	-	32.8334	-
ERVIN TOWNSHIP	1.7742	-	-	-	32.8334	-
HARRISON TOWNSHIP	1.8819	-	-	-	32.8334	-
HONEY CREEK TOWNSHIP	1.8246	-	-	-	32.8334	-
RUSSIAVILLE TOWN	3.0472	-	-	-	32.8334	-
HOWARD TOWNSHIP	1.7683	-	-	-	32.8334	-
MONROE TOWNSHIP	1.8337	-	-	-	32.8334	-
TAYLOR TOWNSHIP	2.3631	-	-	-	32.8334	-

9. HOWARD COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2015

	CLAY TOWNSHIP	CLAY TOWNSHIP	KOKOMO CITY - CENTER TOWNSHIP	KOKOMO CITY - CENTER TOWNSHIP
Gross Assessed Value	97,000	194,000	97,000	194,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	52,000	149,000	52,000	149,000
35% Supplemental Homestead Deduction	18,200	52,150	18,200	52,150
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	30,800	93,850	30,800	93,850
District Tax Rate	1.764	1.764	3.818	3.818
Gross Tax Bill	543	1,655	1,176	3,583
Total LOIT Credit Rate	32.83%	32.83%	32.83%	32.83%
LOIT Credits	178	543	386	1,176
Tax Bill after LOIT Credits	365	1,112	790	2,407
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	970	1,940	970	1,940
Tax Cap Credit	-	-	-	467
Net Tax Bill	365	1,112	790	1,940

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, 2015

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	71,705	2,662	1,569	289	185	619	1,048	42,846	2.4457
Carroll	19,923	2,275	1,471	173	216	416	827	59,329	1.3943
Cass	38,438	2,528	1,737	215	159	417	953	34,177	2.7883
Clinton	32,776	2,903	2,014	271	260	358	1,035	47,158	2.1942
Howard	82,982	2,897	1,901	229	200	567	1,316	40,145	3.2782
Tippecanoe	183,074	1,966	1,272	207	158	329	809	38,283	2.1129
White	24,453	3,571	2,027	325	516	703	988	79,125	1.2491
Benton	8,700	4,314	2,583	321	414	996	1,362	119,654	1.1386
Boone	61,915	3,296	1,705	585	270	736	1,375	67,316	2.0421
Miami	35,954	2,078	1,419	140	143	375	739	30,037	2.4611
Montgomery	38,146	2,692	1,599	374	230	489	1,151	55,126	2.0871
Tipton	15,415	2,924	1,876	241	313	495	1,064	59,955	1.7740

11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2015

Unit Tax Rates, 2015

Percentile	Counties	Cities/ Towns	School Corps.
10%	0.2951	0.2413	0.6268
25%	0.3608	0.4902	0.7877
50% (median)	0.4480	0.7653	0.9599
75%	0.6185	1.2083	1.1861
90%	0.7160	1.6450	1.5156

District Tax Rates, 2015

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.1984	1.6961	1.0840
25%	1.4842	2.0860	1.3079
50% (median)	1.8871	2.5447	1.5825
75%	2.5952	3.1855	1.8569
90%	3.3445	3.9696	2.3589

Appropriations, Levies and Assessed Values per Person, 2015 - Sum for All Local Governments in a County

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value
10%	2,037	1,350	139	145	341	636	30,276
25%	2,258	1,460	179	163	386	785	36,279
50% (median)	2,497	1,582	219	196	468	915	43,496
75%	2,694	1,711	286	246	521	1,052	52,102
90%	2,926	1,838	341	280	595	1,207	68,592

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