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Circuit Breaker Model Methodology

HEA 1001 (2008)

January 2009 Computations

Description of Circuit Breaker

Under HEA 1001 (2008), real and personal property tax bills are limited to a percentage of gross assessed value (AV) on the non-exempt portion of the property. Gross AV is the AV before deductions. The circuit breaker applies at the following AV thresholds.

Property Type	2008	2009	2010+
Homesteads	2%	1.5%	1%
Non-homestead residential property, commercial apartments, long-term care facilities, land under mobile homes, and farmland.	--	2.5%	2%
All other real and personal property.	--	3.5%	3%

In Lake and St. Joseph Counties, the portion of the net tax bill that is attributable to debt service incurred before July 1, 2008, does not count towards the cap. Property tax levies in any county that are approved in a referendum do not count towards the cap.

In addition to the AV-based circuit breaker, qualifying senior citizens are eligible for additional credits. Seniors whose income does not exceed \$30,000 (\$40,000 if married) and whose AV is less than \$160,000 may receive a credit if their net property tax bill increases by more than 2% in a year.

Methodology

Real Property Assessment Data: The analysis used parcel-level assessment and deduction data as a base. The specific datasets that were used for each county are listed in Appendix A.

The analysis was based on Pay 2008 parcel-level auditor's data for 77 counties. The Pay 2009 gross AV as reported by the assessor was also used in 16 of these counties.

The Pay 2007 auditor data was used for 12 counties. The Pay 2008 gross AV as reported by the assessor was used in 9 of these counties.

Pay 2006 auditor data served as the base for three counties. The Pay 2008 gross AV as reported by the assessor was used in one of these counties and the Pay 2007 assessor gross AV was used in one county.

Pay 2006 auditor's data was used for Brown County. No trended AV data is available for this county.

Personal Property Assessment Data: The analysis used tax return-level assessment and deduction data from the county auditor as a base. The county auditor's personal property data used in the analysis is from the same year as the auditor data used for real property (Pay 2008 for 77 counties, Pay 2007 for 12 counties, Pay 2006 for 3

counties).

The following steps describe the processing by the LSA model.

Step 1 - Separate AV by Circuit Breaker Class. The base year gross AV and deductions for each parcel were broken down by circuit breaker class. For example, the AV on an agricultural parcel might be split into homestead AV, farmland AV, and other real property AV. Each part is processed through the model separately.

Step 2 - Calculate Estimated Real Property Assessed Value. The gross and net assessed value of each real property parcel is estimated. The calculations begin with base year gross AV described above.

In Brown County, estimated trending factors were applied to the Pay 2006 gross AV to estimate the change in pricing from 1999 to 2005 (Pay 2007). The growth factors applied to Pay 2006 values in Brown County were 17.0% for residential property and 8.3% for non-residential. These factors were also applied to some parcels in other counties where Pay 2006 auditor data was used but there was no matching Pay 2007 or Pay 2008 AV record from the assessor data.

Pay 2008 values were estimated for the 15 counties that haven't yet reported this data. For all counties, Pay 2009, Pay 2010, and Pay 2011 values were estimated by applying trending rates to the Pay 2008 gross AV.

The estimated residential trending factors were derived from the *Home Price, Existing Average* historic series and forecast series provided by Global Insight. Global Insight derives this series from the 2000 Census and the *Housing Price Index* from the Office of Federal Housing Enterprise Oversight (OFHEO). This series is available for metropolitan statistical areas (MSA) and by statewide average. The trending factors for each MSA were applied to those counties located in the MSA and also to those counties that are outside of the MSA but located within the same combined statistical area (CSA). The statewide average was applied to counties that are not located in any MSA or CSA. The factors used for each county appear in Appendix A.

Non-residential trending factors were applied statewide. The factors are 4.4% for Pay 2008, 2.0% for Pay 2009, 1.0% for Pay 2010, and -0- for Pay 2011. The Pay 2008 factor was based on the actual change in same-parcel non-residential, non-agricultural gross AV from Pay 2007 to Pay 2008 for the counties that had submitted Pay 2008 assessment data. The factors for Pay 2009, 2010, and 2011 were assumed, based on review of recent and forecast growth rates in GDP, corporate profits, and the GDP price index for non-residential structures.

Farmland is valued differently from other property. The DLGF sets the base AV per acre through a formula that is contained in the assessment rule and referenced in statute. The base value per acre of farmland is \$1,140 for Pay 2008, \$1,200 for Pay 2009, \$1,250 for Pay 2010, and \$1,300 for Pay 2011.

Deductions: The Pay 2008 standard deduction was figured at \$45,000, limited to 50% of AV. Beginning in CY 2009, the deduction is \$45,000, limited to 60% of AV.

Homesteads will also qualify for a supplemental deduction beginning with taxes payable 2009. This deduction is based on the homestead's net AV after subtracting off the traditional standard deduction. The supplemental deduction equals 35% of the first \$600,000 of net AV plus 25% of any net AV that exceeds \$600,000.

Other residential deductions were not adjusted. The deductions for non-residential property were adjusted to maintain their relevance to gross AV.

Step 3 - Calculate Estimated Personal Property Assessed Value. The gross and net assessed value of personal property was estimated for each billing record in the county auditor's tax data set. The base AV was increased by an assumed 1% annual growth rate. The deductions for personal property were adjusted to maintain their relevance to gross AV.

Step 4 - Calculate Estimated Net Assessed Value by Taxing Unit and Fund. The estimates of real and personal

net AV were summed by taxing district. The total tax increment financing (TIF) AV for each taxing district was also introduced into the model. The non-residential growth rates are applied to the real property TIF AV, and the personal property growth rates are applied to the personal property TIF AV for each year. The total estimated TIF AV is then subtracted from the total real and personal property net AV for the district. The resulting total estimated taxing district net AV was then distributed to each taxing unit and fund that comprise the district.

The rate of change in estimated net AV for each fund was calculated for each year and coupled with a 1% annual AV growth assumption. This overall rate of change was then applied to the latest certified net AV that was used in the budget process. The resulting net AV for each year was used in the tax rate calculations.

Step 5 - Calculate Estimated Property Tax Levies by Fund. Gross Levies: Fund levies for each year were estimated using 2008 levies in 88 counties and 2007 levies in 4 counties as a base. In counties where 2008 levies were unavailable, the 2007 levies were inflated to 2008.

The estimated growth rates applied for levies subject to the unit's maximum levy were 3.7% for 2008 (where necessary), 4.0% in 2009, 3.6% in 2010, and 3.3% in 2011. The growth for civil unit cumulative funds and the school capital projects fund are tied to the change in net AV for the taxing unit. Debt service fund levies were held constant.

Levy Elimination: For 2009, the levies for the following funds are eliminated: State Fair, State Forestry, county family and children, county children's psychiatric residential treatment services, county medical assistance to wards, children with special health care needs, hospital care for the indigent, school general, and preschool special education.

Also in 2009, the county general fund levy is reduced by the amount that had been paid to the state for juvenile incarceration, taxing unit levies are reduced by the additional amount that the state will assume for pre-1977 public safety pensions, and the Marion County Health and Hospital levy is reduced by \$35 M.

The Department of Child Services (DCS) has provided year-end cash balance estimates for the 2008 family and children fund. Surpluses will be deposited in the county's levy excess fund and used to reduce 2009 county general fund levies. Counties that have a deficit balance in the fund will have to borrow to make it up. DCS estimated surpluses in 76 counties totaling \$98 M and deficits in 15 counties totaling almost \$7 M. Only Rush County is projected to have a zero balance. These adjustments were made to 2009 county levy estimates.

Levy Freeze: In counties that have adopted the local option income tax (LOIT) to replace maximum levy increases (commonly referred to as LOIT-1), the levies for levy-controlled funds were held constant. Ten counties have adopted LOIT-1. (See Appendix A for a list of counties that have adopted LOIT-1.)

CAGIT PTRC: A portion of the proceeds from the County Adjusted Gross Income Tax (CAGIT) is used to reduce the property tax levies of all taxing units in the county. The amount dedicated to levy reductions is a set percentage of the income tax generated and is not affected by the elimination of levies. However, with the elimination of levies, the available CAGIT PTRC money must be reallocated to the remaining levies, resulting in a reduction of the remaining levies.

Step 6 - Calculate Estimated Tax Rates. For each year, the estimated fund tax rate is computed by dividing the estimated fund levy by the estimated net AV and multiplying by 100. The fund tax rates are aggregated to the taxing district level, resulting in the district tax rate.

Step 7 - Calculate Gross Tax by Real Property Parcel, Personal Property Record. The estimated tax rates are then applied to the estimated net AV for each parcel and each personal property record. The result is the gross tax due.

Step 8 - Calculate Supplemental State Homestead Credits. There are no traditional PTRC or Homestead Credits for years beginning in 2009. Supplemental state homestead credit appropriations of \$140 M in CY 2009 and \$80

M in CY 2010 were made during the 2008 session. These are the only state credits to be paid in 2009 and 2010. These HSC amounts were applied on a pro rata basis against the gross tax for each homestead.

Step 9 - Calculate Traditional Local Credits. These local credits come in the form of traditional homestead credits that are funded with the County Option Income Tax (COIT) or the County Economic Development Income Tax (CEDIT).

For the COIT-funded credit, counties adopt a credit percentage to apply to each homestead. For the CEDIT-funded credit, the county adopts an income tax rate that generates funds that may only be used for homestead credits. The model assumes that the counties will not take an action to amend either the COIT HSC rate or the CEDIT income tax rate.

For the COIT-funded credit, the existing COIT-funded HSC rates were applied to each homestead's calculated gross tax. For the CEDIT-funded credit, the total proceeds generated from the CEDIT tax rate adopted to provide homestead credits is reallocated among homesteads in the county, pro rata based on the gross tax.

Step 10 - Calculate New Local Credits. These local credits are the LOIT-funded PTRC and HSC, commonly referred to as LOIT-2. Counties may impose a CAGIT or COIT tax rate of up to 1% to provide any combination of (1) property tax replacement credits for all property, (2) property tax replacement credits for residential property, and (3) homestead credits.

Income tax revenue estimates were made for each year in the adopting counties and represent the total local credits available. These credits were apportioned among the property types in the proportions adopted by each county. The total credits for each property type were then distributed, pro rata, based on the gross tax for each real property parcel and personal property record. The result is the taxpayer's net tax liability that will be compared to the circuit breaker threshold.

Eighteen counties have adopted LOIT-2 credits for 2009 (see Appendix A). This is the initial year of LOIT-2 credits for 5 of the 18 counties.

Step 11 - Calculate Real Property Circuit Breaker Credits by Parcel, Personal Property by District. Each real property parcel's net tax liability and that of each personal property record is compared to the gross AV as described above in the circuit breaker description. If the net tax exceeds the appropriate percentage of gross AV, then the excess tax is shown as a taxpayer credit and is not charged to the taxpayer.

The net tax that was compared to the gross AV in Lake and St. Joseph Counties was first reduced by the amount of the tax liability that was attributable to levies for existing debt.

Step 12 - Calculate Additional Circuit Breaker Credits for Qualifying Senior Homeowners. This estimate was computed in two parts and then combined.

A. Seniors currently eligible for the aged deduction whose gross AV is less than \$160,000. The data for these individuals came from the parcel-level property tax database. This database contains data on all seniors currently eligible for the aged deduction (i.e., seniors whose income does not exceed \$25,000 and whose gross AV does not exceed \$182,430). The data on qualifying seniors (i.e., those whose gross AV is less than \$160,000) were extracted from this database.

B. Seniors making between \$25,000 and \$30,000 (\$40,000 if married) whose gross AV is less than \$160,000. These individuals are not eligible for the current aged deduction because their income exceeds the \$25,000 income limit. However, they are allowed to claim the elderly exemption on their income tax. As a result, income tax data was used to identify these individuals. The state grants all taxpayers a homestead property tax deduction of up to \$2,500 from their gross income; individuals in Lake County are allowed to claim a property tax credit up to \$300 in lieu of the property tax deduction. If the property tax that an individual pays is known, the net AV can be estimated by dividing the property tax by the applicable average county net tax rate. To compute an estimate of the

gross AV, the property tax standard deduction is added to the net AV.

Four categories of eligible seniors were identified:

1. Those who paid less than \$2,500 in property taxes. The net and gross AV of these individuals were estimated directly using the property tax paid and the average county net tax rate.

2. Except for taxpayers in Lake County, those who paid at least \$2,500 in property taxes. To compute the net AV and gross AV of these taxpayers, the parcel-level property tax database was used to compute the average net AV and gross AV of all homeowners who paid at least \$2,500 in property taxes.

3. Taxpayers in Lake County who paid at least \$2,500 in property taxes. To estimate the net AV and gross AV of these taxpayers, the parcel-level property tax database was queried to obtain the average net AV and gross AV of all homeowners in Lake County who paid at least \$2,500 in property taxes.

4. Taxpayers in Lake County who elected to take the property tax credit. For some Lake County taxpayers it is more economically feasible for them to take the credit rather than the property tax deduction. To estimate the net AV and gross AV of these taxpayers, the local property tax database was queried to obtain the average net AV and gross AV of all homeowners in Lake County whose property taxes were at least \$300 but less than \$2,500.

For qualifying seniors, after the initial circuit breaker calculation, the net tax was computed for 2008, 2009, and 2010. The net tax for 2009 was capped at 102% of the net tax for 2008; that for 2010 was capped at 102% of the net tax for 2009.

Step 13 - Calculate Circuit Breaker Credit Loss by Taxing Unit. In actuality, circuit breaker credits amount to taxes not collected. When property taxes are collected, the county auditor distributes the amount collected in each taxing district to the taxing units that comprise that district. This distribution is based on the percentage of the total taxing district tax rate that each taxing unit's tax rate represents. A reduction in tax collections means that each taxing unit receives less money from property taxes than expected.

To estimate each taxing unit's tax loss, all circuit breaker credits, except credits on TIF property, are first aggregated by taxing district. Then a portion of the total circuit breaker credit amount for each taxing district is assigned to each taxing unit based on the unit and district tax rates. Since taxing units may appear in multiple taxing districts, each taxing unit's revenue losses from all of the taxing districts in which it is present are aggregated to determine the total circuit breaker loss for the taxing unit.

The district-level TIF AV referred to in Step 4 is treated as if it were one taxpayer record per district. Circuit breaker credits are calculated on the TIF allocation using the cap for other real and personal property. The circuit breaker credits attributable to the TIF allocation are shown separately for each taxing district in the circuit breaker credit report.

Step 14 - Calculate Supplemental School Distribution. State appropriations of \$50 M in CY 2009 and \$70 M in CY 2010 were made for a school circuit breaker replacement distribution. This distribution is made to school corporations to offset their reduction in property tax revenue due to the circuit breaker if their reduction is more than 2% of the school's total property tax levy.

Each school corporation's total estimated circuit breaker loss is divided by the corporation's total estimated levy to determine if it is eligible for a distribution. The available appropriation is divided by the total circuit breaker loss for the eligible school corporations to determine the portion of the appropriation that each eligible school will receive.

Appendix A - Data Specifications. (All years specified are Pay Years.)

County	Real & Personal Auditor Data	Assessor Real Property AV	Certified Levies	Residential AV Growth				LOIT Begins	LOIT-1 (Levy Freeze) Rate	LOIT-2 (Property Tax Credits)			
				2007 To 2008	2008 To 2009	2009 To 2010	2010 To 2011			LOIT-2 Rate	LOIT-2 Distribution		
											Home-steads	All Res	All Prop
01 Adams	2008		2008	0.26%	2.15%	-0.79%	-0.97%						
02 Allen	2008	2009	2008	0.26%	2.15%	-0.79%	-0.97%						
03 Bartholomew	2008		2008	1.62%	3.82%	3.22%	-0.06%						
04 Benton	2008	2009	2008	-0.21%	2.17%	-0.26%	-0.94%	2008		1.00%		100%	
05 Blackford	2007	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
06 Boone	2008	2009	2008	1.89%	2.93%	3.31%	3.92%						
07 Brown	2006		2007	1.89%	2.93%	3.31%	3.92%	2008	0.20%	0.50%	100%		
08 Carroll	2008	2009	2008	-0.21%	2.17%	-0.26%	-0.94%	2009	0.20%	0.20%		100%	
09 Cass	2008		2008	-0.66%	1.84%	0.30%	-1.45%						
10 Clark	2007	2008	2008	3.60%	3.12%	2.20%	4.60%						
11 Clay	2008		2008	3.75%	0.96%	0.18%	-1.31%						
12 Clinton	2006	2007	2008	-0.66%	1.84%	0.30%	-1.45%						
13 Crawford	2008		2008	-0.66%	1.84%	0.30%	-1.45%						
14 Daviess	2008		2008	-0.66%	1.84%	0.30%	-1.45%						
15 Dearborn	2008	2009	2008	2.88%	2.30%	1.84%	2.96%						
16 Decatur	2007	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
17 DeKalb	2008		2008	0.26%	2.15%	-0.79%	-0.97%						
18 Delaware	2008		2008	-4.08%	1.28%	-5.04%	-1.09%						
19 Dubois	2008	2009	2008	-0.66%	1.84%	0.30%	-1.45%						
20 Elkhart	2007	2008	2008	2.47%	2.85%	2.49%	0.94%						
21 Fayette	2008		2008	-0.66%	1.84%	0.30%	-1.45%	2008		1.00%		100%	
22 Floyd	2008		2008	3.60%	3.12%	2.20%	4.60%						
23 Fountain	2008		2008	-0.66%	1.84%	0.30%	-1.45%						
24 Franklin	2008		2008	2.88%	2.30%	1.84%	2.96%						
25 Fulton	2008		2008	-0.66%	1.84%	0.30%	-1.45%	2009		0.25%		100%	
26 Gibson	2008		2008	1.63%	2.93%	0.81%	0.57%						
27 Grant	2008	2009	2008	-0.66%	1.84%	0.30%	-1.45%						
28 Greene	2007	2008	2008	3.51%	3.74%	3.04%	2.65%						
29 Hamilton	2008		2008	1.89%	2.93%	3.31%	3.92%						
30 Hancock	2008	2009	2008	1.89%	2.93%	3.31%	3.92%						
31 Harrison	2008		2008	3.60%	3.12%	2.20%	4.60%						
32 Hendricks	2008		2008	1.89%	2.93%	3.31%	3.92%						
33 Henry	2008		2008	-4.79%	1.26%	2.49%	1.65%						
34 Howard	2008		2008	-4.09%	-0.23%	-1.41%	-0.26%	2008		0.50%	100%		
35 Huntington	2008		2008	0.26%	2.15%	-0.79%	-0.97%	2009		0.25%		100%	

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				2007 To 2008	2008 To 2009	2009 To 2010	2010 To 2011			LOIT-2 Rate	LOIT-2 Distribution		
											Home-steads	All Res	All Prop
36	Jackson	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
37	Jasper	2008	2008	4.43%	3.25%	1.67%	1.63%	2008	0.30%	1.00%		100%	
38	Jay	2008	2008	-0.66%	1.84%	0.30%	-1.45%	2008	0.40%	0.50%		100%	
39	Jefferson	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
40	Jennings	2008	2008	-4.79%	1.26%	2.49%	1.65%						
41	Johnson	2008	2008	1.89%	2.93%	3.31%	3.92%						
42	Knox	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
43	Kosciusko	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
44	LaGrange	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
45	Lake	2008	2008	4.43%	3.25%	1.67%	1.63%						
46	LaPorte	2007	2007	4.43%	3.25%	1.67%	1.63%						
47	Lawrence	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
48	Madison	2007	2008	-4.79%	1.26%	2.49%	1.65%						
49	Marion	2007	2007	1.89%	2.93%	3.31%	3.92%		0.27%				
50	Marshall	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
51	Martin	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
52	Miami	2008	2008	-4.09%	-0.23%	-1.41%	-0.26%	2009		1.00%	30%	20%	50%
53	Monroe	2008	2008	3.51%	3.74%	3.04%	2.65%						
54	Montgomery	2008	2008	-4.79%	1.26%	2.49%	1.65%	2008		1.00%	80%		20%
55	Morgan	2008	2008	1.89%	2.93%	3.31%	3.92%	2008	0.20%	1.00%			100%
56	Newton	2008	2008	4.43%	3.25%	1.67%	1.63%						
57	Noble	2008	2008	0.26%	2.15%	-0.79%	-0.97%						
58	Ohio	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
59	Orange	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
60	Owen	2008	2008	3.51%	3.74%	3.04%	2.65%						
61	Parke	2008	2008	-0.66%	1.84%	0.30%	-1.45%	2008	0.30%	0.25%			100%
62	Perry	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
63	Pike	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
64	Porter	2007	2008	4.43%	3.25%	1.67%	1.63%						
65	Posey	2006	2008	2007	1.63%	2.93%	0.81%	0.57%					
66	Pulaski	2008	2009	2008	-0.66%	1.84%	0.30%	-1.45%	2008	0.40%	1.00%		100%
67	Putnam	2008	2008	2008	1.89%	2.93%	3.31%	3.92%					
68	Randolph	2008	2008	2008	-0.66%	1.84%	0.30%	-1.45%					
69	Ripley	2008	2008	2008	-0.66%	1.84%	0.30%	-1.45%					
70	Rush	2008	2008	2008	-0.66%	1.84%	0.30%	-1.45%					

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				2007 To 2008	2008 To 2009	2009 To 2010	2010 To 2011			LOIT-2 Rate	LOIT-2 Distribution			
											Home-steads	All Res	All Prop	
71	St. Joseph	2007	2008	2008	1.19%	4.38%	1.70%	0.98%						
72	Scott	2008		2008	3.60%	3.12%	2.20%	4.60%						
73	Shelby	2008		2008	1.89%	2.93%	3.31%	3.92%						
74	Spencer	2008		2008	-0.66%	1.84%	0.30%	-1.45%						
75	Starke	2008		2008	-0.66%	1.84%	0.30%	-1.45%						
76	Steuben	2008		2008	-0.66%	1.84%	0.30%	-1.45%	2009		0.25%		100%	
77	Sullivan	2008		2008	3.75%	0.96%	0.18%	-1.31%						
78	Switzerland	2008	2009	2008	-0.66%	1.84%	0.30%	-1.45%						
79	Tippecanoe	2008		2008	-0.21%	2.17%	-0.26%	-0.94%						
80	Tipton	2008	2009	2008	-4.09%	-0.23%	-1.41%	-0.26%						
81	Union	2008		2008	-0.66%	1.84%	0.30%	-1.45%						
82	Vanderburgh	2008	2009	2008	1.63%	2.93%	0.81%	0.57%						
83	Vermillion	2008	2009	2008	3.75%	0.96%	0.18%	-1.31%						
84	Vigo	2008		2008	3.75%	0.96%	0.18%	-1.31%						
85	Wabash	2008	2009	2008	-0.66%	1.84%	0.30%	-1.45%	2008	0.40%	1.00%	50%	50%	
86	Warren	2008		2008	-0.66%	1.84%	0.30%	-1.45%	2008	0.30%	0.25%		100%	
87	Warrick	2008	2009	2008	1.63%	2.93%	0.81%	0.57%						
88	Washington	2008		2008	3.60%	3.12%	2.20%	4.60%						
89	Wayne	2007	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
90	Wells	2008	2009	2008	0.26%	2.15%	-0.79%	-0.97%	2008	0.40%	0.20%	100%		
91	White	2007	2008	2008	-0.66%	1.84%	0.30%	-1.45%						
92	Whitley	2008		2008	0.26%	2.15%	-0.79%	-0.97%						
Counts:														
	2006	3	0	0					Counts	11	18	6	4	12
	2007	12	1	4										
	2008	77	10	88										
	2009	0	16	0										
Count by Auditor / Assessor Combination:														
	2008	2009	16											
	2008	--	61											
	2007	2008	9											
	2007	--	3											
	2006	2008	1											
	2006	2007	1											
	2006	--	1											