

Indiana Property Tax Policy: How Are the Tax Caps Working?

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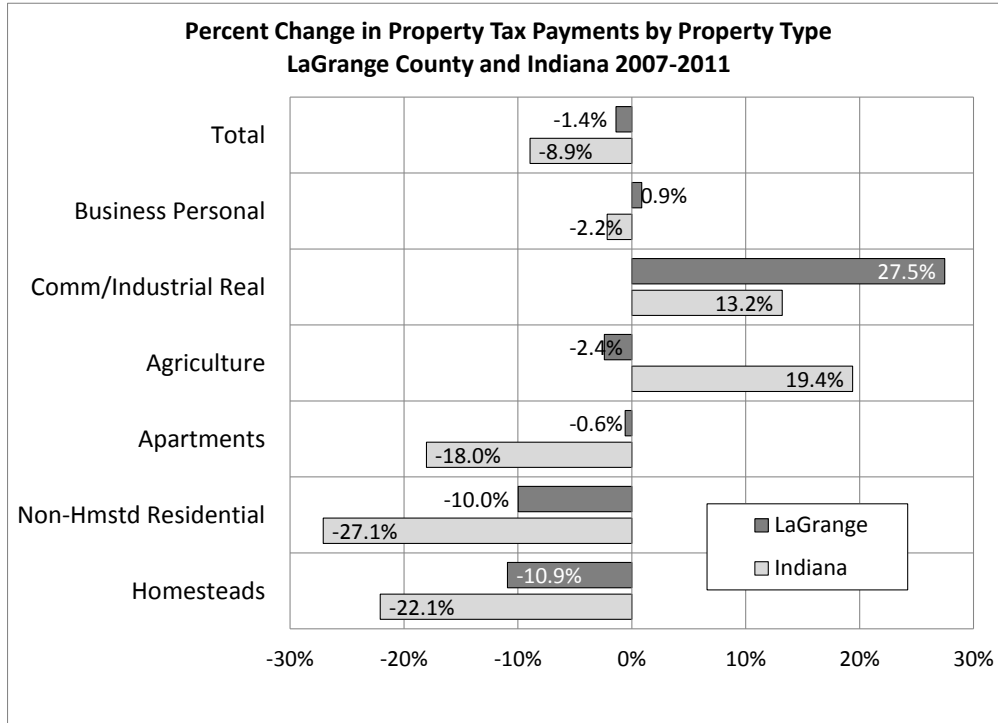
For more information

DeBoer's Indiana Local Government Information Website:
www.agecon.purdue.edu/crd/Localgov

Homestead Tax Bills, LaGrange County (Matched homesteads)

	2010 to 2011		2007 to 2011	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
Summary Change in Tax Bill				
Higher Tax Bill	5,668	80.5%	731	10.4%
No Change	76	1.1%	8	0.1%
Lower Tax Bill	1,297	18.4%	6,302	89.5%
Average Change in Tax Bill	6.4%		-23.5%	
Detailed Change in Tax Bill				
20% or More	345	4.9%	401	5.7%
10% to 19%	2,654	37.7%	96	1.4%
1% to 9%	2,669	37.9%	234	3.3%
0%	76	1.1%	8	0.1%
-1% to -9%	806	11.4%	341	4.8%
-10% to -19%	379	5.4%	678	9.6%
-20% to -29%	38	0.5%	1,881	26.7%
-30% to -39%	21	0.3%	1,919	27.3%
-40% to -49%	13	0.2%	871	12.4%
-50% to -59%	9	0.1%	323	4.6%
-60% to -69%	9	0.1%	98	1.4%
-70% to -79%	10	0.1%	59	0.8%
-80% to -89%	1	0.0%	44	0.6%
-90% to -99%	3	0.0%	32	0.5%
-100%	8	0.1%	56	0.8%
Total	7,041	100.0%	7,041	100.0%

Note: Percentages may not total due to rounding.



**Tax Cap/Circuit Breaker Revenue Losses by Local Government Unit
LaGrange County, 2011**

Taxing Unit Name	Circuit Breaker Credits by Property Type				Total	Levy	Circuit Breaker as % of Levy
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly			
<i>Non-TIF Total</i>	25,140	159,377	0	11,274	195,791	23,468,727	0.8%
<i>TIF Total</i>	2,752	29,158	0	0	31,910	2,439,900	1.3%
<i>County Total</i>	27,892	188,535	0	11,274	227,701	25,908,627	0.9%
Lagrange County	2,749	17,655	0	2,028	22,433	5,140,402	0.4%
Bloomfield Township	65	1,305	0	98	1,468	98,943	1.5%
Clay Township	15	16	0	30	61	80,440	0.1%
Clearspring Township	42	136	0	9	187	53,993	0.3%
Eden Township	25	22	0	2	49	62,396	0.1%
Greenfield Township	0	0	0	6	6	28,878	0.0%
Johnson Township	3	25	0	47	75	117,452	0.1%
Lima Township	0	0	0	39	39	73,266	0.1%
Milford Township	0	0	0	12	12	61,256	0.0%
Newbury Township	24	106	0	31	161	85,619	0.2%
Springfield Township	0	0	0	11	11	21,433	0.1%
Van Buren Township	4	0	0	8	11	45,150	0.0%
Lagrange Civil Town	2,917	44,057	0	2,218	49,191	1,052,544	4.7%
Shipshewana Civil Town	2,462	13,420	0	521	16,404	756,434	2.2%
Topeka Civil Town	7,815	28,408	0	483	36,707	800,051	4.6%
Wolcottville Civil Town	295	2,462	0	134	2,891	139,865	2.1%
Prairie Heights Community School Corpora	0	0	0	401	401	1,608,915	0.0%
Westview School Corporation	6,459	24,285	0	1,609	32,354	7,107,704	0.5%
Lakeland School Corporation	1,622	23,361	0	3,113	28,096	4,934,497	0.6%
Lagrange County Public Library	525	3,374	0	388	4,287	982,421	0.4%
Northeast Indiana Solid Waste Managem	116	746	0	86	947	217,068	0.4%
Lagrange Town Redevelopment Commis	0	0	0	0	0	0	
Shipshewana Redevelopment Commissi	0	0	0	0	0	0	
Lagrange County Redevelopment Comm	0	0	0	0	0	0	
Topeka Redevelopment Commission	0	0	0	0	0	0	
TIF - Bloomfield Township 001	0	0	0	0	0	46,715	0.0%
TIF - Lagrange Corp 002	0	99	0	0	99	230,039	0.0%
TIF - Clay East 004	0	0	0	0	0	3,791	0.0%
TIF - Eden Township 007	0	0	0	0	0	0	
TIF - Topeka Eden 008	2,103	25,966	0	0	28,068	1,211,350	2.3%
TIF - Lima Township 012	0	0	0	0	0	209,731	0.0%
TIF - Newbury Township 014	0	0	0	0	0	104,764	0.0%
TIF - Shipshewana Town 015	649	3,094	0	0	3,743	633,510	0.6%
TIF - Twp Topeka-Eden Farm 019	0	0	0	0	0	0	0.0%

LaGrange District Tax Rates, 2011

Dist #	Taxing District	Tax Rate
44001	Bloomfield Township	1.0503
44002	LaGrange Town	2.3261
44003	Clay Township-West	1.2647
44004	Clay Township-East	1.0519
44005	Clearspring Township	1.2341
44006	Topeka Town-Clearspring Twp	2.9639
44007	Eden Township	1.2376
44008	Topeka Town-Eden Township	2.9591
44009	Greenfield Township	1.0277
44010	Johnson Township	1.0240
44011	Wolcottville Town	2.1317
44012	Lima Township	1.0463
44013	Milford Township	0.9310
44014	Newbury Township	1.2387
44015	Shipshewana Town	2.3252
44016	Springfield Township	0.9558
44017	Van Buren Township	1.2335
44018	LaGrange-Clay	2.3133
44019	Twp Topeka-Eden Farm	1.2055

