

Estimated Shift in Property Tax Payments by County, 2002-03 After Reassessment and Tax Restructuring

			<u>Agricultural</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Utility</u>	
ALL COUNTIES								
			Average Taxpayer	-13.2%	-12.8%	-21.4%	-26.3%	-28.8%
			Average County	-13.4%	-16.4%	-24.5%	-28.1%	-28.9%
			Median County	-13.3%	-15.4%	-24.0%	-27.5%	-29.0%
			Maximum County	6.4%	16.3%	2.0%	-9.5%	-5.2%
			Minimum County	-24.4%	-41.7%	-52.4%	-62.1%	-53.5%
1	ADAMS	S x		-17.5%	-15.4%	-26.8%	-19.0%	-39.1%
2	ALLEN	L x		-16.5%	-15.4%	-30.7%	-35.8%	-36.0%
3	BARTHOLOMEW	R x		-11.6%	-8.7%	-21.5%	-26.3%	-27.7%
4	BENTON	R x		-17.0%	-18.9%	-24.9%	-37.0%	-31.6%
5	BLACKFORD	R x		-13.2%	-17.9%	-9.9%	-16.2%	-19.6%
6	BOONE	s S x		-18.9%	-17.8%	-39.4%	-30.6%	-53.3%
7	BROWN	s R x		-18.4%	-14.7%	-37.8%	-62.1%	-53.5%
8	CARROLL	s R x		-14.4%	-11.7%	-26.3%	-32.7%	-31.5%
9	CASS	R x		-11.9%	-14.6%	-13.5%	-18.1%	-23.5%
10	CLARK	S		-13.2%	-14.5%	-24.7%	-27.2%	-32.6%
11	CLAY	S x		-8.4%	-16.9%	-17.4%	-17.3%	-32.8%
12	CLINTON	s S x		-11.0%	-15.5%	-25.7%	-17.9%	-35.9%
13	CRAWFORD	R x		-3.7%	-33.1%	-17.0%	-24.0%	-15.4%
14	DAVIESS	s R x		-11.3%	-15.7%	-22.6%	-25.1%	-23.2%
15	DEARBORN	S		-16.3%	-14.7%	-28.8%	-24.7%	-28.8%
16	DECATUR	s R x		-18.6%	-4.0%	-29.3%	-34.8%	-33.3%
17	DEKALB	s S x		-8.2%	-6.6%	-36.9%	-33.4%	-33.0%
18	DELAWARE	U		-15.0%	-9.1%	-17.5%	-30.9%	-27.6%
19	DUBOIS	R x		-18.0%	-12.2%	-25.2%	-35.1%	-31.5%
20	ELKHART	U		-10.3%	0.4%	-19.0%	-33.5%	-29.4%
21	FAYETTE	s R x		-24.4%	-11.4%	-17.0%	-16.2%	-28.7%
22	FLOYD	s U x		-23.7%	-20.0%	-6.8%	-27.5%	-26.1%
23	FOUNTAIN	R x		-19.8%	-16.1%	-23.2%	-26.9%	-26.1%
24	FRANKLIN	R x		-16.9%	-20.8%	-45.1%	-42.5%	-35.4%
25	FULTON	s R x		-9.3%	-14.4%	-22.1%	-31.6%	-22.7%
26	GIBSON	R x		-4.2%	-19.7%	-16.2%	-30.1%	-16.4%
27	GRANT	s R x		-15.4%	-26.3%	-12.5%	-16.2%	-18.7%
28	GREENE	R x		-13.9%	-18.2%	-42.4%	-36.6%	-29.0%
29	HAMILTON	s S x		-14.6%	-22.3%	-38.6%	-38.9%	-46.8%
30	HANCOCK	s S x		-14.9%	-17.1%	-33.3%	-36.3%	-48.2%
31	HARRISON	s S x		-10.5%	-20.6%	-27.0%	-24.9%	-36.9%
32	HENDRICKS	S x		-10.2%	-14.4%	-52.4%	-46.8%	-44.9%

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			<u>Agricultural</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Utility</u>
33 HENRY	s	R x	-3.9%	-18.2%	-21.3%	-23.9%	-22.6%
34 HOWARD	s	U x	-19.3%	-18.2%	-16.5%	-22.9%	-26.3%
35 HUNTINGTON	s	S x	-13.6%	-21.9%	-16.7%	-9.5%	-31.7%
36 JACKSON		R x	-20.0%	-8.2%	-24.6%	-29.0%	-30.5%
37 JASPER	s	R x	-22.7%	-13.8%	-27.8%	-39.2%	-18.4%
38 JAY	s	R x	-13.8%	-25.9%	-5.3%	-12.8%	-18.7%
39 JEFFERSON	s	R x	-16.4%	-12.2%	-35.5%	-31.6%	-23.7%
40 JENNINGS	s	R x	-13.8%	-26.0%	-12.9%	-20.4%	-22.1%
41 JOHNSON	s	S x	-12.6%	-15.3%	-35.2%	-30.2%	-41.5%
42 KNOX		R	-9.1%	-14.2%	-16.0%	-24.2%	-16.4%
43 KOSCIUSKO	s	R x	-21.8%	-10.1%	-32.9%	-39.8%	-36.8%
44 LAGRANGE	s	R x	-18.2%	-7.1%	-32.6%	-33.1%	-40.2%
45 LAKE	s	L x	-8.3%	16.3%	-28.5%	-21.1%	-30.1%
46 LAPORTE		R x	-11.3%	-8.8%	-22.0%	-27.7%	-21.1%
47 LAWRENCE		R	-3.3%	-10.5%	-18.0%	-21.5%	-13.6%
48 MADISON		S	-12.1%	-18.2%	-20.4%	-19.7%	-29.0%
49 MARION	s	L x	-21.6%	-21.0%	-15.5%	-27.2%	-27.2%
50 MARSHALL	s	R x	-15.8%	-10.5%	-14.6%	-20.7%	-23.3%
51 MARTIN	s	R x	-10.0%	-41.7%	1.0%	-12.5%	-8.6%
52 MIAMI	s	R x	-10.6%	-33.1%	1.1%	-12.4%	-12.3%
53 MONROE	s	U x	-21.1%	-16.1%	-26.4%	-40.7%	-42.8%
54 MONTGOMERY		R x	-12.4%	-11.4%	-12.3%	-24.8%	-22.9%
55 MORGAN	s	S x	-20.1%	-15.4%	-44.2%	-42.7%	-51.8%
56 NEWTON	s	R x	-10.0%	-20.3%	-21.0%	-23.2%	-26.2%
57 NOBLE		R x	-12.7%	-7.9%	-35.3%	-30.1%	-31.2%
58 OHIO		S	-16.6%	-25.6%	-31.3%		-5.2%
59 ORANGE		R	-14.1%	-13.9%	-20.2%	-33.1%	-27.1%
60 OWEN		R x	-11.0%	-15.9%	-40.6%	-39.7%	-30.4%
61 PARKE	s	R x	-11.6%	-13.6%	-29.3%	-37.0%	-33.1%
62 PERRY	s	R x	-14.3%	-26.4%	-12.3%	-19.8%	-16.7%
63 PIKE		R x	-7.2%	-17.1%	-19.3%	-28.9%	-13.1%
64 PORTER		S x	-11.0%	-12.3%	-37.6%	-32.7%	-39.1%
65 POSEY	s	S x	-7.8%	-37.5%	-14.0%	-21.1%	-33.6%
66 PULASKI	s	R x	-9.8%	-17.9%	-23.5%	-34.2%	-23.8%
67 PUTNAM		R x	-15.4%	-15.0%	-21.5%	-24.4%	-29.9%
68 RANDOLPH	s	R x	-7.8%	-34.1%	2.0%	-13.0%	-12.2%
69 RIPLEY	s	R x	-19.8%	-8.2%	-36.2%	-37.5%	-38.2%
70 RUSH	s	R x	-17.4%	-9.4%	-20.8%	-24.4%	-26.7%
71 ST JOSEPH		U x	-10.6%	-28.7%	-3.2%	-16.9%	-20.9%
72 SCOTT	s	S x	-7.7%	-28.5%	-8.7%	-11.7%	-23.7%
73 SHELBY	s	S x	-14.8%	-18.3%	-20.5%	-17.0%	-40.3%
74 SPENCER		R x	-5.1%	-12.9%	-41.1%	-29.1%	-29.2%

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75	STARKE	s R x	-12.4%	-15.2%	-17.2%	-26.0%	-26.9%
76	STEUBEN	R x	-21.4%	-13.9%	-27.1%	-25.5%	-31.8%
77	SULLIVAN	R x	-5.8%	-15.4%	-40.3%	-31.1%	-22.0%
78	SWITZERLAND	R x	-20.2%	-22.9%	-44.0%	-40.1%	-33.0%
79	TIPPECANOE	U	-18.8%	-12.1%	-25.2%	-39.0%	-39.6%
80	TIPTON	S x	-12.4%	-22.0%	-20.3%	-22.3%	-31.6%
81	UNION	R	-11.1%	-14.6%	-31.5%	-40.0%	-25.3%
82	VANDEBURGH	s L x	-20.4%	-5.6%	-29.2%	-41.9%	-37.3%
83	VERMILLION	S x	6.4%	-11.7%	-43.4%	-28.8%	-25.3%
84	VIGO	U	-2.0%	-9.1%	-21.1%	-27.8%	-21.4%
85	WABASH	s R x	-13.4%	-14.6%	-14.9%	-25.5%	-19.0%
86	WARREN	R x	-15.8%	-23.2%	-27.4%	-35.2%	-29.8%
87	WARRICK	S x	-12.8%	-26.7%	-35.8%	-16.3%	-32.6%
88	WASHINGTON	s R x	-14.0%	-20.5%	-13.7%	-20.6%	-21.4%
89	WAYNE	R x	-13.1%	-13.8%	-15.2%	-24.9%	-18.3%
90	WELLS	s S x	-6.9%	-19.0%	-29.4%	-17.1%	-37.1%
91	WHITE	s R x	-15.7%	-11.7%	-27.7%	-37.6%	-32.6%
92	WHITLEY	S x	-11.8%	-16.9%	-48.5%	-44.1%	-42.3%

s=county in market value study sample; non-sample multipliers based on county type, RSUL
R=rural; S=suburban; U=small urban; L=large urban
x=county assessor/auditor data used