

# 2010 Property Tax Report

## Marion County

### with comparisons between 2007 and 2010



Legislative Services Agency

July 2010

This report describes property tax changes in Marion County between 2009 and 2010, with comparison to changes between 2007 and 2010. The report also shows the overall changes to property tax levies and property assessments since the recent property tax reforms have been implemented. Explanatory information is provided to highlight changes that are unique to Marion County and those that have occurred throughout the state. Statewide averages are based on data from all counties except Lake and LaPorte.

### Comparable Homestead Property Tax Changes in Marion County

	2009 to 2010		2007 to 2010	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
<b>Summary Change in Tax Bill</b>				
Higher Tax Bill	42,070	20.3%	2,752	1.3%
No Change	4,259	2.1%	391	0.2%
Lower Tax Bill	161,044	77.7%	204,230	98.5%
<b>Average Change in Tax Bill</b>	<b>-13.8%</b>		<b>-43.7%</b>	
<b>Detailed Change in Tax Bill</b>				
20% or More	1,554	0.7%	2,153	1.0%
10% to 19%	3,506	1.7%	218	0.1%
1% to 9%	37,010	17.8%	381	0.2%
0%	4,259	2.1%	391	0.2%
-1% to -9%	65,056	31.4%	926	0.4%
-10% to -19%	56,719	27.4%	2,445	1.2%
-20% to -29%	25,888	12.5%	13,120	6.3%
-30% to -39%	8,915	4.3%	51,569	24.9%
-40% to -49%	1,581	0.8%	70,558	34.0%
-50% to -59%	796	0.4%	44,336	21.4%
-60% to -69%	392	0.2%	9,360	4.5%
-70% to -79%	301	0.1%	3,025	1.5%
-80% to -89%	231	0.1%	2,410	1.2%
-90% to -99%	139	0.1%	1,668	0.8%
-100%	1,026	0.5%	4,813	2.3%
<b>Total</b>	<b>207,373</b>	<b>100.0%</b>	<b>207,373</b>	<b>100.0%</b>

Note: Percentages may not total due to rounding.

The average homeowner saw a 13.8% tax bill decrease from 2009 to 2010.

Homestead taxes in 2010 were still 43.7% lower than they were in 2007, before the property tax reforms.

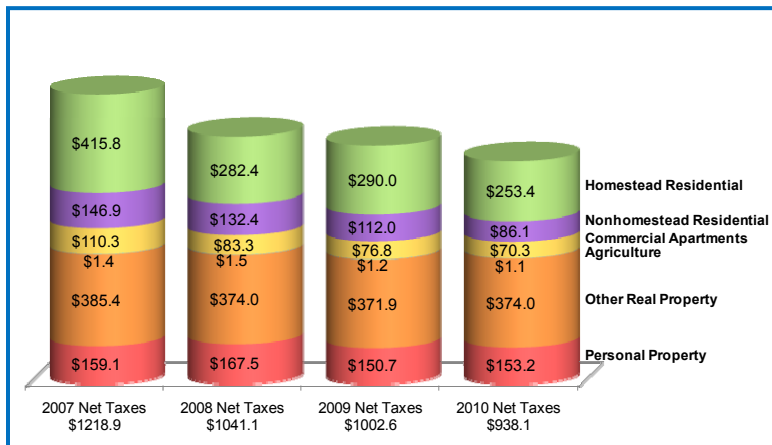
98.5% of homeowners saw lower tax bills in 2010 than in 2007.

58.8% of homeowners saw tax decreases of between 1% and 19% from 2009 to 2010. The largest percentage of homeowners have seen between a 30% and 49% decrease in their tax bills from 2007 to 2010.

### Marion County Overview

The much larger-than-average decline in homeowner tax bills was due to two main factors. Property tax levies decreased 2.4% in Marion County in 2010, compared to the state average increase of 2.4%. Indianapolis Public Schools saw an increase in its levy, due to a debt service fund which was passed by referendum. Indianapolis also increased its fire protection levy. But many other units decreased their levies, including Perry Township and the Lawrence, Perry, Pike, Warren, and Washington Township School Corporations. Marion County homeowners benefitted more from the one percent property tax cap than did homeowners in the average county, primarily because Marion County tax rates tend to be higher than the state average. The assessed value of commercial and industrial real property fell in Marion County in 2010, resulting in a tax shift to homeowners, but this was not enough to offset the factors that decreased homeowner taxes.

**Comparison of Net Property Tax by Property Type**  
(In Millions)



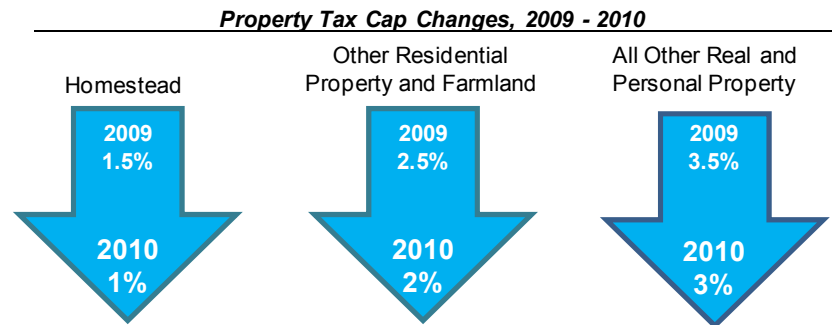
Net tax bills for all taxpayers decreased 6.4% in Marion County from 2009 to 2010. This was greater than the statewide reduction of 1.4%. In 2010 apartment owners saw an 8.5% decrease in tax bills. This large decrease was due mainly to the tightening of the tax caps from 2.5% to 2% for rental housing. The tightening of the tax caps also affected nonhomestead residential property (mostly small rental residences), which saw a 23.1% decrease in tax bills. Other real and personal property, mostly

commercial and industrial land, buildings, and equipment, saw a minimal increases in tax bills of 0.6% and 1.7%, respectively, in 2010. This was mainly because of slight increases in net assessed values for business real and personal property. The tax increases were tempered by the tightening of the tax caps from 3.5% to 3%. Despite the 4% increase in the base rate of farmland from \$1,200 to \$1,250 per acre, agricultural business property saw a 15.3% decrease in tax payments in 2010. This tax reduction is mostly due of the tightening of the tax caps from 2.5% to 2% for farmland.

### 2010 Property Tax Policy Changes

**Property Tax Caps.** Property tax caps tightened to their permanent levels. The tighter caps meant more taxpayers were eligible for tax cap credits. This resulted in greater reductions in property tax revenue for local governments.

**State Homestead Credits.** State homestead credits were reduced by 43% between 2009 and 2010 as part of a scheduled phaseout. The average statewide credit rate fell from 8% to 5% as a result. The credit will be eliminated in 2011.



### Tax Cap Credits

Tax cap credits in Marion County in 2010 amounted to 7.9% of the total property tax levy. The statewide average was 6.3%. The larger percentage loss in the county was partly due to higher-than-average tax rates in Marion County and to the county having a larger share of its net assessed value in the 2% cap category. The tax rate exceeded \$2 in 51 of 61 taxing districts, which qualified a large amount of residential property for circuit breaker credits. Commercial and industrial properties in the 3% tax cap category qualified for credits in 18 tax districts where tax rates exceeded \$3. Tax rates and home values were high enough for 23% of homesteads in the county to qualify for circuit breaker credits in the 1% category.

**2010 Circuit Breaker Credits by Cap Category  
Marion County Total \$79,244,942**

1%	2%	3%	Elderly
\$25,878,885	\$41,690,591	\$11,650,316	\$25,151
32.7%	52.6%	14.7%	0.0%

Marion County, Franklin Township Community Schools, and Indianapolis Public Schools saw the largest revenue losses from the tax caps in 2010. As a percentage of their total levies, Beech Grove City and the Beech Grove Public Library lost the most, at over 30%, each. Losses were greatest for units that overlapped Beech Grove City, because these tax districts had the highest tax rates.

### The Effects of Recession

In Marion County the recession has affected the economy, though less than in most Indiana counties. The recession created upward pressure on property tax bills in several ways. The unemployment rate rose from 4.5% in December 2007 to 9.3% in July 2009. Job losses and income declines contributed to a 1.9% drop in local income tax revenue. Because part of this revenue is used for property tax relief, local property tax credit rates declined in Marion County in 2010.

**Marion County Gross Assessed Value by Property Type**

Property Type	Gross AV 2009	Gross AV 2010	Gross AV Change
Homesteads	31,307,371,135	29,800,965,460	-4.8%
Other Residential	7,569,251,500	7,336,381,200	-3.1%
Ag Business/Land	44,704,100	45,433,200	1.6%
Business Real/Personal	24,849,257,829	24,724,065,036	-0.5%
<b>Total</b>	<b>\$63,770,584,564</b>	<b>\$61,906,844,896</b>	<b>-2.9%</b>

In addition, the recession reduced new construction, so less new property was added to assessment roles. The recession also reduced some property values, which affected assessed values through annual trending. Lower assessed values may result in higher tax rates for local taxpayers. In those instances where taxpayers' bills are limited by the caps, the higher rates may result in higher circuit breaker credits, causing increased revenue losses for local governments.

In Marion County, the gross assessed value of homesteads and other residential property fell 4.8% and 3.1%, respectively, in 2010. Agricultural and other real and personal property had modest changes. The total gross assessed value in Marion County fell 2.9%. This was lower than the state average increase of 0.6%.

The tables on the following pages illustrate 2007 – 2010 levy comparisons, 2010 tax rates and credit rates, and 2010 circuit breaker losses by taxing unit.

### Marion County Levy Comparison by Taxing Unit

Taxing Unit	2007	2008	2009	2010	% Change		
					2007-2008	2008-2009	2009-2010
<i>County Total</i>	1,433,394,320	1,374,759,213	931,744,879	909,563,378	-4.1%	-32.2%	-2.4%
State Unit	1,073,961	1,048,912	0	0	-2.3%	-100.0%	
Marion County	250,904,247	211,836,565	128,917,860	126,578,712	-15.6%	-39.1%	-1.8%
Center Township	2,823,133	2,828,253	2,701,920	2,783,421	0.2%	-4.5%	3.0%
Decatur Township	6,910,246	4,900,082	5,348,945	5,474,087	-29.1%	9.2%	2.3%
Franklin Township	9,071,433	8,706,932	8,340,321	8,982,379	-4.0%	-4.2%	7.7%
Lawrence Township	9,677,639	10,730,568	10,653,866	11,941,055	10.9%	-0.7%	12.1%
Perry Township	9,873,509	10,801,634	9,215,621	346,557	9.4%	-14.7%	-96.2%
Pike Township	14,318,364	14,214,208	16,631,846	16,544,673	-0.7%	17.0%	-0.5%
Warren Township	10,516,282	279,051	279,298	276,097	-97.3%	0.1%	-1.1%
Washington Township	655,840	705,127	701,938	700,060	7.5%	-0.5%	-0.3%
Wayne Township	19,716,385	18,685,929	19,019,126	19,258,286	-5.2%	1.8%	1.3%
Lawrence Civil City	10,322,725	10,671,074	9,783,851	8,923,358	3.4%	-8.3%	-8.8%
Beech Grove Civil City	5,648,402	5,428,951	5,671,061	5,576,089	-3.9%	4.5%	-1.7%
Southport Civil City	189,677	188,231	188,938	185,826	-0.8%	0.4%	-1.6%
Speedway City Civil Town	5,835,089	6,088,745	5,287,742	5,219,915	4.3%	-13.2%	-1.3%
Clermont Civil Town	480,321	478,661	480,926	481,471	-0.3%	0.5%	0.1%
Cumberland Civil Town	783,266	793,044	981,766	912,369	1.2%	23.8%	-7.1%
Homecroft Civil Town	81,406	83,571	64,973	75,132	2.7%	-22.3%	15.6%
Meridian Hills Civil Town	178,210	166,880	164,838	165,871	-6.4%	-1.2%	0.6%
Rocky Ripple Civil Town	25,867	25,854	22,723	24,443	-0.1%	-12.1%	7.6%
Warren Park Civil Town	5,517	4,657	3,498	4,018	-15.6%	-24.9%	14.9%
Williams Creek Civil Town	74,919	74,895	73,190	74,503	0.0%	-2.3%	1.8%
Wynnedale Civil Town	11,070	10,759	9,587	10,619	-2.8%	-10.9%	10.8%
Spring Hill Civil Town	0	0	0	0			
M.S.D. Decatur Township School Corp	22,216,764	27,758,501	18,001,477	19,475,910	24.9%	-35.1%	8.2%
Franklin Township Community School Corp	41,647,949	47,727,918	34,526,808	33,246,782	14.6%	-27.7%	-3.7%
M.S.D. Lawrence Township School Corp	82,575,664	83,705,634	44,934,442	42,914,503	1.4%	-46.3%	-4.5%
M.S.D. Perry Township School Corp	60,791,252	63,688,931	39,931,759	29,831,413	4.8%	-37.3%	-25.3%
M.S.D. Pike Township School Corp	87,044,287	84,744,718	45,645,979	40,050,402	-2.6%	-46.1%	-12.3%
M.S.D. Warren Township School Corp	61,940,445	58,474,571	34,085,301	28,128,063	-5.6%	-41.7%	-17.5%
M.S.D. Washington Township School Corp	74,853,920	76,368,711	32,013,150	28,439,655	2.0%	-58.1%	-11.2%
M.S.D. Wayne Township School Corp	64,372,354	63,778,734	40,747,388	40,230,876	-0.9%	-36.1%	-1.3%
Beech Grove City School Corp	9,547,450	8,943,330	6,785,663	9,271,971	-6.3%	-24.1%	36.6%
Indianapolis Public School Corp	211,555,492	193,950,149	107,869,702	120,232,632	-8.3%	-44.4%	11.5%
Speedway City School Corp	7,933,541	7,372,737	1,882,616	2,202,088	-7.1%	-74.5%	17.0%
Beech Grove Public Library	1,079,585	1,048,508	1,027,947	1,116,091	-2.9%	-2.0%	8.6%
Speedway City Public Library	763,470	759,859	708,827	760,028	-0.5%	-6.7%	7.2%
Indianapolis-Marion County Public Library	38,932,720	38,426,227	38,727,435	37,474,023	-1.3%	0.8%	-3.2%
Indianapolis Sanitation (Liquid)	0	0	0	0			
Indianapolis Sanitation (Solid)	25,848,863	25,833,912	25,845,506	25,200,357	-0.1%	0.0%	-2.5%
Indianapolis Police Special Service	43,319,872	43,315,248	33,359,573	31,767,297	0.0%	-23.0%	-4.8%
Indianapolis Fire Special Service	47,193,938	56,126,111	45,012,379	53,857,018	18.9%	-19.8%	19.6%
Indianapolis Public Transportation	21,220,606	20,769,503	21,134,612	20,668,415	-2.1%	1.8%	-2.2%
Marion County Health And Hospital	90,481,254	92,391,685	57,247,897	57,128,763	2.1%	-38.0%	-0.2%
Marion County Airport	0	0	0	0			
Speedway Public Transportation	195,594	236,386	223,493	236,336	20.9%	-5.5%	5.7%
Indianapolis Consolidated City	23,146,309	15,582,800	20,495,759	21,823,645	-32.7%	31.5%	6.5%
Indianapolis Consolidated County	52,713,609	48,075,144	50,605,672	50,968,169	-8.8%	5.3%	0.7%
Lawrence City Redevelopment Comm	0	444,905	444,869	0		0.0%	-100.0%
Redevelopment Comm Of Indianapolis	4,841,874	6,482,408	5,942,791	0	33.9%	-8.3%	-100.0%

## Marion County Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	LOIT PTRC	Credit Rates						Net Tax Rate, Homesteads
				State Homestead	COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
49101	Indpls City - Center Twp	2.9796	--	4.4866%	4.7661%	--	--	0.4187%	--	2.6914
49102	Beech Grove City - Center Twp	4.3663	--	4.4866%	3.6180%	--	--	0.4187%	--	3.9941
49200	Decatur Township - Sanitation	3.2518	--	4.4866%	2.3358%	--	--	0.4187%	--	3.0163
49201	Indpls City - Decatur Twp	2.9270	--	4.4866%	4.6869%	--	--	0.4187%	--	2.6462
49270	Indpls-Decatur Twp-Police-Outside	3.5717	--	4.4866%	2.8432%	--	--	0.4187%	--	3.2949
49274	Indpls-Decatur Twp-Police & Fire	3.3432	--	4.4866%	3.5293%	--	--	0.4187%	--	3.0612
49300	Franklin Twp-Sanitation	3.4268	--	4.4866%	2.4059%	--	--	0.4187%	--	3.1763
49302	Beech Grove City-Franklin Twp	4.3347	--	4.4866%	3.5575%	--	--	0.4187%	--	3.9679
49320	Beech Grove-Franklin Twp-Frank Twp Schl	3.9990	--	4.4866%	3.7495%	--	--	0.4187%	--	3.6529
49376	Indpls-Franklin Twp-Fire-Outside	3.1973	--	4.4866%	3.0128%	--	--	0.4187%	--	2.9441
49382	Franklin Twp-Consol County	3.4268	--	4.4866%	2.4062%	--	--	0.4187%	--	3.1762
49400	Lawrence Twp-Sanitation	2.2655	--	4.4866%	3.7992%	--	--	0.4187%	--	2.0683
49401	Indpls-Lawrence Twp	2.9246	--	4.4866%	4.6710%	--	--	0.4187%	--	2.6445
49407	Lawrence City	2.3925	--	4.4866%	4.5373%	--	--	0.4187%	--	2.1666
49474	Indpls-Lawrence Twp-Police & Fire	2.4933	--	4.4866%	4.7947%	--	--	0.4187%	--	2.2514
49476	Indpls-Lawrence Twp-Fire-San	2.1734	--	4.4866%	4.3177%	--	--	0.4187%	--	1.9729
49500	Perry Twp-Sanitation	2.1818	--	4.4866%	4.3191%	--	--	0.4187%	--	1.9805
49501	Indpls-Perry Twp	2.9279	--	4.4866%	4.7090%	--	--	0.4187%	--	2.6464
49502	Beech Grove - Perry Twp	4.3146	--	4.4866%	3.5656%	--	--	0.4187%	--	3.9491
49513	Southport-Perry Twp	2.1729	--	4.4866%	4.6945%	--	--	0.4187%	--	1.9643
49520	Beech Grove - Perry Schl	2.9616	--	4.4866%	4.9645%	--	--	0.4187%	--	2.6693
49523	Homecroft - Perry Twp	2.2775	--	4.4866%	4.5083%	--	--	0.4187%	--	2.0631
49570	Indpls-Perry Twp-Police-San	2.5017	--	4.4866%	4.7898%	--	--	0.4187%	--	2.2592
49574	Indpls-Perry Twp-Police & Fire	2.4798	--	4.4866%	4.7614%	--	--	0.4187%	--	2.2401
49576	Indpls-Perry Twp-Fire-San	2.1599	--	4.4866%	4.2790%	--	--	0.4187%	--	1.9615
49600	Pike Twp-Outside Sanitation	2.1832	--	4.4866%	3.7521%	--	--	0.4187%	--	1.9942
49601	Indpls-Pike Twp	2.9181	--	4.4866%	4.6979%	--	--	0.4187%	--	2.6379
49604	Clermont - Pike Twp	2.8067	--	4.4866%	5.1672%	--	--	0.4187%	--	2.5240
49674	Indpls-Pike Twp-Police & Fire- Pike Schl	2.3994	--	4.4866%	4.6958%	--	--	0.4187%	--	2.1690
49676	Indpls-Fire-San	2.0795	--	4.4866%	4.1836%	--	--	0.4187%	--	1.8905
49682	Pike Twp-Consol County	2.1832	--	4.4866%	3.7531%	--	--	0.4187%	--	1.9942
49700	Warren Twp-San	2.3635	--	4.4866%	4.2454%	--	--	0.4187%	--	2.1472
49701	Indpls-Warren Twp	2.9263	--	4.4866%	4.6903%	--	--	0.4187%	--	2.6455
49702	Beech Grove - Warren Twp	4.3130	--	4.4866%	3.5494%	--	--	0.4187%	--	3.9483
49716	Warren Park-Warren Twp	2.3733	--	4.4866%	3.9889%	--	--	0.4187%	--	2.1622
49724	Cumberland Town-Warren Twp	3.3834	--	4.4866%	5.4006%	--	--	0.4187%	--	3.0347
49770	Indpls-Warren Twp-Police-San	2.6834	--	4.4866%	4.6930%	--	--	0.4187%	--	2.4258
49774	Indpls-Warren Twp-Police & Fire	2.6834	--	4.4866%	4.6928%	--	--	0.4187%	--	2.4258
49776	Indpls - Fire	2.3635	--	4.4866%	4.2255%	--	--	0.4187%	--	2.1477
49800	Washington Twp-San	1.7524	--	4.4866%	5.0785%	--	--	0.4187%	--	1.5774
49801	Indpls-Washington Twp	2.9273	--	4.4866%	4.6906%	--	--	0.4187%	--	2.6464
49805	Crows Nest-Washington Twp	1.7524	--	4.4866%	5.0791%	--	--	0.4187%	--	1.5774
49806	Highwoods - Washington Twp	1.7524	--	4.4866%	5.0851%	--	--	0.4187%	--	1.5773
49809	North Crows Nest - Washington Twp	1.7524	--	4.4866%	5.0789%	--	--	0.4187%	--	1.5774
49811	Rocky Ripple - Washington Twp	1.8901	--	4.4866%	5.2911%	--	--	0.4187%	--	1.6974
49815	Spring Hill - Washington Twp	1.7524	--	4.4866%	5.0776%	--	--	0.4187%	--	1.5775
49817	Williams Creek - Washington Twp	1.8322	--	4.4866%	5.2058%	--	--	0.4187%	--	1.6469
49820	Meridian Hills - Washington Twp	1.8335	--	4.4866%	5.1594%	--	--	0.4187%	--	1.6490
49822	Wynnedale - Washington Twp	1.8521	--	4.4866%	5.0518%	--	--	0.4187%	--	1.6677
49874	Indpls-Washington Twp-Police & Fire	2.0723	--	4.4866%	5.5287%	--	--	0.4187%	--	1.8561
49876	Indpls-Washington Twp-Fire	1.7524	--	4.4866%	5.0894%	--	--	0.4187%	--	1.5773
49900	Wayne Twp - San	3.2000	--	4.4866%	4.0133%	--	--	0.4187%	--	2.9146
49901	Indpls - Wayne Twp	2.9438	--	4.4866%	4.7088%	--	--	0.4187%	--	2.6608
49904	Clermont - Wayne Twp	3.4966	--	4.4866%	4.4817%	--	--	0.4187%	--	3.1684
49914	Speedway - Wayne Twp	2.1164	--	4.4866%	5.6065%	--	--	0.4187%	--	1.8939
49930	Wayne Twp - Ben Davis Conservancy	3.2000	--	4.4866%	4.0134%	--	--	0.4187%	--	2.9146
49970	Indpls - Wayne Twp - Police	3.5199	--	4.4866%	4.3757%	--	--	0.4187%	--	3.1932
49974	Indpls - Wayne Twp - Police & Fire	3.0893	--	4.4866%	4.0144%	--	--	0.4187%	--	2.8137
49976	Indpls-Wayne Twp-Fire	2.7694	--	4.4866%	3.5119%	--	--	0.4187%	--	2.5363
49979	Indpls-Wayne Twp-Ben Davis Cons	2.7694	--	4.4866%	3.6377%	--	--	0.4187%	--	2.5328
49982	Wayne Twp-Consol County	3.2000	--	4.4866%	4.0133%	--	--	0.4187%	--	2.9146

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *State Homestead Credit* is the HEA1001-2008 special rate, which will be eliminated after 2010.

The *LOIT, COIT, and CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

### Marion County 2010 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type					Total	Levy	Circuit Breaker as % of Levy
	(2%)		(3%)		Elderly			
	(1%) Homesteads	Other Residential and Farmland	All Other Real/Personal					
<i>Non-TIF Total</i>	25,241,610	39,591,013	10,438,665	25,151		75,296,439	909,563,378	8.3%
<i>TIF Total</i>	637,275	2,099,577	1,211,651	0		3,948,502	90,911,395	4.3%
<i>County Total</i>	25,877,866	41,675,091	11,067,124	25,151		78,645,232	990,199,904	7.9%
Marion County	3,079,947	4,844,581	1,054,252	3,233		8,982,013	126,578,712	7.1%
Center Township	42,015	217,640	17,801	36		277,493	2,783,421	10.0%
Decatur Township	132,717	259,514	278,855	0		671,086	5,474,087	12.3%
Franklin Township	1,280,177	616,210	304,982	604		2,201,973	8,982,379	24.5%
Lawrence Township	496,291	167,695	0	1		663,987	11,941,055	5.6%
Perry Township	2,291	9,558	1,383	1		13,233	346,557	3.8%
Pike Township	165,524	165,460	0	2		330,986	16,544,673	2.0%
Warren Township	1,236	10,163	475	18		11,892	276,097	4.3%
Washington Township	19,866	14,321	0	37		34,224	700,060	4.9%
Wayne Township	428,042	1,383,219	728,602	305		2,540,167	19,258,286	13.2%
Lawrence Civil City	180,051	260,115	0	7		440,173	8,923,358	4.9%
Beech Grove Civil City	212,084	546,137	938,681	244		1,697,146	5,576,089	30.4%
Southport Civil City	46	3,206	0	0		3,252	185,826	1.7%
Speedway City Civil Town	166	53,473	0	189		53,829	5,219,915	1.0%
Clermont Civil Town	35,095	25,330	22,888	0		83,313	481,471	17.3%
Cumberland Civil Town	6,093	94,661	68,547	0		169,301	912,369	18.6%
Homecroft Civil Town	191	992	0	0		1,183	75,132	1.6%
Meridian Hills Civil Town	1,586	0	0	0		1,586	165,871	1.0%
Rocky Ripple Civil Town	0	0	0	23		23	24,443	0.1%
Warren Park Civil Town	47	169	0	1		217	4,018	5.4%
Williams Creek Civil Town	2,252	0	0	0		2,252	74,503	3.0%
Wynnedale Civil Town	0	0	0	0		0	10,619	0.0%
Spring Hill Civil Town	0	0	0	0		0	0	
M.S.D. Decatur Township School Corp	472,111	923,163	992,387	0		2,387,661	19,475,910	12.3%
Franklin Township Community School Corp	4,735,283	2,270,987	1,137,691	2,233		8,146,194	33,246,782	24.5%
M.S.D. Lawrence Township School Corp	1,523,171	789,719	0	9		2,312,899	42,914,503	5.4%
M.S.D. Perry Township School Corp	95,389	552,527	0	12		647,927	29,831,413	2.2%
M.S.D. Pike Township School Corp	403,363	399,052	0	5		802,420	40,050,402	2.0%
M.S.D. Warren Township School Corp	91,502	630,998	60,109	540		783,150	28,128,063	2.8%
M.S.D. Washington Township School Corp	28,990	0	0	452		29,442	28,439,655	0.1%
M.S.D. Wayne Township School Corp	914,613	2,892,589	1,565,360	618		5,373,180	40,230,876	13.4%
Beech Grove City School Corp	297,187	768,493	1,338,313	359		2,404,352	9,271,971	25.9%
Indianapolis Public School Corp	3,569,698	8,846,826	0	6,904		12,423,428	120,232,632	10.3%
Speedway City School Corp	70	22,558	0	80		22,708	2,202,088	1.0%
Beech Grove Public Library	42,823	110,737	192,845	52		346,457	1,116,091	31.0%
Speedway City Public Library	24	7,786	0	28		7,838	760,028	1.0%
Indianapolis-Marion County Public Library	920,582	1,423,329	240,125	941		2,584,977	37,474,023	6.9%
Indianapolis Sanitation (Liquid)	0	0	0	0		0	0	
Indianapolis Sanitation (Solid)	623,220	965,063	166,062	657		1,755,002	25,200,357	7.0%
Indianapolis Police Special Service	923,070	2,341,064	102,810	1,785		3,368,728	31,767,297	10.6%
Indianapolis Fire Special Service	828,517	2,188,739	195	1,894		3,019,346	53,857,018	5.6%
Indianapolis Public Transportation	515,579	808,912	181,973	545		1,507,009	20,668,415	7.3%
Marion County Health And Hospital	1,390,072	2,186,504	475,815	1,459		4,053,851	57,128,763	7.1%
Marion County Airport	0	0	0	0		0	0	
Speedway Public Transportation	8	2,421	0	9		2,437	236,336	1.0%
Indianapolis Consolidated City	540,447	836,382	144,009	570		1,521,408	21,823,645	7.0%
Indianapolis Consolidated County	1,240,171	1,950,718	424,505	1,302		3,616,696	50,968,169	7.1%
Lawrence City Redevelopment Comm	0	0	0	0		0	0	
Redevelopment Comm Of Indianapolis	0	0	0	0		0	0	
TIF - 140 W Washington St	64,285	99,807	0	0		164,092	26,757,195	0.6%
TIF - 141 Harding Street	0	5,091	0	0		5,091	6,326,199	0.1%
TIF - 142 S E Redevelopment	123,691	227,614	0	0		351,305	8,575,922	4.1%
TIF - 143 N W Redevelopment	135,232	650,774	0	0		786,005	3,996,438	19.7%
TIF - 144 NR North Industrial Pk	0	16,215	0	0		16,215	1,621,363	1.0%
TIF - 145 Union Station	0	5,982	0	0		5,982	4,467,234	0.1%
TIF - 146 Convention Ctr Hotel	0	883	0	0		883	3,713,992	0.0%
TIF - 147 Barrington HoTIF	0	22,812	0	0		22,812	133,099	17.1%
TIF - 148 Fall Creek Housing	225,899	101,256	0	0		327,155	1,556,926	21.0%
TIF - 149 United NW Area	227	200,582	0	0		200,810	673,130	29.8%
TIF - 150 Meridian Redevelopmt	0	25,906	0	0		25,906	99,139	26.1%
TIF - 151 Martindale-Brightwood	0	0	0	0		0	346,420	0.0%
TIF - 152 Meridian II Redevelopmt	0	0	0	0		0	10,164,235	0.0%
TIF - 153 Lilly PP	0	0	0	0		0	0	
TIF - 154 Fall Creek East HoTIF	27,407	54,196	0	0		81,603	316,132	25.8%
TIF - 155 Near East HoTIF	242	303,242	0	0		303,484	1,147,016	26.5%
TIF - 156 Martindale Industrial Redev	0	0	0	0		0	282,080	0.0%

**Marion County 2009 Circuit Breaker Cap Credits**

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			
TIF - 157 Harding Street Expansion	0	0	0	0	0	418,725	0.0%
TIF - 158 Supplemental Housing Prog	0	51,491	0	0	51,491	140,796	36.6%
TIF - 170 Breech Grove Consolidated Allocation Area Expansion	0	0	852	0	852	2,810	30.3%
TIF - 171 Beech Grove Regional Medical Center Allocation Area	0	0	1,706	0	1,706	8,816	19.4%
TIF - 240 Decatur Twp Arpt EDA	10,323	183,111	389,970	0	583,404	5,279,298	11.1%
TIF - 241 Decatur Twp Arpt EDA	0	0	0	0	0	0	0
TIF - 352 Amtrak/Conrail Redev	0	0	16,906	0	16,906	62,119	27.2%
TIF - 440 Lawrence 96th Street	0	0	0	0	0	0	0
TIF - 447 Fort Harrison	48,951	134,313	0	0	183,264	3,482,824	5.3%
TIF - 448 Pendelton Pike Allocation	0	803	0	0	803	301,598	0.3%
TIF - 449 Monarch Allocation Area	0	0	0	0	0	2,363	0.0%
TIF - 552 South Emerson Redev	0	0	218,554	0	218,554	759,025	28.8%
TIF - 553 Beech Grove Cons Alloc Area	0	0	470	0	470	1,631	28.8%
TIF - 640 Dow Elanco Redev	0	0	0	0	0	0	0
TIF - 740 Brooksville/Senour Dev	0	0	0	0	0	0	0
TIF - 741 Naval Center (Hughes)	0	0	0	0	0	0	0
TIF - 752 Amtrak/Conrail Redev	0	0	10,785	0	10,785	37,520	28.7%
TIF - 761 Naval Center Pp	0	0	0	0	0	0	0
TIF - 840 Washington 96th St	0	0	0	0	0	0	0
TIF - 841 Glendale Redev	0	0	0	0	0	1,178,174	0.0%
TIF - 842 Glendale Redev	0	0	0	0	0	17,760	0.0%
TIF - 908 Wayne Twp Arpt EDA	0	1,039	10,660	0	11,699	161,791	7.2%
TIF - 940 Wayne Twp Arpt EDA	1,019	13,232	531,755	0	546,005	8,069,673	6.8%
TIF - 941 Wayne Twp Arpt EDA	0	0	0	0	0	258,598	0.0%
TIF - 944 Speedway Redevelopmt	0	83	0	0	83	229,117	0.0%
TIF - 945 Speedway Redevel II	0	0	0	0	0	0	0
TIF - 946 Tibbs Avenue	0	85	29,991	0	30,077	173,173	17.4%
TIF - 947 Speedway Allocation II	0	1,061	0	0	1,061	149,064	0.7%

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

**Circuit Breaker Credit Types:**

*Homesteads* are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

*Other Residential/Farmland* includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

*All Other Real/Personal* is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

*Elderly* includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.