

# 2019 Allen County Property Tax Comparison

## Overall Considerations for Year to Year Comparisons

- Tax rates for each local unit of government are determined by dividing the Property Tax Levy (the amount of money the unit of government needs to operate) by the Net Assessed Value (NAV) for each unit. Higher tax levies increase tax rates, while lower tax levies decrease tax rates. Inversely, higher assessed value lowers the tax rate and lower assessed value increases the tax rate. A tax unit's percentage increase in tax levy will not usually equal the percentage increase in the unit's tax rate. For example, Fort Wayne's tax levy increased approximately 3.4% from 2018, however Fort Wayne's tax rate decreased over 2.7% because its net assessed value increased 6.1%.
- Overall NAV in Allen County increased by 6.9%. Only 8 out of 48 taxing districts had decreases in NAV, while every taxing district except NH-Adams Greenwood Lakes Grad annex experienced an over 3% decrease in the tax rate. This is not to be unexpected given the overall total levy increase of only 2.4% coupled with the previously mentioned NAV increase. The 2019 Local Income Tax (LIT) Uniform Property Tax Relief (PTR) credit is approximately 5.8% of the Gross Tax Liability reflecting a 4.3% increase over the 2018 rate due to greater income tax revenue to fund the credit. Homesteads receive an additional PTR credit of approximately 7% for a total credit rate over 12.8% which is a minimal .3% increase over 2018.
- In general, 2019 tax bills will be higher than 2018 due to assessed value increasing disproportionately to the decrease in tax rates. In example, two of the more populous areas of FW Wayne and FW St Joe had NAV increases of 7.2% and 7.3%, but the corresponding tax rate decreases are only 3.6% each. Expectations are that the majority of property owners will see increased tax bills as a result of increased assessed value and some may even experience double digit increases in areas for which the market demand has been greater. As explained below, all school districts except EACS have a referendum tax rate that is outside the tax caps.
- **2019 Individual Tax Trends will vary depending on CHANGE IN ASSESSED VALUE**  
Generally, if the assessed value of an individual property goes up the tax bill will increase and the opposite is also true. This is especially true for properties already at the tax caps because the taxes are calculated as a percent of the assessed value, with the exception of the SACS, FWCS and NACS Referendum rates as they are exempt from CB caps. For example, if a property is at the tax caps and the AV increases, the tax bill may also increase because the higher AV results in a higher tax cap for the property. With overall NAV increasing 6.9%, many will see increased taxes unless their assessed value remained fairly constant.
- **Referendum Tax Levy in FWCS, SACS & NACS districts**  
EACS is only school district that does not have a Referendum tax levy outside the property tax caps. For properties in FWCS, SACS & NACS districts the Referendum fund tax levy may cause tax bills to be greater than the Property Tax Caps of 1, 2 and 3%. Referendum funds also do not receive PTR credits. FWCS & NACS Referendum levies are for debt repayment and SACS is an operating levy Referendum. FWCS Referendum Tax Rate decreased 9.5% from 2018 due to a drop in the Tax Levy of 3.9% and increased NAV. It is important to note the FWCS Referendum rate is on average only 6% of the total applicable Taxing District tax rate. SACS Referendum rate decreased 6% from 2018 which is due to an almost static Tax Levy and the increase in NAV of over 6%. The NACS Referendum is new in 2019 and is to pay debt service for a new elementary school as well as existing school safety improvements. The following taxing districts are in the FWCS area: Pleasant(59), St Joseph(63), Washington (65), and Wayne (67) Townships; Pleasant (60), St Joseph (64), Washington (66) and Wayne (68) Transits; FW Adams (69), FW Pleasant(71), FW St. Joseph(72), FW Washington(73), FW Wayne(74), FW Fire District(76), FW Pleasant Fire(80) and NH St Joseph(85). The following taxing districts are in the SACS area: Aboite (38) and Lafayette (48) Townships; FW Aboite (75) and Zanesville (79). Eel River (044), Lake (049), Perry (057), Huntertown(058), Huntertown Eel River (087) and FW Perry (091) are in the NACS district.
- **2019 School Corporation Levy Changes**  
The taxes levied by School Corporations are the 2nd largest (34.2%) piece of the overall tax bill and therefore are a main factor in driving tax bills up or down. FWCS overall levy increased approximately 1.9%, but the overall FWCS tax rate dropped 4.4% because of the 6.3% increase in NAV. The FWCS levy increase is due to the newly termed Operations levy, which comprises the operational aspect vs the educational side/levy. SACS levy decreased 1.3% due to the 8% decrease in Debt Service that was only partially offset by the increase in the Operations levy. The SACS tax rate decreased over 7% as NAV growth completely offset the levy increase. NACS levy increase was approximately 3% due to the new Referendum and Operation levies both increasing. However, the tax rate decreased over 6% as a result of the 10% increase in NAV. EACS levy increased 1.5%, due to the Operations levy increase; but the EACS tax rate decreased over 4% as the 5.7% NAV increase offset the levy growth.

• **City of Fort Wayne Levy Increase**

For 2019, the City of Fort Wayne increased their levy almost 3.4%. The main contributing factors are the 10.6% and 6.7% increases in the Fire and Park levies that were only somewhat offset by other levy reductions. The 6.1% City NAV increase negates the levy increase for a net 2.7% decrease in the tax rate. Depending on whether or not a property is at the tax caps will greatly affect how the tax bill fluctuates. For those City residents already at the tax caps, increases in AV will generally result in a correlating increase in the tax bill. For those City of Fort Wayne residents not at the tax caps with minimal assessed value increases, the tax bills may remain consistent to 2018. This is due across the board tax rate decreases, but this is highly dependent on assessed value changes. For 2019, almost all Taxing units experienced significant AV growth; therefore it is anticipated that most properties AV increased.

• **2019 Experience for Homeowners - Moderate to Large INCREASES due to Increased AV**

Many Homeowners may see tax bills with increases close to 10% and possibly more. Over 75% of Homesteads are located within 8 taxing districts of which had an average increase of 8%. Even though tax rates decreased in every taxing district, the drop is not enough to offset the increases in AV. Homeowners in Perry, St Joseph, Aboite, Washington, Adams and Wayne Townships specifically are more than likely to experience these AV increases as market demand is driving up selling prices that correlate with assessed value. As was previously mentioned, the PTR credit rate remained relatively unchanged and will not be a significant factor. In addition to AV increases, for those properties at the tax cap in Perry township they new NACS referendum will also cause an increase in your tax bill as it is outside the tax caps. As FWCS & SACS referendum rates decreased, these will not be attributed to tax bill increases from 2018.

• **2019 Experience Farmland Owners - Slight INCREASES, if at all. Due to Increased AV**

Historically, assessed values for farms have generally fallen below the market value. For 2019, the base value is \$1,610 per acre and decreased 12.9% from \$1,850 in 2018. This is the result of 2016 law changes to the base value per acre calculation by the Indiana General Assembly in SEA 308. While this will help keep Ag land values somewhat lower, many of the top farmland districts (Milan, Springfield, Cedar Creek, Marion, and Lafayette) may experience ever so slight tax bill increases of 1-3% in 2019. The decrease in tax rates will minimize these increases as the average AV increase for the main Ag districts is only 2.6%. If Ag land is at the cap in the NACS district, the tax bill may be higher this year with the new referendum.

• **2019 Rental/Apartment Owners - Moderate INCREASES due to Increased AV**

Similar to Homesteads, increases for Rental/Apartment owners will be driven for the most part by AV increases. Approximately 43% of taxing district net rates are above \$2 and therefore Rental/Apartment units will be at the tax cap in these areas. Even if a rental property is not at the tax caps there is still a good chance they will see tax bill increases due to the aforementioned increase in AV. As mentioned previously, referendum rates are outside the tax caps and may cause tax bills to increase above 2% of AV for applicable properties.

• **2019 Experience Business/Personal Property Owners - INCREASES in due to Increased NAV**

Those Business/Personal Property Owners located in many Fort Wayne taxing districts are subject to tax rates over \$3 and therefore may be at the 3% Tax Cap. As mentioned above, increases in tax bills will correlate with the value increase of the specific parcel. Those properties located in SACS, FWCS and now NACS are subject to the referendum taxes exempt from the tax caps and will pay the amount associated with the referendum above and beyond the 3% cap.

**2019 Allen County Tax Rates**

	<b>GROSS</b>	<b>LIT</b>	<b>NET</b>	<b>LIT</b>	<b>NET</b>		
<b>YEAR: 2019</b>	<b>DISTRICT</b>	<b>PTR</b>	<b>NET</b>	<b>HOMESTEAD</b>	<b>HOMESTEAD</b>		
<b>COUNTY: 02 ALLEN</b>	<b>RATE</b>	<b>RATE</b>	<b>RATE</b>	<b>PTR RATE</b>	<b>RATE</b>	<b>% Change</b>	<b>% Change</b>
			(Less LIT PTR Rate)		(Less LIT PTR Homestead Rate)	from 2018	from 2018
<b>DISTRICT</b>						<b>Net Rate</b>	<b>Net HMSTD Rate</b>
38 ABOITE	1.6206	5.7777	1.5333	12.8053	1.4271	-6.60%	-6.61%
39 ADAMS	2.1814	5.7777	2.0554	12.8053	1.9021	-3.35%	-3.38%
40 ADAMS PTC	2.2443	5.7777	2.1146	12.8053	1.9569	-3.33%	-3.37%
41 NEW HAVEN ADAMS FWPTC	3.1005	5.7777	2.9214	12.8053	2.7035	-3.23%	-3.26%
42 CEDAR CREEK	1.6802	5.7777	1.5831	12.8053	1.4650	-4.44%	-4.48%
43 GRABILL	2.5623	5.7777	2.4143	12.8053	2.2342	-3.03%	-3.06%
44 EEL RIVER	1.8523	5.7777	1.7478	12.8053	1.6208	-6.15%	-5.99%
45 JACKSON	1.6761	5.7777	1.5793	12.8053	1.4615	-4.24%	-4.27%
46 JEFFERSON	1.7428	5.7777	1.6421	12.8053	1.5196	-4.41%	-4.44%
47 NEW HAVEN JEFFERSON - F	3.0663	5.7777	2.8891	12.8053	2.6737	-3.20%	-3.23%
48 LAFAYETTE	1.7348	5.7777	1.6409	12.8053	1.5267	-5.94%	-5.96%
49 LAKE	1.8602	5.7777	1.7553	12.8053	1.6276	-5.55%	-5.39%
50 MADISON	1.7543	5.7777	1.6529	12.8053	1.5297	-3.43%	-3.47%
51 MARION	1.7023	5.7777	1.6039	12.8053	1.4843	-4.48%	-4.51%
52 MAUMEE	1.7541	5.7777	1.6528	12.8053	1.5295	-3.68%	-3.71%
53 WOODBURN	2.4158	5.7777	2.2762	12.8053	2.1064	-3.39%	-3.42%
54 MILAN	1.7312	5.7777	1.6312	12.8053	1.5095	-4.30%	-4.33%
55 MONROE	1.7408	5.7777	1.6402	12.8053	1.5179	-4.00%	-4.04%
56 MONROEVILLE	3.1032	5.7777	2.9239	12.8053	2.7058	-4.58%	-4.62%
57 PERRY	1.8569	5.7777	1.7522	12.8053	1.6248	-5.73%	-5.57%
58 HUNTERTOWN	1.9376	5.7777	1.8282	12.8053	1.6951	-5.87%	-5.72%
59 PLEASANT	1.8718	5.7777	1.7747	12.8053	1.6567	-4.06%	-4.24%
60 PLEASANT PTC	1.9347	5.7777	1.8340	12.8053	1.7115	-4.03%	-4.19%
61 SCIPIO	1.6896	5.7777	1.5920	12.8053	1.4732	-4.07%	-4.11%
62 SPRINGFIELD	1.7045	5.7777	1.6060	12.8053	1.4862	-4.49%	-4.53%
63 ST. JOSEPH	1.8142	5.7777	1.7205	12.8053	1.6065	-4.43%	-4.60%
64 ST. JOSEPH PTC	1.8771	5.7777	1.7797	12.8053	1.6613	-4.38%	-4.55%
65 WASHINGTON	1.8320	5.7777	1.7372	12.8053	1.6220	-4.64%	-4.81%
66 WASHINGTON PTC	1.8949	5.7777	1.7965	12.8053	1.6768	-4.59%	-4.75%
67 WAYNE	2.0038	5.7777	1.8991	12.8053	1.7718	-3.95%	-4.11%
68 WAYNE PTC	2.0667	5.7777	1.9584	12.8053	1.8266	-3.92%	-4.08%
69 FT.WAYNE ADAMS FWCS	3.3365	5.7777	3.1548	12.8053	2.9338	-3.59%	-3.71%
70 FT. WAYNE-ADAMS EACS	3.2781	5.7777	3.0887	12.8053	2.8583	-3.63%	-3.66%
71 FT.WAYNE PLEASANT	3.2963	5.7777	3.1169	12.8053	2.8988	-3.63%	-3.74%
72 FT.WAYNE ST.JOSEPH	3.3095	5.7777	3.1294	12.8053	2.9103	-3.60%	-3.71%
73 FT.WAYNE WASHINGTON	3.2934	5.7777	3.1142	12.8053	2.8963	-3.60%	-3.71%
74 FT.WAYNE WAYNE	3.4283	5.7777	3.2413	12.8053	3.0139	-3.57%	-3.69%
75 FORT WAYNE ABOITE	3.1698	5.7777	2.9930	12.8053	2.7779	-4.68%	-4.71%
76 FT.WAYNE WAYNE F DIST	3.0492	5.7777	2.8841	12.8053	2.6833	-4.64%	-4.75%
77 FW-ADAMS PARK NH EACS	3.2622	5.7777	3.0737	12.8053	2.8445	-4.01%	-4.04%
79 ZANESVILLE	1.8829	5.7777	1.7804	12.8053	1.6558	-6.37%	-6.38%
80 FT.WAYNE PLEASANT FIRE	2.9172	5.7777	2.7597	12.8053	2.5682	-4.74%	-4.86%
82 LEO-CEDARVILLE-CEDAR CF	2.0284	5.7777	1.9112	12.8053	1.7687	-3.23%	-3.26%
85 NEW HAVEN ST JOE	3.1319	5.7777	2.9620	12.8053	2.7554	-3.20%	-3.32%
87 EEL RIVER HUNTERTOWN	1.9330	5.7777	1.8239	12.8053	1.6911	-6.27%	-6.12%
91 FORT WAYNE PERRY	3.3834	5.7777	3.1905	12.8053	2.9558	-4.36%	-4.29%
97 FORT WAYNE MILAN	3.2387	5.7777	3.0516	12.8053	2.8240	-3.62%	-3.65%
102 NH-ADAMS GREENWOOD LA GRAD ANNEX	2.8098	5.7777	2.6475	12.8053	2.4500	7.39%	7.35%

## Comparison of 2019 vs 2018 Abstract NAV

TAXING DISTRICTS		2019 Abstract NAV*	2018 Abstract NAV*	% Change
038	ABOITE TOWNSHIP (11)	1,145,845,853	1,052,703,177	8.85%
039	ADAMS TOWNSHIP (12)	71,000,647	65,075,964	9.10%
040	ADAMS TOWNSHIP - TRANS	23,992,558	21,060,322	13.92%
041	NEW HAVEN ADAMS TWP - TRANS	438,853,908	419,759,696	4.55%
042	CEDAR CREEK TOWNSHIP	492,496,698	454,320,823	8.40%
043	GRABILL-CEDAR CREEK (40)	43,440,199	41,655,778	4.28%
044	EEL RIVER TOWNSHIP	160,001,840	156,199,172	2.43%
045	JACKSON TOWNSHIP (15)	53,841,369	55,250,794	-2.55%
046	JEFFERSON TOWNSHIP (16)	122,996,253	115,428,747	6.56%
047	NEW HAVEN JEFFERSON TWP TRANS	58,272,331	57,076,685	2.09%
048	LAFAYETTE TOWNSHIP (17)	400,493,323	379,893,758	5.42%
049	LAKE TOWNSHIP (18)	148,467,224	142,671,022	4.06%
050	MADISON TOWNSHIP (19)	99,325,660	97,528,578	1.84%
051	MARION TOWNSHIP (20)	171,952,377	157,541,498	9.15%
052	MAUMEE TOWNSHIP (21)	69,736,851	69,976,025	-0.34%
053	WOODBURN CITY (55)	34,309,757	32,247,228	6.40%
054	MILAN TOWNSHIP (22)	243,210,326	234,588,199	3.68%
055	MONROE TOWNSHIP (23)	48,668,863	49,730,510	-2.13%
056	MONROEVILLE TOWN (45)	20,473,355	18,383,847	11.37%
057	PERRY TOWNSHIP (24)	1,104,567,932	978,960,821	12.83%
058	HUNTERTOWN TOWN (42)	303,125,874	275,583,410	9.99%
059	PLEASANT TOWNSHIP (25)	143,780,440	128,558,684	11.84%
060	PLEASANT TOWNSHIP-TRANS (47)	3,771,060	3,731,060	1.07%
061	SCIPIO TOWNSHIP (26)	27,005,513	28,255,401	-4.42%
062	SPRINGFIELD TOWNSHIP (27)	194,199,818	187,804,805	3.41%
063	ST. JOSEPH TOWNSHIP (28)	256,166,166	230,532,074	11.12%
064	ST. JOSEPH TOWNSHIP-TRANS (77)	8,016,830	7,124,215	12.53%
065	WASHINGTON TOWNSHIP (29)	108,226,125	97,625,306	10.86%
066	WASHINGTON TOWNSHIP-TRANS (87)	60,994,473	51,374,853	18.72%
067	WAYNE TOWNSHIP (31)	26,942,406	22,957,164	17.36%
068	WAYNE TOWNSHIP-TRANS (30)	69,344,751	63,765,600	8.75%
069	FORT WAYNE ADAMS TWP FT WAYNE	11,081,347	12,058,577	-8.10%
070	FORT WAYNE ADAMS EACS	197,446,818	200,228,921	-1.39%
071	FORT WAYNE PLEASANT	36,237,977	29,977,069	20.89%
072	FORT WAYNE ST JOSEPH TWP	2,152,453,493	2,005,855,755	7.31%
073	FORT WAYNE WASHINGTON TWP	2,307,515,619	2,225,312,347	3.69%
074	FORT WAYNE WAYNE TWP	2,313,249,194	2,157,638,261	7.21%
075	FORT WAYNE ABOITE TWP	1,532,365,606	1,437,623,521	6.59%
076	FORT WAYNE WAYNE SW FIRE DIST	120,616,517	120,909,143	-0.24%
077	FORT WAYNE ADAMS NH PARK EACS	104,728,330	74,187,941	41.17%
079	ZANESVILLE TOWN (44)	3,054,015	3,062,729	-0.28%
080	FT WAYNE PLEASANT - FIRE (71)	53,000,146	50,418,740	5.12%
082	LEO-CEDARVILLE-CEDAR CREEK TWP	143,195,646	131,011,124	9.30%
085	NEW HAVEN ST.JOE	30,460,309	27,116,447	12.33%
087	EEL RIVER HUNTERTOWN	37,761,020	32,047,399	17.83%
091	FT.WAYNE PERRY	449,039,008	414,925,743	8.22%
097	FT.WAYNE MILAN	2,248,140	2,141,880	4.96%
102	NH-ADAMS GREENWOOD LAKES GRAD AN	2,331,922	2,036,800	14.49%
		15,650,305,887	14,623,917,613	

\*Excludes TIF values

## Allen County 2019 Net Homestead Tax Comparison by District

SORTED BY TAX DISTRICT											
\$100,000 Homestead	2018 Net Homestead Tax Rate	2018 Homestead Tax Before Circuit Breaker	2018 1.00% Circuit Breaker Credit	2018 Net Homestead Tax	2019 Net Homestead Tax Rate	2019 Homestead Tax Before Circuit Breaker	2019 1.00% Circuit Breaker Credit	2019 Net Homestead Tax	Net Tax \$ Increase (Decrease) from 2018	Net Tax % Increase (Decrease) from 2018	
TaxDistrict											
38 Aboite*	1.5280	546.28	-	546.28	1.4271	510.19	-	510.19	(36.09)	-7%	
39 Adams	1.9686	703.78	-	703.78	1.9021	679.99	-	679.99	(23.79)	-3%	
40 Adams Transit	2.0251	723.97	-	723.97	1.9569	699.60	-	699.60	(24.37)	-3%	
41 New Haven Adams	2.7947	999.10	-	999.10	2.7035	966.49	-	966.49	(32.61)	-3%	
42 Cedar Creek	1.5337	548.30	-	548.30	1.4650	523.75	-	523.75	(24.55)	-4%	
43 Grabill	2.3048	823.96	-	823.96	2.2342	798.72	-	798.72	(25.24)	-3%	
44 Eel River*	1.7240	616.33	-	616.33	1.6208	579.42	-	579.42	(36.91)	-6%	
45 Jackson	1.5267	545.80	-	545.80	1.4615	522.48	-	522.48	(23.32)	-4%	
46 Jefferson	1.5903	568.53	-	568.53	1.5196	543.27	-	543.27	(25.26)	-4%	
47 New Haven Jefferson	2.7629	987.75	-	987.75	2.6737	955.83	-	955.83	(31.92)	-3%	
48 Lafayette*	1.6234	580.35	-	580.35	1.5267	545.79	-	545.79	(34.56)	-6%	
49 Lake*	1.7203	615.02	-	615.02	1.6276	581.88	-	581.88	(33.14)	-5%	
50 Madison	1.5846	566.50	-	566.50	1.5297	546.85	-	546.85	(19.65)	-3%	
51 Marion	1.5544	555.71	-	555.71	1.4843	530.64	-	530.64	(25.07)	-5%	
52 Maumee	1.5885	567.87	-	567.87	1.5295	546.79	-	546.79	(21.08)	-4%	
53 Woodburn	2.1810	779.72	-	779.72	2.1064	753.06	-	753.06	(26.66)	-3%	
54 Milan	1.5779	564.09	-	564.09	1.5095	539.65	-	539.65	(24.44)	-4%	
55 Monroe	1.5817	565.47	-	565.47	1.5179	542.64	-	542.64	(22.83)	-4%	
56 Monroeville	2.8368	1,014.16	(14.16)	1,000.00	2.7058	967.33	-	967.33	(32.67)	-3%	
57 Perry*	1.7207	615.15	-	615.15	1.6248	580.85	-	580.85	(34.30)	-6%	
58 Huntertown*	1.7980	642.78	-	642.78	1.6951	606.01	-	606.01	(36.77)	-6%	
59 Pleasant*	1.7300	618.47	-	618.47	1.6567	592.27	-	592.27	(26.20)	-4%	
60 Pleasant Transit*	1.7865	638.67	-	638.67	1.7115	611.88	-	611.88	(26.79)	-4%	
61 Scipio	1.5363	549.24	-	549.24	1.4732	526.68	-	526.68	(22.56)	-4%	
62 Springfield	1.5567	556.53	-	556.53	1.4862	531.33	-	531.33	(25.20)	-5%	
63 St. Joe*	1.6840	602.03	-	602.03	1.6065	574.31	-	574.31	(27.72)	-5%	
64 St. Joe Transit*	1.7405	622.22	-	622.22	1.6613	593.92	-	593.92	(28.30)	-5%	
65 Washington*	1.7040	609.19	-	609.19	1.6220	579.86	-	579.86	(29.33)	-5%	
66 Washington Transit*	1.7605	629.38	-	629.38	1.6768	599.47	-	599.47	(29.91)	-5%	
67 Wayne*	1.8478	660.58	-	660.58	1.7718	633.42	-	633.42	(27.16)	-4%	
68 Wayne Transit*	1.9043	680.78	-	680.78	1.8266	653.02	-	653.02	(27.76)	-4%	
69 Ft Wayne Adams*	3.0467	1,089.21	(13.39)	1,075.82	2.9338	1,048.85	-	1,048.85	(26.97)	-3%	
70 Ft Wayne Adams EACS	2.9670	1,060.72	(60.72)	1,000.00	2.8583	1,021.85	(21.85)	1,000.00	-	0%	
71 Ft Wayne Pleasant*	3.0115	1,076.61	(0.79)	1,075.82	2.8988	1,036.32	-	1,036.32	(39.50)	-4%	
72 Ft Wayne St. Joe*	3.0225	1,080.55	(4.73)	1,075.82	2.9103	1,040.43	-	1,040.43	(35.39)	-3%	
73 Ft Wayne Washington*	3.0080	1,075.36	-	1,075.36	2.8963	1,035.41	-	1,035.41	(39.95)	-4%	
74 Ft Wayne Wayne*	3.1293	1,118.72	(42.90)	1,075.82	3.0139	1,077.46	(8.82)	1,068.64	(7.18)	-1%	
75 Ft Wayne Aboite*	2.9151	1,042.15	(0.51)	1,041.64	2.7779	993.11	-	993.11	(48.53)	-5%	
76 Ft Wayne Fire District*	2.8173	1,007.17	-	1,007.17	2.6833	959.29	-	959.29	(47.88)	-5%	
77 Ft Wayne Adams EACS NHP	2.9642	1,059.72	(59.72)	1,000.00	2.8445	1,016.90	(16.90)	1,000.00	-	0%	
79 Zanesville*	1.7687	632.31	-	632.31	1.6558	591.95	-	591.95	(40.36)	-6%	
80 Ft Wayne Pleasant Fire*	2.6995	965.06	-	965.06	2.5682	918.14	-	918.14	(46.92)	-5%	
82 Leo-Cedarville	1.8283	653.60	-	653.60	1.7687	632.29	-	632.29	(21.31)	-3%	
85 New Haven St. Joe*	2.8501	1,018.93	-	1,018.93	2.7554	985.07	-	985.07	(33.86)	-3%	
87 Eel River Huntertown*	1.8013	643.97	-	643.97	1.6911	604.58	-	604.58	(39.39)	-6%	
91 Ft Wayne Perry*	3.0882	1,104.05	(104.05)	1,000.00	2.9558	1,056.70	(40.94)	1,015.76	15.76	2%	
97 Ft Wayne Milan	2.9311	1,047.87	(47.87)	1,000.00	2.8240	1,009.57	(9.57)	1,000.00	-	0%	
102 NH-Adams Greenwood Lks Grad Annex	2.2823	815.92	-	815.92	2.4500	875.87	-	875.87	59.95	7%	

\* These districts include a school referendum tax rate that is not subject to the circuit breaker limits.

## Allen County 2019 \$50,000 Homestead Tax Comparison by District

SORTED BY TAX DISTRICT														
\$50,000 Homestead	2018 Net Homestead Tax Rate	2018 Homestead Tax Before Circuit Breaker	2018 1.00% Circuit Breaker Credit	2018 Net Homestead Tax	2019 Net Homestead Tax Rate	2019 Homestead Tax Before Circuit Breaker	2019 1.00% Circuit Breaker Credit	2019 Net Homestead Tax	Net Tax \$ Increase (Decrease) from 2018	Net Tax % Increase (Decrease) from 2018				
TaxDistrict														
38 Aboite*	1.5280	198.65	-	198.65	1.4271	185.52	-	185.52	(13.13)	-7%				
39 Adams	1.9686	255.92	-	255.92	1.9021	247.27	-	247.27	(8.65)	-3%				
40 Adams Transit	2.0251	263.26	-	263.26	1.9569	254.40	-	254.40	(8.86)	-3%				
41 New Haven Adams	2.7947	363.31	-	363.31	2.7035	351.45	-	351.45	(11.86)	-3%	<b>2018</b>			
42 Cedar Creek	1.5337	199.38	-	199.38	1.4650	190.46	-	190.46	(8.92)	-4%	<b>2019</b>			
43 Grabill	2.3048	299.62	-	299.62	2.2342	290.44	-	290.44	(9.18)	-3%	<b>Difference for Top Residential Districts</b>			
44 Eel River*	1.7240	224.12	-	224.12	1.6208	210.70	-	210.70	(13.42)	-6%	72 Ft Wayne St. Joe*	392.93	378.34	-4%
45 Jackson	1.5267	198.47	-	198.47	1.4615	189.99	-	189.99	(8.48)	-4%	74 Ft Wayne Wayne*	406.81	391.80	-4%
46 Jefferson	1.5903	206.74	-	206.74	1.5196	197.55	-	197.55	(9.19)	-4%	75 Ft Wayne Aboite*	378.96	361.13	-5%
47 New Haven Jefferson	2.7629	359.18	-	359.18	2.6737	347.57	-	347.57	(11.61)	-3%	57 Perry	223.69	211.22	-6%
48 Lafayette*	1.6234	211.04	-	211.04	1.5267	198.47	-	198.47	(12.57)	-6%	73 Ft Wayne Washington*	391.04	376.51	-4%
49 Lake*	1.7203	223.64	-	223.64	1.6276	211.59	-	211.59	(12.05)	-5%	38 Aboite*	198.65	185.52	-7%
50 Madison	1.5846	206.00	-	206.00	1.5297	198.86	-	198.86	(7.14)	-3%	91 Fort Wayne Perry	401.47	384.25	-4%
51 Marion	1.5544	202.08	-	202.08	1.4843	192.96	-	192.96	(9.12)	-5%	42 Cedar Creek	199.38	190.46	-4%
52 Maumee	1.5885	206.50	-	206.50	1.5295	198.83	-	198.83	(7.67)	-4%				
53 Woodburn	2.1810	283.53	-	283.53	2.1064	273.84	-	273.84	(9.69)	-3%	<b>2018</b>			
54 Milan	1.5779	205.12	-	205.12	1.5095	196.24	-	196.24	(8.88)	-4%	<b>2019</b>			
55 Monroe	1.5817	205.62	-	205.62	1.5179	197.33	-	197.33	(8.29)	-4%	<b>Average Difference for Municipalities</b>			
56 Monroeville	2.8368	368.79	-	368.79	2.7058	351.76	-	351.76	(17.03)	-5%	Fort Wayne	385.67	370.12	-4%
57 Perry*	1.7207	223.69	-	223.69	1.6248	211.22	-	211.22	(12.47)	-6%	New Haven	364.34	352.41	-3%
58 Huntertown*	1.7980	233.74	-	233.74	1.6951	220.37	-	220.37	(13.37)	-6%	Leo-Cedarville	237.67	229.93	-3%
59 Pleasant*	1.7300	224.90	-	224.90	1.6567	215.37	-	215.37	(9.53)	-4%	Huntertown	233.96	220.11	-6%
60 Pleasant Transit*	1.7865	232.24	-	232.24	1.7115	222.50	-	222.50	(9.74)	-4%	Woodburn	283.53	273.84	-3%
61 Scipio	1.5363	199.72	-	199.72	1.4732	191.52	-	191.52	(8.20)	-4%	Monroeville	368.79	351.76	-5%
62 Springfield	1.5567	202.37	-	202.37	1.4862	193.21	-	193.21	(9.16)	-5%	Grabill	299.62	290.44	-3%
63 St. Joe*	1.6840	218.92	-	218.92	1.6065	208.84	-	208.84	(10.08)	-5%	Zanesville	229.93	215.26	-6%
64 St. Joe Transit*	1.7405	226.26	-	226.26	1.6613	215.97	-	215.97	(10.29)	-5%				
65 Washington*	1.7040	221.52	-	221.52	1.6220	210.86	-	210.86	(10.66)	-5%				
66 Washington Transit*	1.7605	228.87	-	228.87	1.6768	217.99	-	217.99	(10.88)	-5%				
67 Wayne*	1.8478	240.21	-	240.21	1.7718	230.33	-	230.33	(9.88)	-4%				
68 Wayne Transit*	1.9043	247.56	-	247.56	1.8266	237.46	-	237.46	(10.10)	-4%				
69 Ft Wayne Adams*	3.0467	396.08	-	396.08	2.9338	381.40	-	381.40	(14.68)	-4%				
70 Ft Wayne Adams EACS	2.9670	385.71	-	385.71	2.8583	371.58	-	371.58	(14.13)	-4%				
71 Ft Wayne Pleasant*	3.0115	391.49	-	391.49	2.8988	376.84	-	376.84	(14.65)	-4%				
72 Ft Wayne St. Joe*	3.0225	392.93	-	392.93	2.9103	378.34	-	378.34	(14.59)	-4%				
73 Ft Wayne Washington*	3.0080	391.04	-	391.04	2.8963	376.51	-	376.51	(14.53)	-4%				
74 Ft Wayne Wayne*	3.1293	406.81	-	406.81	3.0139	391.80	-	391.80	(15.01)	-4%				
75 Ft Wayne Aboite*	2.9151	378.96	-	378.96	2.7779	361.13	-	361.13	(17.83)	-5%				
76 Ft Wayne Fire District*	2.8173	366.24	-	366.24	2.6833	348.83	-	348.83	(17.41)	-5%				
77 Ft Wayne Adams EACS NHP	2.9642	385.35	-	385.35	2.8445	369.78	-	369.78	(15.57)	-4%				
79 Zanesville*	1.7687	229.93	-	229.93	1.6558	215.26	-	215.26	(14.67)	-6%				
80 Ft Wayne Pleasant Fire*	2.6995	350.93	-	350.93	2.5682	333.87	-	333.87	(17.06)	-5%				
82 Leo-Cedarville	1.8283	237.67	-	237.67	1.7687	229.93	-	229.93	(7.74)	-3%				
85 New Haven St. Joe*	2.8501	370.52	-	370.52	2.7554	358.21	-	358.21	(12.31)	-3%				
87 Eel River Huntertown*	1.8013	234.17	-	234.17	1.6911	219.85	-	219.85	(14.32)	-6%				
91 Ft Wayne Perry*	3.0882	401.47	-	401.47	2.9558	384.25	-	384.25	(17.22)	-4%				
97 Ft Wayne Milan	2.9311	381.04	-	381.04	2.8240	367.12	-	367.12	(13.92)	-4%				
102 Annex	2.2823	296.70	-	296.70	2.4500	318.50	-	318.50	21.80	7%				

\* These districts include a school referendum tax rate that is not subject to the circuit breaker limits.

## Allen County 2019 Rental/Apartment/Nursing Home Tax Comparison by District

SORTED BY TAX DISTRICT														
\$100,000 Rental/Apartment No Deductions	2018	2018	2018	2018	2019	2019	2019	2019	Net Tax \$	Net Tax %				
	NET Tax Rate	NET Rental Tax	2.00% Circuit Breaker Credit	NET Rental Tax	NET Tax Rate	NET Rental Tax	2.00% Circuit Breaker Credit	NET Rental Tax	Increase (Decrease) from 2018	Increase (Decrease) from 2018				
TaxDistrict														
38 Aboite*	1.6416	1,641.62	-	1,641.62	1.5333	1,533.29	-	1,533.29	(108.33)	-7%				
39 Adams	2.1265	2,126.53	(126.53)	2,000.00	2.0554	2,055.37	(55.37)	2,000.00	-	0%				
40 Adams Transit	2.1876	2,187.55	(187.55)	2,000.00	2.1146	2,114.63	(114.63)	2,000.00	-	0%				
41 New Haven Adams	3.0189	3,018.86	(1,018.86)	2,000.00	2.9214	2,921.36	(921.36)	2,000.00	-	0%				
42 Cedar Creek	1.6567	1,656.75	-	1,656.75	1.5831	1,583.12	-	1,583.12	(73.63)	-4%				
43 Grabill	2.4897	2,489.66	(489.66)	2,000.00	2.4143	2,414.26	(414.26)	2,000.00	-	0%				
44 Eel River*	1.8623	1,862.31	-	1,862.31	1.7478	1,747.83	-	1,747.83	(114.48)	-6%				
45 Jackson	1.6492	1,649.19	-	1,649.19	1.5793	1,579.26	-	1,579.26	(69.93)	-4%				
46 Jefferson	1.7179	1,717.87	-	1,717.87	1.6421	1,642.11	-	1,642.11	(75.76)	-4%				
47 New Haven Jefferson	2.9846	2,984.57	(984.57)	2,000.00	2.8891	2,889.14	(889.14)	2,000.00	-	0%				
48 Lafayette*	1.7446	1,744.59	-	1,744.59	1.6409	1,640.90	-	1,640.90	(103.69)	-6%				
49 Lake*	1.8583	1,858.34	-	1,858.34	1.7553	1,755.27	-	1,755.27	(103.07)	-6%				
50 Madison	1.7117	1,711.73	-	1,711.73	1.6529	1,652.94	-	1,652.94	(58.79)	-3%				
51 Marion	1.6791	1,679.14	-	1,679.14	1.6039	1,603.95	-	1,603.95	(75.19)	-4%				
52 Maumee	1.7159	1,715.88	-	1,715.88	1.6528	1,652.75	-	1,652.75	(63.13)	-4%				
53 Woodburn	2.3560	2,355.99	(355.99)	2,000.00	2.2762	2,276.22	(276.22)	2,000.00	-	0%				
54 Milan	1.7045	1,704.45	-	1,704.45	1.6312	1,631.18	-	1,631.18	(73.27)	-4%				
55 Monroe	1.7086	1,708.61	-	1,708.61	1.6402	1,640.22	-	1,640.22	(68.39)	-4%				
56 Monroeville	3.0644	3,064.39	(1,064.39)	2,000.00	2.9239	2,923.91	(923.91)	2,000.00	-	0%				
57 Perry*	1.8587	1,858.72	-	1,858.72	1.7522	1,752.16	-	1,752.16	(106.56)	-6%				
58 Huntertown*	1.9422	1,942.23	-	1,942.23	1.8282	1,828.20	-	1,828.20	(114.03)	-6%				
59 Pleasant*	1.8499	1,849.92	-	1,849.92	1.7747	1,774.75	-	1,774.75	(75.17)	-4%				
60 Pleasant Transit*	1.9109	1,910.95	-	1,910.95	1.8340	1,834.01	-	1,834.01	(76.94)	-4%				
61 Scipio	1.6596	1,659.58	-	1,659.58	1.5920	1,591.98	-	1,591.98	(67.60)	-4%				
62 Springfield	1.6816	1,681.59	-	1,681.59	1.6060	1,606.02	-	1,606.02	(75.57)	-4%				
63 St. Joe*	1.8002	1,800.23	-	1,800.23	1.7205	1,720.47	-	1,720.47	(79.76)	-4%				
64 St. Joe Transit*	1.8613	1,861.26	-	1,861.26	1.7797	1,779.74	-	1,779.74	(81.52)	-4%				
65 Washington*	1.8219	1,821.87	-	1,821.87	1.7372	1,737.25	-	1,737.25	(84.62)	-5%				
66 Washington Transit*	1.8829	1,882.89	-	1,882.89	1.7965	1,796.51	-	1,796.51	(86.38)	-5%				
67 Wayne*	1.9772	1,977.17	-	1,977.17	1.8991	1,899.12	-	1,899.12	(78.05)	-4%				
68 Wayne Transit*	2.0382	2,038.19	-	2,038.19	1.9584	1,958.39	-	1,958.39	(79.80)	-4%				
69 Ft Wayne Adams*	3.2723	3,272.30	(1,060.20)	2,212.10	3.1548	3,154.82	(962.82)	2,192.00	(20.10)	-1%				
70 Ft Wayne Adams EACS	3.2050	3,205.05	(1,205.05)	2,000.00	3.0887	3,088.70	(1,088.70)	2,000.00	-	0%				
71 Ft Wayne Pleasant*	3.2342	3,234.23	(1,022.13)	2,212.10	3.1169	3,116.94	(924.94)	2,192.00	(20.10)	-1%				
72 Ft Wayne St. Joe*	3.2461	3,246.13	(1,034.03)	2,212.10	3.1294	3,129.38	(937.38)	2,192.00	(20.10)	-1%				
73 Ft Wayne Washington*	3.2305	3,230.45	(1,018.35)	2,212.10	3.1142	3,114.21	(922.21)	2,192.00	(20.10)	-1%				
74 Ft Wayne Wayne*	3.3615	3,361.48	(1,149.38)	2,212.10	3.2413	3,241.32	(1,049.32)	2,192.00	(20.10)	-1%				
75 Ft Wayne Aboite*	3.1400	3,139.95	(1,023.45)	2,116.50	2.9930	2,992.99	(883.49)	2,109.50	(7.00)	0%				
76 Ft Wayne Fire District*	3.0244	3,024.42	(812.32)	2,212.10	2.8841	2,884.12	(692.12)	2,192.00	(20.10)	-1%				
77 Ft Wayne Adams EACS NHP	3.2020	3,202.03	(1,202.03)	2,000.00	3.0737	3,073.72	(1,073.72)	2,000.00	-	0%				
79 Zanesville*	1.9016	1,901.59	-	1,901.59	1.7804	1,780.44	-	1,780.44	(121.15)	-6%				
80 Ft Wayne Pleasant Fire*	2.8972	2,897.18	(685.08)	2,212.10	2.7597	2,759.75	(567.75)	2,192.00	(20.10)	-1%				
82 Leo-Cedarville	1.9749	1,974.91	-	1,974.91	1.9112	1,911.21	-	1,911.21	(63.70)	-3%				
85 New Haven St. Joe*	3.0599	3,059.94	(847.84)	2,212.10	2.9620	2,962.04	(770.04)	2,192.00	(20.10)	-1%				
87 Eel River Huntertown*	1.9458	1,945.81	-	1,945.81	1.8239	1,823.87	-	1,823.87	(121.94)	-6%				
91 Ft Wayne Perry*	3.3360	3,335.98	(1,335.98)	2,000.00	3.1905	3,190.47	(1,146.37)	2,044.10	44.10	2%				
97 Ft Wayne Milan	3.1662	3,166.22	(1,166.22)	2,000.00	3.0516	3,051.58	(1,051.58)	2,000.00	-	0%				
NH-Adams Greenwood Lks Grad														
102 Annex	2.4654	2,465.38	(465.38)	2,000.00	2.6475	2,647.46	(647.46)	2,000.00	-	0%				

\* These districts include a school referendum tax rate that is not subject to the circuit breaker limits.

## Allen County 2019 Commercial (Business) Tax Comparison by District

SORTED BY TAX DISTRICT															
\$100,000 Business & PP	2018 NET Tax Rate	2018 NET Tax	2018 3.00% Circuit Breaker Credit	2018 Business Tax	2019 NET Tax Rate	2019 NET Tax	2019 3.00% Circuit Breaker Credit	2019 Business Tax	Net Tax \$ Increase (Decrease) from 2018	Net Tax % Increase (Decrease) from 2018					
TaxDistrict															
38 Aboite*	1.6416	1,641.62	-	1,641.62	1.5333	1,533.29	-	1,533.29	(108.33)	-7%					
39 Adams	2.1265	2,126.53	-	2,126.53	2.0554	2,055.37	-	2,055.37	(71.16)	-3%					
40 Adams Transit	2.1876	2,187.55	-	2,187.55	2.1146	2,114.63	-	2,114.63	(72.92)	-3%					
41 New Haven Adams	3.0189	3,018.86	(18.86)	3,000.00	2.9214	2,921.36	-	2,921.36	(78.64)	-3%			2018	2019	
42 Cedar Creek	1.6567	1,656.75	-	1,656.75	1.5831	1,583.12	-	1,583.12	(73.63)	-4%					
43 Grabill	2.4897	2,489.66	-	2,489.66	2.4143	2,414.26	-	2,414.26	(75.40)	-3%					
44 Eel River*	1.8623	1,862.31	-	1,862.31	1.7478	1,747.83	-	1,747.83	(114.48)	-6%					
45 Jackson	1.6492	1,649.19	-	1,649.19	1.5793	1,579.26	-	1,579.26	(69.93)	-4%					
46 Jefferson	1.7179	1,717.87	-	1,717.87	1.6421	1,642.11	-	1,642.11	(75.76)	-4%					
47 New Haven Jefferson	2.9846	2,984.57	-	2,984.57	2.8891	2,889.14	-	2,889.14	(95.43)	-3%					
48 Lafayette*	1.7446	1,744.59	-	1,744.59	1.6409	1,640.90	-	1,640.90	(103.69)	-6%					
49 Lake*	1.8583	1,858.34	-	1,858.34	1.7553	1,755.27	-	1,755.27	(103.07)	-6%					
50 Madison	1.7117	1,711.73	-	1,711.73	1.6529	1,652.94	-	1,652.94	(58.79)	-3%					
51 Marion	1.6791	1,679.14	-	1,679.14	1.6039	1,603.95	-	1,603.95	(75.19)	-4%					
52 Maumee	1.7159	1,715.88	-	1,715.88	1.6528	1,652.75	-	1,652.75	(63.13)	-4%					
53 Woodburn	2.3560	2,355.99	-	2,355.99	2.2762	2,276.22	-	2,276.22	(79.77)	-3%					
54 Milan	1.7045	1,704.45	-	1,704.45	1.6312	1,631.18	-	1,631.18	(73.27)	-4%					
55 Monroe	1.7086	1,708.61	-	1,708.61	1.6402	1,640.22	-	1,640.22	(68.39)	-4%					
56 Monroeville	3.0644	3,064.39	(64.39)	3,000.00	2.9239	2,923.91	-	2,923.91	(76.09)	-3%					
57 Perry*	1.8587	1,858.72	-	1,858.72	1.7522	1,752.16	-	1,752.16	(106.56)	-6%					
58 Hometown*	1.9422	1,942.23	-	1,942.23	1.8282	1,828.20	-	1,828.20	(114.03)	-6%					
59 Pleasant*	1.8499	1,849.92	-	1,849.92	1.7747	1,774.75	-	1,774.75	(75.17)	-4%					
60 Pleasant Transit*	1.9109	1,910.95	-	1,910.95	1.8340	1,834.01	-	1,834.01	(76.94)	-4%					
61 Scipio	1.6596	1,659.58	-	1,659.58	1.5920	1,591.98	-	1,591.98	(67.60)	-4%					
62 Springfield	1.6816	1,681.59	-	1,681.59	1.6060	1,606.02	-	1,606.02	(75.57)	-4%					
63 St. Joe*	1.8002	1,800.23	-	1,800.23	1.7205	1,720.47	-	1,720.47	(79.76)	-4%					
64 St. Joe Transit*	1.8613	1,861.26	-	1,861.26	1.7797	1,779.74	-	1,779.74	(81.52)	-4%					
65 Washington*	1.8219	1,821.87	-	1,821.87	1.7372	1,737.25	-	1,737.25	(84.62)	-5%					
66 Washington Transit*	1.8829	1,882.89	-	1,882.89	1.7965	1,796.51	-	1,796.51	(86.38)	-5%					
67 Wayne*	1.9772	1,977.17	-	1,977.17	1.8991	1,899.12	-	1,899.12	(78.05)	-4%					
68 Wayne Transit*	2.0382	2,038.19	-	2,038.19	1.9584	1,958.39	-	1,958.39	(79.80)	-4%					
69 Ft Wayne Adams*	3.2723	3,272.30	(60.20)	3,212.10	3.1548	3,154.82	-	3,154.82	(57.28)	-2%					
70 Ft Wayne Adams EACS	3.2050	3,205.05	(205.05)	3,000.00	3.0887	3,088.70	(88.70)	3,000.00	-	0%					
71 Ft Wayne Pleasant*	3.2342	3,234.23	(22.13)	3,212.10	3.1169	3,116.94	-	3,116.94	(95.16)	-3%					
72 Ft Wayne St. Joe*	3.2461	3,246.13	(34.03)	3,212.10	3.1294	3,129.38	-	3,129.38	(82.72)	-3%					
73 Ft Wayne Washington*	3.2305	3,230.45	(18.35)	3,212.10	3.1142	3,114.21	-	3,114.21	(97.89)	-3%					
74 Ft Wayne Wayne*	3.3615	3,361.48	(149.38)	3,212.10	3.2413	3,241.32	(49.32)	3,192.00	(20.10)	-1%					
75 Ft Wayne Aboite*	3.1400	3,139.95	(23.45)	3,116.50	2.9930	2,992.99	-	2,992.99	(123.51)	-4%					
76 Ft Wayne Fire District*	3.0244	3,024.42	-	3,024.42	2.8841	2,884.12	-	2,884.12	(140.30)	-5%					
77 Ft Wayne Adams EACS	3.2020	3,202.03	(202.03)	3,000.00	3.0737	3,073.72	(73.72)	3,000.00	-	0%					
79 Zanesville*	1.9016	1,901.59	-	1,901.59	1.7804	1,780.44	-	1,780.44	(121.15)	-6%					
80 Ft Wayne Pleasant Fire*	2.8972	2,897.18	-	2,897.18	2.7597	2,759.75	-	2,759.75	(137.43)	-5%					
82 Leo-Cedarville	1.9749	1,974.91	-	1,974.91	1.9112	1,911.21	-	1,911.21	(63.70)	-3%					
85 New Haven St. Joe*	3.0599	3,059.94	-	3,059.94	2.9620	2,962.04	-	2,962.04	(97.90)	-3%					
87 Eel River Hometown*	1.9458	1,945.81	-	1,945.81	1.8239	1,823.87	-	1,823.87	(121.94)	-6%					
91 Ft Wayne Perry*	3.3360	3,335.98	(335.98)	3,000.00	3.1905	3,190.47	(146.37)	3,044.10	44.10	1%					
97 Ft Wayne Milan	3.1662	3,166.22	(166.22)	3,000.00	3.0516	3,051.58	(51.58)	3,000.00	-	0%					
NH-Adams Greenwood Lks															
102 Grad Annex	2.4654	2,465.38	-	2,465.38	2.6475	2,647.46	-	2,647.46	182.08	7%					

\* These districts include a school referendum tax rate that is not subject to the circuit breaker limits