

Spencer County 2016 Local Government Budgets and Taxes

Dr. Larry DeBoer, Purdue University Department of Agricultural Economics

Tamara Ogle, Purdue Extension Community Development

1. SPENCER COUNTY LOCAL GOVERNMENTS, 2016		Appropriations by Fund Type				Property Tax		
Unit	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Total, All Units	57,277,690	32,494,099	4,414,460	8,650,197	11,718,934	22,758,306	1,429,793,663	1.5917
SPENCER COUNTY	11,586,133	7,247,207	-	929,521	3,409,405	7,422,059	1,429,793,663	0.5191
CARTER TOWNSHIP	39,190	21,590	-	-	17,600	30,436	185,584,371	0.0164
CLAY TOWNSHIP	51,140	25,340	-	-	25,800	40,476	164,733,181	0.0510
GRASS TOWNSHIP	80,579	31,232	-	26,500	22,847	61,968	117,910,668	0.0546
HAMMOND TOWNSHIP	49,500	28,600	-	-	20,900	39,036	64,468,966	0.0636
HARRISON TOWNSHIP	28,730	16,530	-	-	12,200	33,073	101,399,018	0.0327
HUFF TOWNSHIP	29,920	14,920	-	-	15,000	19,130	73,297,659	0.0261
JACKSON TOWNSHIP	37,150	16,350	-	9,000	11,800	31,642	33,448,046	0.0946
LUCE TOWNSHIP	332,140	102,950	-	29,865	199,325	250,604	104,899,110	0.2389
OHIO TOWNSHIP	560,862	96,400	115,812	-	348,650	427,906	584,052,644	0.0770
ROCKPORT CIVIL CITY	826,169	496,669	-	-	329,500	343,301	39,733,884	0.8640
CHRISNEY CIVIL TOWN	138,181	99,706	-	21,000	17,475	52,411	7,609,034	0.6888
DALE CIVIL TOWN	639,355	342,921	-	-	296,434	306,259	54,233,881	0.5647
GENTRYVILLE CIVIL TOWN	71,249	47,722	-	12,000	11,527	26,677	3,459,556	0.7711
GRANDVIEW CIVIL TOWN	221,290	124,477	-	-	96,813	90,308	10,742,001	0.8407
SANTA CLAUS CIVIL TOWN	1,161,913	693,281	-	195,000	273,632	687,524	178,810,072	0.3845
RICHLAND CIVIL TOWN	129,315	91,315	-	-	38,000	70,739	5,970,049	1.1849
NORTH SPENCER COUNTY SCHOOL CORP	20,734,195	12,290,029	2,584,055	2,977,311	2,882,800	5,875,275	711,292,348	0.8260
SOUTH SPENCER COUNTY SCHOOL CORP	17,428,074	8,798,650	1,529,424	4,450,000	2,650,000	4,897,305	718,501,315	0.6816
SPENCER COUNTY PUBLIC LIBRARY	1,426,910	1,426,910	-	-	-	1,063,077	753,420,720	0.1411
LINCOLN HERITAGE PUBLIC LIBRARY	666,469	481,300	185,169	-	-	498,487	676,372,943	0.0737
*CARTER FIRE PROTECTION DISTRICT	208,500	-	-	-	208,500	113,147	131,108,502	0.0863
SPENCER CO SOLID WASTE MGMT DIST	830,726	-	-	-	830,726	377,466	1,429,793,663	0.0264

2. SPENCER COUNTY LOCAL GOVERNMENTS, 2016

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	57,277,690	32,494,099	4,414,460	8,650,197	11,718,934	22,758,306
County	11,586,133	7,247,207	-	929,521	3,409,405	7,422,059
Townships	1,209,211	353,912	115,812	65,365	674,122	934,271
Cities/Towns	3,187,472	1,896,091	-	228,000	1,063,381	1,577,219
School Corps.	38,162,269	21,088,679	4,113,479	7,427,311	5,532,800	10,772,580
Library Districts	2,093,379	1,908,210	185,169	-	-	1,561,564
Special Districts	1,039,226	-	-	-	1,039,226	490,613
Population:	20,715					
Per Person, All Units	2,765	1,569	213	418	566	1,099
County	559	350	-	45	165	358
Townships	58	17	6	3	33	45
Cities/Towns	154	92	-	11	51	76
School Corps.	1,842	1,018	199	359	267	520
Library Districts	101	92	9	-	-	75
Special Districts	50	-	-	-	50	24
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	20.2%	22.3%	0.0%	10.7%	29.1%	32.6%
Townships	2.1%	1.1%	2.6%	0.8%	5.8%	4.1%
Cities/Towns	5.6%	5.8%	0.0%	2.6%	9.1%	6.9%
School Corps.	66.6%	64.9%	93.2%	85.9%	47.2%	47.3%
Library Districts	3.7%	5.9%	4.2%	0.0%	0.0%	6.9%
Special Districts	1.8%	0.0%	0.0%	0.0%	8.9%	2.2%
% of Total Appropriations	100.0%	56.7%	7.7%	15.1%	20.5%	39.7%
County	100.0%	62.6%	0.0%	8.0%	29.4%	64.1%
Townships	100.0%	29.3%	9.6%	5.4%	55.7%	77.3%
Cities/Towns	100.0%	59.5%	0.0%	7.2%	33.4%	49.5%
School Corps.	100.0%	55.3%	10.8%	19.5%	14.5%	28.2%
Library Districts	100.0%	91.2%	8.8%	0.0%	0.0%	74.6%
Special Districts	100.0%	0.0%	0.0%	0.0%	100.0%	47.2%

3. SPENCER COUNTY TAX DISTRICTS, 2016

Tax District	City/Town	School Corporation	County	City/Town	School	All Other	District Rate
CARTER TOWNSHIP		NORTH SPENCER	0.5191		0.8260	0.2028	1.5479
DALE TOWN	DALE TOWN	NORTH SPENCER	0.5191	0.5647	0.8260	0.2028	2.1126
SANTA CLAUS TOWN-CARTER TWP	SANTA CLAUS TOWN	NORTH SPENCER	0.5191	0.3845	0.8260	0.1165	1.8461
CLAY TOWNSHIP		NORTH SPENCER	0.5191		0.8260	0.1511	1.4962
SANTA CLAUS TOWN-CLAY TWP	SANTA CLAUS TOWN	NORTH SPENCER	0.5191	0.3845	0.8260	0.1158	1.8454
GRASS TOWNSHIP		NORTH SPENCER	0.5191		0.8260	0.1547	1.4998
CHRISNEY TOWN	CHRISNEY TOWN	NORTH SPENCER	0.5191	0.6888	0.8260	0.1230	2.1569
HAMMOND TOWNSHIP-NORTH		NORTH SPENCER	0.5191		0.8260	0.2311	1.5762
HAMMOND TOWNSHIP-SOUTH		SOUTH SPENCER	0.5191		0.6816	0.2311	1.4318
GRANDVIEW TOWN	GRANDVIEW TOWN	SOUTH SPENCER	0.5191	0.8407	0.6816	0.2128	2.2542
HARRISON TOWNSHIP		NORTH SPENCER	0.5191		0.8260	0.1328	1.4779
SANTA CLAUS TOWN-HARRISON TWP	SANTA CLAUS TOWN	NORTH SPENCER	0.5191	0.3845	0.8260	0.1243	1.8539
HUFF TOWNSHIP		NORTH SPENCER	0.5191		0.8260	0.1262	1.4713
JACKSON TOWNSHIP		NORTH SPENCER	0.5191		0.8260	0.1947	1.5398
GENTRYVILLE TOWN	GENTRYVILLE TOWN	NORTH SPENCER	0.5191	0.7711	0.8260	0.1947	2.3109
LUCE TOWNSHIP		SOUTH SPENCER	0.5191		0.6816	0.4064	1.6071
OHIO TOWNSHIP		SOUTH SPENCER	0.5191		0.6816	0.2445	1.4452
ROCKPORT CITY	ROCKPORT CITY	SOUTH SPENCER	0.5191	0.8640	0.6816	0.1896	2.2543
RICHLAND TOWN	RICHLAND TOWN	SOUTH SPENCER	0.5191	1.1849	0.6816	0.4064	2.7920

4. SPENCER COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2016

Tax District	District Tax Rate	Homestead (1%)	Other Residential/Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
SPENCER COUNTY		20,124	64,122	-	17,380	101,625	22,674,221	0.4%
CARTER TOWNSHIP	1.5479	872	-	-	683	1,554	1,186,716	0.1%
DALE TOWN	2.1126	385	7,575	-	804	8,765	1,141,266	0.8%
SANTA CLAUS TOWN-CARTER TWP	1.8461	-	-	-	411	411	1,005,738	0.0%
CLAY TOWNSHIP	1.4962	-	-	-	326	326	618,228	0.1%
SANTA CLAUS TOWN-CLAY TWP	1.8454	15,331	-	-	4,076	19,407	2,257,490	0.9%
GRASS TOWNSHIP	1.4998	-	-	-	342	342	1,651,492	0.0%
CHRISNEY TOWN	2.1569	237	2,802	-	374	3,413	162,541	2.1%
HAMMOND TOWNSHIP-NORTH	1.5762	-	-	-	147	47	545,771	0.0%
HAMMOND TOWNSHIP-SOUTH	1.4318	-	-	-	91	91	268,323	0.0%
GRANDVIEW TOWN	2.2542	-	8,717	-	1,032	9,749	240,641	4.1%
HARRISON TOWNSHIP	1.4779	-	-	-	1,134	1,134	1,475,824	0.1%
SANTA CLAUS TOWN-HARRISON TWP	1.8539	-	-	-	-	-	18,535	0.0%
HUFF TOWNSHIP	1.4713	-	-	-	375	375	1,070,842	0.0%
JACKSON TOWNSHIP	1.5398	-	-	-	76	76	448,580	0.0%
GENTRYVILLE TOWN	2.3109	805	2,795	-	166	3,765	79,514	4.7%
LUCE TOWNSHIP	1.6071	678	-	-	819	1,496	1,584,014	0.1%
OHIO TOWNSHIP	1.4452	-	-	-	3,377	3,377	7,860,570	0.0%
ROCKPORT CITY	2.2543	884	31,088	-	2,516	34,488	891,530	3.9%
RICHLAND TOWN	2.7920	933	11,146	-	631	12,709	166,607	7.6%

5. SPENCER COUNTY DISTRICT AND UNIT CIRCUIT BREAKER TAX CAP CREDITS, 2016

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corporation	All Other
CARTER TOWNSHIP		NORTH SPENCER	1,554	521		829	204
DALE TOWN	DALE TOWN	NORTH SPENCER	8,765	2,154	2,343	3,427	841
SANTA CLAUS TOWN-CARTER TWP	SANTA CLAUS TOWN	NORTH SPENCER	411	116	86	184	26
CLAY TOWNSHIP		NORTH SPENCER	326	113		180	33
SANTA CLAUS TOWN-CLAY TWP	SANTA CLAUS TOWN	NORTH SPENCER	19,407	5,459	4,044	8,687	1,218
GRASS TOWNSHIP		NORTH SPENCER	342	118		188	35
CHRISNEY TOWN	CHRISNEY TOWN	NORTH SPENCER	3,413	821	1,090	1,307	195
HAMMOND TOWNSHIP-NORTH		NORTH SPENCER	147	48		77	22
HAMMOND TOWNSHIP-SOUTH		SOUTH SPENCER	91	33		43	15
GRANDVIEW TOWN	GRANDVIEW TOWN	SOUTH SPENCER	9,749	2,245	3,636	2,948	920
HARRISON TOWNSHIP		NORTH SPENCER	1,134	398		634	102
SANTA CLAUS TOWN-HARRISON TWP	SANTA CLAUS TOWN	NORTH SPENCER	-	-	-	-	-
HUFF TOWNSHIP		NORTH SPENCER	375	132		210	32
JACKSON TOWNSHIP		NORTH SPENCER	76	26		41	10
GENTRYVILLE TOWN	GENTRYVILLE TOWN	NORTH SPENCER	3,765	846	1,256	1,346	317
LUCE TOWNSHIP		SOUTH SPENCER	1,496	483		635	378
OHIO TOWNSHIP		SOUTH SPENCER	3,377	1,213		1,593	571
ROCKPORT CITY	ROCKPORT CITY	SOUTH SPENCER	34,488	7,942	13,218	10,428	2,901
RICHLAND TOWN	RICHLAND TOWN	SOUTH SPENCER	12,709	2,363	5,394	3,103	1,850

6. SPENCER COUNTY CIRCUIT BREAKER TAX CAP CREDITS BY UNIT, EST. 2016

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	101,625	100.0%	22,674,221	0.4%
SPENCER COUNTY	25,032	24.6%	7,422,059	0.3%
ROCKPORT CITY	13,218	13.0%	343,301	3.9%
CHRISNEY TOWN	1,090	1.1%	52,411	2.1%
DALE TOWN	2,343	2.3%	306,259	0.8%
GENTRYVILLE TOWN	1,256	1.2%	26,677	4.7%
GRANDVIEW TOWN	3,636	3.6%	90,308	4.0%
SANTA CLAUS TOWN	4,129	4.1%	687,524	0.6%
RICHLAND TOWN	5,394	5.3%	70,739	7.6%
NORTH SPENCER COUNTY SCHOOL CORP.	17,110	16.8%	5,875,275	0.3%
SOUTH SPENCER COUNTY SCHOOL CORP.	18,748	18.4%	4,897,305	0.4%
ALL OTHER UNITS	9,669	9.5%	2,986,448	0.3%

7. SPENCER COUNTY LOCAL OPTION INCOME TAXES, 2016

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	0.800%	3,560,783
Revenue		
CAGIT Base		
CAGIT Public Safety		
CAGIT Special		
COIT Base	0.300%	1,316,995
COIT Public Safety		
COIT Special		
EDIT Base	0.500%	2,243,788
EDIT Special		
TOTAL	0.800%	3,560,783
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief		
COIT Replacement		
COIT Relief		
EDIT Homestead		
TOTAL		

8. SPENCER COUNTY TAX DISTRICTS, TAX AND LOIT CREDIT RATES, 2016

Property Tax Credits, funded by Local Option Income Taxes

Tax District	Property Tax Rate	LOIT Property Tax Replacement Credit	COIT Homestead Credit	EDIT Inventory Homestead Credit	LOIT Homestead Credit	LOIT Residential Credit
CARTER TOWNSHIP	1.5479	-	4.4136	-	-	-
DALE TOWN	2.1126	-	4.4136	-	-	-
SANTA CLAUS TOWN-CARTER TWP	1.8461	-	4.4136	-	-	-
CLAY TOWNSHIP	1.4962	-	4.4136	-	-	-
SANTA CLAUS TOWN-CLAY TOWNSHIP	1.8454	-	4.4136	-	-	-
GRASS TOWNSHIP	1.4998	-	4.4136	-	-	-
CHRISNEY TOWN	2.1569	-	4.4136	-	-	-
HAMMOND TOWNSHIP-NORTH	1.5762	-	4.4136	-	-	-
HAMMOND TOWNSHIP-SOUTH	1.4318	-	4.4136	-	-	-
GRANDVIEW TOWN	2.2542	-	4.4136	-	-	-
HARRISON TOWNSHIP	1.4779	-	4.4136	-	-	-
SANTA CLAUS TOWN-HARRISON TWP	1.8539	-	4.4136	-	-	-
HUFF TOWNSHIP	1.4713	-	4.4136	-	-	-
JACKSON TOWNSHIP	1.5398	-	4.4136	-	-	-
GENTRYVILLE TOWN	2.3109	-	4.4136	-	-	-
LUCE TOWNSHIP	1.6071	-	4.4136	-	-	-
OHIO TOWNSHIP	1.4452	-	4.4136	-	-	-
ROCKPORT CITY	2.2543	-	4.4136	-	-	-
RICHLAND TOWN	2.7920	-	4.4136	-	-	-

9. SPENCER COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS, 2016

	OHIO TOWNSHIP	OHIO TOWNSHIP	RICHLAND TOWN	RICHLAND TOWN
Gross Assessed Value	97,000	194,000	97,000	194,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	52,000	149,000	52,000	149,000
35% Supplemental Homestead Deduction	18,200	52,150	18,200	52,150
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	30,800	93,850	30,800	93,850
District Tax Rate	1.4452	1.4452	2.7920	2.7920
Gross Tax Bill	445	1,356	860	2,620
Total LOIT Credit Rate	4.41%	4.41%	4.41%	4.41%
LOIT Credits	20	60	38	116
Tax Bill after LOIT Credits	425	1,296	822	2,505
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	970	1,940	970	1,940
Tax Cap Credit	-	-	-	565
Net Tax Bill	425	1,296	822	1,940

These are examples of homestead tax bills for two tax districts. Gross assessed value based on average home assessed value in the county, and double that value.

10. APPROPRIATIONS, LEVY AND ASSESSED VALUE PER PERSON, 2016

All Local Governments	Population	Total Appropriations	Appropriations by Fund Type				Property Tax		
			General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
Indiana Average	71,953	2,732	1,606	292	189	644	1,068	43,431	2.4589
Gibson	33,775	2,735	1,606	279	272	578	1,238	61,427	2.0150
Pike	12,594	2,423	1,494	179	222	528	1,210	56,748	2.1319
Posey	25,512	2,808	1,625	184	465	534	1,333	79,786	1.6705
Spencer	20,715	2,765	1,569	213	418	566	1,099	69,022	1.5917
Vanderburgh	181,877	2,621	1,677	180	214	549	1,100	36,481	3.0150
Warrick	61,897	2,150	1,445	134	207	365	797	47,535	1.6777
Dubois	42,461	2,876	1,650	332	254	640	1,023	51,403	1.9909
Daviess	32,906	2,273	1,498	167	144	464	846	39,172	2.1596
Knox	37,927	2,507	1,524	230	181	572	1,047	48,823	2.1444
Martin	10,226	2,216	1,415	122	142	536	600	36,587	1.6395
Perry	19,347	2,268	1,527	211	181	349	721	28,451	2.5352

11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2016

Unit Tax Rates, 2016

Percentile	Counties	Cities/ Towns	School Corps.
10%	0.3009	0.2582	0.6553
25%	0.3596	0.5451	0.8015
50% (median)	0.4693	0.8142	0.9508
75%	0.6236	1.2623	1.2132
90%	0.7477	1.7476	1.5043

District Tax Rates, 2016

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.2348	1.7552	1.1351
25%	1.4962	2.1175	1.3254
50% (median)	1.9227	2.5759	1.6071
75%	2.6105	3.2722	1.8990
90%	3.3877	4.0528	2.3878

Appropriations, Levies and Assessed Values per Person, 2016 - Sum for All Local Governments in a County

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
10%	2,070	1,355	142	145	359	662	30,481	1.3069
25%	2,268	1,452	179	168	402	790	36,702	1.6438
50% (median)	2,528	1,600	219	195	480	942	44,164	2.0599
75%	2,759	1,755	283	236	536	1,091	52,743	2.3809
90%	2,983	1,853	344	288	603	1,223	70,415	2.9591

It is the policy of the Purdue University Cooperative Extension Service that all persons have equal opportunity and access to its educational programs, services, activities, and facilities without regard to race, religion, color, sex, age, national origin or ancestry, marital status, parental status, sexual orientation, disability or status as a veteran.

Purdue University is an Affirmative Action institution. This material may be available in alternative formats.