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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## 2008 Household Property Taxes as a Percent of Income

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Prepared by the Department of Local Government Finance  
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### Key Findings

Overall statewide, residential property tax as a percentage of nonfarm personal income for 2008 was 1.36%. The lowest percentage was in Clay County at 0.14%, and the highest was 2.62% in Brown County. 50 of the 90 counties included in the analysis fell within the range of [0.75% - 1.25%]. Only three counties had a percentage above 2%.

### Data and Methodology

We focus on the property taxes paid and the income earned by households, not firms. The property tax figure used is the net tax paid by all residential property and commercial apartments for taxes payable in 2008. Since income-earning households are both homeowners and renters, we sought to include property taxes paid both directly by households (the case of homeowners) and on behalf of households by landlords (the case of renters). We therefore make the simplifying assumption that 100% of the property tax liability on rental homes is passed along to the renter as part of his or her monthly payment. We do not include property taxes paid by entities acting as firms, including businesses and agricultural entities.

The data used for income is the Nonfarm Personal Income data produced by the U.S. Bureau of Economic Analysis. We do not include farm proprietor's income or corporate income. The most recent county data available was for calendar year 2007. Therefore, this report compares the CY2008 property tax to the CY2007 income levels.

A copy of this report may be found at <http://www.in.gov/dlgf/8379.htm>  
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## 2008 Residential Property Taxes as a Percentage of Personal Income

<b>Statewide Overall</b>	<b>1.36%</b>
Adams	1.05%
Allen	1.27%
Bartholomew	1.03%
Benton	0.72%
Blackford	1.01%
Boone	1.95%
Brown	2.62%
Carroll	1.20%
Cass	0.97%
Clark	1.09%
Clay	0.14%
Clinton	0.98%
Crawford	1.14%
Daviess	0.82%
Dearborn	1.34%
Decatur	0.95%
DeKalb	0.97%
Delaware	1.57%
Dubois	1.03%
Elkhart	1.31%
Fayette	0.62%
Floyd	1.15%
Fountain	0.68%
Franklin	0.71%
Fulton	1.10%
Gibson	1.04%
Grant	1.01%
Greene	0.82%
Hamilton	1.95%
Hancock	1.44%
Harrison	0.65%
Hendricks	1.90%
Henry	1.05%
Howard	1.17%
Huntington	0.89%
Jackson	0.75%
Jasper	0.87%
Jay	0.56%
Jefferson	1.11%
Jennings	0.93%
Johnson	1.71%
Knox	0.95%
Kosciusko	1.28%
LaGrange	1.27%
Lake	2.29%
LaPorte	data not available

<b>Statewide Overall</b>	<b>1.36%</b>
Lawrence	1.09%
Madison	1.20%
Marion	1.46%
Marshall	1.35%
Martin	0.67%
Miami	1.02%
Monroe	1.57%
Montgomery	0.82%
Morgan	0.76%
Newton	1.14%
Noble	1.16%
Ohio	0.64%
Orange	0.64%
Owen	0.94%
Parke	0.75%
Perry	1.02%
Pike	0.84%
Porter	data not available
Posey	0.84%
Pulaski	0.62%
Putnam	0.91%
Randolph	0.86%
Ripley	0.69%
Rush	0.64%
St. Joseph	1.43%
Scott	0.99%
Shelby	1.13%
Spencer	0.82%
Starke	1.58%
Steuben	2.35%
Sullivan	0.81%
Switzerland	0.49%
Tippecanoe	1.52%
Tipton	0.78%
Union	1.15%
Vanderburgh	0.96%
Vermillion	0.87%
Vigo	1.15%
Wabash	0.43%
Warren	0.66%
Warrick	1.17%
Washington	0.89%
Wayne	1.11%
Wells	0.72%
White	1.64%
Whitley	1.12%