

**Lake County, Indiana**  
**2006 Pay 2007 Budget Order**

An analysis of the data with the 2006 Pay 2007 Budget Order for Lake County shows that the budgets, levies and tax rates to be approved are in compliance with Indiana statutes.

According to DLGF staff, sales and assessor data is in compliance with departmental and statutory requirements. Lake County's assessments have been approved and the County will not need to do a reassessment for pay 2007.

Lake County includes three conservancy districts (Merrillville Conservancy, Independence Hill Conservancy District and Illiana Brunswick Conservancy). A conservancy district is a special taxing district created to provide flood control, irrigation, potable water or wastewater service within a specified area. The cost of providing these services are charged to landowners in the form of a special assessment based on the benefit provided. These special assessments are added to the property tax bill of each landowner and collected along with property taxes. Since the benefit derived may not relate to the assessed value of the property, these assessments are normally expressed in terms of dollars of assessment and not as a tax rate per \$100 of net assessed value. Therefore, the conservancy district special assessments have not been included in this analysis.

**Changes in Local Tax Levies**

Tax levy increases are made up of routine increases in controlled levies, increases in tax rate controlled levies and debt service levies. Controlled levies increase based on an annual growth factors or excess levy appeals. As there are typically a number of controlled levies, a taxing unit can increase the levy in one controlled fund while decreasing the levy in a different controlled fund and still remain within its maximum levy for controlled funds. Tax rate controlled levies increase based on increases in assessed value applied to a specific tax rate (tax rates are adjusted downward to eliminate the effect of reassessment or trending).

The total net increase in tax levy for Pay 2007 on a county-wide basis was \$81,822,253, or 9.19%. Over half of the county overall levy increase is associated with levy increases within the school corporations. The cities and towns contributed over 18% to the overall levy increase, while the County taxing unit, including welfare, contributed 15.8% to the overall levy increase. Following is a summary of the levy changes that made the most impact when looking at dollar and percentage increase or decrease over the previous year's levy.

Lake County Taxing Unit

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 6,171,397	5.11%
General	7,615,497	8.16
Cumulative Voting Machine	(998,937)	(100.00)
Cumulative Bridge	(307,873)	(10.14)
Health	(619,210)	(43.40)
Drain Improvement	242,586	17.06
County School District/Supplies	(452,230)	(11.89)
Park Bond	(424,655)	(16.50)
Park Bond #2	993,868	New

Lake County had a shortfall adjustment of \$1,000,000.

Lake County Welfare

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 6,759,193	7.05%
County Welfare Family and Children	7,654,086	12.21
Children Psychiatric Residential Treatment	(2,093,925)	(100.00)

Calumet Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 166,086	1.10%
Township Assistance Loan	168,849	75.13

Cedar Creek Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 24,807	3.93%
General	74,014	23.02
Township Assistance	(71,829)	(100.00)
Recreation	15,776	28.69

Center Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 23,542	3.93%
General	106,157	107.25
Township Assistance	(95,979)	(70.98)

Hanover Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 29,629	8.95%
Emergency Ambulance/Medical Services - Fire	8,627	41.99
Fire	12,280	18.73

Hanover Township had an appeal of \$11,580 to correct an error.

Hobart Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 22,881	3.95%
Township Assistance	24,355	13.04
Recreation	(16,417)	(100.00)

North Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 43,822	0.91%
General	(80,127)	(11.36)
Township Assistance	102,106	3.26
Cumulative Park and Recreation	17,037	3.56

Ross Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ (5,022)	(0.47%)
General	22,304	10.27
Property Maintenance	(28,900)	(8.80)

St. John Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 26,334	3.77%
General	(41,467)	(21.02)
Fire	10,314	3.98
Recreation	50,559	58.15

West Creek Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 11,095	3.79%
Township Assistance	9,765	New

Winfield Township

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 12,678	3.69%
General	(52,705)	(43.21)
Township Assistance	32,443	969.03
Recreation	25,053	374.09

Hanover Community School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 1,389,835	17.96%
Debt Service	779,459	21.49
School Pension Debt	176,589	456.21
Transportation	120,818	38.63
Bus Replacement	200,191	652.11

Hanover Community School Corporation had a shortfall adjustment for the General Fund of \$55,709. The Transportation Fund received a P.L. 2-2006 excess levy appeal of \$99,991 and a shortfall adjustment of \$8,508.

River Forest Community School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ (25,846)	(0.90%)
General	47,837	4.06
Debt Service	(143,666)	(22.42)
School Pension Debt	11,214	25.70
Capital Projects	72,504	14.47
Transportation	57,056	13.49
Bus Replacement	(70,826)	(100.00)

River Forest Community School Corporation's Transportation Fund received a P.L. 2-2006 excess levy appeal of \$40,150.

Merrillville School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 11,881,610	29.65
General	1,225,717	7.44
Debt Service	9,494,563	72.22
School Pension Debt	737,428	94.23
Bus Replacement	195,373	32.70

Merrillville School Corporation had a new facility excess levy appeal for the General Fund of \$449,153, in addition to a shortfall adjustment of \$620,993. The Transportation Fund received a P.L. 2-2006 excess levy appeal of \$73,832 and a shortfall adjustment of \$128,781.

Lake Central School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 9,317,842	29.27%
General	1,103,655	4.95
Debt Service	1,836,941	111.87
School Pension Debt	(665,582)	(70.08)
Capital Projects	5,605,407	241.17
Bus Replacement	1,115,023	208.38

Lake Central School Corporation received an excess levy appeal for Transfer Tuition in the General Fund in the amount of \$99,823. The Transportation Fund received a P.L. 2-2006 excess levy appeal of \$79,071 and a school transportation excess levy appeal of \$83,088.

Tri Creek School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 1,353,697	9.23%
General	278,162	4.82
Debt Service	543,538	9.79
School Pension Debt	181,529	200.62
Transportation	223,553	19.32
Bus Replacement	101,114	32.77

Tri Creek School Corporation's Transportation Fund received a P.L. 2-2006 excess levy appeal of \$177,265.

Lake Ridge School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 720,143	11.25%
General	277,890	11.74
School Pension Debt	16,397	22.28
Capital Projects	148,824	15.45
Transportation	290,904	26.68
Bus Replacement	(132,094)	(65.82)

Lake Ridge School Corporation's General Fund received a shortfall adjustment of \$185,633. The Transportation Fund received a P.L. 2-2006 excess levy appeal of \$160,904 and a shortfall adjustment of \$86,595.

Crown Point Community School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 672,799	2.08%
General	1,064,764	8.33
Debt Service	(2,081,051)	(16.34)
School Pension Debt	91,762	9.32
Capital Projects	1,128,464	35.14
Transportation	289,724	12.38
Bus Replacement	178,400	87.41

Crown Point Community School Corporation received a new facility excess levy appeal of \$350,000 and a shortfall adjustment of \$136,125. The Transportation Fund received a P.L. 2-2006 excess levy appeal of \$170,405 and a shortfall adjustment of \$26,632.

East Chicago City School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 5,867,003	22.41%
Debt Service	4,053,936	44.19
School Pension Debt	55,086	14.16
Capital Projects	1,428,396	58.40
Bus Replacement	(266,591)	(85.61)

East Chicago City School Corporation received a P.L. 2-2006 excess levy appeal of \$99,521 in its Transportation Fund.

Lake Station School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ (708,251)	(17.85%)
General	131,203	12.01
Debt Service	(1,028,301)	(48.71)
Capital Projects	73,383	15.14
Transportation	74,931	38.44
Bus Replacement	40,560	48.65

Lake Station School Corporation's General Fund received a shortfall adjustment of \$83,556. The Transportation Fund received a P.L. 2-2006 excess levy appeal of \$66,468, a school transportation excess levy appeal of \$18,244 and a shortfall adjustment of \$17,758.

Gary Community School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 2,673,499	5.62%
General	1,288,406	5.19
Debt Service	(3,675,219)	(62.14)
Capital Projects	4,463,379	60.79

Gary Community School Corporation received a P.L. 2-2006 excess levy appeal of \$215,704 in the Transportation Fund.

Griffith Public School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 119,889	1.22%
General	119,312	2.92
School Pension Debt	(58,440)	(17.31)
Capital Projects	142,809	12.05
Transportation	(47,568)	(7.21)
Bus Replacement	(48,652)	(100.00)

Griffith Public School Corporation received a P.L. 2-2006 excess levy appeal of \$11,353 in the Transportation Fund.

Hammond City School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 7,311,189	17.22%
General	1,236,484	8.90
Debt Service	4,157,980	24.83
School Pension Debt	375,707	141.24
Capital Projects	958,517	16.03
Transportation	523,063	10.50
Bus Replacement	58,281	10.44

Hammond City School Corporation's General Fund received a shortfall adjustment of \$945,345. The Transportation Fund received a P.L. excess levy appeal of \$169,029 and a shortfall adjustment of \$260,007.

Highland Town School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 401,353	2.72%
General	570,117	6.83
Debt Service	(648,491)	(20.93)
School Pension Debt	94,051	86.15
Capital Projects	277,975	12.58
Transportation	101,639	13.42

Highland Town School Corporation's General Fund received a shortfall adjustment of \$199,477. The Transportation Fund received a P.L. 2-2006 excess levy appeal of 25,150, a school transportation excess levy appeal of \$28,410 and a shortfall adjustment of \$18,083.

School City of Hobart School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 1,863,335	15.42%
General	337,658	7.28
Debt Service	1,171,817	25.15
Capital Projects	151,598	12.00
Transportation	155,445	15.95

The General Fund of the School City of Hobart School Corporation received a shortfall adjustment of \$181,945. The Transportation Fund received a P.L. 2-2006 excess levy appeal of \$116,475.

Munster Community School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 2,639,799	12.52%
General	911,544	9.11
School Pension Debt	843,682	175.46
Capital Projects	367,486	13.21
Transportation	183,371	14.38
Bus Replacement	182,274	152.14

Munster Community School Corporation received a new facility excess levy appeal of \$102,594 and a shortfall adjustment of \$319,981 in its General Fund. The Transportation Fund received a P.L. 2-2006 excess levy appeal of \$6,115, a school transportation excess levy appeal of \$85,717 and a shortfall adjustment of \$41,917.

Whiting City School Corporation

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 400,537	6.49%
General	(324,235)	(9.20)
Debt Service	688,032	78.09
Transportation	78,451	20.55

Whiting City School Corporation received a shortfall adjustment of \$598,532 in its General Fund. The Transportation Fund received a P.L. 2-2006 excess levy appeal of \$4,457 and a shortfall adjustment of \$58,736.

Gary Civil City

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 4,356,664	6.51%
General	4,512,949	7.77
Police Pension	(741,487)	(30.34)
Civic Center	184,712	11.10
Park and Recreation	186,143	10.46
Cumulative Capital Development	68,485	10.20

Gary Civil City received a pension excess levy appeal of \$2,900,000 and a shortfall adjustment of \$3,500,000.

Hammond Civil City

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ (1,897,832)	(4.01%)
Debt Service	134,260	New
Fire Pension	(1,222,640)	(44.14)
Police Pension	(1,420,231)	(48.79)
Park Bond	(219,574)	(39.79)

East Chicago Civil City

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 4,821,139	11.25%
General	4,700,237	14.55
Lease Rental Payment	493,466	21.15
Fire Pension	(666,677)	(32.07)
Park and Recreation	637,602	22.59
Transportation	(280,266)	(28.18)

East Chicago Civil City received a shortfall adjustment of \$3,000,000.

Hobart Civil City

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 1,346,218	9.03%
General	1,166,478	9.61
Debt Service	122,517	17.91
Fire Pension	(278,820)	(100.00)
Police Pension	283,017	1,427.43
Park and Recreation	(412,635)	(53.19)
Park Bond	672,035	126.41
Park Bond #2	(223,056)	(100.00)

Hobart Civil City received a shortfall adjustment of \$470,661.

Crown Point Civil City

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 879,684	10.30%
General	957,148	14.98
Fire Pension	(4,108)	(23.73)
Police Pension	(128,790)	(67.64)
Motor Vehicle Highway	(70,785)	(6.62)
Cumulative Fire Special	11,576	27.11
Cumulative Capital Improvement	6,883	27.11
Cumulative Sewer	83,854	27.12

Crown Point Civil City received a volunteer fire excess levy appeal of \$10,000, a three-year growth excess levy appeal of \$292,074 and a shortfall adjustment of \$195,457.

Whiting Civil City

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 339,997	5.16%
Debt Service	(35,298)	(40.64)
Fire Pension	28,998	21.49
Park and Recreation	100,459	13.23
Public Lighting	14,798	10.97
Cumulative Capital Development	107,735	New

Lake Station Civil City

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 662,270	15.09%
General	(147,708)	(4.44)
Police Pension	29,656	28.26
Motor Vehicle Highway	(15,980)	(13.23)
Emergency Medical Services - Equipment	87,818	New
Park and Recreation	33,561	12.69
Park Bond	31,038	37.71
Public Lighting	17,547	15.60
Sewer Bond	617,625	183.53
Cumulative Sewer	8,713	20.73

Cedar Lake Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 133,601	6.08%
General	95,640	4.66
Lease Rental Payment	26,334	92.15
Police Pension	(27,593)	(47.98)
Park Bond	12,693	84.70
Redevelopment - General	25,447	New

Cedar Lake Civil Town received a volunteer fire excess levy appeal of \$10,000 and a shortfall adjustment of \$63,701.

Griffith Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 180,458	3.06%
General	107,147	2.64
Lease Rental Payment	77,190	97.64
Motor Vehicle Highway	36,040	15.75
Storm Sewer Bond	(128,664)	(22.85)
Park and Recreation	29,561	23.96
Park Bond	39,196	76.10

Highland Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 699,464	9.40%
Debt Service	(38,634)	(12.51)
Police Pension	67,147	32.88
Motor Vehicle Highway	(150,249)	(100.00)
Park and Recreation	271,302	34.60
Park Bond	(148,383)	(21.76)
Cumulative Capital Development	313,719	183.06
Redevelopment - Capital	(10,868)	(20.57)
Redevelopment Bond	326,805	103.12

### Munster Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 1,100,705	11.43%
General	469,504	12.57
Lease Rental Payment	398,965	44.60
Police Pension	174,184	320.70
Park and Recreation	(169,134)	(19.79)
Redevelopment - General	129,740	New

Munster Civil Town received a \$10,000 volunteer fire excess levy appeal, a shortfall adjustment of \$269,588 and a correction of error of \$227,913.

### Merrillville Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 716,862	9.04%
Debt Service	403,255	New
Police Pension	(173,034)	(89.75)
Emergency Ambulance/Medical Services - Fire	37,816	21.77
Park and Recreation	76,328	61.89
Redevelopment Bond	360,361	71.29

Merrillville Civil Town received a shortfall adjustment of \$700,000.

### Dyer Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 1,026,107	23.85%
General	(75,165)	(2.72)
Debt Service	(292,358)	(31.81)
Lease Rental Payment	(51,581)	(100.00)
Police Pension	90,859	New
Cumulative Fire Special	13,551	32.11
Park and Recreation	95,959	36.87
Park Bond	419,191	New
Redevelopment Bond	821,082	724.56

### Lowell Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 109,553	4.13%
General	(211,126)	(10.77)
Police Pension	20,838	60.05
Motor Vehicle Highway	247,097	89.88
Park and Recreation	34,797	14.50
Cumulative Sewer	15,158	25.63

St. John Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 669,334	15.29%
Lease Rental Payment	521,199	174.48
Park Bond	(20,463)	(20.42)
Cumulative Sewer	195,630	50.43

Schererville Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ (276,080)	(2.88%)
General	481,046	8.65
Debt Service	(31,163)	(14.51)
Lease Rental Payment	(419,772)	(32.00)
Motor Vehicle Highway	(157,969)	(26.54)
Park Bond	(40,996)	(24.76)
Redevelopment Bond	(44,830)	(15.36)
Sewer Bond	(60,671)	(29.60)

Winfield Civil Town

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ (21,750)	(3.78%)
General	22,022	11.13
Debt Service	(50,559)	(21.07)

Winfield Civil Town received a three-year growth excess levy appeal of \$14,066.

East Chicago Public Library

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 189,927	3.87%
General	199,774	4.08
Debt Service	(9,847)	(100.00)

Gary Public Library

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 186,050	2.68%
General	276,018	4.02
Library Capital Projects	(89,968)	(100.00)

Hammond Public Library

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 15,758	0.32%
General	150,090	4.21
Lease Rental Payment	(134,332)	(10.37)

Lowell Public Library

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 160,037	16.29%
Lease Rental Payment	91,987	49.59
Library Capital Projects	38,379	71.89

Lake County Public Library

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 2,445,489	21.92%
Debt Service	1,385,225	64.22
Library Capital Projects	696,248	355.04

Crown Point Community Public Library

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 201,958	17.51%
Library Capital Projects	137,005	118.02

Crown Point Community Public Library received a three-year growth excess levy appeal of \$4,565 and a shortfall adjustment of \$18,695.

Cedar Lake Town Redevelopment Commission

	<u>\$ Change</u>	<u>% Change</u>
Tax Increment Replacement	\$ 3,165	39.47%

Hobart Redevelopment Commission

	<u>\$ Change</u>	<u>% Change</u>
Tax Increment Replacement	\$ (958)	(7.77%)

Dyer Redevelopment Commission

	<u>\$ Change</u>	<u>% Change</u>
Tax Increment Replacement	\$ 21,074	10.26%

Merrillville Redevelopment Commission

	<u>\$ Change</u>	<u>% Change</u>
Tax Increment Replacement	\$ (18,271)	(12.87%)

Schererville Redevelopment Commission

	<u>\$ Change</u>	<u>% Change</u>
Tax Increment Replacement	\$ 113,639	54.80%

Crown Point Redevelopment Commission

	<u>\$ Change</u>	<u>% Change</u>
Tax Increment Replacement	\$ (54,214)	(100.00%)

Gary Redevelopment Commission

	<u>\$ Change</u>	<u>% Change</u>
Tax Increment Replacement	\$ 160,653	164.60%

East Chicago Sanitary

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 1,235,363	9.81%
Special Sanitary General	1,081,380	9.24
Special Sanitary Debt Service	153,983	17.11

Gary Sanitary

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 1,074,835	10.97%
Special Sanitary General	(689,679)	(13.26)
Special Sanitation (Solid) General	1,495,419	50.78
Special Sanitary Debt Service	269,095	16.24

Gary Sanitary received a shortfall adjustment of \$478,880.

Hammond Sanitary

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 440,771	6.80%
Special Sanitary General	118,398	4.22
Special Sanitary Debt Service	322,373	8.78

Highland Sanitary

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 63,825	28.92%
Special Sanitary Debt Service	57,034	113.00

Whiting Sanitary

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ (80,771)	(2.68%)
Special Sanitary General	70,715	4.10
Special Sanitary Debt Service	(151,486)	(11.75)

Gary Airport

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 153,528	9.68%
Special Airport General	131,465	9.65
Special Airport Cumulative Building	22,063	9.86

Gary Airport received a shortfall adjustment of \$78,253.

Hammond Redevelopment

	<u>\$ Change</u>	<u>% Change</u>
Special Redevelopment General	\$ 39,767	9.47%

Highland Water District

	<u>\$ Change</u>	<u>% Change</u>
Water District Debt Service	\$ (289,522)	(98.66%)

Town of Dyer Sanitary District

	<u>\$ Change</u>	<u>% Change</u>
Overall Change	\$ 314,550	45.79%
Special Sanitary Debt Service	304,402	73.49

Gary Storm Water Management

	<u>\$ Change</u>	<u>% Change</u>
Storm Sewer	\$ 102,749	9.74%

Gary Storm Water Management received a shortfall adjustment of \$60,684.

Dyer Water Works

	<u>\$ Change</u>	<u>% Change</u>
Water District Debt Service	\$ 359,179	196.40%

The majority of the taxing units in Lake County levied up to the working maximum levy. The table below identifies those units which did not levy up to the working maximum levy by a significant amount either in terms of percentage or dollar value.

<u>Unit - Fund</u>	<u>% of Working Max Levied</u>	<u>\$ Difference of Certified Levy and Working Max Levy</u>
Calumet Township	96.09%	\$ (604,179)
Eagle Creek Township	92.70	(3,947)
Lake Station Schools - Transportation	88.42	(35,336)
Merrillville Civil Town	93.75	(491,367)
North Township	96.75	(163,318)
Ross Township	95.46	(50,708)
Whiting Schools - General	79.39	(830,509)
Winfield Waterworks	76.31	(918)

**Changes in Real Property Gross Assessed Values**

Real Property Gross Assessed Values increases by property class are as follows.

<u>Class</u>	<u>% Change</u>
Agriculture	11.4%
Industrial	45.4%
Commercial	33.9%
Residential	29.9%
Utility	6.1%

Changes in the proportion of Gross Assessed Value by Class can create a burden shift from one class to another. The proportion (mix) of values of real property by class (this can represent the relative tax burden by class, except that it does not include the impact of deductions or credits).

<u>Class</u>	<u>2006 Ratio</u>	<u>2007 Ratio</u>
Agriculture	1.28%	1.09%
Industrial	5.22%	5.79%
Commercial	21.60%	22.08%
Residential	71.24%	70.51%
Utility	0.66%	0.53%

As can be seen from the analysis, a shift from agriculture, residential and utility property to industrial and commercial property has occurred.

#### **Change in Net Tax Rates**

Changes in net tax rate by district were as follows. In addition to the district identified in the table below, four new districts were created for pay 2007: Crown Point - St John Township, Cedar Lake - West Creek Township, Cedar Lake - Cedar Creek Township and St John - Center Township. These districts have been excluded from the analysis below as it is not possible to compute a percent change over the pay 2006 assessed valuation and tax rates for these districts.

<u>District</u>	Change in NAV	Change in Gross Tax Rate	Change in Business Personal Property Net Tax Rate	Change in Real Estate and Other Personal Property Net Tax Rate	Change in Homestead Net Tax Rate
Calumet Township	10.88%	-6.05%	-5.04%	-2.51%	6.71%
Calumet Township Gary Sanitary	19.24%	-6.12%	-5.21%	-2.78%	6.08%
Gary Corp Calumet Twp Lake Ridge Sch	12.48%	-7.69%	-7.22%	-4.69%	5.14%
Gary Corp Calumet Twp Gary Sch	19.43%	-11.08%	-10.31%	-8.23%	1.54%
Lake Station Corp Calumet Twp	32.06%	-17.14%	-16.93%	-16.17%	-10.56%
Griffith Corp Calumet Twp	10.32%	-9.35%	-9.13%	-7.41%	-0.14%
Cedar Creek Township	27.45%	-10.73%	-9.61%	-8.59%	-3.34%
Lowell Corp Cedar Creek Twp	27.65%	-11.86%	-11.11%	-9.91%	-3.74%
Eagle Creek Township	12.58%	-10.31%	-9.13%	-8.16%	-3.01%
Hanover Township	34.61%	-12.09%	-10.24%	-8.32%	-2.33%
Cedar Lake Corp Hanover Twp	24.16%	-12.98%	-11.53%	-9.61%	-3.12%
Saint John Corp Hanover Twp	54.51%	-14.59%	-13.34%	-11.16%	-4.55%
Hobart Township	69.20%	-18.21%	-17.00%	-15.31%	-8.46%
Gary Corp Hobart Twp River Forest Sch	16.99%	-13.36%	-12.61%	-10.63%	-1.59%
Hobart Corp Hobart Twp Hobart City Sch	29.88%	-11.53%	-9.95%	-7.65%	0.29%
Hobart Corp Hobart Hobart City Sch Gary Sanitary	-1.48%	-11.05%	-9.61%	-7.39%	0.34%
Lake Station Corp Hobart Twp River Forest Sch	20.94%	-13.22%	-12.01%	-9.80%	-1.10%
Lake Station Corp Hobart Twp Lake Station Sch	20.54%	-17.54%	-17.35%	-16.63%	-11.43%
New Chicago Corp (Hobart)	24.49%	-17.81%	-16.83%	-15.16%	-7.47%
Hammond Corp (North)	3.51%	-0.93%	-0.58%	1.45%	9.98%
East Chicago Corp (North)	10.32%	1.14%	2.12%	5.50%	18.61%
Whiting Corp (North)	13.03%	-8.50%	-6.14%	-3.83%	5.47%
Highland Corp (North)	11.69%	-8.67%	-7.91%	-5.63%	3.17%
Munster Corp (North)	21.22%	-8.68%	-7.52%	-5.04%	2.68%
Ross Township	13.58%	1.72%	4.40%	4.39%	7.80%
Crown Point Corp Ross Twp	23.81%	-1.38%	0.34%	1.09%	6.07%
Merrillville Corp Ross Twp	13.49%	0.91%	3.08%	3.65%	8.18%
Merrillville Corp Ross Twp Gary Sanitary	19.76%	-0.04%	1.73%	2.44%	7.19%
Saint John Township	52.16%	-9.64%	-5.64%	-1.32%	11.74%
Griffith Corp Saint John Twp	17.10%	-8.25%	-5.32%	-1.98%	9.66%
Dyer Corp (Saint John)	32.11%	-6.80%	-3.31%	0.87%	12.79%
Saint John Corp Saint John Twp	49.60%	-12.86%	-10.39%	-6.56%	5.10%
Schererville Corp (Saint John)	33.32%	-12.59%	-9.89%	-6.63%	4.28%
West Creek Township	11.84%	-10.21%	-9.00%	-8.03%	-2.91%
Lowell Corp West Creek Twp	15.02%	-11.62%	-10.85%	-9.67%	-3.53%
Schneider Corp (West Creek)	6.27%	-7.95%	-6.89%	-5.81%	1.07%
Center Township	26.51%	-16.11%	-15.24%	-13.77%	-8.12%
Crown Point Corp Center Twp	27.64%	-15.59%	-14.83%	-13.23%	-7.02%
Cedar Lake Corp Center Twp	33.18%	-16.23%	-15.51%	-14.03%	-7.98%
Winfield Township	17.97%	-15.90%	-15.00%	-13.54%	-7.90%
Hobart Corp Hobart Twp River Forest Sch	33.92%	-16.56%	-15.56%	-13.88%	-6.48%
Hobart Corp Ross Twp	17.26%	-2.41%	-1.00%	-0.12%	5.35%
Winfield Corp (Winfield)	24.01%	-16.46%	-15.68%	-14.36%	-9.10%
Hobart Corp Ross	19.85%	-12.53%	-12.53%	-10.79%	-1.92%
Saint John Township Schererville Water	34.07%	-9.64%	-21.52%	-1.33%	11.74%
Winfield Corp Winfield Water District	20.26%	-16.59%	-16.59%	-14.58%	-9.55%
Saint John Twp Saint John Water	84.91%	-10.47%	-10.47%	-2.67%	10.04%
Average	24.54%	-10.33%	-9.36%	-6.97%	0.76%

Downward pressure on tax rates came from increases in Assessed Value due to trending.

Upward pressure on tax rates came from the increased Homestead Deduction and decreased Homestead Credit rate as well as increases in tax levies and the elimination of the inventory tax.

Due to the inventory deduction, NAV increases were likely higher for homestead or residential properties. A higher residential NAV reduces the impact of the increase in the homestead deduction, yielding an increase in net taxes due for homestead property owners.

### **Assessment Status**

According to DLGF staff, sales and assessor data is in compliance with departmental and statutory requirements.

Per DLGF staff, Lake County's assessments were approved and the County was released from having to do a reassessment for pay 2007 on September 13, 2007.