

2020 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 and vice versa. Inversely, higher AV lowers the tax rate and vice versa.
 - 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(FW) tax levy increased approximately 3.5% from 2019, however FW tax rate decreased over 2.2% because its NAV increased 5.8%.
- ✿ -Overall NAV in Allen County increased by 6.8%. Only 4 out of 47 taxing districts had decreases in NAV and only 3 experienced an increase in Net Tax Rate.
 - This is anticipated given the 6.8% NAV growth is 41% more than overall total levy increase of only 4.8%.
 - The 2020 Local Income Tax (LIT) Uniform Property Tax Relief (PTR) credit is approximately 6.1% of the Gross Tax Liability reflecting a 4.8% increase over the 2019 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 13% which is a slight 2% increase over 2019.
- ✿ -In general, 2020 tax bills will be higher than 2019 due to AV 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 5.8% and 7.2%, but the corresponding tax rate decreases are only 1.7 & 1.8%.
 - Expectations are that the majority of property owners will see increased tax bills as a result of increased AV 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 and the NACS referendum rate more than doubled so owners in these areas may see their tax capped bills increase from this.
- ✿ **2020 Individual Tax Trends will vary depending on CHANGE IN ASSESSED VALUE(AV)**
 - Generally, if AV of an individual property goes up, the tax bill goes up and vice versa.
 - Especially true for properties already at the tax caps as the taxes are calculated as a percent of the AV, with the exception of the SACS, FWCS and NACS Referendum rates as they are exempt from CB caps.
 - I.e., 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 6.8% and tax rates decreasing only a portion of this, many will see increased taxes unless their AV remained fairly constant.
- ✿ **Referendum Tax Levy in FWCS, SACS & NACS districts**
 - Properties in FWCS, SACS & NACS districts are subject to Referendum taxes that 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 Debt service Referendum Tax Rate decreased 7.5% from 2019 due to a drop in the Tax Levy of 2.1% and increased NAV. It is important to note the FWCS Referendum rate is on average only 5-6% of the total applicable Taxing District tax rate.
 - SACS Operating Referendum rate decreased 3.7% from 2019 due to an almost static Tax Levy and the increase in NAV of over 4%.
 - NACS Debt service Referendum is to pay debt service for a new elementary school as well as existing school safety improvements and more than doubled from 2019 due to the 129% Levy increase.
 - 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.

❖ **2020 School Corporation Levy Changes**

The taxes levied by School Corporations are the largest (35%) piece of the overall tax bill and therefore are a main factor in driving tax bills up or down.

-FWCS overall levy increased approximately 7.1%, NAV up 5.8%, resulting in a 1.4% increase of the overall FWCS tax rate due. FWCS Debt service and Operations levies increased 75% & 3%.

-SACS levy increased 11.5% driven by 28% increase in Debt Service. The SACS tax rate increased over 5% as 6.4% NAV growth offered some reprieve from the levy increase.

-NACS levy increase is 9.4% due to levy increases in all Funds but primarily the Referendum levy of 129%, NAV up 10.1% resulting in Tax Rate decrease less than 1%.

-EACS levy increased 2.1%, due to the Operations; NAV up 7.6% generating a tax rate decrease over 5%

❖ **City of Fort Wayne Levy Increase**

-For 2020, Fort Wayne(FW) increased their levy 3.5%. The main contributing factors are the \$7.7 mil (11.5%) increase in the Corporation Gen Fund that was somewhat offset by the \$1.5 mil (3%) & \$1.7 mil (9%) decreases in the Fire and Park levies. FW NAV is up 5.8% negating the levy increase for a net 2.2% 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. FW residents already at the tax caps, AV increases will generally result in a correlating increase in the tax bill. FW residents not at the tax caps with minimal AV increases, the tax bills may remain consistent from 2019.

-Tax rates decreased in all FW taxing districts, BUT almost all Taxing units experienced significant AV growth; therefore it is anticipated that most properties AV increased which will drive up tax bills.

❖ **2020 Experience for Homeowners - Moderate to Large INCREASES due to Increased AV**

-Homeowners may see tax bills with increases in the 7-10% region and possibly more.

-Over 75% of Homesteads are located within 8 taxing districts of which had an average AV increase of 7%. Even though tax rates decreased in every taxing district but three, the drop is not enough to offset the increases in AV.

-As was previously mentioned, the PTR credit rate only slightly changed and will not be a significant factor.

-In addition to AV increases, for those properties in Perry township the significant increase in NACS referendum tax rate will also cause an increase in your tax bill as it is outside the tax caps.

-FWCS & SACS referendum rates decreased, therefore they will not be the cause of tax bill increases from 2019.

❖ **2020 Experience Farmland Owners - Relatively unchanged, possible DECREASES.**

-Historically, AV for farms have generally fallen below the market value.

-For 2020, the base value is \$1,560 per acre and decreased 3.1% from \$1,610 in 2019. This is the result of 2016 law changes to the base value per acre calculation by the Indiana General Assembly in SEA 308.

-This coupled with decreases in tax rates should actually drive down taxes bills in certain areas.

-Ag land owners in NACS district could see tax increases due to the Referendum rate increase.

❖ **2020 Rental/Apartment Owners - INCREASES due to Increased AV**

-Similar to Homesteads, increases for Rental/Apartment owners will be driven for the most part by AV increases.

-Approximately 38% of taxing district net rates are above \$2, driving Rental/Apartment units to the tax caps in these areas.

-For rental properties 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 cause bills to go above tax caps

❖ **2020 Experience Business/Personal Property Owners - INCREASES in due to Increased NAV**

-Business/Personal Property owners located in many FW taxing districts are subject to tax rates over \$3 and therefore may be at the 3% Tax Cap.

-As mentioned above, tax bill increases will correlate with the value increase of the specific parcel.

-Properties located in SACS, FWCS and NACS are subject to referendum taxes exempt from the tax caps and may have bills above the 3% cap.

2020 Allen County Tax Rates

	GROSS	LIT	NET	LIT	NET		
YEAR: 2020	DISTRICT	PTR	NET	HOMESTEAD	HOMESTEAD		
COUNTY: 02 ALLEN	RATE	RATE	RATE	PTR RATE	RATE	% Change	% Change
			(Less LIT PTR Rate)		(Less LIT PTR Homestead Rate)	from 2019 Net Rate	from 2019 Net HMSTD Rate
DISTRICT							
38 ABOITE	1.6387	6.0574	1.5458	13.0681	1.4383	0.82%	0.78%
39 ADAMS	2.0422	6.0574	1.9185	13.0681	1.7753	-6.66%	-6.66%
40 ADAMS PTC	2.1037	6.0574	1.9763	13.0681	1.8288	-6.54%	-6.55%
41 NEW HAVEN ADAMS FWPTC	2.9668	6.0574	2.7871	13.0681	2.5791	-4.60%	-4.60%
42 CEDAR CREEK	1.6092	6.0574	1.5117	13.0681	1.3989	-4.51%	-4.51%
43 GRABILL	2.5260	6.0574	2.3730	13.0681	2.1959	-1.71%	-1.71%
44 EEL RIVER	1.8166	6.0574	1.7121	13.0681	1.5912	-2.04%	-1.82%
45 JACKSON	1.6072	6.0574	1.5098	13.0681	1.3972	-4.40%	-4.40%
46 JEFFERSON	1.6754	6.0574	1.5739	13.0681	1.4565	-4.15%	-4.15%
47 NEW HAVEN JEFFERSON - F	2.9370	6.0574	2.7591	13.0681	2.5532	-4.50%	-4.51%
48 LAFAYETTE	1.7527	6.0574	1.6529	13.0681	1.5374	0.73%	0.70%
49 LAKE	1.8286	6.0574	1.7234	13.0681	1.6016	-1.82%	-1.60%
50 MADISON	1.6798	6.0574	1.5780	13.0681	1.4603	-4.53%	-4.53%
51 MARION	1.6363	6.0574	1.5372	13.0681	1.4225	-4.16%	-4.16%
52 MAUMEE	1.6798	6.0574	1.5780	13.0681	1.4603	-4.52%	-4.52%
53 WOODBURN	2.2952	6.0574	2.1562	13.0681	1.9953	-5.27%	-5.28%
54 MILAN	1.6583	6.0574	1.5579	13.0681	1.4416	-4.50%	-4.50%
55 MONROE	1.6723	6.0574	1.5710	13.0681	1.4538	-4.22%	-4.22%
56 MONROEVILLE	2.9581	6.0574	2.7789	13.0681	2.5715	-4.96%	-4.96%
57 PERRY	1.8206	6.0574	1.7159	13.0681	1.5947	-2.07%	-1.85%
58 HUNTERTOWN	1.9130	6.0574	1.8027	13.0681	1.6750	-1.39%	-1.19%
59 PLEASANT	1.8632	6.0574	1.7611	13.0681	1.6429	-0.77%	-0.83%
60 PLEASANT PTC	1.9247	6.0574	1.8189	13.0681	1.6964	-0.82%	-0.88%
61 SCIPIO	1.6192	6.0574	1.5211	13.0681	1.4076	-4.45%	-4.46%
62 SPRINGFIELD	1.6309	6.0574	1.5321	13.0681	1.4178	-4.60%	-4.60%
63 ST. JOSEPH	1.7952	6.0574	1.6972	13.0681	1.5838	-1.35%	-1.41%
64 ST. JOSEPH PTC	1.8567	6.0574	1.7550	13.0681	1.6373	-1.39%	-1.45%
65 WASHINGTON	1.7902	6.0574	1.6925	13.0681	1.5795	-2.58%	-2.62%
66 WASHINGTON PTC	1.8517	6.0574	1.7503	13.0681	1.6329	-2.57%	-2.62%
67 WAYNE	1.9955	6.0574	1.8854	13.0681	1.7579	-0.72%	-0.78%
68 WAYNE PTC	2.0570	6.0574	1.9432	13.0681	1.8114	-0.78%	-0.83%
69 FT.WAYNE ADAMS FWCS	3.2863	6.0574	3.0980	13.0681	2.8801	-1.80%	-1.83%
70 FT. WAYNE-ADAMS EACS	3.1687	6.0574	2.9768	13.0681	2.7546	-3.62%	-3.63%
71 FT.WAYNE PLEASANT	3.2476	6.0574	3.0616	13.0681	2.8464	-1.78%	-1.81%
72 FT.WAYNE ST.JOSEPH	3.2602	6.0574	3.0735	13.0681	2.8574	-1.79%	-1.82%
73 FT.WAYNE WASHINGTON	3.2510	6.0574	3.0648	13.0681	2.8494	-1.59%	-1.62%
74 FT.WAYNE WAYNE	3.3799	6.0574	3.1859	13.0681	2.9614	-1.71%	-1.74%
75 FORT WAYNE ABOITE	3.1531	6.0574	2.9685	13.0681	2.7548	-0.82%	-0.83%
76 FT.WAYNE WAYNE F DIST	3.0513	6.0574	2.8772	13.0681	2.6758	-0.24%	-0.28%
77 FW-ADAMS PARK NH EACS	3.1709	6.0574	2.9788	13.0681	2.7565	-3.09%	-3.09%
79 ZANESVILLE	1.8917	6.0574	1.7835	13.0681	1.6583	0.17%	0.15%
80 FT.WAYNE PLEASANT FIRE	2.9190	6.0574	2.7529	13.0681	2.5608	-0.25%	-0.29%
82 LEO-CEDARVILLE-CEDAR CF	1.9450	6.0574	1.8272	13.0681	1.6908	-4.40%	-4.40%
85 NEW HAVEN ST JOE	3.0583	6.0574	2.8838	13.0681	2.6818	-2.64%	-2.67%
87 EEL RIVER HUNTERTOWN	1.9090	6.0574	1.7989	13.0681	1.6715	-1.37%	-1.16%
91 FORT WAYNE PERRY	3.3171	6.0574	3.1217	13.0681	2.8956	-2.16%	-2.04%
97 FORT WAYNE MILAN	3.1343	6.0574	2.9444	13.0681	2.7247	-3.51%	-3.52%

Comparison of 2020 vs 2019 Abstract NAV

TAXING DISTRICTS	2019 Abstract NAV*	2020 Abstract NAV*	% Change
038 ABOITE TOWNSHIP (11)	\$ 1,145,845,853.00	\$1,212,193,318	5.79%
039 ADAMS TOWNSHIP (12)	\$ 71,000,647.00	\$72,360,356	1.92%
040 ADAMS TOWNSHIP - TRANS	\$ 23,992,558.00	\$23,640,761	-1.47%
041 NEW HAVEN ADAMS TWP - TRANS	\$ 438,853,908.00	\$474,069,015	8.02%
042 CEDAR CREEK TOWNSHIP	\$ 492,496,698.00	\$540,173,642	9.68%
043 GRABILL-CEDAR CREEK (40)	\$ 43,440,199.00	\$45,779,707	5.39%
044 EEL RIVER TOWNSHIP	\$ 160,001,840.00	\$173,582,597	8.49%
045 JACKSON TOWNSHIP (15)	\$ 53,841,369.00	\$54,954,213	2.07%
046 JEFFERSON TOWNSHIP (16)	\$ 122,996,253.00	\$119,527,157	-2.82%
047 NEW HAVEN JEFFERSON TWP TRANS	\$ 58,272,331.00	\$70,321,827	20.68%
048 LAFAYETTE TOWNSHIP (17)	\$ 400,493,323.00	\$445,550,730	11.25%
049 LAKE TOWNSHIP (18)	\$ 148,467,224.00	\$155,351,174	4.64%
050 MADISON TOWNSHIP (19)	\$ 99,325,660.00	\$100,819,731	1.50%
051 MARION TOWNSHIP (20)	\$ 171,952,377.00	\$178,003,705	3.52%
052 MAUMEE TOWNSHIP (21)	\$ 69,736,851.00	\$73,012,928	4.70%
053 WOODBURN CITY (55)	\$ 34,309,757.00	\$37,943,841	10.59%
054 MILAN TOWNSHIP (22)	\$ 243,210,326.00	\$256,096,000	5.30%
055 MONROE TOWNSHIP (23)	\$ 48,668,863.00	\$49,140,135	0.97%
056 MONROEVILLE TOWN (45)	\$ 20,473,355.00	\$22,192,073	8.39%
057 PERRY TOWNSHIP (24)	\$ 1,104,567,932.00	\$1,242,884,731	12.52%
058 HUNTERTOWN TOWN (42)	\$ 303,125,874.00	\$330,821,114	9.14%
059 PLEASANT TOWNSHIP (25)	\$ 143,780,440.00	\$149,248,042	3.80%
060 PLEASANT TOWNSHIP-TRANS (47)	\$ 3,771,060.00	\$3,797,965	0.71%
061 SCIPIO TOWNSHIP (26)	\$ 27,005,513.00	\$28,369,470	5.05%
062 SPRINGFIELD TOWNSHIP (27)	\$ 194,199,818.00	\$225,189,120	15.96%
063 ST. JOSEPH TOWNSHIP (28)	\$ 256,166,166.00	\$280,599,126	9.54%
064 ST. JOSEPH TOWNSHIP-TRANS (77)	\$ 8,016,830.00	\$7,585,550	-5.38%
065 WASHINGTON TOWNSHIP (29)	\$ 108,226,125.00	\$125,432,060	15.90%
066 WASHINGTON TOWNSHIP-TRANS (87)	\$ 60,994,473.00	\$71,521,309	17.26%
067 WAYNE TOWNSHIP (31)	\$ 26,942,406.00	\$28,490,773	5.75%
068 WAYNE TOWNSHIP-TRANS (30)	\$ 69,344,751.00	\$70,680,662	1.93%
069 FORT WAYNE ADAMS TWP FT WAYNE	\$ 11,081,347.00	\$11,078,307	-0.03%
070 FORT WAYNE ADAMS EACS	\$ 197,446,818.00	\$217,662,987	10.24%
071 FORT WAYNE PLEASANT	\$ 36,237,977.00	\$37,619,948	3.81%
072 FORT WAYNE ST JOSEPH TWP	\$ 2,152,453,493.00	\$2,307,851,092	7.22%
073 FORT WAYNE WASHINGTON TWP	\$ 2,307,515,619.00	\$2,343,680,446	1.57%
074 FORT WAYNE WAYNE TWP	\$ 2,313,249,194.00	\$2,446,959,043	5.78%
075 FORT WAYNE ABOITE TWP	\$ 1,532,365,606.00	\$1,615,811,136	5.45%
076 FORT WAYNE WAYNE SW FIRE DIST	\$ 120,616,517.00	\$123,578,354	2.46%
077 FORT WAYNE ADAMS NH PARK EACS	\$ 104,728,330.00	\$113,786,271	8.65%
079 ZANESVILLE TOWN (44)	\$ 3,054,015.00	\$3,575,090	17.06%
080 FT WAYNE PLEASANT - FIRE (71)	\$ 53,000,146.00	\$53,686,600	1.30%
082 LEO-CEDARVILLE-CEDAR CREEK TWP	\$ 143,195,646.00	\$151,088,213	5.51%
085 NEW HAVEN ST.JOE	\$ 30,460,309.00	\$32,653,218	7.20%
087 EEL RIVER HUNTERTOWN	\$ 37,761,020.00	\$42,378,848	12.23%
091 FT.WAYNE PERRY	\$ 449,039,008.00	\$479,824,663	6.86%
097 FT.WAYNE MILAN	\$ 2,248,140.00	\$2,251,210	0.14%
	15,647,973,965	16,652,818,258	6.42%

*Excludes TIF values

Allen County 2020 Net Homestead Tax Comparison by District

SORTED BY TAX DISTRICT											
\$100,000 Homestead	2019 Net Homestead Tax Rate	2019 Homestead Tax Before Circuit Breaker	2019 1.00% Circuit Breaker Credit	2019 Net Homestead Tax	2020 Net Homestead Tax Rate	2020 Homestead Tax Before Circuit Breaker	2020 1.00% Circuit Breaker Credit	2020 Net Homestead Tax	Net Tax \$ Increase (Decrease) from 2019	Net Tax % Increase (Decrease) from 2019	
TaxDistrict											
38 Aboite*	1.4271	510.19	-	510.19	1.4383	514.19	-	514.19	4.00	1%	
39 Adams	1.9021	679.99	-	679.99	1.7753	634.67	-	634.67	(45.32)	-7%	
40 Adams Transit	1.9569	699.60	-	699.60	1.8288	653.80	-	653.80	(45.80)	-7%	
41 New Haven Adams	2.7035	966.49	-	966.49	2.5791	922.03	-	922.03	(44.46)	-5%	
42 Cedar Creek	1.4650	523.75	-	523.75	1.3989	500.11	-	500.11	(23.64)	-5%	
43 Grabill	2.2342	798.72	-	798.72	2.1959	785.03	-	785.03	(13.69)	-2%	
44 Eel River*	1.6208	579.42	-	579.42	1.5912	568.85	-	568.85	(10.57)	-2%	
45 Jackson	1.4615	522.48	-	522.48	1.3972	499.50	-	499.50	(22.98)	-4%	
46 Jefferson	1.5196	543.27	-	543.27	1.4565	520.70	-	520.70	(22.57)	-4%	
47 New Haven Jefferson	2.6737	955.83	-	955.83	2.5532	912.77	-	912.77	(43.06)	-5%	
48 Lafayette*	1.5267	545.79	-	545.79	1.5374	549.62	-	549.62	3.83	1%	
49 Lake*	1.6276	581.88	-	581.88	1.6016	572.57	-	572.57	(9.31)	-2%	
50 Madison	1.5297	546.85	-	546.85	1.4603	522.06	-	522.06	(24.79)	-5%	
51 Marion	1.4843	530.64	-	530.64	1.4225	508.54	-	508.54	(22.10)	-4%	
52 Maumee	1.5295	546.79	-	546.79	1.4603	522.06	-	522.06	(24.73)	-5%	
53 Woodburn	2.1064	753.06	-	753.06	1.9953	713.32	-	713.32	(39.74)	-5%	
54 Milan	1.5095	539.65	-	539.65	1.4416	515.37	-	515.37	(24.28)	-4%	
55 Monroe	1.5179	542.64	-	542.64	1.4538	519.73	-	519.73	(22.91)	-4%	
56 Monroeville	2.7058	967.33	-	967.33	2.5715	919.31	-	919.31	(48.02)	-5%	
57 Perry*	1.6248	580.85	-	580.85	1.5947	570.11	-	570.11	(10.74)	-2%	
58 Huntertown*	1.6951	606.01	-	606.01	1.6750	598.81	-	598.81	(7.20)	-1%	
59 Pleasant*	1.6567	592.27	-	592.27	1.6429	587.34	-	587.34	(4.93)	-1%	
60 Pleasant Transit*	1.7115	611.88	-	611.88	1.6964	606.46	-	606.46	(5.42)	-1%	
61 Scipio	1.4732	526.68	-	526.68	1.4076	503.22	-	503.22	(23.46)	-4%	
62 Springfield	1.4862	531.33	-	531.33	1.4178	506.86	-	506.86	(24.47)	-5%	
63 St. Joe*	1.6065	574.31	-	574.31	1.5838	566.21	-	566.21	(8.10)	-1%	
64 St. Joe Transit*	1.6613	593.92	-	593.92	1.6373	585.33	-	585.33	(8.59)	-1%	
65 Washington*	1.6220	579.86	-	579.86	1.5795	564.67	-	564.67	(15.19)	-3%	
66 Washington Transit*	1.6768	599.47	-	599.47	1.6329	583.76	-	583.76	(15.71)	-3%	
67 Wayne*	1.7718	633.42	-	633.42	1.7579	628.45	-	628.45	(4.97)	-1%	
68 Wayne Transit*	1.8266	653.02	-	653.02	1.8114	647.58	-	647.58	(5.44)	-1%	
69 Ft Wayne Adams*	2.9338	1,048.85	-	1,048.85	2.8801	1,029.64	-	1,029.64	(19.21)	-2%	
70 Ft Wayne Adams EACS	2.8583	1,021.85	(21.85)	1,000.00	2.7546	984.77	-	984.77	(15.23)	-2%	
71 Ft Wayne Pleasant*	2.8988	1,036.32	-	1,036.32	2.8464	1,017.59	-	1,017.59	(18.73)	-2%	
72 Ft Wayne St. Joe*	2.9103	1,040.43	-	1,040.43	2.8574	1,021.52	-	1,021.52	(18.91)	-2%	
73 Ft Wayne Washington*	2.8963	1,035.41	-	1,035.41	2.8494	1,018.66	-	1,018.66	(16.75)	-2%	
74 Ft Wayne Wayne*	3.0139	1,077.46	(8.82)	1,068.64	2.9614	1,058.70	-	1,058.70	(9.94)	-1%	
75 Ft Wayne Aboite*	2.7779	993.11	-	993.11	2.7548	984.84	-	984.84	(8.27)	-1%	
76 Ft Wayne Fire District*	2.6833	959.29	-	959.29	2.6758	956.60	-	956.60	(2.69)	0%	
77 Ft Wayne Adams EACS NHP	2.8445	1,016.90	(16.90)	1,000.00	2.7565	985.45	-	985.45	(14.55)	-1%	
79 Zanesville*	1.6558	591.95	-	591.95	1.6583	592.84	-	592.84	0.89	0%	
80 Ft Wayne Pleasant Fire*	2.5682	918.14	-	918.14	2.5608	915.49	-	915.49	(2.65)	0%	
82 Leo-Cedarville	1.7687	632.29	-	632.29	1.6908	604.46	-	604.46	(27.83)	-4%	
85 New Haven St. Joe*	2.7554	985.07	-	985.07	2.6818	958.74	-	958.74	(26.33)	-3%	
87 Eel River Huntertown*	1.6911	604.58	-	604.58	1.6715	597.56	-	597.56	(7.02)	-1%	
91 Ft Wayne Perry*	2.9558	1,056.70	(40.94)	1,015.76	2.8956	1,035.18	(2.40)	1,032.78	17.02	2%	
97 Ft Wayne Milan	2.8240	1,009.57	(9.57)	1,000.00	2.7247	974.08	-	974.08	(25.92)	-3%	

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

Allen County 2020 \$50,000 Homestead Tax Comparison by District

SORTED BY TAX DISTRICT														
\$50,000 Homestead	2019 Net Homestead Tax Rate	2019 Homestead Tax Before Circuit Breaker	2019 1.00% Circuit Breaker Credit	2019 Net Homestead Tax	2020 Net Homestead Tax Rate	2020 Homestead Tax Before Circuit Breaker	2020 1.00% Circuit Breaker Credit	2020 Net Homestead Tax	Net Tax \$ Increase (Decrease) from 2019	Net Tax % Increase (Decrease) from 2019				
TaxDistrict														
38 Aboite*	1.4271	185.52	-	185.52	1.4383	186.98	-	186.98	1.46	1%				
39 Adams	1.9021	247.27	-	247.27	1.7753	230.79	-	230.79	(16.48)	-7%				
40 Adams Transit	1.9569	254.40	-	254.40	1.8288	237.74	-	237.74	(16.66)	-7%				
41 New Haven Adams	2.7035	351.45	-	351.45	2.5791	335.28	-	335.28	(16.17)	-5%	2019			
42 Cedar Creek	1.4650	190.46	-	190.46	1.3989	181.86	-	181.86	(8.60)	-5%	2020			
43 Grabill	2.2342	290.44	-	290.44	2.1959	285.47	-	285.47	(4.97)	-2%	Difference for Top Residential Districts			
44 Eel River*	1.6208	210.70	-	210.70	1.5912	206.86	-	206.86	(3.84)	-2%	72 Ft Wayne St. Joe*	378.34	371.46	-2%
45 Jackson	1.4615	189.99	-	189.99	1.3972	181.64	-	181.64	(8.35)	-4%	74 Ft Wayne Wayne*	391.80	384.98	-2%
46 Jefferson	1.5196	197.55	-	197.55	1.4565	189.35	-	189.35	(8.20)	-4%	75 Ft Wayne Aboite*	361.13	358.12	-1%
47 New Haven Jefferson	2.6737	347.57	-	347.57	2.5532	331.92	-	331.92	(15.65)	-5%	57 Perry	211.22	207.31	-2%
48 Lafayette*	1.5267	198.47	-	198.47	1.5374	199.86	-	199.86	1.39	1%	73 Ft Wayne Washington*	376.51	370.42	-2%
49 Lake*	1.6276	211.59	-	211.59	1.6016	208.21	-	208.21	(3.38)	-2%	38 Aboite*	185.52	186.98	1%
50 Madison	1.5297	198.86	-	198.86	1.4603	189.84	-	189.84	(9.02)	-5%	91 Fort Wayne Perry	384.25	376.43	-2%
51 Marion	1.4843	192.96	-	192.96	1.4225	184.93	-	184.93	(8.03)	-4%	42 Cedar Creek	190.46	181.86	-5%
52 Maumee	1.5295	198.83	-	198.83	1.4603	189.84	-	189.84	(8.99)	-5%				
53 Woodburn	2.1064	273.84	-	273.84	1.9953	259.39	-	259.39	(14.45)	-5%	2019			
54 Milan	1.5095	196.24	-	196.24	1.4416	187.41	-	187.41	(8.83)	-4%	2020			
55 Monroe	1.5179	197.33	-	197.33	1.4538	188.99	-	188.99	(8.34)	-4%	Average Difference for Municipalities			
56 Monroeville	2.7058	351.76	-	351.76	2.5715	334.30	-	334.30	(17.46)	-5%	Fort Wayne	370.12	363.11	-2%
57 Perry*	1.6248	211.22	-	211.22	1.5947	207.31	-	207.31	(3.91)	-2%	New Haven	352.41	338.61	-4%
58 Huntertown*	1.6951	220.37	-	220.37	1.6750	217.75	-	217.75	(2.62)	-1%	Leo-Cedarville	229.93	219.80	-4%
59 Pleasant*	1.6567	215.37	-	215.37	1.6429	213.58	-	213.58	(1.79)	-1%	Huntertown	220.11	217.53	-1%
60 Pleasant Transit*	1.7115	222.50	-	222.50	1.6964	220.53	-	220.53	(1.97)	-1%	Woodburn	273.84	259.39	-5%
61 Scipio	1.4732	191.52	-	191.52	1.4076	182.99	-	182.99	(8.53)	-4%	Monroeville	351.76	334.30	-5%
62 Springfield	1.4862	193.21	-	193.21	1.4178	184.31	-	184.31	(8.90)	-5%	Grabill	290.44	285.47	-2%
63 St. Joe*	1.6065	208.84	-	208.84	1.5838	205.89	-	205.89	(2.95)	-1%	Zanesville	215.26	215.58	0%
64 St. Joe Transit*	1.6613	215.97	-	215.97	1.6373	212.85	-	212.85	(3.12)	-1%				
65 Washington*	1.6220	210.86	-	210.86	1.5795	205.34	-	205.34	(5.52)	-3%				
66 Washington Transit*	1.6768	217.99	-	217.99	1.6329	212.28	-	212.28	(5.71)	-3%				
67 Wayne*	1.7718	230.33	-	230.33	1.7579	228.53	-	228.53	(1.80)	-1%				
68 Wayne Transit*	1.8266	237.46	-	237.46	1.8114	235.48	-	235.48	(1.98)	-1%				
69 Ft Wayne Adams*	2.9338	381.40	-	381.40	2.8801	374.41	-	374.41	(6.99)	-2%				
70 Ft Wayne Adams EACS	2.8583	371.58	-	371.58	2.7546	358.10	-	358.10	(13.48)	-4%				
71 Ft Wayne Pleasants*	2.8988	376.84	-	376.84	2.8464	370.03	-	370.03	(6.81)	-2%				
72 Ft Wayne St. Joe*	2.9103	378.34	-	378.34	2.8574	371.46	-	371.46	(6.88)	-2%				
73 Ft Wayne Washington*	2.8963	376.51	-	376.51	2.8494	370.42	-	370.42	(6.09)	-2%				
74 Ft Wayne Wayne*	3.0139	391.80	-	391.80	2.9614	384.98	-	384.98	(6.82)	-2%				
75 Ft Wayne Aboite*	2.7779	361.13	-	361.13	2.7548	358.12	-	358.12	(3.01)	-1%				
76 Ft Wayne Fire District*	2.6833	348.83	-	348.83	2.6758	347.85	-	347.85	(0.98)	0%				
77 Ft Wayne Adams EACS NHP	2.8445	369.78	-	369.78	2.7565	358.35	-	358.35	(11.43)	-3%				
79 Zanesville*	1.6558	215.26	-	215.26	1.6583	215.58	-	215.58	0.32	0%				
80 Ft Wayne Pleasant Fire*	2.5682	333.87	-	333.87	2.5608	332.90	-	332.90	(0.97)	0%				
82 Leo-Cedarville	1.7687	229.93	-	229.93	1.6908	219.80	-	219.80	(10.13)	-4%				
85 New Haven St. Joe*	2.7554	358.21	-	358.21	2.6818	348.63	-	348.63	(9.58)	-3%				
87 Eel River Huntertown*	1.6911	219.85	-	219.85	1.6715	217.30	-	217.30	(2.55)	-1%				
91 Ft Wayne Perry*	2.9558	384.25	-	384.25	2.8956	376.43	-	376.43	(7.82)	-2%				
97 Ft Wayne Milan	2.8240	367.12	-	367.12	2.7247	354.21	-	354.21	(12.91)	-4%				

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

Allen County 2020 Rental/Apartment/Nursing Home Tax Comparison by District

SORTED BY TAX DISTRICT														
\$100,000 Rental/Apartment No Deductions	2019 NET Tax Rate	2019 NET Rental Tax	2019 2.00% Circuit Breaker Credit	2019 NET Rental Tax	2020 NET Tax Rate	2020 NET Rental Tax	2020 2.00% Circuit Breaker Credit	2020 NET Rental Tax	Net Tax \$ Increase (Decrease) from 2019	Net Tax % Increase (Decrease) from 2019				
TaxDistrict														
38 Aboite*	1.5333	1,533.29	-	1,533.29	1.5458	1,545.80	-	1,545.80	12.51	1%				
39 Adams	2.0554	2,055.37	(55.37)	2,000.00	1.9185	1,918.50	-	1,918.50	(81.50)	-4%				
40 Adams Transit	2.1146	2,114.63	(114.63)	2,000.00	1.9763	1,976.27	-	1,976.27	(23.73)	-1%			2019	2020
41 New Haven Adams	2.9214	2,921.36	(921.36)	2,000.00	2.7871	2,787.09	(787.09)	2,000.00	-	0%	Difference for Top Residential Districts			
42 Cedar Creek	1.5831	1,583.12	-	1,583.12	1.5117	1,511.72	-	1,511.72	(71.40)	-5%	72 Ft Wayne St. Joe*	2,192.00	2,177.60	-1%
43 Grabill	2.4143	2,414.26	(414.26)	2,000.00	2.3730	2,372.99	(372.99)	2,000.00	-	0%	74 Ft Wayne Wayne*	2,192.00	2,177.60	-1%
44 Eel River*	1.7478	1,747.83	-	1,747.83	1.7121	1,712.10	-	1,712.10	(35.73)	-2%	75 Ft Wayne Aboite*	2,109.50	2,105.40	0%
45 Jackson	1.5793	1,579.26	-	1,579.26	1.5098	1,509.85	-	1,509.85	(69.41)	-4%	57 Perry	1,752.16	1,715.90	-2%
46 Jefferson	1.6421	1,642.11	-	1,642.11	1.5739	1,573.91	-	1,573.91	(68.20)	-4%	73 Ft Wayne Washington*	2,192.00	2,177.60	-1%
47 New Haven Jefferson	2.8891	2,889.14	(889.14)	2,000.00	2.7591	2,759.09	(759.09)	2,000.00	-	0%	38 Aboite*	1,533.29	1,545.80	1%
48 Lafayette*	1.6409	1,640.90	-	1,640.90	1.6529	1,652.90	-	1,652.90	12.00	1%	91 Ft Wayne Perry	2,044.10	2,091.70	2%
49 Lake*	1.7553	1,755.27	-	1,755.27	1.7234	1,723.40	-	1,723.40	(31.87)	-2%	42 Cedar Creek	1,583.12	1,511.72	-5%
50 Madison	1.6529	1,652.94	-	1,652.94	1.5780	1,578.05	-	1,578.05	(74.89)	-5%				
51 Marion	1.6039	1,603.95	-	1,603.95	1.5372	1,537.18	-	1,537.18	(66.77)	-4%			2019	2020
52 Maumee	1.6528	1,652.75	-	1,652.75	1.5780	1,578.05	-	1,578.05	(74.70)	-5%	Average Difference for Municipalities			
53 Woodburn	2.2762	2,276.22	(276.22)	2,000.00	2.1562	2,156.17	(156.17)	2,000.00	-	0%	Fort Wayne	2,124.80	2,120.03	0%
54 Milan	1.6312	1,631.18	-	1,631.18	1.5579	1,557.85	-	1,557.85	(73.33)	-4%	New Haven	2,064.00	2,059.20	0%
55 Monroe	1.6402	1,640.22	-	1,640.22	1.5710	1,571.00	-	1,571.00	(69.22)	-4%	Leo-Cedarville	1,911.21	1,827.18	-4%
56 Monroeville	2.9239	2,923.91	(923.91)	2,000.00	2.7789	2,778.92	(778.92)	2,000.00	-	0%	Huntertown	1,826.04	1,800.80	-1%
57 Perry*	1.7522	1,752.16	-	1,752.16	1.7159	1,715.90	-	1,715.90	(36.26)	-2%	Woodburn	2,000.00	2,000.00	0%
58 Huntertown*	1.8282	1,828.20	-	1,828.20	1.8027	1,802.70	-	1,802.70	(25.50)	-1%	Monroeville	2,000.00	2,000.00	0%
59 Pleasant*	1.7747	1,774.75	-	1,774.75	1.7611	1,761.10	-	1,761.10	(13.65)	-1%	Grabill	2,000.00	2,000.00	0%
60 Pleasant Transit*	1.8340	1,834.01	-	1,834.01	1.8189	1,818.90	-	1,818.90	(15.11)	-1%	Zanesville	1,780.44	1,783.50	0%
61 Scipio	1.5920	1,591.98	-	1,591.98	1.5211	1,521.12	-	1,521.12	(70.86)	-4%				
62 Springfield	1.6060	1,606.02	-	1,606.02	1.5321	1,532.11	-	1,532.11	(73.91)	-5%				
63 St. Joe*	1.7205	1,720.47	-	1,720.47	1.6972	1,697.20	-	1,697.20	(23.27)	-1%				
64 St. Joe Transit*	1.7797	1,779.74	-	1,779.74	1.7550	1,755.00	-	1,755.00	(24.74)	-1%				
65 Washington*	1.7372	1,737.25	-	1,737.25	1.6925	1,692.50	-	1,692.50	(44.75)	-3%				
66 Washington Transit*	1.7965	1,796.51	-	1,796.51	1.7503	1,750.30	-	1,750.30	(46.21)	-3%				
67 Wayne*	1.8991	1,899.12	-	1,899.12	1.8854	1,885.40	-	1,885.40	(13.72)	-1%				
68 Wayne Transit*	1.9584	1,958.39	-	1,958.39	1.9432	1,943.20	-	1,943.20	(15.19)	-1%				
69 Ft Wayne Adams*	3.1548	3,154.82	(962.82)	2,192.00	3.0980	3,098.00	(920.40)	2,177.60	(14.40)	-1%				
70 Ft Wayne Adams EACS	3.0887	3,088.70	(1,088.70)	2,000.00	2.9768	2,976.76	(976.76)	2,000.00	-	0%				
71 Ft Wayne Pleasant*	3.1169	3,116.94	(924.94)	2,192.00	3.0616	3,061.60	(884.00)	2,177.60	(14.40)	-1%				
72 Ft Wayne St. Joe*	3.1294	3,129.38	(937.38)	2,192.00	3.0735	3,073.50	(895.90)	2,177.60	(14.40)	-1%				
73 Ft Wayne Washington*	3.1142	3,114.21	(922.21)	2,192.00	3.0648	3,064.80	(887.20)	2,177.60	(14.40)	-1%				
74 Ft Wayne Wayne*	3.2413	3,241.32	(1,049.32)	2,192.00	3.1859	3,185.90	(1,008.30)	2,177.60	(14.40)	-1%				
75 Ft Wayne Aboite*	2.9930	2,992.99	(883.49)	2,109.50	2.9685	2,968.50	(863.10)	2,105.40	(4.10)	0%				
76 Ft Wayne Fire District*	2.8841	2,884.12	(692.12)	2,192.00	2.8772	2,877.20	(699.60)	2,177.60	(14.40)	-1%				
77 Ft Wayne Adams EACS NHP	3.0737	3,073.72	(1,073.72)	2,000.00	2.9788	2,978.83	(978.83)	2,000.00	-	0%				
79 Zanesville*	1.7804	1,780.44	-	1,780.44	1.7835	1,783.50	-	1,783.50	3.06	0%				
80 Ft Wayne Pleasant Fire*	2.7597	2,759.75	(567.75)	2,192.00	2.7529	2,752.90	(575.30)	2,177.60	(14.40)	-1%				
82 Leo-Cedarville	1.9112	1,911.21	-	1,911.21	1.8272	1,827.18	-	1,827.18	(84.03)	-4%				
85 New Haven St. Joe*	2.9620	2,962.04	(770.04)	2,192.00	2.8838	2,883.80	(706.20)	2,177.60	(14.40)	-1%				
87 Eel River Huntertown*	1.8239	1,823.87	-	1,823.87	1.7989	1,798.90	-	1,798.90	(24.97)	-1%				
91 Ft Wayne Perry*	3.1905	3,190.47	(1,146.37)	2,044.10	3.1217	3,121.70	(1,030.00)	2,091.70	47.60	2%				
97 Ft Wayne Milan	3.0516	3,051.58	(1,051.58)	2,000.00	2.9444	2,944.44	(944.44)	2,000.00	-	0%				

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

Allen County 2020 Commercial (Business) Tax Comparison by District

SORTED BY TAX DISTRICT															
\$100,000 Business & PP	2019 NET Tax Rate	2019 NET Tax	2019 3.00% Circuit Breaker Credit	2019 Business Tax	2020 NET Tax Rate	2020 NET Tax	2020 3.00% Circuit Breaker Credit	2020 Business Tax	Net Tax \$ Increase (Decrease) from 2019	Net Tax % Increase (Decrease) from 2019					
TaxDistrict															
38 Aboite*	1.5333	1,533.29	-	1,533.29	1.5458	1,545.80	-	1,545.80	12.51	1%					
39 Adams	2.0554	2,055.37	-	2,055.37	1.9185	1,918.50	-	1,918.50	(136.87)	-7%					
40 Adams Transit	2.1146	2,114.63	-	2,114.63	1.9763	1,976.27	-	1,976.27	(138.36)	-7%					
41 New Haven Adams	2.9214	2,921.36	-	2,921.36	2.7871	2,787.09	-	2,787.09	(134.27)	-5%			2019	2020	
42 Cedar Creek	1.5831	1,583.12	-	1,583.12	1.5117	1,511.72	-	1,511.72	(71.40)	-5%			Difference for Top Commercial Districts		
43 Grabill	2.4143	2,414.26	-	2,414.26	2.3730	2,372.99	-	2,372.99	(41.27)	-2%	73 Ft Wayne Washington*	3,114.21	3,064.80	-2%	
44 Eel River*	1.7478	1,747.83	-	1,747.83	1.7121	1,712.10	-	1,712.10	(35.73)	-2%	74 Ft Wayne Wayne*	3,192.00	3,177.60	0%	
45 Jackson	1.5793	1,579.26	-	1,579.26	1.5098	1,509.85	-	1,509.85	(69.41)	-4%	72 Ft Wayne St. Joe*	3,129.38	3,073.50	-2%	
46 Jefferson	1.6421	1,642.11	-	1,642.11	1.5739	1,573.91	-	1,573.91	(68.20)	-4%	75 Ft Wayne Aboite*	2,992.99	2,968.50	-1%	
47 New Haven Jefferson	2.8891	2,889.14	-	2,889.14	2.7591	2,759.09	-	2,759.09	(130.05)	-5%	38 Aboite*	1,533.29	1,545.80	1%	
48 Lafayette*	1.6409	1,640.90	-	1,640.90	1.6529	1,652.90	-	1,652.90	12.00	1%	41 New Haven Adams	2,921.36	2,787.09	-5%	
49 Lake*	1.7553	1,755.27	-	1,755.27	1.7234	1,723.40	-	1,723.40	(31.87)	-2%	76 Ft Wayne Fire District*	2,884.12	2,877.20	0%	
50 Madison	1.6529	1,652.94	-	1,652.94	1.5780	1,578.05	-	1,578.05	(74.89)	-5%	70 Ft Wayne Adams EACS	3,000.00	2,976.76	-1%	
51 Marion	1.6039	1,603.95	-	1,603.95	1.5372	1,537.18	-	1,537.18	(66.77)	-4%					
52 Maumee	1.6528	1,652.75	-	1,652.75	1.5780	1,578.05	-	1,578.05	(74.70)	-5%					
53 Woodburn	2.2762	2,276.22	-	2,276.22	2.1562	2,156.17	-	2,156.17	(120.05)	-5%					
54 Milan	1.6312	1,631.18	-	1,631.18	1.5579	1,557.85	-	1,557.85	(73.33)	-4%				2019	2020
55 Monroe	1.6402	1,640.22	-	1,640.22	1.5710	1,571.00	-	1,571.00	(69.22)	-4%				Average Difference for Municipalities	
56 Monroeville	2.9239	2,923.91	-	2,923.91	2.7789	2,778.92	-	2,778.92	(144.99)	-5%	Fort Wayne	3,032.36	3,005.49	-1%	
57 Perry*	1.7522	1,752.16	-	1,752.16	1.7159	1,715.90	-	1,715.90	(36.26)	-2%	New Haven	2,924.18	2,809.99	-4%	
58 Hometown*	1.8282	1,828.20	-	1,828.20	1.8027	1,802.70	-	1,802.70	(25.50)	-1%	Leo-Cedarville	1,911.21	1,827.18	-4%	
59 Pleasant*	1.7747	1,774.75	-	1,774.75	1.7611	1,761.10	-	1,761.10	(13.65)	-1%	Huntertown	1,826.04	1,800.80	-1%	
60 Pleasant Transit*	1.8340	1,834.01	-	1,834.01	1.8189	1,818.90	-	1,818.90	(15.11)	-1%	Woodburn	2,276.22	2,156.17	-5%	
61 Scipio	1.5920	1,591.98	-	1,591.98	1.5211	1,521.12	-	1,521.12	(70.86)	-4%	Monroeville	2,923.91	2,778.92	-5%	
62 Springfield	1.6060	1,606.02	-	1,606.02	1.5321	1,532.11	-	1,532.11	(73.91)	-5%	Grabill	2,414.26	2,372.99	-2%	
63 St. Joe*	1.7205	1,720.47	-	1,720.47	1.6972	1,697.20	-	1,697.20	(23.27)	-1%	Zanesville	1,780.44	1,783.50	0%	
64 St. Joe Transit*	1.7797	1,779.74	-	1,779.74	1.7550	1,755.00	-	1,755.00	(24.74)	-1%					
65 Washington*	1.7372	1,737.25	-	1,737.25	1.6925	1,692.50	-	1,692.50	(44.75)	-3%					
66 Washington Transit*	1.7965	1,796.51	-	1,796.51	1.7503	1,750.30	-	1,750.30	(46.21)	-3%					
67 Wayne*	1.8991	1,899.12	-	1,899.12	1.8854	1,885.40	-	1,885.40	(13.72)	-1%					
68 Wayne Transit*	1.9584	1,958.39	-	1,958.39	1.9432	1,943.20	-	1,943.20	(15.19)	-1%					
69 Ft Wayne Adams*	3.1548	3,154.82	-	3,154.82	3.0980	3,098.00	-	3,098.00	(56.82)	-2%					
70 Ft Wayne Adams EACS	3.0887	3,088.70	(88.70)	3,000.00	2.9768	2,976.76	-	2,976.76	(23.24)	-1%					
71 Ft Wayne Pleasant*	3.1169	3,116.94	-	3,116.94	3.0616	3,061.60	-	3,061.60	(55.34)	-2%					
72 Ft Wayne St. Joe*	3.1294	3,129.38	-	3,129.38	3.0735	3,073.50	-	3,073.50	(55.88)	-2%					
73 Ft Wayne Washington*	3.1142	3,114.21	-	3,114.21	3.0648	3,064.80	-	3,064.80	(49.41)	-2%					
74 Ft Wayne Wayne*	3.2413	3,241.32	(49.32)	3,192.00	3.1859	3,185.90	(8.30)	3,177.60	(14.40)	0%					
75 Ft Wayne Aboite*	2.9930	2,992.99	-	2,992.99	2.9685	2,968.50	-	2,968.50	(24.49)	-1%					
76 Ft Wayne Fire District*	2.8841	2,884.12	-	2,884.12	2.8772	2,877.20	-	2,877.20	(6.92)	0%					
77 Ft Wayne Adams EACS	3.0737	3,073.72	(73.72)	3,000.00	2.9788	2,978.83	-	2,978.83	(21.17)	-1%					
79 Zanesville*	1.7804	1,780.44	-	1,780.44	1.7835	1,783.50	-	1,783.50	3.06	0%					
80 Ft Wayne Pleasant Fire*	2.7597	2,759.75	-	2,759.75	2.7529	2,752.90	-	2,752.90	(6.85)	0%					
82 Leo-Cedarville	1.9112	1,911.21	-	1,911.21	1.8272	1,827.18	-	1,827.18	(84.03)	-4%					
85 New Haven St. Joe*	2.9620	2,962.04	-	2,962.04	2.8838	2,883.80	-	2,883.80	(78.24)	-3%					
87 Eel River Hometown*	1.8239	1,823.87	-	1,823.87	1.7989	1,798.90	-	1,798.90	(24.97)	-1%					
91 Ft Wayne Perry*	3.1905	3,190.47	(146.37)	3,044.10	3.1217	3,121.70	(30.00)	3,091.70	47.60	2%					
97 Ft Wayne Milan	3.0516	3,051.58	(51.58)	3,000.00	2.9444	2,944.44	-	2,944.44	(55.56)	-2%					
* These districts include a school referendum tax rate that is not subject to the circuit breaker limits															