

2021 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 4.4% from 2020, however FW tax rate decreased over 2.8% because its NAV increased 7.2%.
- ✿ -Overall NAV in Allen County increased by 7.4%. Only 10 out of 47 taxing districts had decreases in NAV and only 5 experienced an increase in Net Tax Rate.
 - This is anticipated given the 7.4% NAV growth is 57% greater than overall total levy increase of 4.7%.
 - The 2021 Local Income Tax (LIT) Uniform Property Tax Relief (PTR) credit is approximately 6.4% of the Gross Tax Liability reflecting a 5.9% increase over the 2020 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 3.7% increase over 2020.
- ✿ -In general, 2021 tax bills will be higher than 2020 due to AV increasing disproportionately to the decrease in tax rates.
 - In example, two of the more populous areas FW Wayne and FW St Joe had NAV increases of 11.3% and 7.6%, but the corresponding tax rate decreases are only slightly greater than 3.5%.
 - Some may even experience double digit increases in areas for which the market demand has been greater and the Fire service changes mentioned at the end of this analysis are applicable.
 - As explained below, all school districts except EACS have a referendum tax rate that is outside the tax caps and these rates remained relatively flat into 2021 with exception of FWCS referendum rate increasing 6%.
- ✿ **2021 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 7.4% and tax rates decreasing only a portion of this, many will see increased taxes unless their AV remained 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 increased 6% from 2020 due to an increase in the Tax Levy of 14% only being partially offset by the 7.6% NAV increase. It is important to note the FWCS Referendum rate is on average only 8% of the total applicable Taxing District tax rate.
 - SACS Operating Referendum rate decreased 5.9% from 2020 due to an almost static Tax Levy and the increase in NAV of over 6%.
 - NACS Debt service Referendum is to pay debt service for a new elementary school as well as existing school safety improvements and remained relatively flat due to the levy and NAV both increasing around 11%.
 - The following taxing districts are in FWCS: 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 SACS: 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 NACS.

✿ **2021 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 5.5%, NAV up 7.5%, resulting in a 1.7% decrease of the overall FWCS tax rate.
- SACS levy increased 5.3%. The SACS tax rate increased 1.7% as 7% NAV growth offered some reprieve from the levy increase.
- NACS levy increase is 9.3% due to levy increases in all Funds, NAV up 11% resulting in a Tax Rate decrease less than .5%.
- EACS levy increased 6.6% and NAV up 5.9% generating a tax rate increase of .7%

✿ **City of Fort Wayne Levy Increase**

- For 2021, Fort Wayne(FW) increased their levy 4.4%. The main contributing factors are the \$6 mil (12.6%) and \$3.1 mil (18.5%) increases in the Fire and Park Funds that were somewhat offset by the \$3.3 mil (4.5%) decrease in the Corp Gen Fund. FW NAV is up 7.2% negating the levy increase for a net 2.8% decrease in the tax rate.
- For 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 2020.
- Tax rates decreased in all FW taxing districts except two, BUT almost all Taxing units experienced significant AV growth; therefore it is anticipated that most properties AV increased which will drive up tax bills.

✿ **2021 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 9 taxing districts of which had an average AV increase of 8.7%. Even though tax rates decreased in all of these districts, 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, the Fire tax rate changes mentioned at the bottom of this page will cause taxes to increase in the specific areas mentioned.

✿ **2021 Experience Farmland Owners - DECREASES.**

- Historically, AV for farms have generally fallen below the market value.
- For 2021, the base value is \$1,280 per acre and decreased 17.9% from \$1,560 in 2020. 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 will drive down tax bills for ag land.
- The Fire tax rate changes mentioned at the bottom of this page will result in smaller decreases than experienced by those in other taxing districts.

✿ **2021 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.
- The Fire tax rate change mentioned at the bottom of this page will result in tax bill increases.

✿ **2021 Experience Business/Personal Property Owners - INCREASES in due to Increased AV**

- Business/Personal Property owners located in two FW taxing districts(Wayne & Perry) 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.
- The Fire tax rate change mentioned at the bottom of this page will result in tax bill increases

✿ **2021 Changes in Fire Tax Rates-INCREASING TAX BILLS**

- For property owners in Grabill (043), Cedar Creek(042) and Springfield(062), as well as FW Wayne (076) & FW Pleasant (080) changes in Fire service will cause tax bill increases.
- Grabill(043), Cedar Creek(042) and Springfield(062) formed a new Fire Territory which may cause 11% increases in Cedar Creek and Springfield, and 5% increases in Grabill.
- Property owners in FW Wayne(076) and FW Pleasant(080) were previously served by the SW Fire District. Now they are served by the City of Ft Wayne Fire potentially causing 6-8% increases in tax bills.
- The increases will be in ADDITION to any tax bill increases due to AV.

2021 Allen County Tax Rates

		GROSS	LIT		LIT	NET		
	YEAR: 2021	DISTRICT	PTR	NET	HOMESTEAD	HOMESTEAD		
	COUNTY: 02 ALLEN	RATE	RATE	RATE	PTR RATE	RATE	% Change	% Change
				(Less LIT		(Less LIT PTR	from 2020	from 2020
	DISTRICT			PTR Rate)		Homestead Rate)	Net Rate	Net HMSTD Rate
38	ABOITE	1.5911	6.4147	1.4958	13.5463	1.3898	-3.23%	-3.37%
39	ADAMS	2.0108	6.4147	1.8818	13.5463	1.7384	-1.91%	-2.08%
40	ADAMS PTC	2.0703	6.4147	1.9375	13.5463	1.7899	-1.96%	-2.13%
41	NEW HAVEN ADAMS FWPTC	2.8539	6.4147	2.6708	13.5463	2.4673	-4.17%	-4.33%
42	CEDAR CREEK	1.7967	6.4147	1.6814	13.5463	1.5533	11.23%	11.04%
43	GRABILL	2.6777	6.4147	2.5059	13.5463	2.3150	5.60%	5.42%
44	EEL RIVER	1.7662	6.4147	1.6588	13.5463	1.5394	-3.11%	-3.26%
45	JACKSON	1.5757	6.4147	1.4746	13.5463	1.3623	-2.33%	-2.50%
46	JEFFERSON	1.6462	6.4147	1.5406	13.5463	1.4232	-2.12%	-2.29%
47	NEW HAVEN JEFFERSON - F	2.8209	6.4147	2.6399	13.5463	2.4388	-4.32%	-4.48%
48	LAFAYETTE	1.7334	6.4147	1.6290	13.5463	1.5129	-1.45%	-1.59%
49	LAKE	1.7796	6.4147	1.6713	13.5463	1.5510	-3.02%	-3.16%
50	MADISON	1.6278	6.4147	1.5234	13.5463	1.4073	-3.46%	-3.63%
51	MARION	1.6028	6.4147	1.5000	13.5463	1.3857	-2.42%	-2.59%
52	MAUMEE	1.6490	6.4147	1.5432	13.5463	1.4256	-2.21%	-2.38%
53	WOODBURN	2.2307	6.4147	2.0876	13.5463	1.9285	-3.18%	-3.35%
54	MILAN	1.6170	6.4147	1.5133	13.5463	1.3980	-2.86%	-3.02%
55	MONROE	1.6446	6.4147	1.5391	13.5463	1.4218	-2.03%	-2.20%
56	MONROEVILLE	2.8339	6.4147	2.6521	13.5463	2.4500	-4.56%	-4.72%
57	PERRY	1.7703	6.4147	1.6626	13.5463	1.5429	-3.11%	-3.25%
58	HUNTERTOWN	1.8529	6.4147	1.7399	13.5463	1.6143	-3.48%	-3.62%
59	PLEASANT	1.8449	6.4147	1.7379	13.5463	1.6190	-1.32%	-1.45%
60	PLEASANT PTC	1.9044	6.4147	1.7936	13.5463	1.6705	-1.39%	-1.53%
61	SCIPIO	1.5860	6.4147	1.4843	13.5463	1.3712	-2.42%	-2.59%
62	SPRINGFIELD	1.8211	6.4147	1.7043	13.5463	1.5744	11.24%	11.05%
63	ST. JOSEPH	1.7356	6.4147	1.6357	13.5463	1.5245	-3.62%	-3.74%
64	ST. JOSEPH PTC	1.7951	6.4147	1.6913	13.5463	1.5760	-3.63%	-3.74%
65	WASHINGTON	1.7180	6.4147	1.6192	13.5463	1.5093	-4.33%	-4.44%
66	WASHINGTON PTC	1.7775	6.4147	1.6749	13.5463	1.5608	-4.31%	-4.42%
67	WAYNE	1.9639	6.4147	1.8493	13.5463	1.7219	-1.91%	-2.05%
68	WAYNE PTC	2.0234	6.4147	1.9050	13.5463	1.7734	-1.97%	-2.10%
69	FT.WAYNE ADAMS FWCS	3.1815	6.4147	2.9888	13.5463	2.7746	-3.52%	-3.66%
70	FT. WAYNE-ADAMS EACS	3.0866	6.4147	2.8886	13.5463	2.6685	-2.96%	-3.13%
71	FT.WAYNE PLEASANT	3.1458	6.4147	2.9554	13.5463	2.7437	-3.47%	-3.61%
72	FT.WAYNE ST.JOSEPH	3.1561	6.4147	2.9650	13.5463	2.7526	-3.53%	-3.67%
73	FT.WAYNE WASHINGTON	3.1453	6.4147	2.9549	13.5463	2.7433	-3.59%	-3.72%
74	FT.WAYNE WAYNE	3.2648	6.4147	3.0668	13.5463	2.8466	-3.74%	-3.88%
75	FORT WAYNE ABOITE	3.0449	6.4147	2.8563	13.5463	2.6467	-3.78%	-3.92%
76	FT.WAYNE WAYNE F DIST	3.2648	6.4147	3.0668	13.5463	2.8466	6.59%	6.38%
77	FW-ADAMS PARK NH EACS	3.0624	6.4147	2.8660	13.5463	2.6476	-3.79%	-3.95%
79	ZANESVILLE	1.8067	6.4147	1.6976	13.5463	1.5762	-4.82%	-4.95%
80	FT.WAYNE PLEASANT FIRE	3.1458	6.4147	2.9554	13.5463	2.7437	7.36%	7.14%
82	LEO-CEDARVILLE-CEDAR CF	1.9027	6.4147	1.7806	13.5463	1.6450	-2.55%	-2.71%
85	NEW HAVEN ST JOE	2.9234	6.4147	2.7473	13.5463	2.5514	-4.73%	-4.86%
87	EEL RIVER HUNTERTOWN	1.8488	6.4147	1.7361	13.5463	1.6108	-3.49%	-3.63%
91	FORT WAYNE PERRY	3.2188	6.4147	3.0182	13.5463	2.7952	-3.32%	-3.47%
97	FORT WAYNE MILAN	3.0495	6.4147	2.8539	13.5463	2.6364	-3.08%	-3.24%

Comparison of 2021 vs 2020 Abstract NAV

TAXING DISTRICTS		2021 Abstract NAV*	2020 Abstract NAV*	% Change
038	ABOITE TOWNSHIP (11)	\$ 1,293,326,041	\$1,212,193,318	6.69%
039	ADAMS TOWNSHIP (12)	\$ 73,268,899	\$72,360,356	1.26%
040	ADAMS TOWNSHIP - TRANS	\$ 18,960,122	\$23,640,761	-19.80%
041	NEW HAVEN ADAMS TWP - TRANS	\$ 511,973,160	\$474,069,015	8.00%
042	CEDAR CREEK TOWNSHIP	\$ 579,680,838	\$540,173,642	7.31%
043	GRABILL-CEDAR CREEK (40)	\$ 47,644,466	\$45,779,707	4.07%
044	EEL RIVER TOWNSHIP	\$ 189,491,579	\$173,582,597	9.17%
045	JACKSON TOWNSHIP (15)	\$ 51,946,318	\$54,954,213	-5.47%
046	JEFFERSON TOWNSHIP (16)	\$ 117,910,510	\$119,527,157	-1.35%
047	NEW HAVEN JEFFERSON TWP TRANS	\$ 96,418,114	\$70,321,827	37.11%
048	LAFAYETTE TOWNSHIP (17)	\$ 503,795,655	\$445,550,730	13.07%
049	LAKE TOWNSHIP (18)	\$ 161,871,787	\$155,351,174	4.20%
050	MADISON TOWNSHIP (19)	\$ 98,132,891	\$100,819,731	-2.66%
051	MARION TOWNSHIP (20)	\$ 181,226,969	\$178,003,705	1.81%
052	MAUMEE TOWNSHIP (21)	\$ 69,574,377	\$73,012,928	-4.71%
053	WOODBURN CITY (55)	\$ 41,177,142	\$37,943,841	8.52%
054	MILAN TOWNSHIP (22)	\$ 285,906,893	\$256,096,000	11.64%
055	MONROE TOWNSHIP (23)	\$ 46,057,963	\$49,140,135	-6.27%
056	MONROEVILLE TOWN (45)	\$ 24,700,969	\$22,192,073	11.31%
057	PERRY TOWNSHIP (24)	\$ 1,334,435,564	\$1,242,884,731	7.37%
058	HUNTERTOWN TOWN (42)	\$ 376,909,738	\$330,821,114	13.93%
059	PLEASANT TOWNSHIP (25)	\$ 158,166,841	\$149,248,042	5.98%
060	PLEASANT TOWNSHIP-TRANS (47)	\$ 3,787,760	\$3,797,965	-0.27%
061	SCIPIO TOWNSHIP (26)	\$ 28,888,496	\$28,369,470	1.83%
062	SPRINGFIELD TOWNSHIP (27)	\$ 229,283,915	\$225,189,120	1.82%
063	ST. JOSEPH TOWNSHIP (28)	\$ 311,996,993	\$280,599,126	11.19%
064	ST. JOSEPH TOWNSHIP-TRANS (77)	\$ 7,679,767	\$7,585,550	1.24%
065	WASHINGTON TOWNSHIP (29)	\$ 122,581,403	\$125,432,060	-2.27%
066	WASHINGTON TOWNSHIP-TRANS (87)	\$ 77,852,596	\$71,521,309	8.85%
067	WAYNE TOWNSHIP (31)	\$ 30,487,592	\$28,490,773	7.01%
068	WAYNE TOWNSHIP-TRANS (30)	\$ 74,321,676	\$70,680,662	5.15%
069	FORT WAYNE ADAMS TWP FT WAYNE	\$ 10,603,302	\$11,078,307	-4.29%
070	FORT WAYNE ADAMS EACS	\$ 239,901,031	\$217,662,987	10.22%
071	FORT WAYNE PLEASANT	\$ 37,537,179	\$37,619,948	-0.22%
072	FORT WAYNE ST JOSEPH TWP	\$ 2,470,721,885	\$2,307,851,092	7.06%
073	FORT WAYNE WASHINGTON TWP	\$ 2,427,252,503	\$2,343,680,446	3.57%
074	FORT WAYNE WAYNE TWP	\$ 2,722,901,913	\$2,446,959,043	11.28%
075	FORT WAYNE ABOITE TWP	\$ 1,705,923,584	\$1,615,811,136	5.58%
076	FORT WAYNE WAYNE SW FIRE DIST	\$ 130,726,288	\$123,578,354	5.78%
077	FORT WAYNE ADAMS NH PARK EACS	\$ 115,631,264	\$113,786,271	1.62%
079	ZANESVILLE TOWN (44)	\$ 3,754,301	\$3,575,090	5.01%
080	FT WAYNE PLEASANT - FIRE (71)	\$ 55,116,097	\$53,686,600	2.66%
082	LEO-CEDARVILLE-CEDAR CREEK TWP	\$ 162,182,646	\$151,088,213	7.34%
085	NEW HAVEN ST.JOE	\$ 41,101,327	\$32,653,218	25.87%
087	EEL RIVER HUNTERTOWN	\$ 49,797,307	\$42,378,848	17.51%
091	FT.WAYNE PERRY	\$ 549,862,828	\$479,824,663	14.60%
097	FT.WAYNE MILAN	\$ 2,253,485	\$2,251,210	0.10%
Total		\$ 17,874,723,974	\$ 16,652,818,258	7.34%

*Excludes TIF values

Allen County 2021 Net Homestead Tax Comparison by District

SORTED BY TAX DISTRICT															
\$100,000 Homestead	2020 Net Homestead Tax Rate	2020 Homestead Tax Before Circuit Breaker	2020 1.00% Circuit Breaker Credit	2020 Net Homestead Tax	2021 Net Homestead Tax Rate	2021 Homestead Tax Before Circuit Breaker	2021 1.00% Circuit Breaker Credit	2021 Net Homestead Tax	Net Tax \$ Increase (Decrease) from 2020	Net Tax % Increase (Decrease)					
TaxDistrict															
38 Aboite*	1.4383	514.19	-	514.19	1.3898	496.85	-	496.85	(17.34)	-3%					
39 Adams	1.7753	634.67	-	634.67	1.7384	621.48	-	621.48	(13.19)	-2%					
40 Adams Transit	1.8288	653.80	-	653.80	1.7899	639.89	-	639.89	(13.91)	-2%			2020	2021	
41 New Haven Adams	2.5791	922.03	-	922.03	2.4673	882.06	-	882.06	(39.97)	-4%	Difference for Top Residential Districts				
42 Cedar Creek	1.3989	500.11	-	500.11	1.5533	555.30	-	555.30	55.19	11%	72 Ft Wayne St. Joe*	1,021.52	984.05	-4%	
43 Grabill	2.1959	785.03	-	785.03	2.3150	827.61	-	827.61	42.58	5%	74 Ft Wayne Wayne*	1,058.70	1,017.66	-4%	
44 Eel River*	1.5912	568.85	-	568.85	1.5394	550.34	-	550.34	(18.51)	-3%	75 Ft Wayne Aboite*	984.84	946.20	-4%	
45 Jackson	1.3972	499.50	-	499.50	1.3623	487.02	-	487.02	(12.48)	-2%	57 Perry	570.11	551.59	-3%	
46 Jefferson	1.4565	520.70	-	520.70	1.4232	508.79	-	508.79	(11.91)	-2%	73 Ft Wayne Washington*	1,018.66	980.73	-4%	
47 New Haven Jefferson	2.5532	912.77	-	912.77	2.4388	871.87	-	871.87	(40.90)	-4%	38 Aboite*	514.19	496.85	-3%	
48 Lafayette*	1.5374	549.62	-	549.62	1.5129	540.86	-	540.86	(8.76)	-2%	91 Fort Wayne Perry	1,032.78	999.28	-3%	
49 Lake*	1.6016	572.57	-	572.57	1.5510	554.48	-	554.48	(18.09)	-3%	42 Cedar Creek	500.11	555.30	11%	
50 Madison	1.4603	522.06	-	522.06	1.4073	503.11	-	503.11	(18.95)	-4%					
51 Marion	1.4225	508.54	-	508.54	1.3857	495.39	-	495.39	(13.15)	-3%					
52 Maumee	1.4603	522.06	-	522.06	1.4256	509.65	-	509.65	(12.41)	-2%		2020	2021		
53 Woodburn	1.9953	713.32	-	713.32	1.9285	689.44	-	689.44	(23.88)	-3%	Average Difference for Municipalities				
54 Milan	1.4416	515.37	-	515.37	1.3980	499.79	-	499.79	(15.58)	-3%	Fort Wayne	998.34	978.52	-2%	
55 Monroe	1.4538	519.73	-	519.73	1.4218	508.29	-	508.29	(11.44)	-2%	New Haven	931.18	888.69	-5%	
56 Monroeville	2.5715	919.31	-	919.31	2.4500	875.88	-	875.88	(43.43)	-5%	Leo-Cedarville	604.46	588.09	-3%	
57 Perry*	1.5947	570.11	-	570.11	1.5429	551.59	-	551.59	(18.52)	-3%	Huntertown	598.19	576.49	-4%	
58 Huntertown*	1.6750	598.81	-	598.81	1.6143	577.11	-	577.11	(21.70)	-4%	Woodburn	713.32	689.44	-3%	
59 Pleasant*	1.6429	587.34	-	587.34	1.6190	578.79	-	578.79	(8.55)	-1%	Monroeville	919.31	875.88	-5%	
60 Pleasant Transit*	1.6964	606.46	-	606.46	1.6705	597.20	-	597.20	(9.26)	-2%	Grabill	785.03	827.61	5%	
61 Scipio	1.4076	503.22	-	503.22	1.3712	490.20	-	490.20	(13.02)	-3%	Zanesville	592.84	563.49	-5%	
62 Springfield	1.4178	506.86	-	506.86	1.5744	562.85	-	562.85	55.99	11%					
63 St.Joe*	1.5838	566.21	-	566.21	1.5245	545.01	-	545.01	(21.20)	-4%					
64 St. Joe Transit*	1.6373	585.33	-	585.33	1.5760	563.42	-	563.42	(21.91)	-4%					
65 Washington*	1.5795	564.67	-	564.67	1.5093	539.57	-	539.57	(25.10)	-4%					
66 Washington Transit*	1.6329	583.76	-	583.76	1.5608	557.99	-	557.99	(25.77)	-4%					
67 Wayne*	1.7579	628.45	-	628.45	1.7219	615.58	-	615.58	(12.87)	-2%					
68 Wayne Transit*	1.8114	647.58	-	647.58	1.7734	633.99	-	633.99	(13.59)	-2%					
69 Ft Wayne Adams*	2.8801	1,029.64	-	1,029.64	2.7746	991.92	-	991.92	(37.72)	-4%					
70 Ft Wayne Adams EACS	2.7546	984.77	-	984.77	2.6685	953.99	-	953.99	(30.78)	-3%					
71 Ft Wayne Pleasant*	2.8464	1,017.59	-	1,017.59	2.7437	980.87	-	980.87	(36.72)	-4%					
72 Ft Wayne St. Joe*	2.8574	1,021.52	-	1,021.52	2.7526	984.05	-	984.05	(37.47)	-4%					
73 Ft Wayne Washington*	2.8494	1,018.66	-	1,018.66	2.7433	980.73	-	980.73	(37.93)	-4%					
74 Ft Wayne Wayne*	2.9614	1,058.70	-	1,058.70	2.8466	1,017.66	-	1,017.66	(41.04)	-4%					
75 Ft Wayne Aboite*	2.7548	984.84	-	984.84	2.6467	946.20	-	946.20	(38.64)	-4%					
76 Ft Wayne Fire District*	2.6758	956.60	-	956.60	2.8466	1,017.66	-	1,017.66	61.06	6%					
77 Ft Wayne Adams EACS NHP	2.7565	985.45	-	985.45	2.6476	946.52	-	946.52	(38.93)	-4%					
79 Zanesville*	1.6583	592.84	-	592.84	1.5762	563.49	-	563.49	(29.35)	-5%					
80 Ft Wayne Pleasant Fire*	2.5608	915.49	-	915.49	2.7437	980.87	-	980.87	65.38	7%					
82 Leo-Cedarville	1.6908	604.46	-	604.46	1.6450	588.09	-	588.09	(16.37)	-3%					
85 New Haven St. Joe*	2.6818	958.74	-	958.74	2.5514	912.13	-	912.13	(46.61)	-5%					
87 Eel River Huntertown*	1.6715	597.56	-	597.56	1.6108	575.86	-	575.86	(21.70)	-4%					
91 Ft Wayne Perry*	2.8956	1,035.18	(2.40)	1,032.78	2.7952	999.28	-	999.28	(33.50)	-3%					
97 Ft Wayne Milan	2.7247	974.08	-	974.08	2.6364	942.51	-	942.51	(31.57)	-3%					

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

Allen County 2021 \$50,000 Homestead Tax Comparison by District

SORTED BY TAX DISTRICT															
\$50,000 Homestead	2020 Net Homestead Tax Rate	2020 Homestead Tax Before Circuit Breaker	2020 1.00% Circuit Breaker Credit	2020 Net Homestead Tax	2021 Net Homestead Tax Rate	2021 Homestead Tax Before Circuit Breaker	2021 1.00% Circuit Breaker Credit	2021 Net Homestead Tax	Net Tax \$ Increase (Decrease) from 2020	Net Tax % Increase (Decrease)					
TaxDistrict															
38	Aboite*	1.4383	186.98	-	186.98	1.3898	180.67	-	180.67	(6.31)	-3%				
39	Adams	1.7753	230.79	-	230.79	1.7384	225.99	-	225.99	(4.80)	-2%				
40	Adams Transit	1.8288	237.74	-	237.74	1.7899	232.69	-	232.69	(5.05)	-2%				
41	New Haven Adams	2.5791	335.28	-	335.28	2.4673	320.75	-	320.75	(14.53)	-4%				
42	Cedar Creek	1.3989	181.86	-	181.86	1.5533	201.93	-	201.93	20.07	11%	72 Ft Wayne St. Joe*	371.46	357.84	-4%
43	Grabill	2.1959	285.47	-	285.47	2.3150	300.95	-	300.95	15.48	5%	74 Ft Wayne Wayne*	384.98	370.06	-4%
44	Eel River*	1.5912	206.86	-	206.86	1.5394	200.12	-	200.12	(6.74)	-3%	75 Ft Wayne Aboite*	358.12	344.07	-4%
45	Jackson	1.3972	181.64	-	181.64	1.3623	177.10	-	177.10	(4.54)	-2%	57 Perry	207.31	200.58	-3%
46	Jefferson	1.4565	189.35	-	189.35	1.4232	185.02	-	185.02	(4.33)	-2%	73 Ft Wayne Washington*	370.42	356.63	-4%
47	New Haven Jefferson	2.5532	331.92	-	331.92	2.4388	317.04	-	317.04	(14.88)	-4%	38 Aboite*	186.98	180.67	-3%
48	Lafayette*	1.5374	199.86	-	199.86	1.5129	196.68	-	196.68	(3.18)	-2%	91 Fort Wayne Perry	376.43	363.38	-3%
49	Lake*	1.6016	208.21	-	208.21	1.5510	201.63	-	201.63	(6.58)	-3%	42 Cedar Creek	181.86	201.93	11%
50	Madison	1.4603	189.84	-	189.84	1.4073	182.95	-	182.95	(6.89)	-4%				
51	Marion	1.4225	184.93	-	184.93	1.3857	180.14	-	180.14	(4.79)	-3%				
52	Maumee	1.4603	189.84	-	189.84	1.4256	185.33	-	185.33	(4.51)	-2%				
53	Woodburn	1.9953	259.39	-	259.39	1.9285	250.71	-	250.71	(8.68)	-3%				
54	Milan	1.4416	187.41	-	187.41	1.3980	181.74	-	181.74	(5.67)	-3%	Fort Wayne	363.11	355.83	-2%
55	Monroe	1.4538	188.99	-	188.99	1.4218	184.83	-	184.83	(4.16)	-2%	New Haven	338.61	323.16	-5%
56	Monroeville	2.5715	334.30	-	334.30	2.4500	318.50	-	318.50	(15.80)	-5%	Leo-Cedarville	219.80	213.85	-3%
57	Perry*	1.5947	207.31	-	207.31	1.5429	200.58	-	200.58	(6.73)	-3%	Huntertown	217.53	209.63	-4%
58	Huntertown*	1.6750	217.75	-	217.75	1.6143	209.86	-	209.86	(7.89)	-4%	Woodburn	259.39	250.71	-3%
59	Pleasant*	1.6429	213.58	-	213.58	1.6190	210.47	-	210.47	(3.11)	-1%	Monroeville	334.30	318.50	-5%
60	Pleasant Transit*	1.6964	220.53	-	220.53	1.6705	217.17	-	217.17	(3.36)	-2%	Grabill	285.47	300.95	5%
61	Scipio	1.4076	182.99	-	182.99	1.3712	178.26	-	178.26	(4.73)	-3%	Zanesville	215.58	204.91	-5%
62	Springfield	1.4178	184.31	-	184.31	1.5744	204.67	-	204.67	20.36	11%				
63	St.Joe*	1.5838	205.89	-	205.89	1.5245	198.19	-	198.19	(7.70)	-4%				
64	St. Joe Transit*	1.6373	212.85	-	212.85	1.5760	204.88	-	204.88	(7.97)	-4%				
65	Washington*	1.5795	205.34	-	205.34	1.5093	196.21	-	196.21	(9.13)	-4%				
66	Washington Transit*	1.6329	212.28	-	212.28	1.5608	202.90	-	202.90	(9.38)	-4%				
67	Wayne*	1.7579	228.53	-	228.53	1.7219	223.85	-	223.85	(4.68)	-2%				
68	Wayne Transit*	1.8114	235.48	-	235.48	1.7734	230.54	-	230.54	(4.94)	-2%				
69	Ft Wayne Adams*	2.8801	374.41	-	374.41	2.7746	360.70	-	360.70	(13.71)	-4%				
70	Ft Wayne Adams EACS	2.7546	358.10	-	358.10	2.6685	346.91	-	346.91	(11.19)	-3%				
71	Ft Wayne Pleasant*	2.8464	370.03	-	370.03	2.7437	356.68	-	356.68	(13.35)	-4%				
72	Ft Wayne St. Joe*	2.8574	371.46	-	371.46	2.7526	357.84	-	357.84	(13.62)	-4%				
73	Ft Wayne Washington*	2.8494	370.42	-	370.42	2.7433	356.63	-	356.63	(13.79)	-4%				
74	Ft Wayne Wayne*	2.9614	384.98	-	384.98	2.8466	370.06	-	370.06	(14.92)	-4%				
75	Ft Wayne Aboite*	2.7548	358.12	-	358.12	2.6467	344.07	-	344.07	(14.05)	-4%				
76	Ft Wayne Fire District*	2.6758	347.85	-	347.85	2.8466	370.06	-	370.06	22.21	6%				
77	Ft Wayne Adams EACS NHP	2.7565	358.35	-	358.35	2.6476	344.19	-	344.19	(14.16)	-4%				
79	Zanesville*	1.6583	215.58	-	215.58	1.5762	204.91	-	204.91	(10.67)	-5%				
80	Ft Wayne Pleasant Fire*	2.5608	332.90	-	332.90	2.7437	356.68	-	356.68	23.78	7%				
82	Leo-Cedarville	1.6908	219.80	-	219.80	1.6450	213.85	-	213.85	(5.95)	-3%				
85	New Haven St. Joe*	2.6818	348.63	-	348.63	2.5514	331.68	-	331.68	(16.95)	-5%				
87	Eel River Huntertown*	1.6715	217.30	-	217.30	1.6108	209.40	-	209.40	(7.90)	-4%				
91	Ft Wayne Perry*	2.8956	376.43	-	376.43	2.7952	363.38	-	363.38	(13.05)	-3%				
97	Ft Wayne Milan	2.7247	354.21	-	354.21	2.6364	342.73	-	342.73	(11.48)	-3%				

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

Allen County 2021 Rental/Apartment/Nursing Home Tax Comparison by District

SORTED BY TAX DISTRICT																	
	\$100,000 Rental/Apartment No Deductions	2020 NET Tax Rate	2020 NET Rental Tax	2020 2.00% Circuit Breaker Credit	2020 NET Rental Tax	2021 NET Tax Rate	2021 NET Rental Tax	2021 2.00% Circuit Breaker Credit	2021 NET Rental Tax	Net Tax \$ Increase (Decrease) from 2020	Net Tax % Increase (Decrease) from 2020						
	TaxDistrict																
38	Aboite*	1.5458	1,545.80	-	1,545.80	1.4958	1,495.80	-	1,495.80	(50.00)	-3%						
39	Adams	1.9185	1,918.50	-	1,918.50	1.8818	1,881.81	-	1,881.81	(36.69)	-2%						
40	Adams Transit	1.9763	1,976.27	-	1,976.27	1.9375	1,937.50	-	1,937.50	(38.77)	-2%						
41	New Haven Adams	2.7871	2,787.09	(787.09)	2,000.00	2.6708	2,670.83	(670.83)	2,000.00	-	0%			2020	2021		
42	Cedar Creek	1.5117	1,511.72	-	1,511.72	1.6814	1,681.45	-	1,681.45	169.73	11%			Difference for Top Residential Districts			
43	Grabill	2.3730	2,372.99	(372.99)	2,000.00	2.5059	2,505.93	(505.93)	2,000.00	-	0%			72 Ft Wayne St. Joe*	2,177.60	2,188.20	0%
44	Eel River*	1.7121	1,712.10	-	1,712.10	1.6588	1,658.80	-	1,658.80	(53.30)	-3%			74 Ft Wayne Wayne*	2,177.60	2,188.20	0%
45	Jackson	1.5098	1,509.85	-	1,509.85	1.4746	1,474.62	-	1,474.62	(35.23)	-2%			75 Ft Wayne Aboite*	2,105.40	2,099.20	0%
46	Jefferson	1.5739	1,573.91	-	1,573.91	1.5406	1,540.60	-	1,540.60	(33.31)	-2%			57 Perry	1,715.90	1,662.60	-3%
47	New Haven Jefferson	2.7591	2,759.09	(759.09)	2,000.00	2.6399	2,639.95	(639.95)	2,000.00	-	0%			73 Ft Wayne Washington*	2,177.60	2,188.20	0%
48	Lafayette*	1.6529	1,652.90	-	1,652.90	1.6290	1,629.00	-	1,629.00	(23.90)	-1%			38 Aboite*	1,545.80	1,495.80	-3%
49	Lake*	1.7234	1,723.40	-	1,723.40	1.6713	1,671.30	-	1,671.30	(52.10)	-3%			91 Ft Wayne Perry	2,091.70	2,092.00	0%
50	Madison	1.5780	1,578.05	-	1,578.05	1.5234	1,523.38	-	1,523.38	(54.67)	-3%			42 Cedar Creek	1,511.72	1,681.45	11%
51	Marion	1.5372	1,537.18	-	1,537.18	1.5000	1,499.99	-	1,499.99	(37.19)	-2%						
52	Maumee	1.5780	1,578.05	-	1,578.05	1.5432	1,543.22	-	1,543.22	(34.83)	-2%						
53	Woodburn	2.1562	2,156.17	(156.17)	2,000.00	2.0876	2,087.61	(87.61)	2,000.00	-	0%						
54	Milan	1.5579	1,557.85	-	1,557.85	1.5133	1,513.27	-	1,513.27	(44.58)	-3%					2020	2021
55	Monroe	1.5710	1,571.00	-	1,571.00	1.5391	1,539.10	-	1,539.10	(31.90)	-2%			Average Difference for Municipalities			
56	Monroeville	2.7789	2,778.92	(778.92)	2,000.00	2.6521	2,652.11	(652.11)	2,000.00	-	0%			Fort Wayne	2,120.03	2,125.72	0%
57	Perry*	1.7159	1,715.90	-	1,715.90	1.6626	1,662.60	-	1,662.60	(53.30)	-3%			New Haven	2,059.20	2,062.73	0%
58	Huntertown*	1.8027	1,802.70	-	1,802.70	1.7399	1,739.90	-	1,739.90	(62.80)	-3%			Leo-Cedarville	1,827.18	1,780.65	-3%
59	Pleasant*	1.7611	1,761.10	-	1,761.10	1.7379	1,737.90	-	1,737.90	(23.20)	-1%			Huntertown	1,800.80	1,738.00	-3%
60	Pleasant Transit*	1.8189	1,818.90	-	1,818.90	1.7936	1,793.60	-	1,793.60	(25.30)	-1%			Woodburn	2,000.00	2,000.00	0%
61	Scipio	1.5211	1,521.12	-	1,521.12	1.4843	1,484.26	-	1,484.26	(36.86)	-2%			Monroeville	2,000.00	2,000.00	0%
62	Springfield	1.5321	1,532.11	-	1,532.11	1.7043	1,704.28	-	1,704.28	172.17	11%			Grabill	2,000.00	2,000.00	0%
63	St. Joe*	1.6972	1,697.20	-	1,697.20	1.6357	1,635.70	-	1,635.70	(61.50)	-4%			Zanesville	1,783.50	1,697.60	-5%
64	St. Joe Transit*	1.7550	1,755.00	-	1,755.00	1.6913	1,691.30	-	1,691.30	(63.70)	-4%						
65	Washington*	1.6925	1,692.50	-	1,692.50	1.6192	1,619.20	-	1,619.20	(73.30)	-4%						
66	Washington Transit*	1.7503	1,750.30	-	1,750.30	1.6749	1,674.90	-	1,674.90	(75.40)	-4%						
67	Wayne*	1.8854	1,885.40	-	1,885.40	1.8493	1,849.30	-	1,849.30	(36.10)	-2%						
68	Wayne Transit*	1.9432	1,943.20	-	1,943.20	1.9050	1,905.00	-	1,905.00	(38.20)	-2%						
69	Ft Wayne Adams*	3.0980	3,098.00	(920.40)	2,177.60	2.9888	2,988.80	(800.60)	2,188.20	10.60	0%						
70	Ft Wayne Adams EACS	2.9768	2,976.76	(976.76)	2,000.00	2.8886	2,888.60	(888.60)	2,000.00	-	0%						
71	Ft Wayne Pleasant*	3.0616	3,061.60	(884.00)	2,177.60	2.9554	2,955.40	(767.20)	2,188.20	10.60	0%						
72	Ft Wayne St. Joe*	3.0735	3,073.50	(895.90)	2,177.60	2.9650	2,965.00	(776.80)	2,188.20	10.60	0%						
73	Ft Wayne Washington*	3.0648	3,064.80	(887.20)	2,177.60	2.9549	2,954.90	(766.70)	2,188.20	10.60	0%						
74	Ft Wayne Wayne*	3.1859	3,185.90	(1,008.30)	2,177.60	3.0668	3,066.80	(878.60)	2,188.20	10.60	0%						
75	Ft Wayne Aboite*	2.9685	2,968.50	(863.10)	2,105.40	2.8563	2,856.30	(757.10)	2,099.20	(6.20)	0%						
76	Ft Wayne Fire District*	2.8772	2,877.20	(699.60)	2,177.60	3.0668	3,066.80	(878.60)	2,188.20	10.60	0%						
77	Ft Wayne Adams EACS NHP	2.9788	2,978.83	(978.83)	2,000.00	2.8660	2,865.96	(865.96)	2,000.00	-	0%						
79	Zanesville*	1.7835	1,783.50	-	1,783.50	1.6976	1,697.60	-	1,697.60	(85.90)	-5%						
80	Ft Wayne Pleasant Fire*	2.7529	2,752.90	(575.30)	2,177.60	2.9554	2,955.40	(767.20)	2,188.20	10.60	0%						
82	Leo-Cedarville	1.8272	1,827.18	-	1,827.18	1.7806	1,780.65	-	1,780.65	(46.53)	-3%						
85	New Haven St. Joe*	2.8838	2,883.80	(706.20)	2,177.60	2.7473	2,747.30	(559.10)	2,188.20	10.60	0%						
87	Eel River Huntertown*	1.7989	1,798.90	-	1,798.90	1.7361	1,736.10	-	1,736.10	(62.80)	-3%						
91	Ft Wayne Perry*	3.1217	3,121.70	(1,030.00)	2,091.70	3.0182	3,018.20	(926.20)	2,092.00	0.30	0%						
97	Ft Wayne Milan	2.9444	2,944.44	(944.44)	2,000.00	2.8539	2,853.88	(853.88)	2,000.00	-	0%						

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

Allen County 2021 Farm Tax Comparison by District

SORTED BY TAX DISTRICT														
AV \$70,080.36 Farmland 2018														
AV \$60,988.85 Farmland 2019														
AV \$59,094.79 Farmland 2020														
AV \$48,488.03 Farmland 2021														
TaxDistrict	2020 NET Tax Rate	2020 NET Farm Tax	2020 2.00% Circuit Breaker Credit	2020 Farm Tax	2021 NET Tax Rate	2021 NET Farm Tax	2021 2.00% Circuit Breaker Credit	2021 Farm Tax	Net Tax \$ Increase (Decrease) 2020	Net Tax % Increase (Decrease) 2020				
38	Aboite*	1.5458	913.57	-	913.57	1.4958	726.81	-	726.81	(186.76)	-20%			
39	Adams	1.9185	1,133.83	-	1,133.83	1.8818	914.37	-	914.37	(219.46)	-19%			
40	Adams Transit	1.9763	1,167.98	-	1,167.98	1.9375	941.43	-	941.43	(226.55)	-19%			
41	New Haven Adams	2.7871	1,647.17	(460.37)	1,186.80	2.6708	1,297.76	(325.96)	971.80	(215.00)	-18%			
42	Cedar Creek	1.5117	893.43	-	893.43	1.6814	817.02	-	817.02	(76.41)	-9%			
43	Grabill	2.3730	1,402.44	(215.64)	1,186.80	2.5059	1,217.63	(245.83)	971.80	(215.00)	-18%			
44	Eel River*	1.7121	1,011.85	-	1,011.85	1.6588	806.01	-	806.01	(205.84)	-20%			
45	Jackson	1.5098	892.32	-	892.32	1.4746	716.52	-	716.52	(175.80)	-20%			
46	Jefferson	1.5739	930.18	-	930.18	1.5406	748.58	-	748.58	(181.60)	-20%			
47	New Haven Jefferson	2.7591	1,630.62	(443.82)	1,186.80	2.6399	1,282.75	(310.95)	971.80	(215.00)	-18%			
48	Lafayette*	1.6529	976.86	-	976.86	1.6290	791.53	-	791.53	(185.33)	-19%			
49	Lake*	1.7234	1,018.53	-	1,018.53	1.6713	812.08	-	812.08	(206.45)	-20%			
50	Madison	1.5780	932.63	-	932.63	1.5234	740.21	-	740.21	(192.42)	-21%			
51	Marion	1.5372	908.48	-	908.48	1.5000	728.84	-	728.84	(179.64)	-20%			
52	Maumee	1.5780	932.63	-	932.63	1.5432	749.85	-	749.85	(182.78)	-20%			
53	Woodburn	2.1562	1,274.30	(87.50)	1,186.80	2.0876	1,014.37	(42.57)	971.80	(215.00)	-18%			
54	Milan	1.5579	920.69	-	920.69	1.5133	735.30	-	735.30	(185.39)	-20%			
55	Monroe	1.5710	928.46	-	928.46	1.5391	747.85	-	747.85	(180.61)	-19%			
56	Monroeville	2.7789	1,642.34	(455.54)	1,186.80	2.6521	1,288.66	(316.86)	971.80	(215.00)	-18%			
57	Perry*	1.7159	1,014.10	-	1,014.10	1.6626	807.86	-	807.86	(206.24)	-20%			
58	Huntertown*	1.8027	1,065.40	-	1,065.40	1.7399	845.42	-	845.42	(219.98)	-21%			
59	Pleasant*	1.7611	1,040.81	-	1,040.81	1.7379	844.45	-	844.45	(196.36)	-19%			
60	Pleasant Transit*	1.8189	1,074.97	-	1,074.97	1.7936	871.51	-	871.51	(203.46)	-19%			
61	Scipio	1.5211	898.98	-	898.98	1.4843	721.20	-	721.20	(177.78)	-20%			
62	Springfield	1.5321	905.48	-	905.48	1.7043	828.11	-	828.11	(77.37)	-9%			
63	St.Joe*	1.6972	1,003.05	-	1,003.05	1.6357	794.79	-	794.79	(208.26)	-21%			
64	St. Joe Transit*	1.7550	1,037.21	-	1,037.21	1.6913	821.80	-	821.80	(215.41)	-21%			
65	Washington*	1.6925	1,000.27	-	1,000.27	1.6192	786.77	-	786.77	(213.50)	-21%			
66	Washington Transit*	1.7503	1,034.43	-	1,034.43	1.6749	813.83	-	813.83	(220.60)	-21%			
67	Wayne*	1.8854	1,114.27	-	1,114.27	1.8493	898.57	-	898.57	(215.70)	-19%			
68	Wayne Transit*	1.9432	1,148.43	-	1,148.43	1.9050	925.64	-	925.64	(222.79)	-19%			
69	Ft Wayne Adams*	3.0980	1,830.92	(538.74)	1,292.18	2.9888	1,452.26	(390.81)	1,061.45	(230.73)	-18%			
70	Ft Wayne Adams EACS	2.9768	1,759.26	(572.46)	1,186.80	2.8886	1,403.57	(431.77)	971.80	(215.00)	-18%			
71	Ft Wayne Pleasant*	3.0616	1,809.41	(517.21)	1,292.20	2.9554	1,436.03	(374.58)	1,061.45	(230.75)	-18%			
72	Ft Wayne St. Joe*	3.0735	1,816.44	(524.24)	1,292.20	2.9650	1,440.69	(379.24)	1,061.45	(230.75)	-18%			
73	Ft Wayne Washington*	3.0648	1,811.30	(519.10)	1,292.20	2.9549	1,435.79	(374.34)	1,061.45	(230.75)	-18%			
74	Ft Wayne Wayne*	3.1859	1,882.87	(590.67)	1,292.20	3.0668	1,490.16	(428.71)	1,061.45	(230.75)	-18%			
75	Ft Wayne Aboite*	2.9685	1,754.38	(505.04)	1,249.34	2.8563	1,387.88	(369.68)	1,018.20	(231.14)	-19%			
76	Ft Wayne Fire District*	2.8772	1,700.43	(408.23)	1,292.20	3.0668	1,490.16	(428.71)	1,061.45	(230.75)	-18%			
77	Ft Wayne Adams EACS NHP	2.9788	1,760.49	(573.69)	1,186.80	2.8660	1,392.57	(420.77)	971.80	(215.00)	-18%			
79	Zanesville*	1.7835	1,054.05	-	1,054.05	1.6976	824.86	-	824.86	(229.19)	-22%			
80	Ft Wayne Pleasant Fire*	2.7529	1,626.96	(334.76)	1,292.20	2.9554	1,436.03	(374.58)	1,061.45	(230.75)	-18%			
82	Leo-Cedarville	1.8272	1,079.87	-	1,079.87	1.7806	865.22	-	865.22	(214.65)	-20%			
85	New Haven St. Joe*	2.8838	1,704.33	(412.13)	1,292.20	2.7473	1,334.91	(273.46)	1,061.45	(230.75)	-18%			
87	Eel River Huntertown*	1.7989	1,063.15	-	1,063.15	1.7361	843.57	-	843.57	(219.58)	-21%			
91	Ft Wayne Perry*	3.1217	1,844.92	(603.70)	1,241.22	3.0182	1,466.54	(451.84)	1,014.70	(226.52)	-18%			
97	Ft Wayne Milan	2.9444	1,740.17	(553.37)	1,186.80	2.8539	1,386.70	(414.90)	971.80	(215.00)	-18%			

	2020	2021	
Difference for Top Farmland Districts			
Milan	920.69	735.30	-20%
Springfield	905.48	828.11	-9%
Eel River	1,011.85	806.01	-20%
Cedar Creek	893.43	817.02	-9%
Marion	908.48	728.84	-20%
Lake	1,018.53	812.08	-20%
Lafayette	976.86	791.53	-19%
Madison	932.63	740.21	-21%

Farmland (Agricultural Land) is assessed at true tax value which means market value-in-use. True tax value does not mean fair market value. The assessed value of an acre of farmland is determined annually using a statewide capitalization formula outlined in Indiana code. Base values per acre are as follows for the following pay years:

- Pay 2015 - \$2,050
- Pay 2016 - \$2,050
- Pay 2017 - \$1,960
- Pay 2018 - \$1,850
- Pay 2019 - \$1,610
- Pay 2020 - \$1,560
- Pay 2021 - \$1,280

For purposes of this analysis, beginning with taxes payable in 2007, one third of \$100,000, or \$33,333, was considered comparable to the value of a \$100,000 homestead, rental or business property at that time. The \$33,333 has been adjusted each year for the statutory change in the base value per acre. The base value per acre has decreased since Pay 2016 as SEA 308 of that same year changed the statutory formula.

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

Allen County 2021 Commercial (Business) Tax Comparison by District

SORTED BY TAX DISTRICT															
\$100,000 Business & PP	2020 NET	2020 NET	2020 3.00% Circuit Breaker Credit	2020 Business Tax	2021 NET	2021 NET	2021 3.00% Circuit Breaker Credit	2021 Business Tax	Net Tax \$ Increase (Decrease) from 2020	Net Tax % Increase (Decrease) from 2020					
TaxDistrict	Tax Rate	Tax			Tax Rate	Tax									
38 Aboite*	1.5458	1,545.80	-	1,545.80	1.4958	1,495.80	-	1,495.80	(50.00)	-3%					
39 Adams	1.9185	1,918.50	-	1,918.50	1.8818	1,881.81	-	1,881.81	(36.69)	-2%					
40 Adams Transit	1.9763	1,976.27	-	1,976.27	1.9375	1,937.50	-	1,937.50	(38.77)	-2%					
41 New Haven Adams	2.7871	2,787.09	-	2,787.09	2.6708	2,670.83	-	2,670.83	(116.26)	-4%					
42 Cedar Creek	1.5117	1,511.72	-	1,511.72	1.6814	1,681.45	-	1,681.45	169.73	11%	73 Ft Wayne Washington*	3,064.80	2,954.90	-4%	
43 Grabill	2.3730	2,372.99	-	2,372.99	2.5059	2,505.93	-	2,505.93	132.94	6%	74 Ft Wayne Wayne*	3,177.60	3,066.80	-3%	
44 Eel River*	1.7121	1,712.10	-	1,712.10	1.6588	1,658.80	-	1,658.80	(53.30)	-3%	72 Ft Wayne St. Joe*	3,073.50	2,965.00	-4%	
45 Jackson	1.5098	1,509.85	-	1,509.85	1.4746	1,474.62	-	1,474.62	(35.23)	-2%	75 Ft Wayne Aboite*	2,968.50	2,856.30	-4%	
46 Jefferson	1.5739	1,573.91	-	1,573.91	1.5406	1,540.60	-	1,540.60	(33.31)	-2%	38 Aboite*	1,545.80	1,495.80	-3%	
47 New Haven Jefferson	2.7591	2,759.09	-	2,759.09	2.6399	2,639.95	-	2,639.95	(119.14)	-4%	41 New Haven Adams	2,787.09	2,670.83	-4%	
48 Lafayette*	1.6529	1,652.90	-	1,652.90	1.6290	1,629.00	-	1,629.00	(23.90)	-1%	76 Ft Wayne Fire District*	2,877.20	3,066.80	7%	
49 Lake*	1.7234	1,723.40	-	1,723.40	1.6713	1,671.30	-	1,671.30	(52.10)	-3%	70 Ft Wayne Adams EACS	2,976.76	2,888.60	-3%	
50 Madison	1.5780	1,578.05	-	1,578.05	1.5234	1,523.38	-	1,523.38	(54.67)	-3%					
51 Marion	1.5372	1,537.18	-	1,537.18	1.5000	1,499.99	-	1,499.99	(37.19)	-2%					
52 Maumee	1.5780	1,578.05	-	1,578.05	1.5432	1,543.22	-	1,543.22	(34.83)	-2%					
53 Woodburn	2.1562	2,156.17	-	2,156.17	2.0876	2,087.61	-	2,087.61	(68.56)	-3%					
54 Milan	1.5579	1,557.85	-	1,557.85	1.5133	1,513.27	-	1,513.27	(44.58)	-3%					
55 Monroe	1.5710	1,571.00	-	1,571.00	1.5391	1,539.10	-	1,539.10	(31.90)	-2%					
56 Monroeville	2.7789	2,778.92	-	2,778.92	2.6521	2,652.11	-	2,652.11	(126.81)	-5%					
57 Perry*	1.7159	1,715.90	-	1,715.90	1.6626	1,662.60	-	1,662.60	(53.30)	-3%					
58 Huntertown*	1.8027	1,802.70	-	1,802.70	1.7399	1,739.90	-	1,739.90	(62.80)	-3%					
59 Pleasant*	1.7611	1,761.10	-	1,761.10	1.7379	1,737.90	-	1,737.90	(23.20)	-1%					
60 Pleasant Transit*	1.8189	1,818.90	-	1,818.90	1.7936	1,793.60	-	1,793.60	(25.30)	-1%					
61 Scipio	1.5211	1,521.12	-	1,521.12	1.4843	1,484.26	-	1,484.26	(36.86)	-2%					
62 Springfield	1.5321	1,532.11	-	1,532.11	1.7043	1,704.28	-	1,704.28	172.17	11%					
63 St. Joe*	1.6972	1,697.20	-	1,697.20	1.6357	1,635.70	-	1,635.70	(61.50)	-4%					
64 St. Joe Transit*	1.7550	1,755.00	-	1,755.00	1.6913	1,691.30	-	1,691.30	(63.70)	-4%					
65 Washington*	1.6925	1,692.50	-	1,692.50	1.6192	1,619.20	-	1,619.20	(73.30)	-4%					
66 Washington Transit*	1.7503	1,750.30	-	1,750.30	1.6749	1,674.90	-	1,674.90	(75.40)	-4%					
67 Wayne*	1.8854	1,885.40	-	1,885.40	1.8493	1,849.30	-	1,849.30	(36.10)	-2%					
68 Wayne Transit*	1.9432	1,943.20	-	1,943.20	1.9050	1,905.00	-	1,905.00	(38.20)	-2%					
69 Ft Wayne Adams*	3.0980	3,098.00	-	3,098.00	2.9888	2,988.80	-	2,988.80	(109.20)	-4%					
70 Ft Wayne Adams EACS	2.9768	2,976.76	-	2,976.76	2.8886	2,888.60	-	2,888.60	(88.16)	-3%					
71 Ft Wayne Pleasant*	3.0616	3,061.60	-	3,061.60	2.9554	2,955.40	-	2,955.40	(106.20)	-3%					
72 Ft Wayne St. Joe*	3.0735	3,073.50	-	3,073.50	2.9650	2,965.00	-	2,965.00	(108.50)	-4%					
73 Ft Wayne Washington*	3.0648	3,064.80	-	3,064.80	2.9549	2,954.90	-	2,954.90	(109.90)	-4%					
74 Ft Wayne Wayne*	3.1859	3,185.90	(8.30)	3,177.60	3.0668	3,066.80	-	3,066.80	(110.80)	-3%					
75 Ft Wayne Aboite*	2.9685	2,968.50	-	2,968.50	2.8563	2,856.30	-	2,856.30	(112.20)	-4%					
76 Ft Wayne Fire District*	2.8772	2,877.20	-	2,877.20	3.0668	3,066.80	-	3,066.80	189.60	7%					
77 Ft Wayne Adams EACS	2.9788	2,978.83	-	2,978.83	2.8660	2,865.96	-	2,865.96	(112.87)	-4%					
79 Zanesville*	1.7835	1,783.50	-	1,783.50	1.6976	1,697.60	-	1,697.60	(85.90)	-5%					
80 Ft Wayne Pleasant Fire*	2.7529	2,752.90	-	2,752.90	2.9554	2,955.40	-	2,955.40	202.50	7%					
82 Leo-Cedarville	1.8272	1,827.18	-	1,827.18	1.7806	1,780.65	-	1,780.65	(46.53)	-3%					
85 New Haven St. Joe*	2.8838	2,883.80	-	2,883.80	2.7473	2,747.30	-	2,747.30	(136.50)	-5%					
87 Eel River Huntertown*	1.7989	1,798.90	-	1,798.90	1.7361	1,736.10	-	1,736.10	(62.80)	-3%					
91 Ft Wayne Perry*	3.1217	3,121.70	(30.00)	3,091.70	3.0182	3,018.20	-	3,018.20	(73.50)	-2%					
97 Ft Wayne Milan	2.9444	2,944.44	-	2,944.44	2.8539	2,853.88	-	2,853.88	(90.56)	-3%					
* These districts include a school referendum tax rate that is not subject to the circuit breaker limits.															