

2022 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 4.5% from 2021, however FW tax rate decreased 2.2% because its NAV increased 6.7%.
- ✿ -Overall NAV in Allen County increased by 7%. Only 4 out of 45 taxing districts had decreased NAV and 12 experienced an increase in Net Tax Rate.
 - This is anticipated given the 7% NAV growth is 58.5% greater than overall total levy increase of 4.4%.
 - The 2022 Local Income Tax (LIT) Uniform Property Tax Relief (PTR) credit is approximately 6.2% of the Gross Tax Liability reflecting a 4% decrease over the 2021 rate due to less tax revenue to fund the credit. Homesteads receive an additional PTR credit of approximately 6.5% for a total credit rate over 12.7% which is a 6.2% decrease over 2021.
- ✿ -In general, 2022 tax bills will be higher than 2021 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 8.9% and 7.4%, but the corresponding tax rate decreases are only slightly greater than 3% and 2.6%.
 - 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 public school districts except EACS have a referendum tax rate that is outside the tax caps. NACS & SACS rates decreased 10% and 6.3% from 2021, while FWCS referendum rate increased 27.4%.
- ✿ **2022 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% 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 27.4% from 2021 due to an increase in the Tax Levy of 37.1% only being partially offset by the 7.7% NAV increase. The increase in the Tax Levy is a combination of new debt issued and changes in existing debt service payments. The FWCS Referendum rate is on average 10% of the total applicable Taxing District tax rate.
 - SACS Operating Referendum rate decreased 6.3% from 2021 due to a flat Tax Levy and an NAV increase of 6.7%.
 - NACS Debt service Referendum decreased 10% due to the levy dropping 2.6% and NAV increasing 8.2%.
 - 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), 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.

✿ **2022 School Corporation Levy Changes**

The taxes levied by School Corporations are the largest (35.9%) piece of the overall tax bill and therefore are a main factor in driving tax bills up or down.

- FWCS overall levy increased approximately 5.6%; NAV is up 7.6%, resulting in a 2.2% decrease of the overall FWCS tax rate.
- SACS levy increased 3.6%. The SACS tax rate dropped 2.7% as the 6.5% NAV growth offered reprieve from the levy increase.
- NACS levy increase is 4.4%; NAV is up 8% resulting in a Tax Rate decrease of 3.4%.
- EACS levy increased 7.7% and NAV is up 5.3% generating a tax rate increase of 2.2%

✿ **City of Fort Wayne Levy Increase**

- For 2022, Fort Wayne(FW) increased their levy 4.5%. The main contributing factor is the \$7.8 mil (11.1%) increase in the General Operating Fund that was slightly offset by decreases in every other Fund except Cum Capital Development. FW NAV is up 6.7% negating the levy increase for a net 2.1% 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 should be consistent to 2021.
- Tax rates decreased in every FW taxing districts on average 2.2%, BUT average FW NAV growth was 6.3%; therefore it is anticipated that most properties AV increased which will drive up tax bills.

✿ **2022 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.
- Almost 80% of Homesteads are located within 9 taxing districts of which had an average AV increase of 10%. Even though tax rates decreased in the majority of these districts, the drop is not enough to offset the increases in AV.
- As was previously mentioned, the PTR credit rate decreased and will also be a factor in higher tax bills.
- In addition to AV increases, the Fire tax rate changes mentioned at the bottom of this page may be a driver of higher tax bills as well.

✿ **2022 Experience Farmland Owners - Slight DECREASES with exception of Milan, Maumee and Jefferson.**

- Historically, AV for farms have generally fallen below the market value.
- For pay 2022, the base value is \$1,290 per acre and increased ever so slightly by .8% from \$1,280 in 2021.
- This coupled with decreases in tax rates will keep tax bills relatively unchanged or decrease for ag land for majority of Ag areas
- For those with Ag land in areas such as unincorporated Milan, Maumee and Jefferson, you may see increases of 17-20% due to the new Fire Territory mentioned at the bottom of the page.

✿ **2022 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 for those not at the tax caps.

✿ **2022 Experience Business/Personal Property Owners - INCREASES in due to Increased AV**

- For 2022, no Net Tax Rates are above \$3 and therefore no Business/Personal Property will be at the tax caps.
- '-Additionally many areas with high concentrations of Bus/Personal Property saw tax rate decreases. However, AV increases are still expected to offset the tax rate increases and result in higher tax bills.
- The Fire tax rate change mentioned below will result in tax bill increases

✿ **2022 Changes in Fire Tax Rates-INCREASING TAX BILLS**

- For property owners in Adams Township, whether incorporated or not, as well as New Haven Jefferson and not currently at the tax caps, the new East Central Fire Territory may result in 3-5% increases in tax bills. Not factoring AV changes.
- For those within unincorporated Jefferson, Maumee, Milan, and incorporated Woodburn not at the tax caps, tax bill increases could be 17-20% higher due to the new Fire Territory.
- The East Central Fire Territory was created in 2021 and is levying taxes for Pay 2022.
- The increases will be in ADDITION to any tax bill increases due to AV.

2022 Allen County Tax Rates

		GROSS	LIT		LIT	NET		
	YEAR: 2022	DISTRICT	PTR	NET	HMSTD	HMSTD		
	COUNTY: 02 ALLEN	RATE	RATE	RATE	PTR RATE	RATE	% Change	% Change
				(Less LIT		(Less LIT PTR	from 2021	from 2021
	DISTRICT			PTR Rate)		Hmstd Rate)	Net Rate	Net HMSTD Rate
38	ABOITE	1.5527	6.1570	1.4628	12.7067	1.3672	-2.21%	-1.63%
39	ADAMS	2.1004	6.1570	1.9711	12.7067	1.8335	4.74%	5.47%
40	ADAMS PTC	2.1588	6.1570	2.0259	12.7067	1.8845	4.56%	5.29%
41	NH ADAMS FWPTC	2.8908	6.1570	2.7128	12.7067	2.5235	1.57%	2.28%
42	CEDAR CREEK	1.7428	6.1570	1.6355	12.7067	1.5213	-2.73%	-2.06%
43	GRABILL	2.6100	6.1570	2.4493	12.7067	2.2784	-2.26%	-1.58%
44	EEL RIVER	1.6959	6.1570	1.5966	12.7067	1.4909	-3.75%	-3.15%
45	JACKSON	1.5612	6.1570	1.4651	12.7067	1.3628	-0.65%	0.04%
46	JEFFERSON	1.9149	6.1570	1.7970	12.7067	1.6716	16.64%	17.45%
47	NH JEFFERSON - FWPTC	2.8692	6.1570	2.6925	12.7067	2.5046	1.99%	2.70%
48	LAFAYETTE	1.6759	6.1570	1.5784	12.7067	1.4748	-3.11%	-2.52%
49	LAKE	1.7101	6.1570	1.6099	12.7067	1.5033	-3.67%	-3.08%
50	MADISON	1.5954	6.1570	1.4972	12.7067	1.3927	-1.72%	-1.04%
51	MARION	1.5888	6.1570	1.4910	12.7067	1.3869	-0.60%	0.09%
52	MAUMEE	1.9531	6.1570	1.8328	12.7067	1.7049	18.77%	19.59%
53	WOODBURN	2.5516	6.1570	2.3945	12.7067	2.2274	14.70%	15.50%
54	MILAN	1.9448	6.1570	1.8251	12.7067	1.6977	20.60%	21.44%
55	MONROE	1.6316	6.1570	1.5311	12.7067	1.4243	-0.52%	0.18%
56	MONROEVILLE	2.7495	6.1570	2.5802	12.7067	2.4001	-2.71%	-2.04%
57	PERRY	1.6999	6.1570	1.6003	12.7067	1.4944	-3.75%	-3.14%
58	HUNTERTOWN	1.7616	6.1570	1.6582	12.7067	1.5483	-4.70%	-4.09%
59	PLEASANT	1.7751	6.1570	1.6806	12.7067	1.5800	-3.30%	-2.41%
60	PLEASANT PTC	1.8335	6.1570	1.7354	12.7067	1.6310	-3.24%	-2.36%
61	SCIPIO	1.5638	6.1570	1.4675	12.7067	1.3651	-1.13%	-0.44%
62	SPRINGFIELD	1.7437	6.1570	1.6363	12.7067	1.5221	-3.99%	-3.32%
63	ST. JOSEPH	1.6739	6.1570	1.5856	12.7067	1.4917	-3.06%	-2.15%
64	ST. JOSEPH PTC	1.7323	6.1570	1.6404	12.7067	1.5426	-3.01%	-2.12%
65	WASHINGTON	1.6776	6.1570	1.5891	12.7067	1.4949	-1.86%	-0.95%
66	WASHINGTON PTC	1.7360	6.1570	1.6439	12.7067	1.5459	-1.85%	-0.95%
67	WAYNE	1.8765	6.1570	1.7757	12.7067	1.6685	-3.98%	-3.10%
68	WAYNE PTC	1.9349	6.1570	1.8305	12.7067	1.7195	-3.91%	-3.04%
69	FT.WAYNE ADAMS FWCS	3.0887	6.1570	2.9133	12.7067	2.7267	-2.53%	-1.73%
70	FT.WAYNE-ADAMS EACS	3.0339	6.1570	2.8471	12.7067	2.6484	-1.44%	-0.75%
71	FT.WAYNE PLEASANT	3.0516	6.1570	2.8785	12.7067	2.6943	-2.60%	-1.80%
72	FT.WAYNE ST.JOSEPH	3.0683	6.1570	2.8941	12.7067	2.7089	-2.39%	-1.59%
73	FT.WAYNE WASHINGTON	3.0707	6.1570	2.8964	12.7067	2.7110	-1.98%	-1.18%
74	FT.WAYNE WAYNE	3.1530	6.1570	2.9736	12.7067	2.7828	-3.04%	-2.24%
75	FT.WAYNE ABOITE	2.9566	6.1570	2.7803	12.7067	2.5927	-2.66%	-2.04%
77	FW-ADAMS NH-PARK EACS	3.0240	6.1570	2.8378	12.7067	2.6397	-0.98%	-0.30%
79	ZANESVILLE	1.7592	6.1570	1.6566	12.7067	1.5475	-2.42%	-1.82%
82	LEO-CEDARVILLE	1.8738	6.1570	1.7584	12.7067	1.6357	-1.25%	-0.57%
85	NH ST JOE	2.9252	6.1570	2.7599	12.7067	2.5840	0.46%	1.28%
87	EEL RIVER HUNTERTOWN	1.7576	6.1570	1.6545	12.7067	1.5448	-4.70%	-4.10%
91	FT.WAYNE PERRY	3.1192	6.1570	2.9322	12.7067	2.7334	-2.85%	-2.21%
97	FT.WAYNE MILAN	3.0036	6.1570	2.8187	12.7067	2.6219	-1.23%	-0.55%

Comparison of 2022 vs 2021 Abstract NAV

TAXING DISTRICTS		2022 Abstract NAV*	2021 Abstract NAV*	% Change
038	ABOITE TOWNSHIP (11)	\$ 1,398,962,338	\$1,293,326,041	8.17%
039	ADAMS TOWNSHIP (12)	\$ 77,614,783	\$73,268,899	5.93%
040	ADAMS TOWNSHIP - TRANS	\$ 19,956,266	\$18,960,122	5.25%
041	NEW HAVEN ADAMS TWP - TRANS	\$ 549,913,523	\$511,973,160	7.41%
042	CEDAR CREEK TOWNSHIP	\$ 630,742,897	\$579,680,838	8.81%
043	GRABILL-CEDAR CREEK (40)	\$ 50,790,856	\$47,644,466	6.60%
044	EEL RIVER TOWNSHIP	\$ 211,695,348	\$189,491,579	11.72%
045	JACKSON TOWNSHIP (15)	\$ 53,676,902	\$51,946,318	3.33%
046	JEFFERSON TOWNSHIP (16)	\$ 124,558,467	\$117,910,510	5.64%
047	NEW HAVEN JEFFERSON TWP TRANS	\$ 71,099,091	\$96,418,114	-26.26%
048	LAFAYETTE TOWNSHIP (17)	\$ 508,182,076	\$503,795,655	0.87%
049	LAKE TOWNSHIP (18)	\$ 171,194,413	\$161,871,787	5.76%
050	MADISON TOWNSHIP (19)	\$ 100,300,526	\$98,132,891	2.21%
051	MARION TOWNSHIP (20)	\$ 184,916,525	\$181,226,969	2.04%
052	MAUMEE TOWNSHIP (21)	\$ 73,083,042	\$69,574,377	5.04%
053	WOODBURN CITY (55)	\$ 42,955,154	\$41,177,142	4.32%
054	MILAN TOWNSHIP (22)	\$ 297,641,154	\$285,906,893	4.10%
055	MONROE TOWNSHIP (23)	\$ 46,030,501	\$46,057,963	-0.06%
056	MONROEVILLE TOWN (45)	\$ 26,996,895	\$24,700,969	9.29%
057	PERRY TOWNSHIP (24)	\$ 1,325,538,510	\$1,334,435,564	-0.67%
058	HUNTERTOWN TOWN (42)	\$ 534,941,216	\$376,909,738	41.93%
059	PLEASANT TOWNSHIP (25)	\$ 196,695,358	\$158,166,841	24.36%
060	PLEASANT TOWNSHIP-TRANS (47)	\$ 3,791,045	\$3,787,760	0.09%
061	SCIPIO TOWNSHIP (26)	\$ 34,392,583	\$28,888,496	19.05%
062	SPRINGFIELD TOWNSHIP (27)	\$ 240,037,157	\$229,283,915	4.69%
063	ST. JOSEPH TOWNSHIP (28)	\$ 347,274,832	\$311,996,993	11.31%
064	ST. JOSEPH TOWNSHIP-TRANS (77)	\$ 8,412,305	\$7,679,767	9.54%
065	WASHINGTON TOWNSHIP (29)	\$ 159,637,858	\$122,581,403	30.23%
066	WASHINGTON TOWNSHIP-TRANS (87)	\$ 90,070,291	\$77,852,596	15.69%
067	WAYNE TOWNSHIP (31)	\$ 33,309,651	\$30,487,592	9.26%
068	WAYNE TOWNSHIP-TRANS (30)	\$ 78,844,315	\$74,321,676	6.09%
069	FORT WAYNE ADAMS TWP FT WAYNE	\$ 10,928,574	\$10,603,302	3.07%
070	FORT WAYNE ADAMS EACS	\$ 260,587,449	\$239,901,031	8.62%
071	FORT WAYNE PLEASANT	\$ 89,562,198	\$92,653,276	-3.34%
072	FORT WAYNE ST JOSEPH TWP	\$ 2,652,435,206	\$2,470,721,885	7.35%
073	FORT WAYNE WASHINGTON TWP	\$ 2,513,428,892	\$2,427,252,503	3.55%
074	FORT WAYNE WAYNE TWP	\$ 3,107,721,592	\$2,853,628,201	8.90%
075	FORT WAYNE ABOITE TWP	\$ 1,824,325,105	\$1,705,923,584	6.94%
077	FORT WAYNE ADAMS NH PARK EACS	\$ 127,703,205	\$115,631,264	10.44%
079	ZANESVILLE TOWN (44)	\$ 4,415,548	\$3,754,301	17.61%
082	LEO-CEDARVILLE-CEDAR CREEK TWP	\$ 177,127,758	\$162,182,646	9.21%
085	NEW HAVEN ST.JOE	\$ 52,439,971	\$41,101,327	27.59%
087	EEL RIVER HUNTERTOWN	\$ 59,095,221	\$49,797,307	18.67%
091	FT.WAYNE PERRY	\$ 584,954,068	\$549,862,828	6.38%
097	FT.WAYNE MILAN	\$ 2,277,890	\$2,253,485	1.08%
Total		\$ 19,160,258,555	\$ 17,874,723,974	7.19%

*Excludes TIF values

Allen County 2022 Net Homestead Tax Comparison by District

SORTED BY TAX DISTRICT												
\$100,000 Homestead	2021 Net Homestead Tax Rate	2021 Homestead Tax Before Circuit Breaker	2021 1.00% Circuit Breaker Credit	2021 Net Homestead Tax	2022 Net Homestead Tax Rate	2022 Homestead Tax Before Circuit Breaker	2022 1.00% Circuit Breaker Credit	2022 Net Homestead Tax	Net Tax \$ Increase (Decrease) from 2021	Net Tax % Increase (Decrease)		
TaxDistrict												
38	Aboite*	1.3898	496.85	-	496.85	1.3672	488.77	-	488.77	(8.08)	-2%	
39	Adams	1.7384	621.48	-	621.48	1.8335	655.48	-	655.48	34.00	5%	
40	Adams Transit	1.7899	639.89	-	639.89	1.8845	673.71	-	673.71	33.82	5%	2021 2022
41	New Haven Adams	2.4673	882.06	-	882.06	2.5235	902.15	-	902.15	20.09	2%	Difference for Top Residential Districts
42	Cedar Creek	1.5533	555.30	-	555.30	1.5213	543.86	-	543.86	(11.44)	-2%	72 Ft Wayne St. Joe* 984.05 968.43 -2%
43	Grabill	2.3150	827.61	-	827.61	2.2784	814.53	-	814.53	(13.08)	-2%	74 Ft Wayne Wayne* 1,017.66 994.85 -2%
44	Eel River*	1.5394	550.34	-	550.34	1.4909	533.00	-	533.00	(17.34)	-3%	75 Ft Wayne Aboite* 946.20 926.89 -2%
45	Jackson	1.3623	487.02	-	487.02	1.3628	487.20	-	487.20	0.18	0%	57 Perry 551.59 534.25 -3%
46	Jefferson	1.4232	508.79	-	508.79	1.6716	597.60	-	597.60	88.81	17%	73 Ft Wayne Washington* 980.73 969.18 -1%
47	New Haven Jefferson	2.4388	871.87	-	871.87	2.5046	895.39	-	895.39	23.52	3%	38 Aboite* 496.85 488.77 -2%
48	Lafayette*	1.5129	540.86	-	540.86	1.4748	527.24	-	527.24	(13.62)	-3%	91 Fort Wayne Perry 999.28 977.19 -2%
49	Lake*	1.5510	554.48	-	554.48	1.5033	537.43	-	537.43	(17.05)	-3%	42 Cedar Creek 555.30 543.86 -2%
50	Madison	1.4073	503.11	-	503.11	1.3927	497.89	-	497.89	(5.22)	-1%	
51	Marion	1.3857	495.39	-	495.39	1.3869	495.82	-	495.82	0.43	0%	
52	Maumee	1.4256	509.65	-	509.65	1.7049	609.50	-	609.50	99.85	20%	2021 2022
53	Woodburn	1.9285	689.44	-	689.44	2.2274	796.30	-	796.30	106.86	15%	Average Difference for Municipalities
54	Milan	1.3980	499.79	-	499.79	1.6977	606.93	-	606.93	107.14	21%	Fort Wayne 974.37 960.24 -1%
55	Monroe	1.4218	508.29	-	508.29	1.4243	509.19	-	509.19	0.90	0%	New Haven 888.69 907.11 2%
56	Monroeville	2.4500	875.88	-	875.88	2.4001	858.04	-	858.04	(17.84)	-2%	Leo-Cedarville 588.09 584.76 -1%
57	Perry*	1.5429	551.59	-	551.59	1.4944	534.25	-	534.25	(17.34)	-3%	Huntertown 576.49 552.90 -4%
58	Huntertown*	1.6143	577.11	-	577.11	1.5483	553.52	-	553.52	(23.59)	-4%	Woodburn 689.44 796.30 15%
59	Pleasant*	1.6190	578.79	-	578.79	1.5800	564.85	-	564.85	(13.94)	-2%	Monroeville 875.88 858.04 -2%
60	Pleasant Transit*	1.6705	597.20	-	597.20	1.6310	583.08	-	583.08	(14.12)	-2%	Grabill 827.61 814.53 -2%
61	Scipio	1.3712	490.20	-	490.20	1.3651	488.02	-	488.02	(2.18)	0%	Zanesville 563.49 553.23 -2%
62	Springfield	1.5744	562.85	-	562.85	1.5221	544.15	-	544.15	(18.70)	-3%	
63	St.Joe*	1.5245	545.01	-	545.01	1.4917	533.28	-	533.28	(11.73)	-2%	
64	St. Joe Transit*	1.5760	563.42	-	563.42	1.5426	551.48	-	551.48	(11.94)	-2%	
65	Washington*	1.5093	539.57	-	539.57	1.4949	534.43	-	534.43	(5.14)	-1%	
66	Washington Transit*	1.5608	557.99	-	557.99	1.5459	552.66	-	552.66	(5.33)	-1%	
67	Wayne*	1.7219	615.58	-	615.58	1.6685	596.49	-	596.49	(19.09)	-3%	
68	Wayne Transit*	1.7734	633.99	-	633.99	1.7195	614.72	-	614.72	(19.27)	-3%	
69	Ft Wayne Adams*	2.7746	991.92	-	991.92	2.7267	974.80	-	974.80	(17.12)	-2%	
70	Ft Wayne Adams EACS	2.6685	953.99	-	953.99	2.6484	946.80	-	946.80	(7.19)	-1%	
71	Ft Wayne Pleasant*	2.7437	980.87	-	980.87	2.6943	963.21	-	963.21	(17.66)	-2%	
72	Ft Wayne St. Joe*	2.7526	984.05	-	984.05	2.7089	968.43	-	968.43	(15.62)	-2%	
73	Ft Wayne Washington*	2.7433	980.73	-	980.73	2.7110	969.18	-	969.18	(11.55)	-1%	
74	Ft Wayne Wayne*	2.8466	1,017.66	-	1,017.66	2.7828	994.85	-	994.85	(22.81)	-2%	
75	Ft Wayne Aboite*	2.6467	946.20	-	946.20	2.5927	926.89	-	926.89	(19.31)	-2%	
77	Ft Wayne Adams EACS NHP	2.6476	946.52	-	946.52	2.6397	943.69	-	943.69	(2.83)	0%	
79	Zanesville*	1.5762	563.49	-	563.49	1.5475	553.23	-	553.23	(10.26)	-2%	
82	Leo-Cedarville	1.6450	588.09	-	588.09	1.6357	584.76	-	584.76	(3.33)	-1%	
85	New Haven St. Joe*	2.5514	912.13	-	912.13	2.5840	923.78	-	923.78	11.65	1%	
87	Eel River Huntertown*	1.6108	575.86	-	575.86	1.5448	552.27	-	552.27	(23.59)	-4%	
91	Ft Wayne Perry*	2.7952	999.28	-	999.28	2.7334	977.19	-	977.19	(22.09)	-2%	
97	Ft Wayne Milan	2.6364	942.51	-	942.51	2.6219	937.33	-	937.33	(5.18)	-1%	

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

Allen County 2022 \$50,000 Homestead Tax Comparison by District

SORTED BY TAX DISTRICT															
\$50,000 Homestead	2021 Net Homestead Tax Rate	2021 Homestead Tax Before Circuit Breaker	2021 1.00% Circuit Breaker Credit	2021 Net Homestead Tax	2022 Net Homestead Tax Rate	2022 Homestead Tax Before Circuit Breaker	2022 1.00% Circuit Breaker Credit	2022 Net Homestead Tax	Net Tax \$ Increase (Decrease) from 2021	Net Tax % Increase (Decrease)					
TaxDistrict															
38 Aboite*	1.3898	180.67	-	180.67	1.3672	177.74	-	177.74	(2.93)	-2%					
39 Adams	1.7384	225.99	-	225.99	1.8335	238.36	-	238.36	12.37	5%					
40 Adams Transit	1.7899	232.69	-	232.69	1.8845	244.99	-	244.99	12.30	5%					
41 New Haven Adams	2.4673	320.75	-	320.75	2.5235	328.06	-	328.06	7.31	2%	Difference for Top Residential Districts				
42 Cedar Creek	1.5533	201.93	-	201.93	1.5213	197.77	-	197.77	(4.16)	-2%	72 Ft Wayne St. Joe*	357.84	352.16	-2%	
43 Grabill	2.3150	300.95	-	300.95	2.2784	296.19	-	296.19	(4.76)	-2%	74 Ft Wayne Wayne*	370.06	361.76	-2%	
44 Eel River*	1.5394	200.12	-	200.12	1.4909	193.82	-	193.82	(6.30)	-3%	75 Ft Wayne Aboite*	344.07	337.05	-2%	
45 Jackson	1.3623	177.10	-	177.10	1.3628	177.16	-	177.16	0.06	0%	57 Perry	200.58	194.27	-3%	
46 Jefferson	1.4232	185.02	-	185.02	1.6716	217.31	-	217.31	32.29	17%	73 Ft Wayne Washington*	356.63	352.43	-1%	
47 New Haven Jefferson	2.4388	317.04	-	317.04	2.5046	325.60	-	325.60	8.56	3%	38 Aboite*	180.67	177.74	-2%	
48 Lafayette*	1.5129	196.68	-	196.68	1.4748	191.72	-	191.72	(4.96)	-3%	91 Fort Wayne Perry	363.38	355.34	-2%	
49 Lake*	1.5510	201.63	-	201.63	1.5033	195.43	-	195.43	(6.20)	-3%	42 Cedar Creek	201.93	197.77	-2%	
50 Madison	1.4073	182.95	-	182.95	1.3927	181.05	-	181.05	(1.90)	-1%					
51 Marion	1.3857	180.14	-	180.14	1.3869	180.30	-	180.30	0.16	0%					
52 Maumee	1.4256	185.33	-	185.33	1.7049	221.64	-	221.64	36.31	20%					
53 Woodburn	1.9285	250.71	-	250.71	2.2274	289.56	-	289.56	38.85	15%	Average Difference for Municipalities				
54 Milan	1.3980	181.74	-	181.74	1.6977	220.70	-	220.70	38.96	21%	Fort Wayne	354.32	349.18	-1%	
55 Monroe	1.4218	184.83	-	184.83	1.4243	185.16	-	185.16	0.33	0%	New Haven	323.16	329.86	2%	
56 Monroeville	2.4500	318.50	-	318.50	2.4001	312.01	-	312.01	(6.49)	-2%	Leo-Cedarville	213.85	212.64	-1%	
57 Perry*	1.5429	200.58	-	200.58	1.4944	194.27	-	194.27	(6.31)	-3%	Huntertown	209.63	201.05	-4%	
58 Huntertown*	1.6143	209.86	-	209.86	1.5483	201.28	-	201.28	(8.58)	-4%	Woodburn	250.71	289.56	15%	
59 Pleasant*	1.6190	210.47	-	210.47	1.5800	205.40	-	205.40	(5.07)	-2%	Monroeville	318.50	312.01	-2%	
60 Pleasant Transit*	1.6705	217.17	-	217.17	1.6310	212.03	-	212.03	(5.14)	-2%	Grabill	300.95	296.19	-2%	
61 Scipio	1.3712	178.26	-	178.26	1.3651	177.46	-	177.46	(0.80)	0%	Zanesville	204.91	201.18	-2%	
62 Springfield	1.5744	204.67	-	204.67	1.5221	197.87	-	197.87	(6.80)	-3%					
63 St.Joe*	1.5245	198.19	-	198.19	1.4917	193.92	-	193.92	(4.27)	-2%					
64 St. Joe Transit*	1.5760	204.88	-	204.88	1.5426	200.54	-	200.54	(4.34)	-2%					
65 Washington*	1.5093	196.21	-	196.21	1.4949	194.34	-	194.34	(1.87)	-1%					
66 Washington Transit*	1.5608	202.90	-	202.90	1.5459	200.97	-	200.97	(1.93)	-1%					
67 Wayne*	1.7219	223.85	-	223.85	1.6685	216.91	-	216.91	(6.94)	-3%					
68 Wayne Transit*	1.7734	230.54	-	230.54	1.7195	223.54	-	223.54	(7.00)	-3%					
69 Ft Wayne Adams*	2.7746	360.70	-	360.70	2.7267	354.47	-	354.47	(6.23)	-2%					
70 Ft Wayne Adams EACS	2.6685	346.91	-	346.91	2.6484	344.29	-	344.29	(2.62)	-1%					
71 Ft Wayne Pleasant*	2.7437	356.68	-	356.68	2.6943	350.26	-	350.26	(6.42)	-2%					
72 Ft Wayne St. Joe*	2.7526	357.84	-	357.84	2.7089	352.16	-	352.16	(5.68)	-2%					
73 Ft Wayne Washington*	2.7433	356.63	-	356.63	2.7110	352.43	-	352.43	(4.20)	-1%					
74 Ft Wayne Wayne*	2.8466	370.06	-	370.06	2.7828	361.76	-	361.76	(8.30)	-2%					
75 Ft Wayne Aboite*	2.6467	344.07	-	344.07	2.5927	337.05	-	337.05	(7.02)	-2%					
77 Ft Wayne Adams EACS NHP	2.6476	344.19	-	344.19	2.6397	343.16	-	343.16	(1.03)	0%					
79 Zanesville*	1.5762	204.91	-	204.91	1.5475	201.18	-	201.18	(3.73)	-2%					
82 Leo-Cedarville	1.6450	213.85	-	213.85	1.6357	212.64	-	212.64	(1.21)	-1%					
85 New Haven St. Joe*	2.5514	331.68	-	331.68	2.5840	335.92	-	335.92	4.24	1%					
87 Eel River Huntertown*	1.6108	209.40	-	209.40	1.5448	200.82	-	200.82	(8.58)	-4%					
91 Ft Wayne Perry*	2.7952	363.38	-	363.38	2.7334	355.34	-	355.34	(8.04)	-2%					
97 Ft Wayne Milan	2.6364	342.73	-	342.73	2.6219	340.85	-	340.85	(1.88)	-1%					

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

Allen County 2022 Commercial (Business) Tax Comparison by District

SORTED BY TAX DISTRICT															
\$100,000 Business & PP	2021 NET	2021 NET	2021 3.00% Circuit Breaker Credit	2021 Business Tax	2022 NET	2022 NET	2022 3.00% Circuit Breaker Credit	2022 Business Tax	Net Tax \$ Increase (Decrease) from 2021	Net Tax % Increase (Decrease) from 2021					
TaxDistrict	Tax Rate	Tax			Tax Rate	Tax									
38 Aboite*	1.4958	1,495.80	-	1,495.80	1.4628	1,462.80	-	1,462.80	(33.00)	-2%					
39 Adams	1.8818	1,881.81	-	1,881.81	1.9711	1,971.08	-	1,971.08	89.27	5%					
40 Adams Transit	1.9375	1,937.50	-	1,937.50	2.0259	2,025.88	-	2,025.88	88.38	5%					
41 New Haven Adams	2.6708	2,670.83	-	2,670.83	2.7128	2,712.81	-	2,712.81	41.98	2%					
42 Cedar Creek	1.6814	1,681.45	-	1,681.45	1.6355	1,635.50	-	1,635.50	(45.95)	-3%					
43 Grabill	2.5059	2,505.93	-	2,505.93	2.4493	2,449.30	-	2,449.30	(56.63)	-2%					
44 Eel River*	1.6588	1,658.80	-	1,658.80	1.5966	1,596.60	-	1,596.60	(62.20)	-4%					
45 Jackson	1.4746	1,474.62	-	1,474.62	1.4651	1,465.08	-	1,465.08	(9.54)	-1%					
46 Jefferson	1.5406	1,540.60	-	1,540.60	1.7970	1,797.00	-	1,797.00	256.40	17%					
47 New Haven Jefferson	2.6399	2,639.95	-	2,639.95	2.6925	2,692.54	-	2,692.54	52.59	2%					
48 Lafayette*	1.6290	1,629.00	-	1,629.00	1.5784	1,578.40	-	1,578.40	(50.60)	-3%					
49 Lake*	1.6713	1,671.30	-	1,671.30	1.6099	1,609.90	-	1,609.90	(61.40)	-4%					
50 Madison	1.5234	1,523.38	-	1,523.38	1.4972	1,497.17	-	1,497.17	(26.21)	-2%					
51 Marion	1.5000	1,499.99	-	1,499.99	1.4910	1,490.98	-	1,490.98	(9.01)	-1%					
52 Maumee	1.5432	1,543.22	-	1,543.22	1.8328	1,832.85	-	1,832.85	289.63	19%					
53 Woodburn	2.0876	2,087.61	-	2,087.61	2.3945	2,394.50	-	2,394.50	306.89	15%					
54 Milan	1.5133	1,513.27	-	1,513.27	1.8251	1,825.06	-	1,825.06	311.79	21%					
55 Monroe	1.5391	1,539.10	-	1,539.10	1.5311	1,531.14	-	1,531.14	(7.96)	-1%					
56 Monroeville	2.6521	2,652.11	-	2,652.11	2.5802	2,580.21	-	2,580.21	(71.90)	-3%					
57 Perry*	1.6626	1,662.60	-	1,662.60	1.6003	1,600.30	-	1,600.30	(62.30)	-4%					
58 Huntertown*	1.7399	1,739.90	-	1,739.90	1.6582	1,658.20	-	1,658.20	(81.70)	-5%					
59 Pleasant*	1.7379	1,737.90	-	1,737.90	1.6806	1,680.60	-	1,680.60	(57.30)	-3%					
60 Pleasant Transit*	1.7936	1,793.60	-	1,793.60	1.7354	1,735.40	-	1,735.40	(58.20)	-3%					
61 Scipio	1.4843	1,484.26	-	1,484.26	1.4675	1,467.52	-	1,467.52	(16.74)	-1%					
62 Springfield	1.7043	1,704.28	-	1,704.28	1.6363	1,636.34	-	1,636.34	(67.94)	-4%					
63 St. Joe*	1.6357	1,635.70	-	1,635.70	1.5856	1,585.60	-	1,585.60	(50.10)	-3%					
64 St. Joe Transit*	1.6913	1,691.30	-	1,691.30	1.6404	1,640.40	-	1,640.40	(50.90)	-3%					
65 Washington*	1.6192	1,619.20	-	1,619.20	1.5891	1,589.10	-	1,589.10	(30.10)	-2%					
66 Washington Transit*	1.6749	1,674.90	-	1,674.90	1.6439	1,643.90	-	1,643.90	(31.00)	-2%					
67 Wayne*	1.8493	1,849.30	-	1,849.30	1.7757	1,775.70	-	1,775.70	(73.60)	-4%					
68 Wayne Transit*	1.9050	1,905.00	-	1,905.00	1.8305	1,830.50	-	1,830.50	(74.50)	-4%					
69 Ft Wayne Adams*	2.9888	2,988.80	-	2,988.80	2.9133	2,913.30	-	2,913.30	(75.50)	-3%					
70 Ft Wayne Adams EACS	2.8886	2,888.60	-	2,888.60	2.8471	2,847.10	-	2,847.10	(41.50)	-1%					
71 Ft Wayne Pleasant*	2.9554	2,955.40	-	2,955.40	2.8785	2,878.50	-	2,878.50	(76.90)	-3%					
72 Ft Wayne St. Joe*	2.9650	2,965.00	-	2,965.00	2.8941	2,894.10	-	2,894.10	(70.90)	-2%					
73 Ft Wayne Washington*	2.9549	2,954.90	-	2,954.90	2.8964	2,896.40	-	2,896.40	(58.50)	-2%					
74 Ft Wayne Wayne*	3.0668	3,066.80	-	3,066.80	2.9736	2,973.60	-	2,973.60	(93.20)	-3%					
75 Ft Wayne Aboite*	2.8563	2,856.30	-	2,856.30	2.7803	2,780.30	-	2,780.30	(76.00)	-3%					
77 Ft Wayne Adams EACS	2.8660	2,865.96	-	2,865.96	2.8378	2,837.81	-	2,837.81	(28.15)	-1%					
79 Zanesville*	1.6976	1,697.60	-	1,697.60	1.6566	1,656.60	-	1,656.60	(41.00)	-2%					
82 Leo-Cedarville	1.7806	1,780.65	-	1,780.65	1.7584	1,758.43	-	1,758.43	(22.22)	-1%					
85 New Haven St. Joe*	2.7473	2,747.30	-	2,747.30	2.7599	2,759.90	-	2,759.90	12.60	0%					
87 Eel River Huntertown*	1.7361	1,736.10	-	1,736.10	1.6545	1,654.50	-	1,654.50	(81.60)	-5%					
91 Ft Wayne Perry*	3.0182	3,018.20	-	3,018.20	2.9322	2,932.20	-	2,932.20	(86.00)	-3%					
97 Ft Wayne Milan	2.8539	2,853.88	-	2,853.88	2.8187	2,818.67	-	2,818.67	(35.21)	-1%					
* These districts include a school referendum tax rate that is not subject to the circuit breaker limits.															

Allen County 2022 Farm Tax Comparison by District

SORTED BY TAX DISTRICT											
AV	\$60,988.85 Farmland 2019										
AV	\$59,094.79 Farmland 2020										
AV	\$48,488.03 Farmland 2021										
AV	\$48,866.84 Farmland 2022										
	TaxDistrict	2021 NET Tax Rate	2021 NET Farm Tax	2021 2.00% Circuit Breaker Credit	2021 Farm Tax	2021 NET Tax Rate	2022 NET Farm Tax	2022 2.00% Circuit Breaker Credit	2022 Farm Tax	Net Tax \$ Increase (Decrease) 2021	Net Tax % Increase (Decrease) 2021
38	Aboite*	1.4958	726.81	-	726.81	1.4628	714.87	-	714.87	(11.94)	-2%
39	Adams	1.8818	914.37	-	914.37	1.9711	963.27	-	963.27	48.90	5%
40	Adams Transit	1.9375	941.43	-	941.43	2.0259	990.05	(12.71)	977.34	35.91	4%
41	New Haven Adams	2.6708	1,297.76	(325.96)	971.80	2.7128	1,325.75	(348.41)	977.34	5.54	1%
42	Cedar Creek	1.6814	817.02	-	817.02	1.6355	799.27	-	799.27	(17.75)	-2%
43	Grabill	2.5059	1,217.63	(245.83)	971.80	2.4493	1,196.97	(219.63)	977.34	5.54	1%
44	Eel River*	1.6588	806.01	-	806.01	1.5966	780.26	-	780.26	(25.75)	-3%
45	Jackson	1.4746	716.52	-	716.52	1.4651	715.98	-	715.98	(0.54)	0%
46	Jefferson	1.5406	748.58	-	748.58	1.7970	878.19	-	878.19	129.61	17%
47	New Haven Jefferson	2.6399	1,282.75	(310.95)	971.80	2.6925	1,315.85	(338.51)	977.34	5.54	1%
48	Lafayette*	1.6290	791.53	-	791.53	1.5784	771.36	-	771.36	(20.17)	-3%
49	Lake*	1.6713	812.08	-	812.08	1.6099	786.76	-	786.76	(25.32)	-3%
50	Madison	1.5234	740.21	-	740.21	1.4972	731.67	-	731.67	(8.54)	-1%
51	Marion	1.5000	728.84	-	728.84	1.4910	728.64	-	728.64	(0.20)	0%
52	Maumee	1.5432	749.85	-	749.85	1.8328	895.71	-	895.71	145.86	19%
53	Woodburn	2.0876	1,014.37	(42.57)	971.80	2.3945	1,170.19	(192.85)	977.34	5.54	1%
54	Milan	1.5133	735.30	-	735.30	1.8251	891.91	-	891.91	156.61	21%
55	Monroe	1.5391	747.85	-	747.85	1.5311	748.27	-	748.27	0.42	0%
56	Monroeville	2.6521	1,288.66	(316.86)	971.80	2.5802	1,260.95	(283.61)	977.34	5.54	1%
57	Perry*	1.6626	807.86	-	807.86	1.6003	782.07	-	782.07	(25.79)	-3%
58	Huntertown*	1.7399	845.42	-	845.42	1.6582	810.36	-	810.36	(35.06)	-4%
59	Pleasant*	1.7379	844.45	-	844.45	1.6806	821.31	-	821.31	(23.14)	-3%
60	Pleasant Transit*	1.7936	871.51	-	871.51	1.7354	848.09	-	848.09	(23.42)	-3%
61	Scipio	1.4843	721.20	-	721.20	1.4675	717.18	-	717.18	(4.02)	-1%
62	Springfield	1.7043	828.11	-	828.11	1.6363	799.68	-	799.68	(28.43)	-3%
63	St.Joe*	1.6357	794.79	-	794.79	1.5856	774.88	-	774.88	(19.91)	-3%
64	St. Joe Transit*	1.6913	821.80	-	821.80	1.6404	801.66	-	801.66	(20.14)	-2%
65	Washington*	1.6192	786.77	-	786.77	1.5891	776.59	-	776.59	(10.18)	-1%
66	Washington Transit*	1.6749	813.83	-	813.83	1.6439	803.37	-	803.37	(10.46)	-1%
67	Wayne*	1.8493	898.57	-	898.57	1.7757	867.78	-	867.78	(30.79)	-3%
68	Wayne Transit*	1.9050	925.64	-	925.64	1.8305	894.57	-	894.57	(31.07)	-3%
69	Ft Wayne Adams*	2.9888	1,452.26	(390.81)	1,061.45	2.9133	1,423.73	(329.25)	1,094.48	33.03	3%
70	Ft Wayne Adams EACS	2.8886	1,403.57	(431.77)	971.80	2.8471	1,391.38	(414.04)	977.34	5.54	1%
71	Ft Wayne Pleasant*	2.9554	1,436.03	(374.58)	1,061.45	2.8785	1,406.72	(312.24)	1,094.48	33.03	3%
72	Ft Wayne St. Joe*	2.9650	1,440.69	(379.24)	1,061.45	2.8941	1,414.35	(319.87)	1,094.48	33.03	3%
73	Ft Wayne Washington*	2.9549	1,435.79	(374.34)	1,061.45	2.8964	1,415.47	(320.99)	1,094.48	33.03	3%
74	Ft Wayne Wayne*	3.0668	1,490.16	(428.71)	1,061.45	2.9736	1,453.20	(358.72)	1,094.48	33.03	3%
75	Ft Wayne Aboite*	2.8563	1,387.88	(369.68)	1,018.20	2.7803	1,358.73	(335.94)	1,022.79	4.59	0%
77	Ft Wayne Adams EACS NHP	2.8660	1,392.57	(420.77)	971.80	2.8378	1,386.84	(409.50)	977.34	5.54	1%
79	Zanesville*	1.6976	824.86	-	824.86	1.6566	809.58	-	809.58	(15.28)	-2%
82	Leo-Cedarville	1.7806	865.22	-	865.22	1.7584	859.34	-	859.34	(5.88)	-1%
85	New Haven St. Joe*	2.7473	1,334.91	(273.46)	1,061.45	2.7599	1,348.76	(254.28)	1,094.48	33.03	3%
87	Eel River Huntertown*	1.7361	843.57	-	843.57	1.6545	808.55	-	808.55	(35.02)	-4%
91	Ft Wayne Perry*	3.0182	1,466.54	(451.84)	1,014.70	2.9322	1,432.97	(415.17)	1,017.80	3.10	0%
97	Ft Wayne Milan	2.8539	1,386.70	(414.90)	971.80	2.8187	1,377.48	(400.14)	977.34	5.54	1%

	2021	2022	
Difference for Top Farmland Districts			
Milan	735.30	891.91	21%
Springfield	828.11	799.68	-3%
Eel River	806.01	780.26	-3%
Cedar Creek	817.02	799.27	-2%
Marion	728.84	728.64	0%
Lake	812.08	786.76	-3%
Lafayette	791.53	771.36	-3%
Madison	740.21	731.67	-1%

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 2018 - \$1,850
- Pay 2019 - \$1,610
- Pay 2020 - \$1,560
- Pay 2021 - \$1,280
- Pay 2022 - \$1,290

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 formula was revised in Pay 2016 with the passage of SEA 308 by the legislature

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

Allen County 2022 Rental/Apartment/Nursing Home Tax Comparison by District

SORTED BY TAX DISTRICT															
\$100,000 Rental/Apartment No Deductions		2021 NET Tax Rate	2021 NET Rental Tax	2021 2.00% Circuit Breaker Credit	2021 NET Rental Tax	2022 NET Tax Rate	2022 NET Rental Tax	2022 2.00% Circuit Breaker Credit	2022 NET Rental Tax	Net Tax \$ Increase (Decrease) from 2021	Net Tax % Increase (Decrease)				
TaxDistrict															
38	Aboite*	1.4958	1,495.80	-	1,495.80	1.4628	1,462.80	-	1,462.80	(33.00)	-2%				
39	Adams	1.8818	1,881.81	-	1,881.81	1.9711	1,971.08	-	1,971.08	89.27	5%				
40	Adams Transit	1.9375	1,937.50	-	1,937.50	2.0259	2,025.88	(25.88)	2,000.00	62.50	3%				
41	New Haven Adams	2.6708	2,670.83	(670.83)	2,000.00	2.7128	2,712.81	(712.81)	2,000.00	-	0%				
42	Cedar Creek	1.6814	1,681.45	-	1,681.45	1.6355	1,635.50	-	1,635.50	(45.95)	-3%				
43	Grabill	2.5059	2,505.93	(505.93)	2,000.00	2.4493	2,449.30	(449.30)	2,000.00	-	0%				
44	Eel River*	1.6588	1,658.80	-	1,658.80	1.5966	1,596.60	-	1,596.60	(62.20)	-4%				
45	Jackson	1.4746	1,474.62	-	1,474.62	1.4651	1,465.08	-	1,465.08	(9.54)	-1%				
46	Jefferson	1.5406	1,540.60	-	1,540.60	1.7970	1,797.00	-	1,797.00	256.40	17%				
47	New Haven Jefferson	2.6399	2,639.95	(639.95)	2,000.00	2.6925	2,692.54	(692.54)	2,000.00	-	0%				
48	Lafayette*	1.6290	1,629.00	-	1,629.00	1.5784	1,578.40	-	1,578.40	(50.60)	-3%				
49	Lake*	1.6713	1,671.30	-	1,671.30	1.6099	1,609.90	-	1,609.90	(61.40)	-4%				
50	Madison	1.5234	1,523.38	-	1,523.38	1.4972	1,497.17	-	1,497.17	(26.21)	-2%				
51	Marion	1.5000	1,499.99	-	1,499.99	1.4910	1,490.98	-	1,490.98	(9.01)	-1%				
52	Maumee	1.5432	1,543.22	-	1,543.22	1.8328	1,832.85	-	1,832.85	289.63	19%				
53	Woodburn	2.0876	2,087.61	(87.61)	2,000.00	2.3945	2,394.50	(394.50)	2,000.00	-	0%				
54	Milan	1.5133	1,513.27	-	1,513.27	1.8251	1,825.06	-	1,825.06	311.79	21%				
55	Monroe	1.5391	1,539.10	-	1,539.10	1.5311	1,531.14	-	1,531.14	(7.96)	-1%				
56	Monroeville	2.6521	2,652.11	(652.11)	2,000.00	2.5802	2,580.21	(580.21)	2,000.00	-	0%				
57	Perry*	1.6626	1,662.60	-	1,662.60	1.6003	1,600.30	-	1,600.30	(62.30)	-4%				
58	Huntertown*	1.7399	1,739.90	-	1,739.90	1.6582	1,658.20	-	1,658.20	(81.70)	-5%				
59	Pleasant*	1.7379	1,737.90	-	1,737.90	1.6806	1,680.60	-	1,680.60	(57.30)	-3%				
60	Pleasant Transit*	1.7936	1,793.60	-	1,793.60	1.7354	1,735.40	-	1,735.40	(58.20)	-3%				
61	Scipio	1.4843	1,484.26	-	1,484.26	1.4675	1,467.52	-	1,467.52	(16.74)	-1%				
62	Springfield	1.7043	1,704.28	-	1,704.28	1.6363	1,636.34	-	1,636.34	(67.94)	-4%				
63	St. Joe*	1.6357	1,635.70	-	1,635.70	1.5856	1,585.60	-	1,585.60	(50.10)	-3%				
64	St. Joe Transit*	1.6913	1,691.30	-	1,691.30	1.6404	1,640.40	-	1,640.40	(50.90)	-3%				
65	Washington*	1.6192	1,619.20	-	1,619.20	1.5891	1,589.10	-	1,589.10	(30.10)	-2%				
66	Washington Transit*	1.6749	1,674.90	-	1,674.90	1.6439	1,643.90	-	1,643.90	(31.00)	-2%				
67	Wayne*	1.8493	1,849.30	-	1,849.30	1.7757	1,775.70	-	1,775.70	(73.60)	-4%				
68	Wayne Transit*	1.9050	1,905.00	-	1,905.00	1.8305	1,830.50	-	1,830.50	(74.50)	-4%				
69	Ft Wayne Adams*	2.9888	2,988.80	(800.60)	2,188.20	2.9133	2,913.30	(673.60)	2,239.70	51.50	2%				
70	Ft Wayne Adams EACS	2.8886	2,888.60	(888.60)	2,000.00	2.8471	2,847.10	(847.10)	2,000.00	-	0%				
71	Ft Wayne Pleasant*	2.9554	2,955.40	(767.20)	2,188.20	2.8785	2,878.50	(638.80)	2,239.70	51.50	2%				
72	Ft Wayne St. Joe*	2.9650	2,965.00	(776.80)	2,188.20	2.8941	2,894.10	(654.40)	2,239.70	51.50	2%				
73	Ft Wayne Washington*	2.9549	2,954.90	(766.70)	2,188.20	2.8964	2,896.40	(656.70)	2,239.70	51.50	2%				
74	Ft Wayne Wayne*	3.0668	3,066.80	(878.60)	2,188.20	2.9736	2,973.60	(733.90)	2,239.70	51.50	2%				
75	Ft Wayne Aboite*	2.8563	2,856.30	(757.10)	2,099.20	2.7803	2,780.30	(687.30)	2,093.00	(6.20)	0%				
77	Ft Wayne Adams EACS NHP	2.8660	2,865.96	(865.96)	2,000.00	2.8378	2,837.81	(837.81)	2,000.00	-	0%				
79	Zanesville*	1.6976	1,697.60	-	1,697.60	1.6566	1,656.60	-	1,656.60	(41.00)	-2%				
82	Leo-Cedarville	1.7806	1,780.65	-	1,780.65	1.7584	1,758.43	-	1,758.43	(22.22)	-1%				
85	New Haven St. Joe*	2.7473	2,747.30	(559.10)	2,188.20	2.7599	2,759.90	(520.20)	2,239.70	51.50	2%				
87	Eel River Huntertown*	1.7361	1,736.10	-	1,736.10	1.6545	1,654.50	-	1,654.50	(81.60)	-5%				
91	Ft Wayne Perry*	3.0182	3,018.20	(926.20)	2,092.00	2.9322	2,932.20	(849.40)	2,082.80	(9.20)	0%				
97	Ft Wayne Milan	2.8539	2,853.88	(853.88)	2,000.00	2.8187	2,818.67	(818.67)	2,000.00	-	0%				

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