

2023 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 5.2% from 2022, however FW tax rate decreased 6% because its NAV increased 11.9%.
- ✿ -Overall NAV in Allen County increased by 14.1%. All but 1 taxing district had increased NAV and only 2 experienced an increase in Net Tax Rate.
 - This is anticipated given the 14.1% NAV growth is 3.2% greater than overall total levy increase of 6.7%.
 - The 2023 Local Income Tax (LIT) Uniform Property Tax Relief (PTR) credit is approximately 6.5% of the Gross Tax Liability reflecting a 6% increase over the 2022 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 13% which is a 2.7% increase over 2022.
- ✿ -In general, 2023 tax bills will be higher than 2022 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 12.9% and 16.1%, but the corresponding tax rate decreases are only slightly greater than 6.3% and 6%.
 - Some may even experience double digit increases in areas for which the real estate market demand has been greater.
 - As explained below, all public school districts except EACS have a referendum tax rate that is outside the tax caps. NACS rate decreased 14.6% from 2022, while FWCS & SACS referendum rates increased 3.3% and 61.3%.
- ✿ **2023 Individual Tax Trends will vary depending on CHANGE IN ASSESSED VALUE**
 - 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 also increases because higher AV results in a higher tax cap for the property.
 - With overall NAV increasing 14.2% and tax rates decreasing only a portion of this, many will see increased taxes unless.
- ✿ **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 3.3% from 2022 due to an increase in the Tax Levy of 17.4% only being partially offset by the 13.7% NAV increase.
 - SACS Operating Referendum rate increased 61.3% from 2022 due to being renewed/extended at a higher rate.
 - NACS Debt service Referendum decreased 14.6% due to the levy being flat and NAV increasing 17.1%.
 - FWCS tax districts: 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).
 - SACS taxing districts: Aboite (38) and Lafayette (48) Townships; FW Aboite (75) and Zanesville (79).
 - NACS taxing districts: Eel River (044), Lake (049), Perry (057), Huntertown(058), Huntertown Eel River (087) and FW Perry (091).

❖ **2023 School Corporation Levy Changes**

The taxes levied by School Corporations are the largest (36.1%) piece of the overall tax bill and therefore are a main factor in driving tax bills up or down.

- FWCS overall levy increased approximately 8.1%; NAV is up 12.5%, resulting in a 4.3% decrease of the overall FWCS tax rate.
- SACS levy increased 11%. The SACS tax rate dropped 2% as the 13% NAV growth offered reprieve from the levy increase.
- NACS levy increase is 3.5%; NAV is up 17.1% resulting in a Tax Rate decrease of 11.7%.
- EACS levy increased 4.8% and NAV is up 17.8% generating a tax rate increase of 11.1%

❖ **City of Fort Wayne Levy Increase**

-For 2023, Fort Wayne(FW) increased their levy 5.2%. The main contributing factor is the \$5.9 mil (7.6%) increase in the General Operating Fund. FW NAV is up 11.9% negating the levy increase for a net 6% 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 2022.

-Tax rates decreased in every FW taxing district on average 6.9%; BUT with FW NAV up 11.9% it is anticipated that most properties AV increased which will drive up tax bills.

❖ **2023 Experience for Homeowners - Moderate to Large INCREASES due to Increased AV**

-Homeowners may see tax bills with increases in the 15-25% region and even greater in certain situations.

-Almost 80% of Homesteads are located within 9 taxing districts of which had an average AV increase of 16%. 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 slightly increased and will have minimal effect on 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.

❖ **2023 Experience Farmland Owners - INCREASES due to higher Ag Base Av.**

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

-For pay 2023, the base value is \$1,500 per acre and increased 16.3% from \$1,290 in 2022.

-This coupled with decreases in tax rates will result in estimated tax bill increases of 7-15%, dependent on individual AV change

-For those with Ag land in areas with net rates above 2%, tax bill increases could be closer to 16-20% solely because the change in Ag Base Av and the property being at the tax caps.

❖ **2023 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 36% 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.

❖ **2023 Experience Business/Personal Property Owners - INCREASES in due to Increased AV**

-All Net Tax Rates are below \$3 and therefore no Business/Personal Property will be at the tax caps.

'-Additionally 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.

❖ **2023 Changes in Leo-Cedarville & Scipio Fire Tax Rates-INCREASING TAX BILLS**

-For property owners in Leo-Cedarville & Scipio Township, inclusion in the North East Fire Territory may result in 3-5% increases in tax bills. The increases will be in ADDITION to any tax bill increases due to AV.

2023 Allen County Tax Rates

		GROSS	LIT		LIT	NET		
	YEAR: 2023	DISTRICT	PTR	NET	HMSTD	HMSTD		
	COUNTY: 02 ALLEN	RATE	RATE	RATE	PTR RATE	RATE	% Change	% Change
				(Less LIT		(Less LIT PTR	from 2022	from 2022
	DISTRICT			PTR Rate)		Hmstd Rate)	Net Rate	Net HMSTD Rate
38	ABOITE	1.4800	6.5275	1.3932	13.0502	1.3064	-4.76%	-4.45%
39	ADAMS	1.8698	6.5275	1.7477	13.0502	1.6258	-11.33%	-11.33%
40	ADAMS PTC	1.9244	6.5275	1.7988	13.0502	1.6733	-11.21%	-11.21%
41	NH ADAMS PTC	2.6539	6.5275	2.4807	13.0502	2.3076	-8.56%	-8.56%
42	CEDAR CREEK	1.6215	6.5275	1.5157	13.0502	1.4099	-7.33%	-7.32%
43	GRABILL	2.4329	6.5275	2.2741	13.0502	2.1154	-7.15%	-7.15%
44	EEL RIVER	1.585	6.5275	1.4862	13.0502	1.3874	-6.91%	-6.94%
45	JACKSON	1.416	6.5275	1.3236	13.0502	1.2312	-9.66%	-9.66%
46	JEFFERSON	1.7199	6.5275	1.6076	13.0502	1.4954	-10.54%	-10.54%
47	NH JEFFERSON PTC	2.6544	6.5275	2.4811	13.0502	2.3080	-7.85%	-7.85%
48	LAFAYETTE	1.5896	6.5275	1.4956	13.0502	1.4017	-5.25%	-4.96%
49	LAKE	1.541	6.5275	1.4450	13.0502	1.3491	-10.24%	-10.26%
50	MADISON	1.4444	6.5275	1.3501	13.0502	1.2559	-9.82%	-9.82%
51	MARION	1.4404	6.5275	1.3464	13.0502	1.2524	-9.70%	-9.70%
52	MAUMEE	1.7167	6.5275	1.6046	13.0502	1.4927	-12.45%	-12.45%
53	WOODBURN	2.2515	6.5275	2.1045	13.0502	1.9577	-12.11%	-12.11%
54	MILAN	1.7288	6.5275	1.6160	13.0502	1.5032	-11.46%	-11.46%
55	MONROE	1.4749	6.5275	1.3786	13.0502	1.2824	-9.96%	-9.96%
56	MONROEVILLE	2.3934	6.5275	2.2372	13.0502	2.0811	-13.30%	-13.29%
57	PERRY	1.5886	6.5275	1.4895	13.0502	1.3905	-6.92%	-6.95%
58	HUNTERTOWN	1.6453	6.5275	1.5425	13.0502	1.4398	-6.98%	-7.01%
59	PLEASANT	1.6648	6.5275	1.5723	13.0502	1.4798	-6.44%	-6.34%
60	PLEASANT PTC	1.7194	6.5275	1.6233	13.0502	1.5273	-6.46%	-6.36%
61	SCIPIO	1.6386	6.5275	1.5316	13.0502	1.4248	4.37%	4.37%
62	SPRINGFIELD	1.6436	6.5275	1.5363	13.0502	1.4291	-6.11%	-6.11%
63	ST. JOSEPH	1.5756	6.5275	1.4889	13.0502	1.4023	-6.10%	-5.99%
64	ST. JOSEPH PTC	1.6302	6.5275	1.5399	13.0502	1.4498	-6.13%	-6.02%
65	WASHINGTON	1.5684	6.5275	1.4822	13.0502	1.3960	-6.73%	-6.62%
66	WASHINGTON PTC	1.6230	6.5275	1.5332	13.0502	1.4435	-6.73%	-6.62%
67	WAYNE	1.7507	6.5275	1.6526	13.0502	1.5545	-6.93%	-6.83%
68	WAYNE PTC	1.8053	6.5275	1.7036	13.0502	1.6020	-6.93%	-6.83%
69	FW ADAMS FWCS	2.908	6.5275	2.7343	13.0502	2.5608	-6.14%	-6.08%
70	FW ADAMS EACS	2.7968	6.5275	2.6142	13.0502	2.4318	-8.18%	-8.18%
71	FW PLEASANT	2.8783	6.5275	2.7066	13.0502	2.5350	-5.97%	-5.91%
72	FW ST. JOSEPH	2.8919	6.5275	2.7193	13.0502	2.5468	-6.04%	-5.98%
73	FW WASHINGTON	2.8936	6.5275	2.7209	13.0502	2.5483	-6.06%	-6.00%
74	FW WAYNE	2.9642	6.5275	2.7869	13.0502	2.6097	-6.28%	-6.22%
75	FW ABOITE	2.8099	6.5275	2.6363	13.0502	2.4628	-5.18%	-5.01%
77	FW ADAMS NH PARK EACS	2.7750	6.5275	2.5939	13.0502	2.4129	-8.60%	-8.59%
79	ZANESVILLE	1.7013	6.5275	1.6000	13.0502	1.4989	-3.42%	-3.14%
82	LEO-CEDARVILLE	1.9395	6.5275	1.8129	13.0502	1.6864	3.10%	3.10%
85	NH ST JOE	2.749	6.5275	2.5857	13.0502	2.4225	-6.31%	-6.25%
87	EEL RIVER HUNTERTOWN	1.6417	6.5275	1.5392	13.0502	1.4367	-6.97%	-7.00%
91	FW PERRY	2.8692	6.5275	2.6865	13.0502	2.5040	-8.38%	-8.39%
97	FW MILAN	2.7728	6.5275	2.5918	13.0502	2.4109	-8.05%	-8.05%

Comparison of 2023 vs 2022 Abstract NAV

TAXING DISTRICTS	2023 Abstract NAV*	2022 Abstract NAV*	% Change
038 ABOITE TOWNSHIP (11)	\$ 1,610,618,158	\$ 1,398,962,338	15.13%
039 ADAMS TOWNSHIP (12)	\$ 89,572,187	\$ 77,614,783	15.41%
040 ADAMS TOWNSHIP - TRANS	\$ 22,372,938	\$ 19,956,266	12.11%
041 NEW HAVEN ADAMS TWP - TRANS	\$ 633,272,303	\$ 549,913,523	15.16%
042 CEDAR CREEK TOWNSHIP	\$ 749,762,429	\$ 630,742,897	18.87%
043 GRABILL-CEDAR CREEK (40)	\$ 56,898,478	\$ 50,790,856	12.03%
044 EEL RIVER TOWNSHIP	\$ 272,370,430	\$ 211,695,348	28.66%
045 JACKSON TOWNSHIP (15)	\$ 63,213,987	\$ 53,676,902	17.77%
046 JEFFERSON TOWNSHIP (16)	\$ 144,291,377	\$ 124,558,467	15.84%
047 NEW HAVEN JEFFERSON TWP TRANS	\$ 77,423,704	\$ 71,099,091	8.90%
048 LAFAYETTE TOWNSHIP (17)	\$ 538,715,690	\$ 508,182,076	6.01%
049 LAKE TOWNSHIP (18)	\$ 207,741,350	\$ 171,194,413	21.35%
050 MADISON TOWNSHIP (19)	\$ 122,584,723	\$ 100,300,526	22.22%
051 MARION TOWNSHIP (20)	\$ 230,958,885	\$ 184,916,525	24.90%
052 MAUMEE TOWNSHIP (21)	\$ 91,737,736	\$ 73,083,042	25.53%
053 WOODBURN CITY (55)	\$ 50,218,599	\$ 42,955,154	16.91%
054 MILAN TOWNSHIP (22)	\$ 348,974,218	\$ 297,641,154	17.25%
055 MONROE TOWNSHIP (23)	\$ 56,343,091	\$ 46,030,501	22.40%
056 MONROEVILLE TOWN (45)	\$ 34,424,510	\$ 26,996,895	27.51%
057 PERRY TOWNSHIP (24)	\$ 1,495,459,852	\$ 1,325,538,510	12.82%
058 HUNTERTOWN TOWN (42)	\$ 669,796,344	\$ 534,941,216	25.21%
059 PLEASANT TOWNSHIP (25)	\$ 255,581,955	\$ 196,695,358	29.94%
060 PLEASANT TOWNSHIP-TRANS (47)	\$ 4,163,140	\$ 3,791,045	9.82%
061 SCIPIO TOWNSHIP (26)	\$ 38,117,060	\$ 34,392,583	10.83%
062 SPRINGFIELD TOWNSHIP (27)	\$ 278,635,376	\$ 240,037,157	16.08%
063 ST. JOSEPH TOWNSHIP (28)	\$ 424,887,379	\$ 347,274,832	22.35%
064 ST. JOSEPH TOWNSHIP-TRANS (77)	\$ 9,209,300	\$ 8,412,305	9.47%
065 WASHINGTON TOWNSHIP (29)	\$ 196,197,013	\$ 159,637,858	22.90%
066 WASHINGTON TOWNSHIP-TRANS (87)	\$ 115,522,119	\$ 90,070,291	28.26%
067 WAYNE TOWNSHIP (31)	\$ 35,244,932	\$ 33,309,651	5.81%
068 WAYNE TOWNSHIP-TRANS (30)	\$ 87,193,488	\$ 78,844,315	10.59%
069 FORT WAYNE ADAMS TWP FT WAYNE	\$ 10,651,018	\$ 10,928,574	-2.54%
070 FORT WAYNE ADAMS EACS	\$ 303,557,611	\$ 260,587,449	16.49%
071 FORT WAYNE PLEASANT	\$ 89,742,302	\$ 89,562,198	0.20%
072 FORT WAYNE ST JOSEPH TWP	\$ 3,080,518,413	\$ 2,652,435,206	16.14%
073 FORT WAYNE WASHINGTON TWP	\$ 2,630,709,972	\$ 2,513,428,892	4.67%
074 FORT WAYNE WAYNE TWP	\$ 3,507,928,222	\$ 3,107,721,592	12.88%
075 FORT WAYNE ABOITE TWP	\$ 2,059,777,427	\$ 1,824,325,105	12.91%
077 FORT WAYNE ADAMS NH PARK EACS	\$ 149,543,333	\$ 127,703,205	17.10%
079 ZANESVILLE TOWN (44)	\$ 4,781,277	\$ 4,415,548	8.28%
082 LEO-CEDARVILLE-CEDAR CREEK TWP	\$ 209,810,820	\$ 177,127,758	18.45%
085 NEW HAVEN ST.JOE	\$ 59,643,989	\$ 52,439,971	13.74%
087 EEL RIVER HUNTERTOWN	\$ 76,080,547	\$ 59,095,221	28.74%
091 FT.WAYNE PERRY	\$ 660,743,860	\$ 584,954,068	12.96%
097 FT.WAYNE MILAN	\$ 2,283,910	\$ 2,277,890	0.26%
Total	\$ 21,857,275,452	\$ 19,160,258,555	14.08%

*Excludes TIF values

Allen County 2023 Net Homestead Tax Comparison by District

SORTED BY TAX DISTRICT															
\$100,000 Homestead	2022 Net Homestead Tax Rate	2022 Homestead Tax Before Circuit Breaker	2022 1.00% Circuit Breaker Credit	2022 Net Homestead Tax	2023 Net Homestead Tax Rate	2023 Homestead Tax Before Circuit Breaker	2023 1.00% Circuit Breaker Credit	2023 Net Homestead Tax	Net Tax \$ Increase (Decrease) from 2022	Net Tax % Increase (Decrease) from 2022					
TaxDistrict															
38 Aboite*	1.3672	488.77	-	488.77	1.3064	467.04	-	467.04	(21.73)	-4%					
39 Adams	1.8335	655.48	-	655.48	1.6258	581.22	-	581.22	(74.26)	-11%					
40 Adams Transit	1.8845	673.71	-	673.71	1.6733	598.20	-	598.20	(75.51)	-11%					
41 New Haven Adams	2.5235	902.15	-	902.15	2.3076	824.97	-	824.97	(77.18)	-9%					
42 Cedar Creek	1.5213	543.86	-	543.86	1.4099	504.04	-	504.04	(39.82)	-7%	Difference for Top Residential Districts				
43 Grabill	2.2784	814.53	-	814.53	2.1154	756.26	-	756.26	(58.27)	-7%	72 Ft Wayne St. Joe*	968.43	910.48	-6%	
44 Eel River*	1.4909	533.00	-	533.00	1.3874	496.00	-	496.00	(37.00)	-7%	74 Ft Wayne Wayne*	994.85	932.97	-6%	
45 Jackson	1.3628	487.20	-	487.20	1.2312	440.15	-	440.15	(47.05)	-10%	75 Ft Wayne Aboite*	926.89	880.45	-5%	
46 Jefferson	1.6716	597.60	-	597.60	1.4954	534.61	-	534.61	(62.99)	-11%	57 Perry	534.25	497.10	-7%	
47 New Haven Jefferson	2.5046	895.39	-	895.39	2.3080	825.11	-	825.11	(70.28)	-8%	73 Ft Wayne Washington*	969.18	911.02	-6%	
48 Lafayette*	1.4748	527.24	-	527.24	1.4017	501.11	-	501.11	(26.13)	-5%	38 Aboite*	488.77	467.04	-4%	
49 Lake*	1.5033	537.43	-	537.43	1.3491	482.30	-	482.30	(55.13)	-10%	91 Fort Wayne Perry	977.19	895.18	-8%	
50 Madison	1.3927	497.89	-	497.89	1.2559	448.98	-	448.98	(48.91)	-10%	42 Cedar Creek	543.86	504.04	-7%	
51 Marion	1.3869	495.82	-	495.82	1.2524	447.73	-	447.73	(48.09)	-10%					
52 Maumee	1.7049	609.50	-	609.50	1.4927	533.64	-	533.64	(75.86)	-12%					
53 Woodburn	2.2274	796.30	-	796.30	1.9577	699.88	-	699.88	(96.42)	-12%	Average Difference for Municipalities				
54 Milan	1.6977	606.93	-	606.93	1.5032	537.39	-	537.39	(69.54)	-11%	Fort Wayne	960.24	894.57	-7%	
55 Monroe	1.4243	509.19	-	509.19	1.2824	458.46	-	458.46	(50.73)	-10%	New Haven	907.11	838.71	-8%	
56 Monroeville	2.4001	858.04	-	858.04	2.0811	743.99	-	743.99	(114.05)	-13%	Leo-Cedarville	584.76	602.89	3%	
57 Perry*	1.4944	534.25	-	534.25	1.3905	497.10	-	497.10	(37.15)	-7%	Huntertown	552.90	514.18	-7%	
58 Huntertown*	1.5483	553.52	-	553.52	1.4398	514.73	-	514.73	(38.79)	-7%	Woodburn	796.30	699.88	-12%	
59 Pleasant*	1.5800	564.85	-	564.85	1.4798	529.03	-	529.03	(35.82)	-6%	Monroeville	858.04	743.99	-13%	
60 Pleasant Transit*	1.6310	583.08	-	583.08	1.5273	546.01	-	546.01	(37.07)	-6%	Grabill	814.53	756.26	-7%	
61 Scipio	1.3651	488.02	-	488.02	1.4248	509.37	-	509.37	21.35	4%	Zanesville	553.23	535.86	-3%	
62 Springfield	1.5221	544.15	-	544.15	1.4291	510.90	-	510.90	(33.25)	-6%					
63 St. Joe*	1.4917	533.28	-	533.28	1.4023	501.32	-	501.32	(31.96)	-6%					
64 St. Joe Transit*	1.5426	551.48	-	551.48	1.4498	518.30	-	518.30	(33.18)	-6%					
65 Washington*	1.4949	534.43	-	534.43	1.3960	499.07	-	499.07	(35.36)	-7%					
66 Washington Transit*	1.5459	552.66	-	552.66	1.4435	516.05	-	516.05	(36.61)	-7%					
67 Wayne*	1.6685	596.49	-	596.49	1.5545	555.73	-	555.73	(40.76)	-7%					
68 Wayne Transit*	1.7195	614.72	-	614.72	1.6020	572.72	-	572.72	(42.00)	-7%					
69 Ft Wayne Adams*	2.7267	974.80	-	974.80	2.5608	915.49	-	915.49	(59.31)	-6%					
70 Ft Wayne Adams EACS	2.6484	946.80	-	946.80	2.4318	869.37	-	869.37	(77.43)	-8%					
71 Ft Wayne Pleasant*	2.6943	963.21	-	963.21	2.5350	906.26	-	906.26	(56.95)	-6%					
72 Ft Wayne St. Joe*	2.7089	968.43	-	968.43	2.5468	910.48	-	910.48	(57.95)	-6%					
73 Ft Wayne Washington*	2.7110	969.18	-	969.18	2.5483	911.02	-	911.02	(58.16)	-6%					
74 Ft Wayne Wayne*	2.7828	994.85	-	994.85	2.6097	932.97	-	932.97	(61.88)	-6%					
75 Ft Wayne Aboite*	2.5927	926.89	-	926.89	2.4628	880.45	-	880.45	(46.44)	-5%					
77 Ft Wayne Adams EACS NHP	2.6397	943.69	-	943.69	2.4129	862.61	-	862.61	(81.08)	-9%					
79 Zanesville*	1.5475	553.23	-	553.23	1.4989	535.86	-	535.86	(17.37)	-3%					
82 Leo-Cedarville	1.6357	584.76	-	584.76	1.6864	602.89	-	602.89	18.13	3%					
85 New Haven St. Joe*	2.5840	923.78	-	923.78	2.4225	866.04	-	866.04	(57.74)	-6%					
87 Eel River Huntertown*	1.5448	552.27	-	552.27	1.4367	513.62	-	513.62	(38.65)	-7%					
91 Ft Wayne Perry*	2.7334	977.19	-	977.19	2.5040	895.18	-	895.18	(82.01)	-8%					
97 Ft Wayne Milan	2.6219	937.33	-	937.33	2.4109	861.90	-	861.90	(75.43)	-8%					

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

Allen County 2023 Rental/Apartment/Nursing Home Tax Comparison by District

SORTED BY TAX DISTRICT											
\$100,000 Rental/Apartment No Deductions	2022	2022	2022	2022	2023	2023	2023	2023	Net Tax \$	Net Tax %	
TaxDistrict	NET Tax Rate	NET Rental Tax	2.00% Circuit Breaker Credit	NET Rental Tax	NET Tax Rate	NET Rental Tax	2.00% Circuit Breaker Credit	NET Rental Tax	Increase (Decrease) from 2022	Increase (Decrease) from 2022	
38 Aboite*	1.4628	1,462.80	-	1,462.80	1.3932	1,393.20	-	1,393.20	(69.60)	-5%	
39 Adams	1.9711	1,971.08	-	1,971.08	1.7477	1,747.75	-	1,747.75	(223.33)	-11%	
40 Adams Transit	2.0259	2,025.88	(25.88)	2,000.00	1.7988	1,798.78	-	1,798.78	(201.22)	-10%	
41 New Haven Adams	2.7128	2,712.81	(712.81)	2,000.00	2.4807	2,480.67	(480.67)	2,000.00	-	0%	
42 Cedar Creek	1.6355	1,635.50	-	1,635.50	1.5157	1,515.66	-	1,515.66	(119.84)	-7%	72 Ft Wayne St. Joe*
43 Grabill	2.4493	2,449.30	(449.30)	2,000.00	2.2741	2,274.09	(274.09)	2,000.00	-	0%	74 Ft Wayne Wayne*
44 Eel River*	1.5966	1,596.60	-	1,596.60	1.4862	1,486.20	-	1,486.20	(110.40)	-7%	75 Ft Wayne Aboite*
45 Jackson	1.4651	1,465.08	-	1,465.08	1.3236	1,323.57	-	1,323.57	(141.51)	-10%	57 Perry
46 Jefferson	1.7970	1,797.00	-	1,797.00	1.6076	1,607.63	-	1,607.63	(189.37)	-11%	73 Ft Wayne Washington*
47 New Haven Jefferson	2.6925	2,692.54	(692.54)	2,000.00	2.4811	2,481.13	(481.13)	2,000.00	-	0%	38 Aboite*
48 Lafayette*	1.5784	1,578.40	-	1,578.40	1.4956	1,495.60	-	1,495.60	(82.80)	-5%	91 Ft Wayne Perry
49 Lake*	1.6099	1,609.90	-	1,609.90	1.4450	1,445.00	-	1,445.00	(164.90)	-10%	42 Cedar Creek
50 Madison	1.4972	1,497.17	-	1,497.17	1.3501	1,350.12	-	1,350.12	(147.05)	-10%	
51 Marion	1.4910	1,490.98	-	1,490.98	1.3464	1,346.38	-	1,346.38	(144.60)	-10%	
52 Maumee	1.8328	1,832.85	-	1,832.85	1.6046	1,604.64	-	1,604.64	(228.21)	-12%	
53 Woodburn	2.3945	2,394.50	(394.50)	2,000.00	2.1045	2,104.53	(104.53)	2,000.00	-	0%	
54 Milan	1.8251	1,825.06	-	1,825.06	1.6160	1,615.95	-	1,615.95	(209.11)	-11%	
55 Monroe	1.5311	1,531.14	-	1,531.14	1.3786	1,378.63	-	1,378.63	(152.51)	-10%	
56 Monroeville	2.5802	2,580.21	(580.21)	2,000.00	2.2372	2,237.17	(237.17)	2,000.00	-	0%	
57 Perry*	1.6003	1,600.30	-	1,600.30	1.4895	1,489.50	-	1,489.50	(110.80)	-7%	
58 Huntertown*	1.6582	1,658.20	-	1,658.20	1.5425	1,542.50	-	1,542.50	(115.70)	-7%	
59 Pleasant*	1.6806	1,680.60	-	1,680.60	1.5723	1,572.30	-	1,572.30	(108.30)	-6%	
60 Pleasant Transit*	1.7354	1,735.40	-	1,735.40	1.6233	1,623.30	-	1,623.30	(112.10)	-6%	
61 Scipio	1.4675	1,467.52	-	1,467.52	1.5316	1,531.64	-	1,531.64	64.12	4%	
62 Springfield	1.6363	1,636.34	-	1,636.34	1.5363	1,536.31	-	1,536.31	(100.03)	-6%	
63 St. Joe*	1.5856	1,585.60	-	1,585.60	1.4889	1,488.90	-	1,488.90	(96.70)	-6%	
64 St. Joe Transit*	1.6404	1,640.40	-	1,640.40	1.5399	1,539.90	-	1,539.90	(100.50)	-6%	
65 Washington*	1.5891	1,589.10	-	1,589.10	1.4822	1,482.20	-	1,482.20	(106.90)	-7%	
66 Washington Transit*	1.6439	1,643.90	-	1,643.90	1.5332	1,533.20	-	1,533.20	(110.70)	-7%	
67 Wayne*	1.7757	1,775.70	-	1,775.70	1.6526	1,652.60	-	1,652.60	(123.10)	-7%	
68 Wayne Transit*	1.8305	1,830.50	-	1,830.50	1.7036	1,703.60	-	1,703.60	(126.90)	-7%	
69 Ft Wayne Adams*	2.9133	2,913.30	(673.60)	2,239.70	2.7343	2,734.30	(486.80)	2,247.50	7.80	0%	
70 Ft Wayne Adams EACS	2.8471	2,847.10	(847.10)	2,000.00	2.6142	2,614.24	(614.24)	2,000.00	-	0%	
71 Ft Wayne Pleasant*	2.8785	2,878.50	(638.80)	2,239.70	2.7066	2,706.60	(459.10)	2,247.50	7.80	0%	
72 Ft Wayne St. Joe*	2.8941	2,894.10	(654.40)	2,239.70	2.7193	2,719.30	(471.80)	2,247.50	7.80	0%	
73 Ft Wayne Washington*	2.8964	2,896.40	(656.70)	2,239.70	2.7209	2,720.90	(473.40)	2,247.50	7.80	0%	
74 Ft Wayne Wayne*	2.9736	2,973.60	(733.90)	2,239.70	2.7869	2,786.90	(539.40)	2,247.50	7.80	0%	
75 Ft Wayne Aboite*	2.7803	2,780.30	(687.30)	2,093.00	2.6363	2,636.30	(486.30)	2,150.00	57.00	3%	
77 Ft Wayne Adams EACS NHP	2.8378	2,837.81	(837.81)	2,000.00	2.5939	2,593.86	(593.86)	2,000.00	-	0%	
79 Zanesville*	1.6566	1,656.60	-	1,656.60	1.6000	1,600.00	-	1,600.00	(56.60)	-3%	
82 Leo-Cedarville	1.7584	1,758.43	-	1,758.43	1.8129	1,812.90	-	1,812.90	54.47	3%	
85 New Haven St. Joe*	2.7599	2,759.90	(520.20)	2,239.70	2.5857	2,585.70	(338.20)	2,247.50	7.80	0%	
87 Eel River Huntertown*	1.6545	1,654.50	-	1,654.50	1.5392	1,539.20	-	1,539.20	(115.30)	-7%	
91 Ft Wayne Perry*	2.9322	2,932.20	(849.40)	2,082.80	2.6865	2,686.50	(615.80)	2,070.70	(12.10)	-1%	
97 Ft Wayne Milan	2.8187	2,818.67	(818.67)	2,000.00	2.5918	2,591.81	(591.81)	2,000.00	-	0%	

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

Allen County 2023 Farm Tax Comparison by District

SORTED BY TAX DISTRICT										
AV \$59,094.79 Farmland 2020	2022	2022	2022	2022	2023	2023	2023	2023	Net Tax \$	Net Tax %
AV \$48,488.03 Farmland 2021	NET	NET Farm	2.00%	Farm	NET	NET Farm	Circuit Breaker	Farm	Increase	Increase
AV \$48,866.84 Farmland 2022	Tax District	Tax Rate	Circuit Breaker	Tax	Tax Rate	Tax	Credit	Tax	(Decrease)	(Decrease)
AV \$56,821.91 Farmland 2023			Credit						2022	2022
38 Aboite*	1.4628	714.87	-	714.87	1.3932	791.62	-	791.62	76.75	11%
39 Adams	1.9711	963.27	-	963.27	1.7477	993.07	-	993.07	29.80	3%
40 Adams Transit	2.0259	990.05	(12.71)	977.34	1.7988	1,022.07	-	1,022.07	44.73	5%
41 New Haven Adams	2.7128	1,325.75	(348.41)	977.34	2.4807	1,409.51	(273.07)	1,136.44	159.10	16%
42 Cedar Creek	1.6355	799.27	-	799.27	1.5157	861.20	-	861.20	61.93	8%
43 Grabill	2.4493	1,196.97	(219.63)	977.34	2.2741	1,292.14	(155.70)	1,136.44	159.10	16%
44 Eel River*	1.5966	780.26	-	780.26	1.4862	844.46	-	844.46	64.20	8%
45 Jackson	1.4651	715.98	-	715.98	1.3236	752.05	-	752.05	36.07	5%
46 Jefferson	1.7970	878.19	-	878.19	1.6076	913.46	-	913.46	35.27	4%
47 New Haven Jefferson	2.6925	1,315.85	(338.51)	977.34	2.4811	1,409.78	(273.34)	1,136.44	159.10	16%
48 Lafayette*	1.5784	771.36	-	771.36	1.4956	849.80	-	849.80	78.44	10%
49 Lake*	1.6099	786.76	-	786.76	1.4450	821.05	-	821.05	34.29	4%
50 Madison	1.4972	731.67	-	731.67	1.3501	767.14	-	767.14	35.47	5%
51 Marion	1.4910	728.64	-	728.64	1.3464	765.01	-	765.01	36.37	5%
52 Maumee	1.8328	895.71	-	895.71	1.6046	911.76	-	911.76	16.05	2%
53 Woodburn	2.3945	1,170.19	(192.85)	977.34	2.1045	1,195.80	(59.36)	1,136.44	159.10	16%
54 Milan	1.8251	891.91	-	891.91	1.6160	918.18	-	918.18	26.27	3%
55 Monroe	1.5311	748.27	-	748.27	1.3786	783.34	-	783.34	35.07	5%
56 Monroeville	2.5802	1,260.95	(283.61)	977.34	2.2372	1,271.16	(134.72)	1,136.44	159.10	16%
57 Perry*	1.6003	782.07	-	782.07	1.4895	846.33	-	846.33	64.26	8%
58 Huntertown*	1.6582	810.36	-	810.36	1.5425	876.45	-	876.45	66.09	8%
59 Pleasant*	1.6806	821.31	-	821.31	1.5723	893.38	-	893.38	72.07	9%
60 Pleasant Transit*	1.7354	848.09	-	848.09	1.6233	922.36	-	922.36	74.27	9%
61 Scipio	1.4675	717.18	-	717.18	1.5316	870.28	-	870.28	153.10	21%
62 Springfield	1.6363	799.68	-	799.68	1.5363	872.93	-	872.93	73.25	9%
63 St. Joe*	1.5856	774.88	-	774.88	1.4889	845.99	-	845.99	71.11	9%
64 St. Joe Transit*	1.6404	801.66	-	801.66	1.5399	874.97	-	874.97	73.31	9%
65 Washington*	1.5891	776.59	-	776.59	1.4822	842.19	-	842.19	65.60	8%
66 Washington Transit*	1.6439	803.37	-	803.37	1.5332	871.16	-	871.16	67.79	8%
67 Wayne*	1.7757	867.78	-	867.78	1.6526	939.01	-	939.01	71.23	8%
68 Wayne Transit*	1.8305	894.57	-	894.57	1.7036	967.99	-	967.99	73.42	8%
69 Ft Wayne Adams*	2.9133	1,423.73	(329.25)	1,094.48	2.7343	1,553.63	(276.55)	1,277.08	182.60	17%
70 Ft Wayne Adams EACS	2.8471	1,391.38	(414.04)	977.34	2.6142	1,485.41	(348.97)	1,136.44	159.10	16%
71 Ft Wayne Pleasant*	2.8785	1,406.72	(312.24)	1,094.48	2.7066	1,537.89	(260.81)	1,277.08	182.60	17%
72 Ft Wayne St. Joe*	2.8941	1,414.35	(319.87)	1,094.48	2.7193	1,545.11	(268.03)	1,277.08	182.60	17%
73 Ft Wayne Washington*	2.8964	1,415.47	(320.99)	1,094.48	2.7209	1,546.02	(268.94)	1,277.08	182.60	17%
74 Ft Wayne Wayne*	2.9736	1,453.20	(358.72)	1,094.48	2.7869	1,583.52	(306.44)	1,277.08	182.60	17%
75 Ft Wayne Aboite*	2.7803	1,358.73	(335.94)	1,022.79	2.6363	1,497.95	(276.27)	1,221.68	198.89	19%
77 Ft Wayne Adams EACS NHP	2.8378	1,386.84	(409.50)	977.34	2.5939	1,473.83	(337.39)	1,136.44	159.10	16%
79 Zanesville*	1.6566	809.58	-	809.58	1.6000	909.12	-	909.12	99.54	12%
82 Leo-Cedarville	1.7584	859.34	-	859.34	1.8129	1,030.09	-	1,030.09	170.75	20%
85 New Haven St. Joe*	2.7599	1,348.76	(254.28)	1,094.48	2.5857	1,469.19	(192.11)	1,277.08	182.60	17%
87 Eel River Huntertown*	1.6545	808.55	-	808.55	1.5392	874.57	-	874.57	66.02	8%
91 Ft Wayne Perry*	2.9322	1,432.97	(415.17)	1,017.80	2.6865	1,526.47	(349.85)	1,176.62	158.82	16%
97 Ft Wayne Milan	2.8187	1,377.48	(400.14)	977.34	2.5918	1,472.66	(336.22)	1,136.44	159.10	16%

Difference for Top Farmland Districts			
	2022	2023	
Milan	891.91	918.18	3%
Springfield	799.68	872.93	9%
Eel River	780.26	844.46	8%
Cedar Creek	799.27	861.20	8%
Marion	728.64	765.01	5%
Lake	786.76	821.05	4%
Lafayette	771.36	849.80	10%
Madison	731.67	767.14	5%

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 2019 - \$1,610
- Pay 2020 - \$1,560
- Pay 2021 - \$1,280
- Pay 2022 - \$1,290
- Pay 2023 - \$1,500

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 2023 Commercial (Business) Tax Comparison by District

SORTED BY TAX DISTRICT											
\$100,000 Business & PP	2022	2022	2022	2022	2023	2023	2023	2023	Net Tax \$	Net Tax %	
TaxDistrict	NET	NET	Circuit Breaker	Business	NET	NET	Circuit Breaker	Business	Increase	Increase	
	Tax Rate	Tax	Credit	Tax	Tax Rate	Tax	Credit	Tax	(Decrease)	(Decrease)	
									from 2022	from 2022	
38 Aboite*	1.4628	1,462.80	-	1,462.80	1.3932	1,393.20	-	1,393.20	(69.60)	-5%	
39 Adams	1.9711	1,971.08	-	1,971.08	1.7477	1,747.75	-	1,747.75	(223.33)	-11%	
40 Adams Transit	2.0259	2,025.88	-	2,025.88	1.7988	1,798.78	-	1,798.78	(227.10)	-11%	
41 New Haven Adams	2.7128	2,712.81	-	2,712.81	2.4807	2,480.67	-	2,480.67	(232.14)	-9%	
42 Cedar Creek	1.6355	1,635.50	-	1,635.50	1.5157	1,515.66	-	1,515.66	(119.84)	-7%	
43 Grabill	2.4493	2,449.30	-	2,449.30	2.2741	2,274.09	-	2,274.09	(175.21)	-7%	
44 Eel River*	1.5966	1,596.60	-	1,596.60	1.4862	1,486.20	-	1,486.20	(110.40)	-7%	
45 Jackson	1.4651	1,465.08	-	1,465.08	1.3236	1,323.57	-	1,323.57	(141.51)	-10%	
46 Jefferson	1.7970	1,797.00	-	1,797.00	1.6076	1,607.63	-	1,607.63	(189.37)	-11%	
47 New Haven Jefferson	2.6925	2,692.54	-	2,692.54	2.4811	2,481.13	-	2,481.13	(211.41)	-8%	
48 Lafayette*	1.5784	1,578.40	-	1,578.40	1.4956	1,495.60	-	1,495.60	(82.80)	-5%	
49 Lake*	1.6099	1,609.90	-	1,609.90	1.4450	1,445.00	-	1,445.00	(164.90)	-10%	
50 Madison	1.4972	1,497.17	-	1,497.17	1.3501	1,350.12	-	1,350.12	(147.05)	-10%	
51 Marion	1.4910	1,490.98	-	1,490.98	1.3464	1,346.38	-	1,346.38	(144.60)	-10%	
52 Maumee	1.8328	1,832.85	-	1,832.85	1.6046	1,604.64	-	1,604.64	(228.21)	-12%	
53 Woodburn	2.3945	2,394.50	-	2,394.50	2.1045	2,104.53	-	2,104.53	(289.97)	-12%	
54 Milan	1.8251	1,825.06	-	1,825.06	1.6160	1,615.95	-	1,615.95	(209.11)	-11%	
55 Monroe	1.5311	1,531.14	-	1,531.14	1.3786	1,378.63	-	1,378.63	(152.51)	-10%	
56 Monroeville	2.5802	2,580.21	-	2,580.21	2.2372	2,237.17	-	2,237.17	(343.04)	-13%	
57 Perry*	1.6003	1,600.30	-	1,600.30	1.4895	1,489.50	-	1,489.50	(110.80)	-7%	
58 Huntertown*	1.6582	1,658.20	-	1,658.20	1.5425	1,542.50	-	1,542.50	(115.70)	-7%	
59 Pleasant*	1.6806	1,680.60	-	1,680.60	1.5723	1,572.30	-	1,572.30	(108.30)	-6%	
60 Pleasant Transit*	1.7354	1,735.40	-	1,735.40	1.6233	1,623.30	-	1,623.30	(112.10)	-6%	
61 Scipio	1.4675	1,467.52	-	1,467.52	1.5316	1,531.64	-	1,531.64	64.12	4%	
62 Springfield	1.6363	1,636.34	-	1,636.34	1.5363	1,536.31	-	1,536.31	(100.03)	-6%	
63 St. Joe*	1.5856	1,585.60	-	1,585.60	1.4889	1,488.90	-	1,488.90	(96.70)	-6%	
64 St. Joe Transit*	1.6404	1,640.40	-	1,640.40	1.5399	1,539.90	-	1,539.90	(100.50)	-6%	
65 Washington*	1.5891	1,589.10	-	1,589.10	1.4822	1,482.20	-	1,482.20	(106.90)	-7%	
66 Washington Transit*	1.6439	1,643.90	-	1,643.90	1.5332	1,533.20	-	1,533.20	(110.70)	-7%	
67 Wayne*	1.7757	1,775.70	-	1,775.70	1.6526	1,652.60	-	1,652.60	(123.10)	-7%	
68 Wayne Transit*	1.8305	1,830.50	-	1,830.50	1.7036	1,703.60	-	1,703.60	(126.90)	-7%	
69 Ft Wayne Adams*	2.9133	2,913.30	-	2,913.30	2.7343	2,734.30	-	2,734.30	(179.00)	-6%	
70 Ft Wayne Adams EACS	2.8471	2,847.10	-	2,847.10	2.6142	2,614.24	-	2,614.24	(232.86)	-8%	
71 Ft Wayne Pleasant*	2.8785	2,878.50	-	2,878.50	2.7066	2,706.60	-	2,706.60	(171.90)	-6%	
72 Ft Wayne St. Joe*	2.8941	2,894.10	-	2,894.10	2.7193	2,719.30	-	2,719.30	(174.80)	-6%	
73 Ft Wayne Washington*	2.8964	2,896.40	-	2,896.40	2.7209	2,720.90	-	2,720.90	(175.50)	-6%	
74 Ft Wayne Wayne*	2.9736	2,973.60	-	2,973.60	2.7869	2,786.90	-	2,786.90	(186.70)	-6%	
75 Ft Wayne Aboite*	2.7803	2,780.30	-	2,780.30	2.6363	2,636.30	-	2,636.30	(144.00)	-5%	
77 Ft Wayne Adams EACS	2.8378	2,837.81	-	2,837.81	2.5939	2,593.86	-	2,593.86	(243.95)	-9%	
79 Zanesville*	1.6566	1,656.60	-	1,656.60	1.6000	1,600.00	-	1,600.00	(56.60)	-3%	
82 Leo-Cedarville	1.7584	1,758.43	-	1,758.43	1.8129	1,812.90	-	1,812.90	54.47	3%	
85 New Haven St. Joe*	2.7599	2,759.90	-	2,759.90	2.5857	2,585.70	-	2,585.70	(174.20)	-6%	
87 Eel River Huntertown*	1.6545	1,654.50	-	1,654.50	1.5392	1,539.20	-	1,539.20	(115.30)	-7%	
91 Ft Wayne Perry*	2.9322	2,932.20	-	2,932.20	2.6865	2,686.50	-	2,686.50	(245.70)	-8%	
97 Ft Wayne Milan	2.8187	2,818.67	-	2,818.67	2.5918	2,591.81	-	2,591.81	(226.86)	-8%	
* These districts include a school referendum tax rate that is not subject to the circuit breaker limits.											