

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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FISCAL IMPACT STATEMENT

LS 7062

BILL NUMBER: HB 1454

NOTE PREPARED: Feb 14, 2023

BILL AMENDED: Feb 9, 2023

SUBJECT: Department of Local Government Finance.

FIRST AUTHOR: Rep. Snow

FIRST SPONSOR: Sen. Bassler

BILL STATUS: As Passed House

FUNDS AFFECTED: X **GENERAL**
DEDICATED
FEDERAL

IMPACT: State & Local

Summary of Legislation: *County Land Values:* This bill prohibits the Department of Local Government Finance (DLGF) from approving a county reassessment plan before the assessor provides verification that the land values determination has been completed. It requires an assessor determining land values to submit the values to the county property tax assessment board of appeals (PTABOA).

Data Analysis Division: The bill repeals the provision establishing the Division of Data Analysis of the DLGF.

Applying for a Homestead Deduction: This bill prohibits a county auditor from denying an application for a standard deduction for a homestead because the applicant does not have a valid driver's license with the address of the homestead property.

Certified AV Amendments: This bill provides that when a county auditor submits a certified statement of assessed value to the DLGF, the county auditor shall exclude the amount of assessed value for any property located in the county for which an appeal has been filed and for which there is no final disposition. It provides that a county auditor may appeal to the department to include the amount of assessed value under appeal within a taxing district for that calendar year.

PTABOA Meetings: This bill removes the requirement that a majority of a PTABOA, in order to constitute a quorum for the transaction of business, must include at least one certified level two or level three assessor-appraiser.

DLGF Duties: The bill prescribes additional duties for the department.

Personal Property Information: The bill provides that, in the assessment of tangible property, confidential information may be disclosed to an official or employee of a county.

Meetings with Local Officials: The bill provides that the required annual visit between a representative of the DLGF and each county may take place virtually.

Referendum Question: The bill makes minor technical changes to referendum levy extension questions.

Fire Protection Territory Reporting: This bill provides filing and reporting requirements for provider units of fire protection territories.

Dearborn County Schools Supplemental Property Tax Levy: This bill makes supplemental county property tax levy provisions for both Ripley and Dearborn counties.

Local Income Tax Revenue: This bill makes restrictions if a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit. It also removes provisions that require a county to meet certain qualifications before it is authorized to adopt an emergency medical services local income tax rate.

Real Property Assessment Procedures & Appeals Processes: The bill requires a township or county assessor to document any changes made to the parcel characteristics of real property from the previous year's assessment in an assessment of the real property. It provides that in an appeal of the assessment, the township or county assessor has the burden of proving the validity of any change to the parcel characteristics. It also establishes procedures for rental property assessment appeals.

Exemption for Certain Cemetery Property: This bill makes various changes to a provision granting a property tax exemption to cemetery owners.

Geothermal Device Property Tax Deduction: This bill makes changes to the application process for the geothermal device deduction.

Video Service Definition: This bill clarifies the term "video service".

Bonds for Local Units: This bill changes the sunset date for the procedure for selling bonds to July 1, 2025.

Township Firefighting & Emergency Services Funds: This bill provides that a township may elect to establish a township firefighting fund and a township emergency services fund in lieu of the township firefighting and emergency services fund.

State Educational Institution & School Corporation Contracts: The bill increases amounts for which state educational institutions and school corporations may award contracts.

Redevelopment Commission Purchasing of Distressed Properties: This bill provides that if the sale price of distressed property exceeds \$50,000, a redevelopment commission must obtain two independent appraisals before purchasing the property.

Effective Date: July 1, 2006 (retroactive); January 1, 2023 (retroactive); July 1, 2023; January 1, 2024

Explanation of State Expenditures: *County Land Values, Certified AV Amendments and DLGF Duties:* These provisions are within the agency's routine administrative functions and should be able to be implemented with no additional appropriations, assuming near customary agency staffing and resource levels.

Data Analysis Division: This provision should not result in an overall increase to the DLGF's administrative workload since the functions that the Data Analysis Division was tasked with would simply be transferred to other divisions within the department.

Meetings with Local Officials: This provision may potentially reduce the workload for the department in terms of saving the staff travel time associated with meeting with the local officials in person.

Fire Protection Territory Reporting: The reporting requirement may result in a temporary increase in the department's administrative workload since they will have to design and implement the format for the report used by the fire protection territories. Once the report is implemented, this provision is within the agency's routine administrative functions and should be able to be implemented with no additional appropriations, assuming near customary agency staffing and resource levels.

Dearborn County Schools Supplemental Property Tax Levy: The DLGF calculates the maximum permissible levies for all taxing units each year. The bill's requirements are within the agency's routine administrative functions and should have no impact for the agency.

Local Income Tax Revenue: The Department of State Revenue, State Budget Agency, and Department of Local Government Finance may experience an increase in administrative workload should more counties choose to adopt a LIT rate for emergency medical services. These agencies' current level of resources should be sufficient to implement this provision.

Geothermal Device Property Tax Deduction: This provision may potentially reduce the administrative workload for the Indiana Department of Environmental Management since the department would not need to reissue a determination of qualification for the deduction should the applicable property change ownership.

Video Service Definition: This provision should have little to no fiscal impact for state expenditures.

Township Firefighting & Emergency Services Funds: The bill's provision of allowing a township to create a separate fund for firefighting services and a separate fund for emergency services (in lieu of a single township firefighting and emergency service fund) may potentially increase the administrative workload for the DLGF during its review and certification of the township's annual budget submission since an additional fund would be included in the review process. The bill's provision is within the agency's routine administrative functions, and it is likely that the requirement should be able to be implemented with no additional appropriations, assuming near customary agency staffing and resource levels.

Explanation of State Revenues:

Explanation of Local Expenditures: *County Land Values:* This provision may increase the administrative workload for the county assessors since they will be required to provide verification to the department that their county land orders have been implemented, but overall, this provision involves a function that the county assessors are already performing (i.e., determining land valuations) and should be able to be implemented with no additional appropriations, assuming near customary agency staffing and resource levels.

Applying for a Homestead Deduction: This provision has little to no fiscal impact for county auditors.

Certified AV Amendments: This provision has little to no fiscal impact for county auditors. Under current law, county auditors must certify assessed values (AV) to the DLGF by August 1 of each year. As part of its certification to the DLGF, the county may choose to withhold up to two percent of the net assessed value amount. Common reasons the county auditor may exercise this option are to factor in any additional applications for property tax deductions that are submitted to the auditor after certified net assessed values are submitted and for assessment appeals that are pending a resolution. Under this provision, AV withholding is still allowed, but the county auditor will have to petition the DLGF to specifically include pending assessment appeals in the withholding amount.

PTABOA Meetings: This provision may potentially reduce the administrative workload for the PTABOA in terms of saving the PTABOA time by being able to proceed with conducting business instead of needing to postpone a meeting until such a time where a member, who is a certified level two or level three assessor-appraiser, is present for the meeting.

Personal Property Information: This provision has little to no fiscal impact for local assessing officials.

Meetings with Local Officials: This provision has little to no fiscal impact for local officials.

Referendum Question: This provision has little to no fiscal impact for county auditors since it involves a clarification in the calculation that county auditors may already be asked to provide, regarding the average percentage of tax increase for homestead and business properties impacted by a school referendum.

Fire Protection Territory Reporting: This bill will increase the administrative workload for the provider unit of the fire protection territory since the unit will be required to provide documentation to the DLGF regarding the establishment of a territory and any changes in the structure or operations of the territory.

Dearborn County Schools Supplemental Property Tax Levy: Annual county unit expenses will be reduced by about \$852,100 in Dearborn County and \$62,000 in Ripley County under this bill. The revenue changes shown in the tables that follow reflect the reduced county expenses.

Local Income Tax Revenue: This bill will increase the administrative workload for those applicable county fiscal bodies that make a change that impacts the allocation of their local income tax revenue since the county will be required to provide direct notice to the impacted local units regarding the change.

The bill eliminates the requirement that the county must provide emergency medical services to all units within its boundaries and pay 100% of the costs to provide the services. With the elimination of this requirement, additional counties may decide to adopt an EMS LIT rate. The revenue attributable to the rate must be maintained in a separate dedicated county fund and used only for the purposes of covering costs related to the provision of emergency medical services. A county fiscal body should have sufficient resources to implement the provisions in the bill pertaining to local income tax.

Real Property Assessment Procedures & Appeals Processes: The bill's requirement of documenting any parcel characteristic updates may result in an increase in the administrative workload for the county assessor's office, but it is likely that this requirement will be able to be implemented with no additional appropriations, assuming near customary agency staffing and resource levels.

Geothermal Device Property Tax Deduction: This provision may potentially reduce the administrative workload for county auditors since the auditor would not need to process or file a certified statement of qualification for the geothermal device deduction from the new property owner should the applicable property change ownership.

Video Service Definition: This provision should have little to no fiscal impact for local units.

Bonds for Local Units: This provision has little to no fiscal impact for local units.

State Educational Institution & School Corporation Contracts: This provision may potentially lead to a decrease in administrative workload and costs for school districts since there may be a decrease in the number of instances of school districts needing to go through the bidding process for contractual work with the threshold increasing from the current limit of \$150,000 to \$300,000.

Redevelopment Commission Purchasing of Distressed Properties: This bill's provision may result in a reduction of expenses for county and municipal redevelopment commissions since it will potentially reduce the overall number of independent professional appraisals required before obtaining distressed properties by increasing the sales price threshold that triggers the need for two independent appraisals.

Explanation of Local Revenues: *Dearborn County Schools Supplemental Property Tax Levy:* CY 2022 county supplemental school levies were \$746,740 in Dearborn County and \$54,998 in Ripley County.

Beginning in CY 2024 under this bill, the Dearborn and Ripley County taxing units will no longer levy and transfer property tax revenue to the school corporations in the counties. Instead, one school corporation that spans both Dearborn and Ripley Counties and one additional school corporation in Dearborn County will be permitted to impose an additional operations fund levy in an amount equal to the distribution that the corporation qualifies for in 2023. So, beginning in CY 2024, the county units' levies will be reduced by about \$884,000, and the school corporations will collectively be permitted to levy an additional estimated \$908,000.

Some school corporations in these counties and their intersecting taxing units could have higher revenues and some lower because of changes in tax cap losses. Much of the change in revenue from tax cap losses depends on (1) whether the school corporation's property tax rate for the replacement levy is higher, lower, or the same as the current countywide rate for the supplemental school levy, and (2) the current level of exposure to tax cap losses for the corporation. The following tables summarize the estimated CY 2024 revenue changes for the county units and the school corporations.

**Estimated CY 2024 Revenue Impact of
Elimination of Dearborn County Supplemental School Levy
on County Unit and School Corporations**

Unit Name	Levy	Suppl School Entitlement*	Tax Cap**	Net Revenue Change^
Dearborn County	-823,300	852,100	56,400	85,200
Sunman-Dearborn Community School Corp	536,800	-536,800	-5,300	-5,300
South Dearborn Community School Corp	315,300	-315,300	-35,300	-35,300
Lawrenceburg Community School Corp	0	0	50,900	50,900
Total - County Unit and Schools	28,800	0	66,700	95,500
Total - Schools Only	852,100	-852,100	10,300	10,300

* The supplemental school entitlement amount shown for the county unit is the county's reduction in expenses for the entitlement.

**The Tax Cap column indicates the change in revenue from the effects of this bill as it relates to the tax caps.

^ The net revenue change does not include about \$64,000 in estimated miscellaneous revenue that will likely be reallocated from the county to the schools or other units in the county.

**Estimated CY 2024 Revenue Impact of
Elimination of Ripley County Supplemental School Levy
on County Unit and School Corporations**

Unit Name	Levy	Suppl School Entitlement*	Tax Cap**	Net Revenue Change^
Ripley County	-60,600	62,000	100	1,500
Sunman-Dearborn Community School Corp	56,200	-62,000	-600	-6,400
South Ripley Community School Corp	0	0	0	0
Batesville Community School Corp	0	0	0	0
Jac-Cen-Del Community School Corp	0	0	0	0
Milan Community School Corp	0	0	0	0
Total - County Unit and Schools	-4,400	0	-500	-4,900
Total - Schools Only	56,200	-62,000	-600	-6,400

* The supplemental school entitlement amount shown for the county unit is the county's reduction in expenses for the entitlement.

** The Tax Cap column indicates the change in revenue from the effects of this bill as it relates to the tax caps.

^ The net revenue change does not include about \$5,000 in estimated miscellaneous revenue that will likely be reallocated from the county to the schools or other units in the county.

The following table contains the overall estimated change in net revenue by taxing unit type for all units in the affected counties. TIF revenues are affected by the changes in the taxing district tax rates and are included in the table. *[Please see Appendices A and B for detailed revenue change reports by taxing unit.]*

Estimated Change in Net Revenue*

Unit Type	CY 2024
County Units ^	86,700
Townships	-900
Cities and Towns	85,900
School Corporations	4,000
Libraries	2,000
Special Units	1,400
TIF	-22,000
Total	157,100

* Does not include about \$69,000 in estimated miscellaneous revenue that will likely be reallocated from the county to the schools or other units in the county.

^ The change in the counties' net position includes the \$914,100 reduction in entitlement payments to school corporations.

Local Income Tax Revenue: Under this bill's provisions, additional counties may qualify for and, as a result, may choose to adopt an EMS LIT rate. The maximum local income tax rate a county fiscal body may impose is 0.2%. All revenue collected from this rate is distributed to the county unit. Should additional counties choose to adopt an EMS LIT rate, the county unit could receive their first certified distribution of this revenue in CY 2024 if the county fiscal body passes an ordinance before November 1, 2023. The Appendix C table at the end of the fiscal note contains CY 2024 and CY 2025 revenue estimates for each 0.1% of a rate a county may impose. Ultimately, the fiscal impact depends on local decisions.

Exemption for Certain Cemetery Property: This bill will result in additional property tax exemptions for certain cemetery, crematory, and funeral home property, beginning with taxes payable in CY 2024. The exemptions will shift an undetermined, but most likely minimal, amount of taxes from the owners of the subject property to other property owners and could cause a minimal revenue reduction due to tax caps.

Under current law, real property in which human remains are buried is exempt from property tax if the property is owned by a cemetery corporation, firm, or association. The exemption does not extend to crematories or funeral homes. Offices and maintenance structures are exempt only if they are owned by a religious or nonprofit organization.

This bill clarifies that religious and nonprofit organizations qualify for the real property exemption. In addition, the bill adds exemptions for crematories and funeral homes owned by a religious or nonprofit organization.

Additionally, the exemption only applies if the real property has been dedicated or platted for cemetery, crematory, or funeral home use, or if a variance has been granted for these uses. (Under current law, the land must be dedicated or platted. No allowance for a variance exists.)

There are currently 544 licensed funeral homes and 119 licensed crematories in Indiana. After a review of the names of the facilities, and the names of the owners, one funeral home and one crematory were found to be owned by a religious organization. These two facilities will likely qualify for the property tax exemption under this bill. Since taxpayer status cannot always be ascertained from the name listed on the license, it is possible that additional facilities could qualify for the exemption if they meet the requirements.

Township Firefighting & Emergency Services Funds: Since the township firefighting and emergency services fund (or township firefighting fund and emergency services fund, in the event a township chooses to establish two separate funds) is within the township's fire maximum levy, there should be no additional fiscal impact on township units' property tax revenues as a result of this bill's provisions.

Additional Information -

Dearborn County Schools Supplemental Property Tax Levy: Only two counties – Lake and Dearborn – have supplemental school levy programs. Ripley County, by virtue of sharing a school corporation with Dearborn County, also imposes a supplemental school levy for the benefit of the one cross-county school corporation.

Local Income Tax Revenue: The bill does not increase the maximum possible local income tax expenditure rate. The county emergency medical services rate established in the bill is a dedicated use of the existing expenditure rate capacity. The maximum expenditure rate for all counties other than Marion County is 2.5%. The maximum rate for Marion County is 2.75%. If a county fiscal body imposes this rate, it will reduce the rate capacity of the county's adopting body. In the table below, Owen, Pulaski, and Wabash counties are excluded from the analysis since they are already at the maximum LIT expenditure rate. Likewise, Greene County is excluded from the analysis since they have already reached their EMS LIT rate cap of 0.2%.

State Agencies Affected: Department of Local Government Finance; State Board of Accounts; Department of State Revenue; State Budget Agency; Indiana Department of Environmental Management.

Local Agencies Affected: Local civil taxing units and school corporations.

Information Sources: LSA Property Tax Database; Local Government Database; Department of Local Government Finance; State Budget Agency, CY 2023 Certified Distribution of Local Income Tax, certified November 22, 2022; Indiana Professional Licensing Agency.

Fiscal Analyst: James Johnson, 317-232-9869; Bob Sigalow, 317-232-9859.

Appendix A.

**Estimated Revenue Impact of
Elimination of County Supplemental School Levy***

County	Unit Name	CY 2024
Dearborn	Dearborn County	85,230
Dearborn	Caesar Creek Township	0
Dearborn	Center Township	-120
Dearborn	Clay Township	-210
Dearborn	Harrison Township	-20
Dearborn	Hogan Township	-110
Dearborn	Jackson Township	0
Dearborn	Kelso Township	-10
Dearborn	Lawrenceburg Township	380
Dearborn	Logan Township	0
Dearborn	Manchester Township	-460
Dearborn	Miller Township	-220
Dearborn	Sparta Township	-60
Dearborn	Washington Township	-70
Dearborn	York Township	0
Dearborn	Lawrenceburg Civil City	77,620
Dearborn	Aurora Civil City	-6,640
Dearborn	Dillsboro Civil Town	-960
Dearborn	Greendale Civil City	16,400
Dearborn	Moore's Hill Civil Town	-200
Dearborn	St. Leon Civil Town	0
Dearborn	West Harrison Civil Town	-180
Dearborn	Sunman-Dearborn Community School Corp	-5,290
Dearborn	South Dearborn Community School Corp	-35,280
Dearborn	Lawrenceburg Community School Corp	50,930
Dearborn	Aurora Public Library	-2,390
Dearborn	Lawrenceburg Public Lib	4,350
Dearborn	Dearborn County Mgt Dist	1,380
Dearborn	Greendale Redevelopment Comm	0
Dearborn	TIF 15003 Aurora City-Center Township	0
Dearborn	TIF 15005 Dillsboro Town	70
Dearborn	TIF 15006 Harrison Township	3,960
Dearborn	TIF 15010 Kelso Township	330
Dearborn	TIF 15013 Lawrenceburg City-A	0
Dearborn	TIF 15015 Aurora City- A	0
Dearborn	TIF 15016 Greendale Town-A	-26,380
Dearborn	TIF 15021 Sparta Township	0
Dearborn	TIF 15023 Washington Township	480
Dearborn	TIF 15025 Greendale Town-B	-450
Dearborn	TIF 15026 Lawrenceburg City-B	0
Dearborn	Total	162,080
* Does not include about \$64,000 in estimated miscellaneous revenue that will likely be reallocated from the county to the schools or other units in the county.		

Appendix B.

**Estimated Revenue Impact of
Elimination of County Supplemental School Levy***

County	Unit Name	CY 2024
Ripley	Ripley County	1,460
Ripley	Adams Township	0
Ripley	Brown Township	0
Ripley	Center Township	2
Ripley	Delaware Township	0
Ripley	Franklin Township	0
Ripley	Jackson Township	0
Ripley	Johnson Township	0
Ripley	Laughery Township	0
Ripley	Otter Creek Township	0
Ripley	Shelby Township	0
Ripley	Washington Township	0
Ripley	Batesville Civil City	0
Ripley	Milan Civil Town	0
Ripley	Napoleon Civil Town	0
Ripley	Osgood Civil Town	0
Ripley	Sunman Civil Town	-170
Ripley	Versailles Civil Town	0
Ripley	Holton Civil Town	0
Ripley	Sunman-Dearborn Community School Corp	-6,380
Ripley	South Ripley Community School Corp	0
Ripley	Batesville Community School Corp	0
Ripley	Jac-Cen-Del Community School Corp	30
Ripley	Milan Community School Corp	0
Ripley	Batesville Public Library	0
Ripley	Osgood Public Library	0
Ripley	Southeastern Indiana Solid Waste Mgt Dist	0
Ripley	TIF 69002 Adams Township-Batesville Schl	0
Ripley	TIF 69003 Batesville City-Adams Township	0
Ripley	TIF 69007 Osgood Town	0
Ripley	TIF 69015 Laughery Township-Batesville Schl	0
Ripley	TIF 69017 Batesville City-Laughery Schl	0
Ripley	Total	-5,060
* Does not include about \$5,300 in estimated miscellaneous revenue that will likely be reallocated from the county to the schools or other units in the county.		

Appendix C.

Estimated Local Income Tax Revenue from a 0.1% LIT Rate (\$M)*

County	CY 2024	CY 2025	County	CY 2024	CY 2025
Adams	\$ 1.035	\$ 1.076	Lawrence	\$ 1.170	\$ 1.212
Allen	\$ 13.637	\$ 14.241	Madison	\$ 3.117	\$ 3.259
Bartholomew	\$ 3.032	\$ 3.161	Marion	\$ 29.095	\$ 29.923
Benton	\$ 0.232	\$ 0.243	Marshall	\$ 1.429	\$ 1.484
Blackford	\$ 0.264	\$ 0.270	Martin	\$ 0.288	\$ 0.308
Boone	\$ 4.860	\$ 5.181	Miami	\$ 0.727	\$ 0.754
Brown	\$ 0.468	\$ 0.494	Monroe	\$ 4.567	\$ 4.776
Carroll	\$ 0.601	\$ 0.637	Montgomery	\$ 1.003	\$ 1.041
Cass	\$ 0.850	\$ 0.874	Morgan	\$ 2.160	\$ 2.259
Clark	\$ 3.527	\$ 3.700	Newton	\$ 0.377	\$ 0.390
Clay	\$ 0.621	\$ 0.648	Noble	\$ 1.289	\$ 1.337
Clinton	\$ 0.811	\$ 0.842	Ohio	\$ 0.159	\$ 0.167
Crawford	\$ 0.200	\$ 0.207	Orange	\$ 0.412	\$ 0.432
Daviess	\$ 0.922	\$ 0.960	Owen**	\$ -	\$ -
Dearborn	\$ 1.629	\$ 1.680	Parke	\$ 0.373	\$ 0.388
Decatur	\$ 0.789	\$ 0.828	Perry	\$ 0.484	\$ 0.509
DeKalb	\$ 1.466	\$ 1.531	Pike	\$ 0.320	\$ 0.332
Delaware	\$ 2.599	\$ 2.695	Porter	\$ 6.981	\$ 7.375
Dubois	\$ 1.678	\$ 1.753	Posey	\$ 0.908	\$ 0.943
Elkhart	\$ 8.460	\$ 8.840	Pulaski**	\$ -	\$ -
Fayette	\$ 0.446	\$ 0.459	Putnam	\$ 0.916	\$ 0.951
Floyd	\$ 2.885	\$ 3.015	Randolph	\$ 0.590	\$ 0.612
Fountain	\$ 0.434	\$ 0.450	Ripley	\$ 0.893	\$ 0.916
Franklin	\$ 0.741	\$ 0.763	Rush	\$ 0.444	\$ 0.465
Fulton	\$ 0.531	\$ 0.550	St. Joseph	\$ 9.023	\$ 9.466
Gibson	\$ 1.088	\$ 1.122	Scott	\$ 0.498	\$ 0.516
Grant	\$ 1.348	\$ 1.386	Shelby	\$ 1.277	\$ 1.315
Greene**	\$ -	\$ -	Spencer	\$ 0.609	\$ 0.638
Hamilton	\$ 24.339	\$ 26.049	Starke	\$ 0.519	\$ 0.541
Hancock	\$ 3.043	\$ 3.213	Steuben	\$ 1.172	\$ 1.228
Harrison	\$ 1.103	\$ 1.158	Sullivan	\$ 0.474	\$ 0.496
Hendricks	\$ 7.085	\$ 7.511	Switzerland	\$ 0.226	\$ 0.238
Henry	\$ 1.124	\$ 1.166	Tipton	\$ 0.453	\$ 0.472
Howard	\$ 2.127	\$ 2.227	Union	\$ 0.177	\$ 0.186
Huntington	\$ 1.011	\$ 1.050	Vanderburgh	\$ 5.690	\$ 5.910
Jackson	\$ 1.287	\$ 1.352	Vermillion	\$ 0.397	\$ 0.415
Jasper	\$ 0.998	\$ 1.040	Vigo	\$ 2.760	\$ 2.883
Jay	\$ 0.450	\$ 0.465	Wabash**	\$ -	\$ -
Jefferson	\$ 0.900	\$ 0.936	Warren	\$ 0.271	\$ 0.285
Jennings	\$ 0.607	\$ 0.630	Warrick	\$ 2.928	\$ 3.107
Johnson	\$ 6.270	\$ 6.655	Washington	\$ 0.632	\$ 0.653
Knox	\$ 0.988	\$ 1.017			

County	CY 2024	CY 2025	County	CY 2024	CY 2025
Kosciusko	\$ 2.760	\$ 2.875	Wayne	\$ 1.546	\$ 1.591
LaGrange	\$ 1.365	\$ 1.431	Wells	\$ 0.866	\$ 0.904
Lake	\$ 15.415	\$ 15.907	White	\$ 0.711	\$ 0.745
LaPorte	\$ 3.289	\$ 3.413	Whitley	\$ 1.109	\$ 1.153

* A county may impose a rate of up to 0.2% for emergency medical services.

**As of CY2023, Greene County has already adopted the maximum rate of 0.2% for emergency medical services. Owen, Pulaski, and Wabash counties are at the maximum overall expenditure rate cap of 2.5%. Therefore, these four counties are excluded from the analysis.