

Property Tax Payments, 2002-2003 - Porter County -

Indiana Legislative Services Agency

June 2005

The Indiana Supreme Court found Indiana's true tax value assessment rules to be unconstitutional in December 1998. Major changes in property tax payments in each county from 2002 to 2003 were caused by several factors, including:

- The move from the old true tax value assessment rules to the new market-oriented rules during the 2002-2003 property tax reassessment.
- Tax levy increases by local taxing units, which are influenced by spending and the availability of other revenue sources.
- The tax restructuring provisions enacted by the General Assembly in 2002 to help mitigate some of the effects of the assessment changes.

State Tax Credits Increased in Porter County from \$31.2 Million in 2002 to \$43.1 Million in 2003.

The General Assembly's restructuring provisions increased state tax credits statewide in 2003 from \$1.12 billion to \$1.87 billion, an increase of approximately \$748 million. In Porter County, state tax credits increased

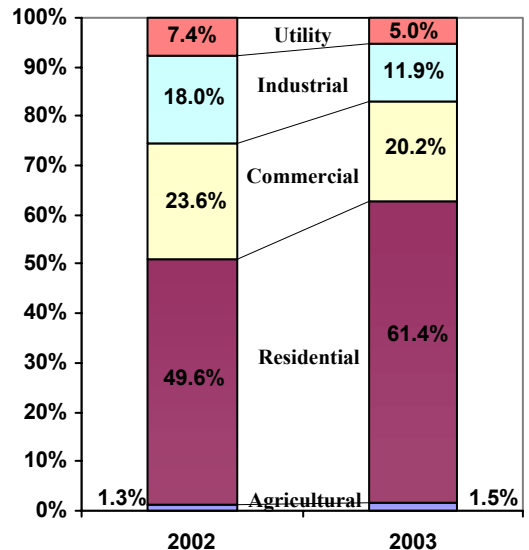
Table 1. Changes in AV and Tax Bills by Property Class for Porter County, 2002-2003.

Property Class	Change In		
	Total Gross AV	Net AV	Net Tax Bill
Agricultural	99.5%	92.6%	1.6%
Residential (All)	131.4%	108.6%	11.4%
Homestead Only	123.6%	93.3%	3.2%
Commercial	39.2%	37.8%	-23.1%
Industrial	1.4%	0.8%	-40.4%
Utility	1.2%	1.2%	-39.3%
Avg. All Classes	81.0%	67.9%	-10.0%

from \$31.2 million to \$43.0 million, an increase of \$11.8 million. This paper provides a brief summary of how these factors changed property tax liabilities in Porter County.

Tax Shifts. Porter County saw a property tax shift from business to residential and agricultural property owners. Tax bills paid by residential and agricultural property owners increased, while tax bills paid by commercial, industrial, and utility property owners decreased (see Table 1). [Restructuring also incorporated an increase in the Utility Receipts Tax to compensate for reduced property tax payments by utilities.] The reason for these shifts between property classes was that the total of real plus personal property assessed values (AV) of residential and agricultural property increased more than the assessed values of business property. Gross assessed values of agricultural and residential property doubled. Commercial assessments rose much less, and industrial and utility AV were almost unchanged. These figures include the effects of new construction, demolition and

Figure 1. Share of Net Property Tax Billings in Porter County.



* May not total 100% due to taxes paid by exempt/undefined parcels.

remodeling of property, as well as the effects of reassessment, tax restructuring and levy increases. Abstract assessed values for 2002 have been adjusted to eliminate values for then-bankrupt Bethlehem Steel. These values had been included in the abstract for billing purposes, but were not included in the certified values that were used to determine tax rates.

Homeowners and Renters. The residential property type includes both homestead and non-homestead residential property. Owners of residential homesteads in Porter County saw their tax bills increase by a smaller amount than the average residential property increase, while owners of agricultural homesteads saw their tax bills decrease. A property is eligible for the homestead deduction and credit if it is occupied by its owner and is the owner's primary residence. The increase in the homestead deduction from \$6,000 to \$35,000 is the reason that residential net assessed value rose so much less than gross assessed value.

Tax bills on non-homestead residential property, which is primarily rental property, increased much more than for homestead property. Taxes rose because rental assessments increased as much as homestead assessments, but rental property was not eligible for the homestead deduction or homestead credit.

Table 2 shows tax changes for comparable properties, those with physical features that were unchanged from 2002 to 2003. In Porter County, more residential property owners (including both homeowners and rental property owners) saw tax bill increases than decreases in 2003. Separately, more homestead owners saw decreases rather than increases.

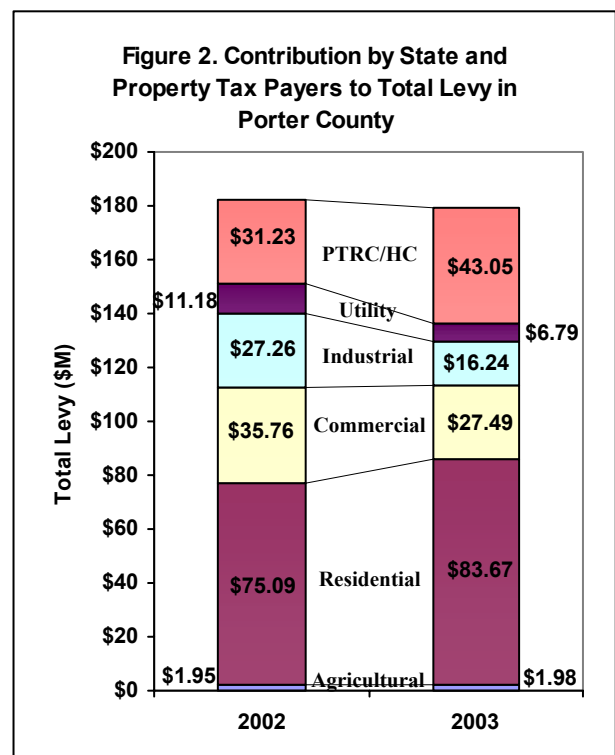
	Residential - Actual -	Homestead - Actual -	Residential - NO Levy Change -	Homestead -NO Levy Change -
Increased	55.4%	36.0%	51.6%	32.6%
Decreased	44.6%	64.0%	48.4%	67.4%
Increased 100% or More	14.2%	1.7%	14.2%	2.2%
Decreased 25% or More	13.3%	16.7%	18.7%	25.1%
Average Change (\$)	\$73	-\$58	\$53	-\$79
Average Change (%)	6.1%	-3.6%	4.5%	-4.9%

* Percentages represent the percentage of parcels affected.

Not all of the tax bill change was due to reassessment and tax restructuring. Some was due to increases in the tax levies of local units of government. Table 2 shows estimates of what would have happened had tax levies remained unchanged. The estimates are made by recalculating tax rates for 2003 using tax levies from 2002.

With no levy changes, about half of all residential property owners would have seen tax increases, and about half would have seen tax decreases. For homesteads, about two-thirds would have seen decreases. Apart from levy increases, reassessment and restructuring reduced the taxes of more homeowners than they increased.

Agriculture. Taxes on agricultural property in Porter County rose slightly. Overall, agricultural business taxes rose slightly, while agricultural homestead taxes declined slightly. The net assessed value on non-homestead agricultural real property more than doubled. This reflects the 112% increase in the base rate of farm land, from \$495 to \$1,050 per acre. Agricultural net personal property assessments increased by a small amount in comparison.



Business. Taxes on business property fell in Porter County because assessed values rose much less than residential and agricultural assessments. Business real property was assessed closer to the market value standard under the old assessment rules than was residential property. Consequently, the shift to market value assessment increased business assessments less. The general rise in assessed values in Porter County reduced tax rates, and this cut tax bills for owners of property with smaller assessment increases, like businesses.

Tax Restructuring. The tax restructuring of 2002 made significant changes to property tax assessments, deductions, credits, and hence to overall tax payments. Restructuring reversed personal property rule changes which the Department of Local Government Finance had put in place. It replaced one tax break for homeowners, known as the shelter allowance, with a larger (in most cases) homestead deduction. Restructuring also increased property tax replacement credits (PTRC) from the existing 20% credit. PTRC on school general fund levies is now 60% for all property. A 20% PTRC is paid to real property owners on civil levies plus the remaining school general fund levies (after the 60% credit). Restructuring also raised the homestead credit to 20% of net qualifying levies, instead of allowing it to revert to 4% of gross qualifying levies in 2003. Figure 2 shows the net levies paid by each property classification along with the PTRC and state homestead credit contributions. The contribution to local levies in Porter County by PTRC and state homestead credit payments increased by approximately 38%, from \$31.2 million to \$43.1 million.

Table 3 shows estimates of how Porter County tax bills would have changed for each property type had tax restructuring not been adopted. Tax increases for residential property owners would have been particularly large. The increases in the homestead deduction and PTRC in the tax restructuring reduced the size of these tax increases. Porter County residential property taxes still increased because the reassessment business-to-residential tax shift, plus the increase in the tax levy, were not fully offset by the rise in the homestead deduction and higher state PTRC payments. The elimination of PTRC for personal property was responsible for reducing the tax cuts received by commercial, industrial, and utility property. The percentage changes in the “With Restructuring” column of Table 3 correspond to the changes in the net levies in Figure 2.

Property Type	No Restructuring (Estimated)	With Restructuring (Actual)	Difference
Agricultural	7.2%	1.6%	-5.7%
Residential (All)	37.0%	11.4%	-25.5%
Homestead Only	37.2%	3.2%	-34.0%
Commercial	-23.7%	-23.1%	0.6%
Industrial	-41.2%	-40.4%	0.8%
Utility	-45.8%	-39.3%	6.5%

List of Attached Summary Tables. Four summary tables are attached to provide additional information regarding assessed values and taxes by property class.

Summary Table 1: Comparison of 2002 and 2003 Net Property Tax Billings by Property Classification. This table summarizes net tax billings for real and personal property by property class. Additional information is provided for subclasses such as homesteads, agricultural homesteads, agricultural land, and rental properties.

Summary Table 2: Comparison of 2002 and 2003 Net Assessed Value by Property Classification. This table summarizes net assessed values for the same property classes described in Summary Table 1.

Summary Table 3: Changes in Assessed Values, Deductions, Credits, and Net Levies. This table summarizes the county-wide changes in tax bill components from 2002 to 2003 for real and personal property by property class.

Summary Table 4: Residential Property Summary. This table summarizes the assessed value and net tax changes from 2002 to 2003 for residential property. The table includes a distribution of net tax changes for comparable residential properties and for the homestead component of residential property. The table also depicts the distribution of changes as if there were no levy increase in 2003.

Porter County
Changes in Assessed Values, Deductions, Credits and Net Levies
Pay 2002 - Pay 2003

	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Pay 2002							
Real Gross Assessed Value	3,857,214,945	60,073,144	2,931,190,767	2,378,685,765	563,446,550	274,514,618	27,989,867
Real Deductions	388,950,527	1,862,188	325,122,325	325,122,325	5,703,968	56,262,046	0
Real Net Assessed Value	3,468,264,418	58,210,956	2,606,068,442	2,053,563,440	557,742,582	218,252,572	27,989,867
Personal Gross Assd. Value	1,546,535,719	11,812,520	17,010,090	0	492,878,889	683,117,191	341,717,029
Personal Deductions	134,002,680	0	0	0	21,065,080	112,937,600	0
Personal Net Assd. Value	1,412,533,039	11,812,520	17,010,090	0	471,813,809	570,179,591	341,717,029
Total Gross Assessed Value	5,403,750,664	71,885,664	2,948,200,857	2,378,685,765	1,056,325,439	957,631,809	369,706,896
Total Deductions	522,953,207	1,862,188	325,122,325	325,122,325	26,769,048	169,199,646	0
Total Net Assessed Value	4,880,797,457	70,023,476	2,623,078,532	2,053,563,440	1,029,556,391	788,432,163	369,706,896
Gross Levy	180,181,712	2,236,946	93,644,899	73,075,859	40,760,915	30,786,479	12,752,473
PTRC (Calculated)	21,889,935	251,030	11,544,682	8,966,549	4,996,711	3,523,356	1,574,156
State/County Homestead Cr. (Calculated)	7,042,862	31,696	7,011,166	7,011,166	0	0	0
Net Levy	151,248,915	1,954,220	75,089,051	57,098,144	35,764,204	27,263,123	11,178,317
Pay 2003							
Real Gross Assessed Value	8,554,555,697	130,373,770	6,803,291,518	5,318,931,102	1,124,440,253	449,227,229	47,222,927
Real Deductions	1,448,293,269	8,598,038	1,349,187,300	1,349,187,300	27,858,640	62,566,083	83,208
Real Net Assessed Value	7,106,262,428	121,775,732	5,454,104,218	3,969,743,802	1,096,581,613	386,661,146	47,139,719
Personal Gross Assd. Value	1,225,002,091	13,066,170	17,691,190	0	345,939,609	521,399,537	326,905,586
Personal Deductions	136,708,320	0	0	0	23,762,200	112,946,120	0
Personal Net Assd. Value	1,088,293,771	13,066,170	17,691,190	0	322,177,409	408,453,417	326,905,586
Total Gross Assessed Value	9,779,557,788	143,439,940	6,820,982,708	5,318,931,102	1,470,379,861	970,626,766	374,128,513
Total Deductions	1,585,001,589	8,598,038	1,349,187,300	1,349,187,300	51,620,840	175,512,203	83,208
Total Net Assessed Value	8,194,556,199	134,841,902	5,471,795,408	3,969,743,802	1,418,759,021	795,114,563	374,045,305
Gross Levy	180,857,693	2,603,937	116,307,026	84,062,928	34,337,843	19,623,082	7,985,806
PTRC (Calculated)	38,746,828	596,954	26,722,934	19,229,008	6,844,053	3,386,697	1,196,190
State/County Homestead Cr. (Calculated)	5,936,694	22,415	5,914,279	5,914,279	0	0	0
Net Levy	136,174,171	1,984,569	83,669,812	58,919,640	27,493,789	16,236,385	6,789,616
COMPARISONS							
Net Levy Percent Change	-10.0%	1.6%	11.4%	3.2%	-23.1%	-40.4%	-39.3%
Contributions to Tax Bill Changes, 2002-2003							
Percent Changes	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Gross Real AV	121.8%	117.0%	132.1%	123.6%	99.6%	63.6%	68.7%
Gross Personal AV	-20.8%	10.6%	4.0%	0.0%	-29.8%	-23.7%	-4.3%
Total Gross Assessed Value	81.0%	99.5%	131.4%	123.6%	39.2%	1.4%	1.2%
Net Assessed Value	67.9%	92.6%	108.6%	93.3%	37.8%	0.8%	1.2%
Gross Levy	0.4%	16.4%	24.2%	15.0%	-15.8%	-36.3%	-37.4%
Net Levy	-10.0%	1.6%	11.4%	3.2%	-23.1%	-40.4%	-39.3%
Actual State Credits, 2002 and 2003							
	2002	2003	Change	Change%			
PTRC (Abstract)	24,127,966	37,192,007	13,064,041	54.1%			
State Homestead Cr. (Abstract)	7,104,145	5,858,847	-1,245,298	-17.5%			
Total State Credits (Abstract)	31,232,111	43,050,854	11,818,743	37.8%			

Comparison of 2002 and 2003 Net Property Tax Billings*
(Scaled to Abstract Values)
By Property Classification**
Porter County

Property Classification	2002		2003		2002	2003	Change
	Net Tax	Net Tax	Difference***	Change***	% of Total Real + Pers	% of Total Real + Pers	
<u>Real + Personal</u>							
Agricultural	1,954,220	1,984,569	30,349	1.6%	1.3%	1.5%	0.2%
Residential	75,089,051	83,669,812	8,580,761	11.4%	49.6%	61.4%	11.8%
Commercial	35,764,204	27,493,789	-8,270,415	-23.1%	23.6%	20.2%	-3.5%
Industrial	27,263,123	16,236,385	-11,026,738	-40.4%	18.0%	11.9%	-6.1%
Utility	11,178,317	6,789,616	-4,388,701	-39.3%	7.4%	5.0%	-2.4%
Exempt	128,791	145,929	17,138	13.3%	0.1%	0.1%	0.0%
Undefined	0	0	0		0.0%	0.0%	0.0%
Total	151,377,706	136,320,100	-15,057,606	-9.9%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	1,619,403	1,772,198	152,795	9.4%	1.1%	1.3%	0.2%
Residential	74,563,390	83,381,149	8,817,759	11.8%	49.3%	61.2%	11.9%
Commercial	19,467,866	20,624,452	1,156,586	5.9%	12.9%	15.1%	2.3%
Industrial	7,466,671	7,238,495	-228,176	-3.1%	4.9%	5.3%	0.4%
Utility	835,375	784,138	-51,237	-6.1%	0.6%	0.6%	0.0%
Exempt	128,791	145,929	17,138	13.3%	0.1%	0.1%	0.0%
Undefined	0	0	0		0.0%	0.0%	0.0%
Total	104,081,496	113,946,361	9,864,865	9.5%	68.8%	83.6%	14.8%
Agricultural Homesteads	430,485	424,339	-6,146	-1.4%	0.3%	0.3%	0.0%
Residential Homesteads	57,098,144	58,919,640	1,821,496	3.2%	37.7%	43.2%	5.5%
Total Homesteads	57,528,629	59,343,979	1,815,350	3.2%	38.0%	43.5%	5.5%
Non-Homestead Residential	17,465,246	24,461,509	6,996,263	40.1%	11.5%	17.9%	6.4%
Apartments (Over 4 Units)	5,049,909	5,627,583	577,674	11.4%	3.3%	4.1%	0.8%
<u>Personal Property Only</u>							
Agricultural	334,817	212,371	-122,446	-36.6%	0.2%	0.2%	-0.1%
Residential	525,661	288,663	-236,998	-45.1%	0.3%	0.2%	-0.1%
Commercial	16,296,338	6,869,338	-9,427,000	-57.8%	10.8%	5.0%	-5.7%
Industrial	19,796,452	8,997,890	-10,798,562	-54.5%	13.1%	6.6%	-6.5%
Utility	10,342,942	6,005,478	-4,337,464	-41.9%	6.8%	4.4%	-2.4%
Total	47,296,210	22,373,740	-24,922,470	-52.7%	31.2%	16.4%	-14.8%
Total Depreciables	29,734,868	15,964,631	-13,770,237	-46.3%	19.6%	11.7%	-7.9%
Total Inventory	17,035,681	6,120,446	-10,915,235	-64.1%	11.3%	4.5%	-6.8%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	1,188,918	1,347,859	158,941	13.4%	0.8%	1.0%	0.2%
Ag Personal	334,817	212,371	-122,446	-36.6%	0.2%	0.2%	-0.1%
Total Ag Business	1,523,735	1,560,230	36,495	2.4%	1.0%	1.1%	0.1%
Ag Homesteads	430,485	424,339	-6,146	-1.4%	0.3%	0.3%	0.0%

* "Tax billings" for real property refers to the net taxes charged per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Tax billings" for personal property refers to the net taxes charged on the personal property assessed value reported on the county auditor's abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net tax changes from 2002 to 2003 include effects of changes in assessment methods, local levies, real property physical characteristics, property use, personal property held or acquired, deductions, and credits.

Comparison of 2002 and 2003 Net Assessed Value*
(Scaled to Abstract Values)
By Property Classification**
Porter County

Property Classification	2002	2003	Difference***	Change***	2002	2003	Change
	Net AV	Net AV			% of Total Real + Pers	% of Total Real + Pers	
<u>Real + Personal</u>							
Agricultural	70,023,476	134,841,902	64,818,426	92.6%	1.4%	1.6%	0.2%
Residential	2,623,078,532	5,471,795,408	2,848,716,876	108.6%	53.7%	66.7%	13.0%
Commercial	1,029,556,391	1,418,759,021	389,202,630	37.8%	21.1%	17.3%	-3.8%
Industrial	788,432,163	795,114,563	6,682,400	0.8%	16.1%	9.7%	-6.4%
Utility	369,706,896	374,045,305	4,338,409	1.2%	7.6%	4.6%	-3.0%
Exempt	3,672,500	7,995,803	4,323,303	117.7%	0.1%	0.1%	0.0%
Undefined	0	0	0		0.0%	0.0%	0.0%
Total	4,884,469,958	8,202,552,002	3,318,082,044	67.9%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	58,210,956	121,775,732	63,564,776	109.2%	1.2%	1.5%	0.3%
Residential	2,606,068,442	5,454,104,218	2,848,035,776	109.3%	53.4%	66.5%	13.1%
Commercial	557,742,582	1,096,581,613	538,839,031	96.6%	11.4%	13.4%	2.0%
Industrial	218,252,572	386,661,146	168,408,574	77.2%	4.5%	4.7%	0.2%
Utility	27,989,867	47,139,719	19,149,852	68.4%	0.6%	0.6%	0.0%
Exempt	3,672,500	7,995,803	4,323,303	117.7%	0.1%	0.1%	0.0%
Undefined	0	0	0		0.0%	0.0%	0.0%
Total	3,471,936,919	7,114,258,231	3,642,321,312	104.9%	71.1%	86.7%	15.7%
Agricultural Homesteads	16,147,963	30,079,943	13,931,980	86.3%	0.3%	0.4%	0.0%
Residential Homesteads	2,053,563,440	3,969,743,802	1,916,180,362	93.3%	42.0%	48.4%	6.4%
Total Homesteads	2,069,711,403	3,999,823,745	1,930,112,342	93.3%	42.4%	48.8%	6.4%
Non-Homestead Residential	552,505,002	1,484,360,416	931,855,414	168.7%	11.3%	18.1%	6.8%
Apartments (Over 4 Units)	141,989,257	295,650,141	153,660,884	108.2%	2.9%	3.6%	0.7%
<u>Personal Property Only</u>							
Agricultural	11,812,520	13,066,170	1,253,650	10.6%	0.2%	0.2%	-0.1%
Residential	17,010,090	17,691,190	681,100	4.0%	0.3%	0.2%	-0.1%
Commercial	471,813,809	322,177,409	-149,636,400	-31.7%	9.7%	3.9%	-5.7%
Industrial	570,179,591	408,453,417	-161,726,174	-28.4%	11.7%	5.0%	-6.7%
Utility	341,717,029	326,905,586	-14,811,443	-4.3%	7.0%	4.0%	-3.0%
Total	1,412,533,039	1,088,293,772	-324,239,267	-23.0%	28.9%	13.3%	-15.7%
Total Depreciables	905,316,320	787,354,257	-117,962,063	-13.0%	18.5%	9.6%	-8.9%
Total Inventory	490,206,629	283,248,325	-206,958,304	-42.2%	10.0%	3.5%	-6.6%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	42,062,993	91,695,789	49,632,796	118.0%	0.9%	1.1%	0.3%
Ag Personal	11,812,520	13,066,170	1,253,650	10.6%	0.2%	0.2%	-0.1%
Total Ag Business	53,875,513	104,761,959	50,886,446	94.5%	1.1%	1.3%	0.2%
Ag Homesteads	16,147,963	30,079,943	13,931,980	86.3%	0.3%	0.4%	0.0%

* "Net Assessed Value" for real property refers to the gross AV less deductions per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Net Assessed Value" for personal property refers to the gross personal property assessed value reported on the county auditor's abstract less the deductions reported on the abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net AV changes from 2002 to 2003 include effects of changes in assessment methods, real property physical characteristics, property use, personal property held or acquired, and deductions.

**Porter County
Residential Property Summary
2003 Reassessment**

Property Type	Change in Gross AV 2001 to 2003	Change in Net AV 2001 to 2003	Change in Net Tax 2002 to 2003	Change in Net Tax With NO Cert. Levy Chg. 2002 to 2003
All Real Residential Properties	165%	135%	26%	24%
Comparable Residential Real Prop.	125%	98%	6%	4%
Comparable Homesteads	115%	81%	-4%	-5%

Distribution of Net Tax Changes on Comparable Residential Property

% Change	2002 to 2003 Actual Bills All Residential Property		2002 to 2003 Actual Bills Homesteads Only		2002 to 2003 Recomputed Bills With NO Certified Levy Change All Residential Property		2002 to 2003 Recomputed Bills With NO Certified Levy Change Homesteads	
Over 300%	4,261	7.9%	76	0.2%	3,642	6.8%	76	0.2%
200% to 300%	1,358	2.5%	55	0.2%	1,790	3.3%	66	0.2%
100% to 200%	2,037	3.8%	407	1.3%	2,198	4.1%	587	1.8%
50% to 100%	3,714	6.9%	1,578	4.9%	3,626	6.7%	1,729	5.4%
25% to 50%	4,360	8.1%	2,380	7.4%	4,787	8.9%	2,470	7.7%
10% to 25%	5,825	10.8%	3,170	9.8%	4,570	8.5%	2,786	8.6%
5% to 10%	2,632	4.9%	1,723	5.3%	2,190	4.1%	1,258	3.9%
0 to 5%	5,717	10.6%	2,220	6.9%	5,044	9.3%	1,528	4.7%
0 to -5%	3,173	5.9%	2,539	7.9%	2,713	5.0%	1,987	6.2%
-5% to -10%	3,466	6.4%	3,063	9.5%	2,957	5.5%	2,365	7.3%
-10% to -25%	10,237	19.0%	9,614	29.8%	10,360	19.2%	9,274	28.8%
-25% to -50%	6,613	12.3%	5,230	16.2%	9,126	16.9%	7,751	24.1%
Below -50%	556	1.0%	160	0.5%	946	1.8%	338	1.0%
	53,949	100.0%	32,215	100.0%	53,949	100.0%	32,215	100.0%
Parcels With Increases	29,904	55.4%	11,609	36.0%	27,847	51.6%	10,500	32.6%
Parcels With Reductions	24,045	44.6%	20,606	64.0%	26,102	48.4%	21,715	67.4%
Average \$ Change		\$73		-\$58		\$53		-\$79
Average % Change		6.1%		-3.6%		4.5%		-4.9%

"Comparable Properties" = Properties with a record in both years that have improvements in both years OR no improvements in both years.

Data Source: 2001 and 2003 County Parcel Tax Data - County Auditor and County Assessor

Prepared by Legislative Services Agency, June 2005