PURDUE EXTENSION | LOCAL FACES COUNTLESS CONNECTIONS

Local Government Education in Indiana

Tamara Ogle

Purdue Extension Regional Community Development Educator

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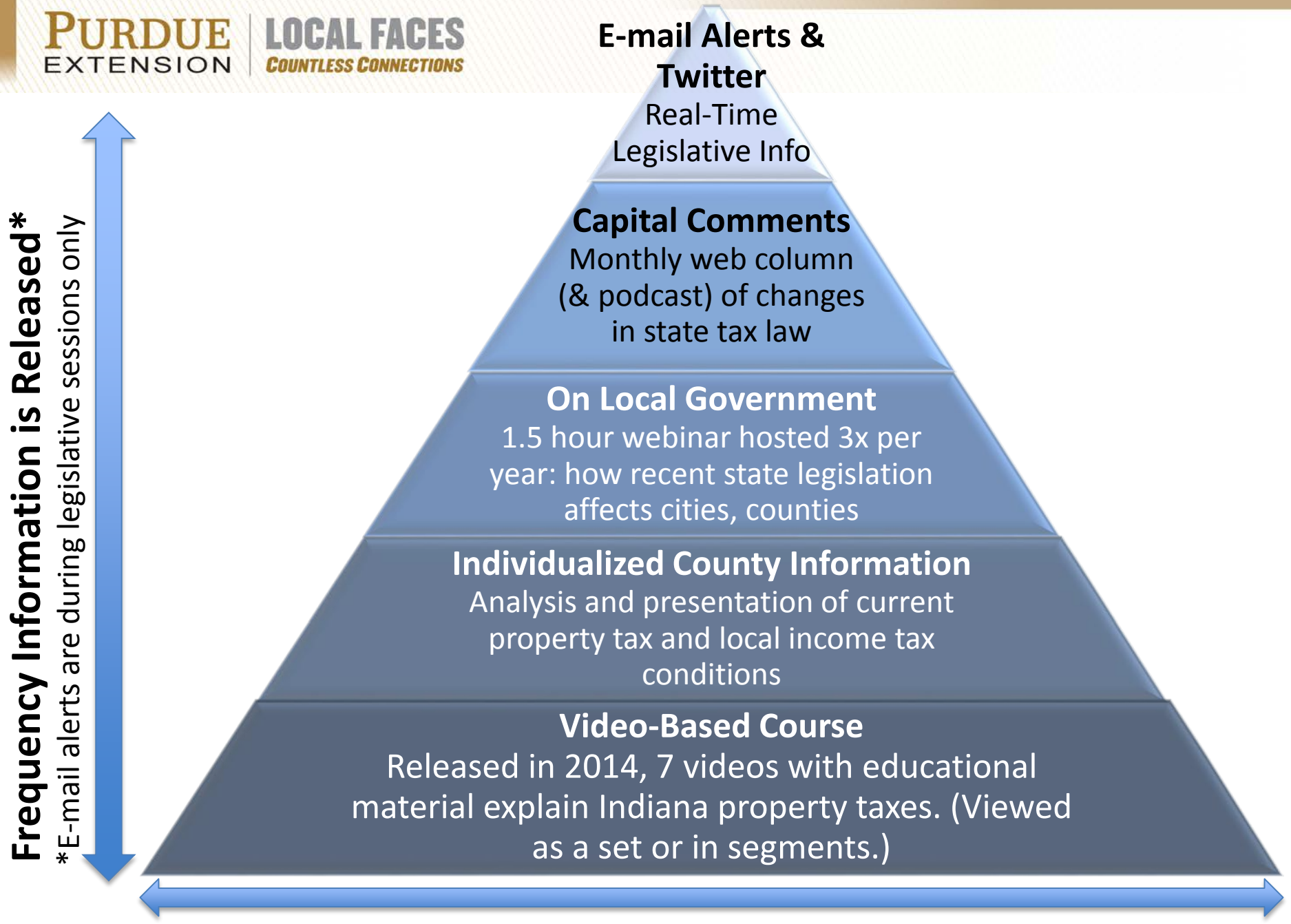

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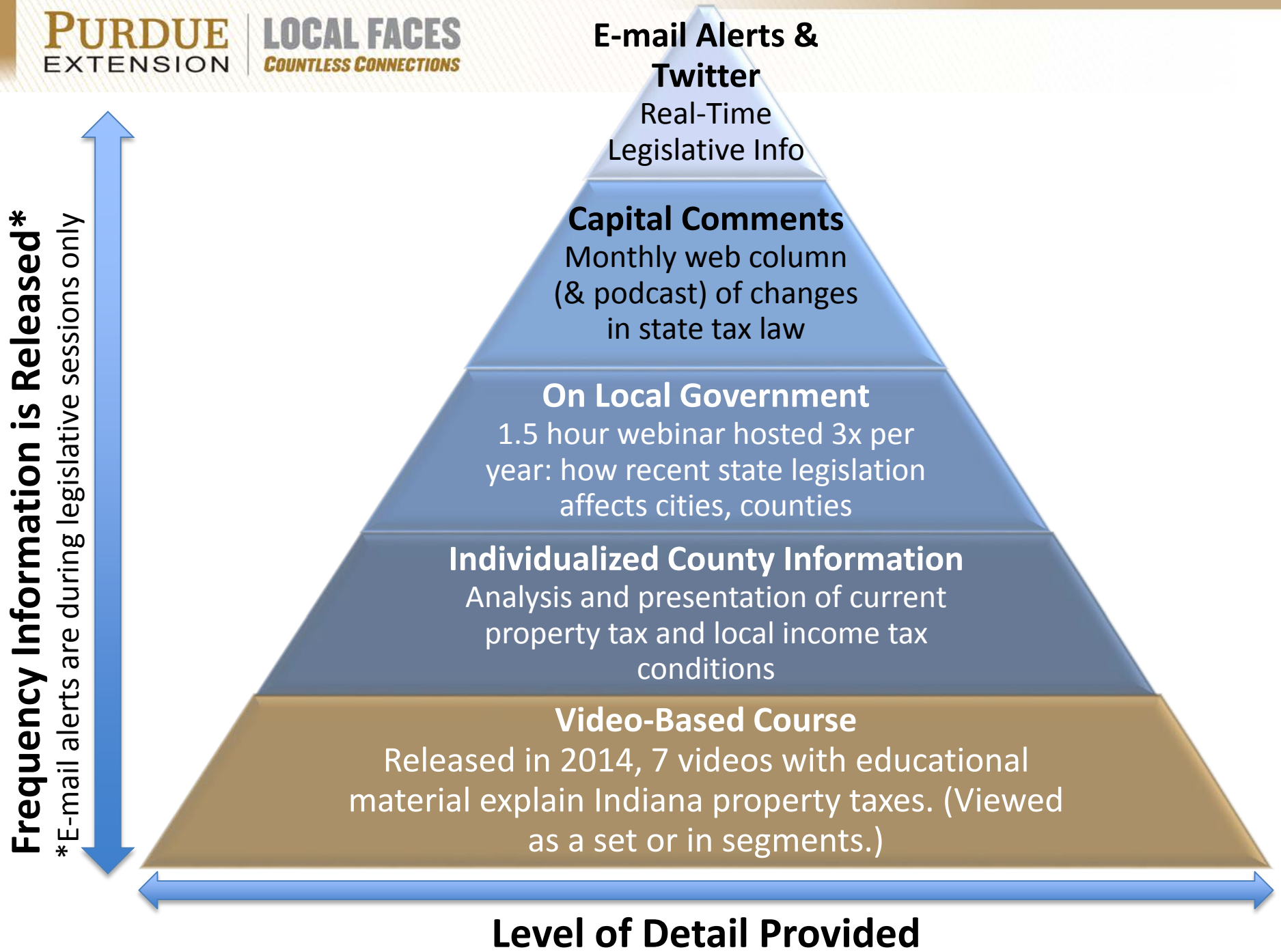

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Coming soon to and Extension Office near you…

The Trailer:

A Series of 7 Videos and
Educational Materials
about the
Indiana Property Tax

Series of Educational Videos and Materials

- Property Tax Basics
- Property Tax Caps
- Farm Land Assessment
- Assessed Value
- The Levy
- Property Tax Rates
- How to Read Your Tax Bill

Our goal is to add a new module every year.

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Each Module Contains*:

- Video
- Publication
- Facilitator's Guide
- Activity or Example
- Discussion Questions

*All the videos are complete. Some material is still being written.

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Property Tax Caps Facilitator Guide

Resources:
Property Tax Caps Video
Property Tax Cap Exercise Spreadsheet
Property Tax Cap Exercise PowerPoint
Property Tax Cap Discussion Guide

Objective: The objective of this module is to educate participants about how the property tax c
their effects on property owners and local governments. In addition, through the additional act
participants will learn about how property tax caps have affected their own community.

Audience: This module is g
module builds on the prope
have a general understand

Property Tax Caps Vide
participants.

Property Tax Cap Ex

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newly elected officials, and commur
ased value videos. Pa

B	C	D	E	F	G	H	I	J	K

Calculation of the Base Rate for an Acre of Farmland

Assessment Year 2015; Tax Year 2016

	NET INCOMES		CAPITALIZED VALUE				
Year	Cash Rent	Operating	Cap. Rate	Cash Rent	Operating	Average	
~~2006~~	~~110~~	~~74~~	~~8.18%~~	~~1,345~~	~~905~~	~~1,125~~	
2007	122	184	7.94%	1,537	2,317	1,927	
2008	140	189	6.56%	2,134	2,881	2,508	
2009	139	116	6.17%	2,253	1,880	2,066	
2010	141	173	5.97%	2,362	2,898	2,630	
2011	161	272	5.61%	2,870	4,848	3,859	DROP
2012	186	116	5.03%	3,698	2,306	3,002	

Base Rate Pay 2015	**$2,050**
Base Rate Pay 2016	**$2,430**
% Change 2015-2016	**18.5%**

PROPERTY TAX FACT OR MYTH

Educators Name
Presenter title
Month day, year

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Where are the Resources?

- Videos are currently on the Purdue Extension YouTube Channel
- Other material are available to our Extension Educators through Blackboard
- Some resources like publications will be available to the public

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How We Are Using the Materials

- Increase Educators' understanding of property taxes and the county budget.
- Share individually with clientele.
- Use part of a module at the end of a county council/commissioners meeting or with civic groups.
- Mix and match resources to create a complete program for elected officials and communities.

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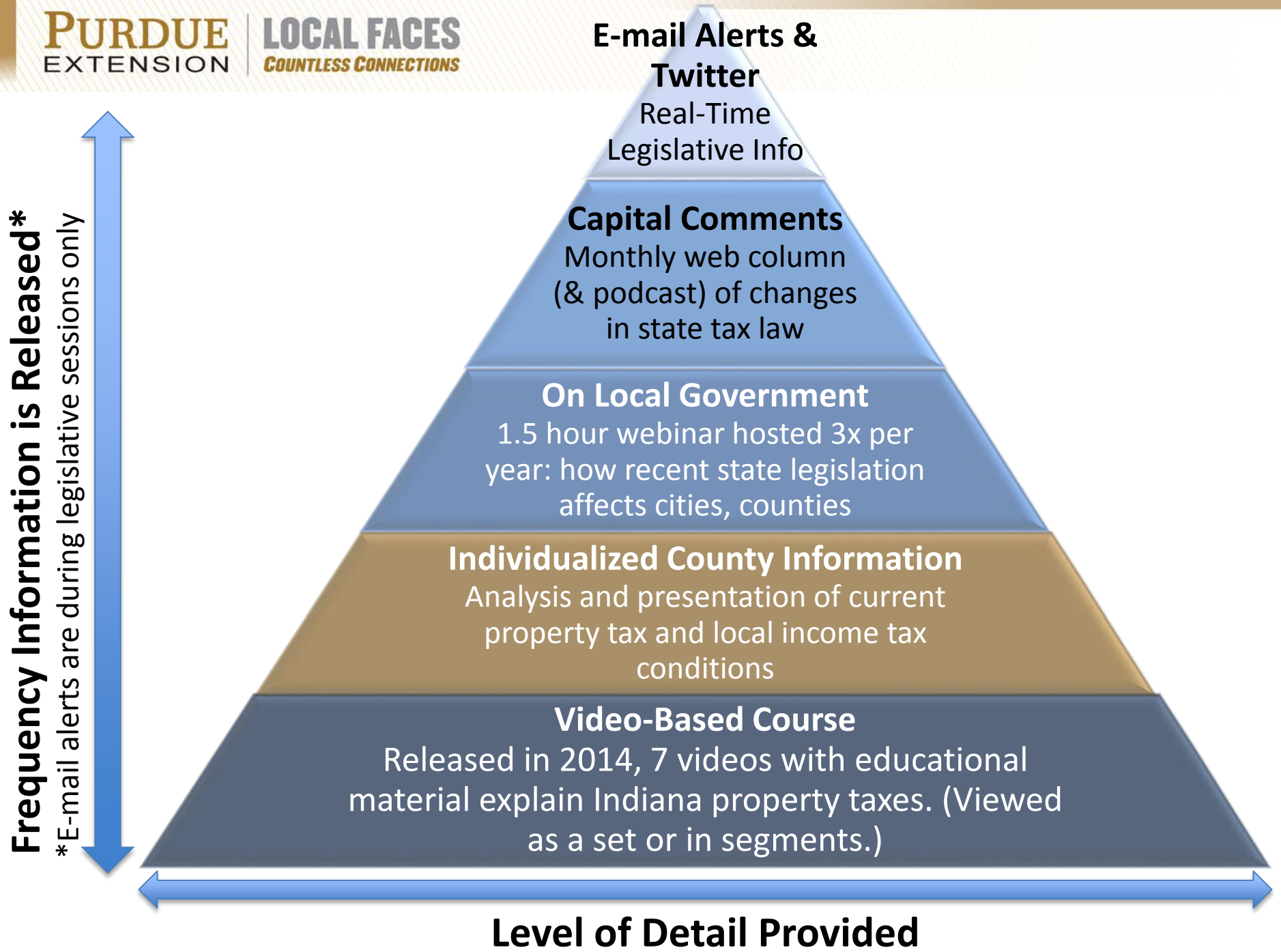

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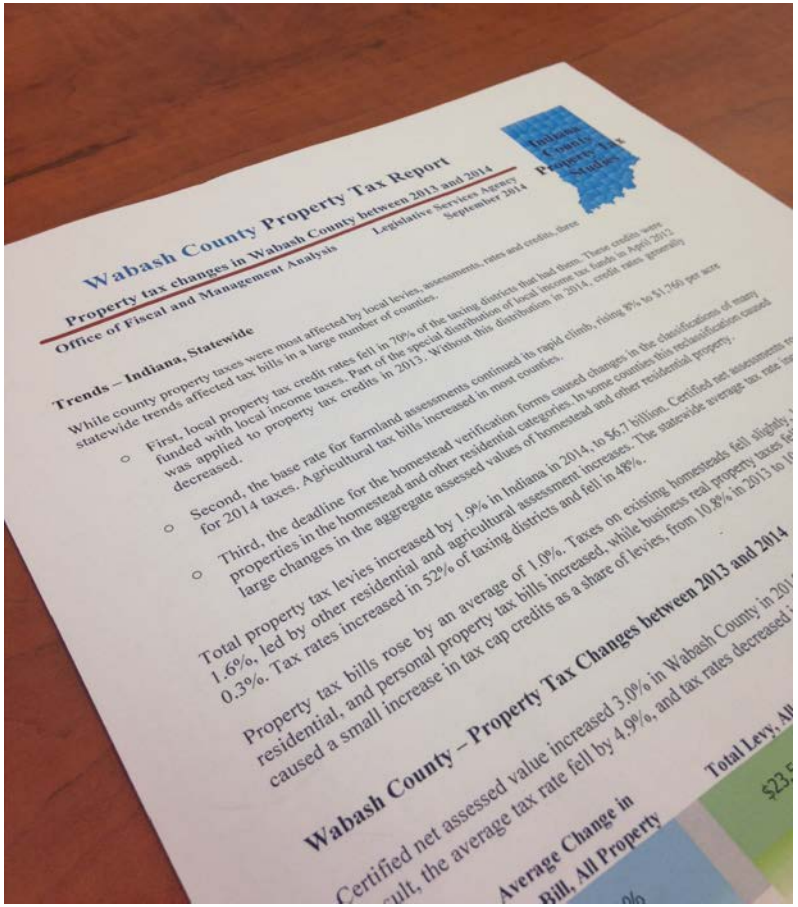
Individualized County Programs

- Legislative Service Agency Annual County Property Tax Reports
- Video Tutorial “How to Read the County Property Tax Report
- Individualized analysis and presentation to counties or organizations by request.



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"I looked at the property tax report a while back for Steuben County, but it made little sense to me with my very limited knowledge of tax lingo. Watching the video made it a bit less scary. One thing I did not notice before is in 2014 the Other Residential assessed values are larger than the homesteads in the county! That really puts the importance of tourism in perspective. This was a major talking point of my advisory committee this week since two tourist driven companies were represented at the meeting." ~ Steuben Co. Extension Educator

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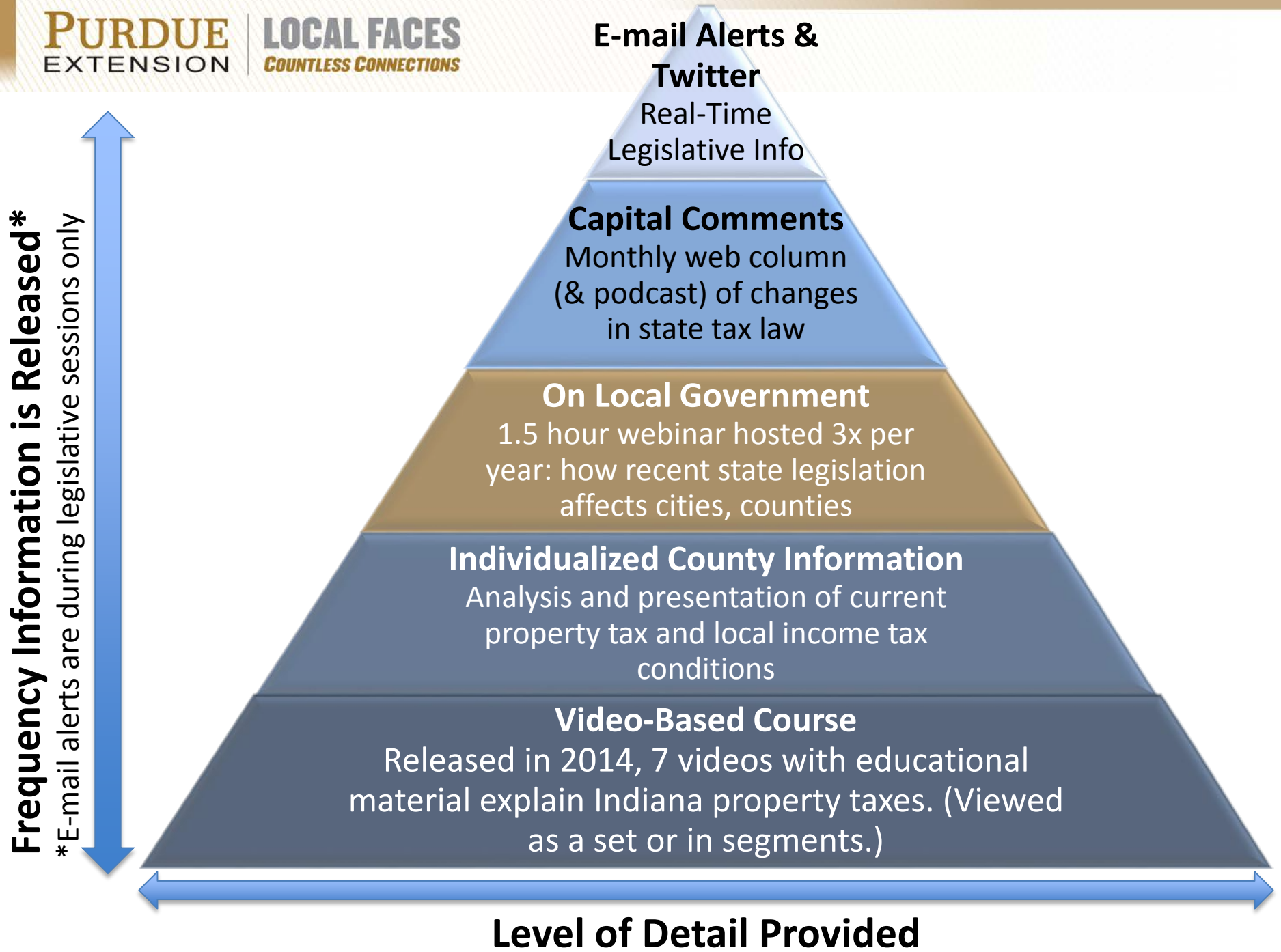

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On Local Government

- Webinar three times a year
- Focuses on issues trending in the state:
  - State budget
  - New legislation affecting local taxes
  - School referenda
- County offices sign up to host or participants can watch on their own.

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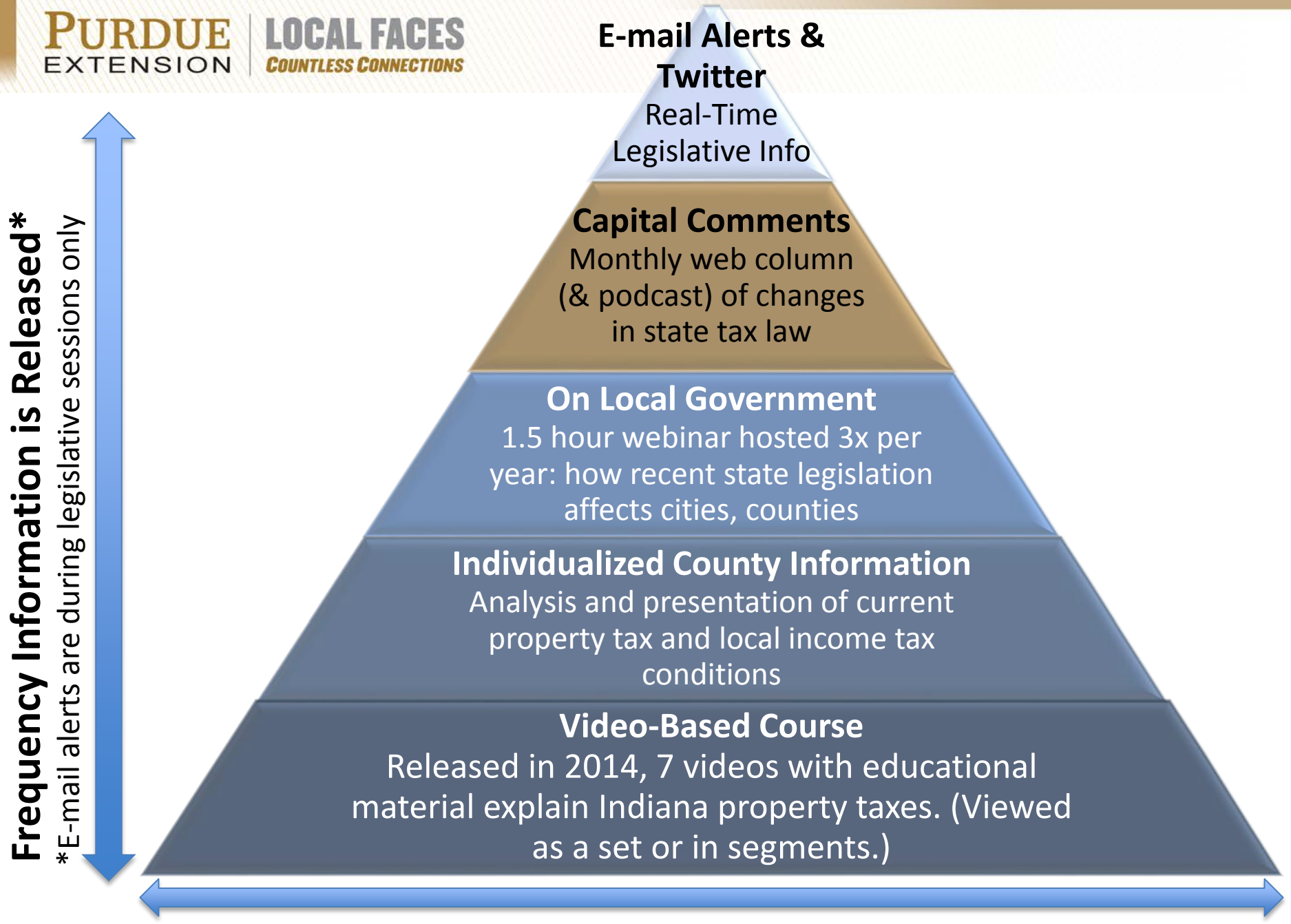

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By Larry DeBoer

Professor of Agricultural Economics
Purdue University

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Tax Policy on the Business and Distributional Scales

Indiana is pretty familiar with the Tax Foundation's Business Tax Climate Index. The index measures which state tax systems are the friendliest to businesses. We like their ranking because they like us. Indiana ranks 8th on their 2015 list. We hope that being so business-friendly will encourage business expansion in our state, leading to more jobs and higher pay.

We're less familiar with a different ranking of state taxes by the Institute on Taxation and Economic Policy (ITEP). They rank state tax systems based on their effects on the distribution of income. They don't like Indiana very much. We're 42nd on their 2015 list. According to ITEP, in every state lower income people pay a bigger share of their incomes to taxes than do higher income people. Indiana's tax system does that more than most.

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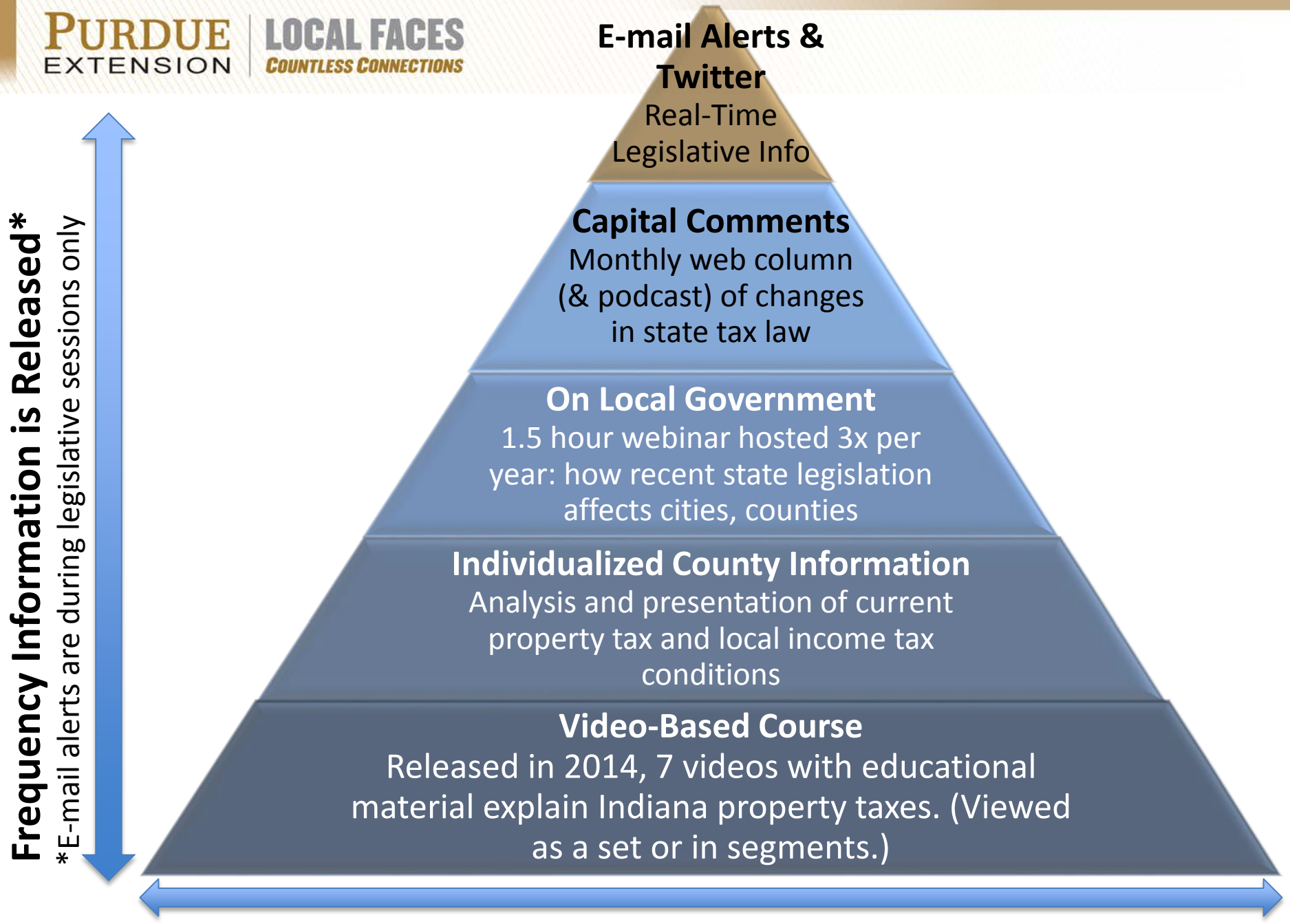

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#HappyBirthdayIndiana at the @IndianaMuseum! #StatehoodDay

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Which County?

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