

**Ranking of County Rates  
for Local Income Tax and Property Tax**

**Prepared by Peters Franklin Financial Consultants**

**April 29, 2024**

MONTGOMERY COUNTY

|                         | <u>Local Income</u><br><u>Tax (LIT)</u><br><u>Expenditure</u><br><u>Rate</u> | <u>Property Tax</u><br><u>Relief Rate</u> | <u>Total LIT Rate</u> | <u>Property Tax</u><br><u>Rate</u> |
|-------------------------|------------------------------------------------------------------------------|-------------------------------------------|-----------------------|------------------------------------|
|                         | 1.9500%                                                                      | 0.7000%                                   | 2.6500%               | \$ 0.5078                          |
| Rank out of 92 counties | Tied 15th                                                                    | 9th                                       | Tied 8th              | 40th                               |

## Local Income Tax EXPENDITURE RATE

| Rank | County Name | Cert Share Rate | Public Safety Rate | Economic         | LIT Correctional | Total Expenditure Rate |
|------|-------------|-----------------|--------------------|------------------|------------------|------------------------|
|      |             |                 |                    | Development Rate | Rate             |                        |
| 1    | Owen        | 1.0000%         | 1.0000%            | 0.3000%          | 0.2000%          | 2.5000%                |
| 2    | Pulaski     | 1.4000%         | 0.5250%            | 0.5750%          | 0.0000%          | 2.5000%                |
| 3    | Wabash      | 1.7100%         | 0.3400%            | 0.2500%          | 0.2000%          | 2.5000%                |
| 4    | Blackford   | 1.0000%         | 1.0500%            | 0.2500%          | 0.0000%          | 2.3000%                |
| 5    | Jennings    | 1.0000%         | 1.0000%            | 0.2500%          | 0.0000%          | 2.2500%                |
| 6    | Martin      | 0.8000%         | 0.2500%            | 1.2000%          | 0.0000%          | 2.2500%                |
| 7    | Randolph    | 1.7500%         | 0.2500%            | 0.2500%          | 0.0000%          | 2.2500%                |
| 8    | White       | 2.0000%         | 0.0000%            | 0.2500%          | 0.0000%          | 2.2500%                |
| 9    | Carroll     | 1.6333%         | 0.0900%            | 0.1500%          | 0.2000%          | 2.0733%                |
| 10   | Parke       | 1.4700%         | 0.2500%            | 0.3400%          | 0.0000%          | 2.0600%                |
| 11   | Ripley      | 1.0000%         | 0.6000%            | 0.2500%          | 0.2000%          | 2.0500%                |
| 12   | Brown       | 1.5234%         | 0.2500%            | 0.2500%          | 0.0000%          | 2.0234%                |
| 13   | Tipton      | 1.4960%         | 0.1300%            | 0.3740%          | 0.0000%          | 2.0000%                |
| 14   | Washington  | 1.3900%         | 0.2900%            | 0.3200%          | 0.0000%          | 2.0000%                |
| 15   | Fulton      | 1.0000%         | 0.5500%            | 0.2000%          | 0.2000%          | 1.9500%                |
| 16   | Montgomery  | 1.0000%         | 0.9500%            | 0.0000%          | 0.0000%          | 1.9500%                |
| 17   | Cass        | 1.0000%         | 0.5000%            | 0.2500%          | 0.2000%          | 1.9500%                |
| 18   | Clinton     | 1.0000%         | 0.5000%            | 0.2500%          | 0.2000%          | 1.9500%                |
| 19   | Greene      | 1.0000%         | 0.5000%            | 0.2500%          | 0.2000%          | 1.9500%                |
| 20   | Huntington  | 1.1200%         | 0.3500%            | 0.2500%          | 0.2000%          | 1.9200%                |
| 21   | Wells       | 1.4000%         | 0.2000%            | 0.2500%          | 0.0700%          | 1.9200%                |
| 22   | Monroe      | 0.9482%         | 0.2500%            | 0.6900%          | 0.0100%          | 1.8982%                |
| 23   | Putnam      | 1.0000%         | 0.4000%            | 0.2500%          | 0.2000%          | 1.8500%                |
| 24   | Jasper      | 1.2215%         | 0.3725%            | 0.2500%          | 0.0000%          | 1.8440%                |
| 25   | Ohio        | 1.0000%         | 0.8000%            | 0.0000%          | 0.0000%          | 1.8000%                |
| 26   | Warren      | 1.3000%         | 0.3000%            | 0.2000%          | 0.0000%          | 1.8000%                |
| 27   | Decatur     | 1.2700%         | 0.2500%            | 0.2500%          | 0.0000%          | 1.7700%                |
| 28   | Bartholomew | 1.2500%         | 0.0500%            | 0.2500%          | 0.2000%          | 1.7500%                |
| 29   | Madison     | 1.0000%         | 0.5500%            | 0.0000%          | 0.2000%          | 1.7500%                |
| 30   | Scott       | 1.0000%         | 0.7500%            | 0.0000%          | 0.0000%          | 1.7500%                |
| 31   | Vigo        | 0.7500%         | 0.3000%            | 0.5000%          | 0.2000%          | 1.7500%                |
| 32   | Orange      | 1.0000%         | 0.5000%            | 0.2500%          | 0.0000%          | 1.7500%                |
| 33   | Union       | 1.0000%         | 0.5000%            | 0.2500%          | 0.0000%          | 1.7500%                |
| 34   | Marion      | 1.2306%         | 0.5000%            | 0.0000%          | 0.0000%          | 1.7306%                |
| 35   | Morgan      | 1.1580%         | 0.3200%            | 0.2000%          | 0.0400%          | 1.7180%                |
| 36   | Boone       | 1.0000%         | 0.5000%            | 0.0000%          | 0.2000%          | 1.7000%                |
| 37   | Jay         | 1.2500%         | 0.2000%            | 0.2500%          | 0.0000%          | 1.7000%                |
| 38   | Knox        | 0.6000%         | 0.5000%            | 0.4000%          | 0.2000%          | 1.7000%                |
| 39   | Sullivan    | 0.0000%         | 0.0000%            | 1.5000%          | 0.2000%          | 1.7000%                |
| 40   | Whitley     | 1.0000%         | 0.2500%            | 0.2000%          | 0.2000%          | 1.6500%                |
| 41   | DeKalb      | 1.0000%         | 0.2500%            | 0.2500%          | 0.1300%          | 1.6300%                |
| 42   | Jackson     | 1.0000%         | 0.1500%            | 0.2500%          | 0.2000%          | 1.6000%                |
| 43   | Shelby      | 1.0000%         | 0.3500%            | 0.2500%          | 0.0000%          | 1.6000%                |
| 44   | Steuben     | 1.0000%         | 0.3500%            | 0.2500%          | 0.0000%          | 1.6000%                |
| 45   | Henry       | 1.0000%         | 0.3500%            | 0.0000%          | 0.2000%          | 1.5500%                |
| 46   | Hendricks   | 1.0000%         | 0.1000%            | 0.2500%          | 0.2000%          | 1.5500%                |
| 47   | Miami       | 0.5800%         | 0.3100%            | 0.6500%          | 0.0000%          | 1.5400%                |
| 48   | Grant       | 1.3000%         | 0.0000%            | 0.2400%          | 0.0000%          | 1.5400%                |
| 49   | Hancock     | 1.0000%         | 0.2400%            | 0.1000%          | 0.2000%          | 1.5400%                |
| 50   | Benton      | 1.0000%         | 0.2500%            | 0.2500%          | 0.0000%          | 1.5000%                |
| 51   | Elkhart     | 1.0000%         | 0.2500%            | 0.2500%          | 0.0000%          | 1.5000%                |
| 52   | Franklin    | 1.0000%         | 0.2500%            | 0.2500%          | 0.0000%          | 1.5000%                |
| 53   | LaGrange    | 1.0000%         | 0.2500%            | 0.2500%          | 0.0000%          | 1.5000%                |
| 54   | Noble       | 1.0000%         | 0.2500%            | 0.2500%          | 0.0000%          | 1.5000%                |

|    |             |         |         |         |         |         |
|----|-------------|---------|---------|---------|---------|---------|
| 55 | Vermillion  | 0.5000% | 0.7500% | 0.2500% | 0.0000% | 1.5000% |
| 56 | Clark       | 1.0000% | 0.2100% | 0.2500% | 0.0000% | 1.4600% |
| 57 | Crawford    | 0.7500% | 0.4500% | 0.2500% | 0.0000% | 1.4500% |
| 58 | Fountain    | 1.0000% | 0.2500% | 0.2000% | 0.0000% | 1.4500% |
| 59 | LaPorte     | 0.5000% | 0.5000% | 0.4500% | 0.0000% | 1.4500% |
| 60 | Rush        | 1.0000% | 0.1600% | 0.2500% | 0.0000% | 1.4100% |
| 61 | Johnson     | 1.0000% | 0.0000% | 0.2000% | 0.2000% | 1.4000% |
| 62 | Perry       | 0.5280% | 0.3220% | 0.5500% | 0.0000% | 1.4000% |
| 63 | Clay        | 1.0000% | 0.3500% | 0.0000% | 0.0000% | 1.3500% |
| 64 | Adams       | 0.6000% | 0.3100% | 0.4000% | 0.0000% | 1.3100% |
| 65 | Posey       | 0.4440% | 0.3500% | 0.5000% | 0.0000% | 1.2940% |
| 66 | Daviess     | 1.0000% | 0.0000% | 0.2500% | 0.0000% | 1.2500% |
| 67 | Delaware    | 0.6000% | 0.2500% | 0.4000% | 0.0000% | 1.2500% |
| 68 | Lawrence    | 1.0000% | 0.2500% | 0.0000% | 0.0000% | 1.2500% |
| 69 | Switzerland | 1.0000% | 0.2500% | 0.0000% | 0.0000% | 1.2500% |
| 70 | Wayne       | 1.0000% | 0.0000% | 0.2500% | 0.0000% | 1.2500% |
| 71 | Floyd       | 0.7500% | 0.0000% | 0.3000% | 0.2000% | 1.2500% |
| 72 | Allen       | 0.4821% | 0.1000% | 0.5300% | 0.1100% | 1.2221% |
| 73 | Dearborn    | 0.6000% | 0.4000% | 0.0000% | 0.2000% | 1.2000% |
| 74 | Dubois      | 0.6000% | 0.0000% | 0.4000% | 0.2000% | 1.2000% |
| 75 | Fayette     | 1.0000% | 0.0000% | 0.0000% | 0.2000% | 1.2000% |
| 76 | Howard      | 0.7000% | 0.1000% | 0.2000% | 0.2000% | 1.2000% |
| 77 | Pike        | 0.0000% | 0.5500% | 0.6500% | 0.0000% | 1.2000% |
| 78 | St. Joseph  | 0.3596% | 0.3900% | 0.4000% | 0.0000% | 1.1496% |
| 79 | Tippecanoe  | 0.5589% | 0.1800% | 0.4000% | 0.0000% | 1.1389% |
| 80 | Vanderburgh | 0.9035% | 0.2000% | 0.0000% | 0.0000% | 1.1035% |
| 81 | Hamilton    | 1.0000% | 0.1000% | 0.0000% | 0.0000% | 1.1000% |
| 82 | Jefferson   | 0.0000% | 0.3800% | 0.3500% | 0.3000% | 1.0300% |
| 83 | Harrison    | 0.7500% | 0.2500% | 0.0000% | 0.0000% | 1.0000% |
| 84 | Kosciusko   | 0.7000% | 0.0000% | 0.3000% | 0.0000% | 1.0000% |
| 85 | Marshall    | 1.0000% | 0.0000% | 0.0000% | 0.0000% | 1.0000% |
| 86 | Newton      | 1.0000% | 0.0000% | 0.0000% | 0.0000% | 1.0000% |
| 87 | Starke      | 0.5000% | 0.0000% | 0.5000% | 0.0000% | 1.0000% |
| 88 | Warrick     | 0.0000% | 0.5000% | 0.5000% | 0.0000% | 1.0000% |
| 89 | Gibson      | 0.2000% | 0.0000% | 0.5000% | 0.2000% | 0.9000% |
| 90 | Spencer     | 0.2611% | 0.0000% | 0.5000% | 0.0000% | 0.7611% |
| 91 | Lake        | 0.0000% | 0.2500% | 0.2500% | 0.0000% | 0.5000% |
| 92 | Porter      | 0.0000% | 0.0000% | 0.5000% | 0.0000% | 0.5000% |

## Local Income Tax Property Tax Relief RATE

| Rank | County Name | Property Tax |
|------|-------------|--------------|
|      |             | Relief Rate  |
| 1    | Fayette     | 1.1200%      |
| 2    | Morgan      | 1.0020%      |
| 3    | Cass        | 1.0000%      |
| 4    | Grant       | 1.0000%      |
| 5    | Lake        | 1.0000%      |
| 6    | Jasper      | 0.8500%      |
| 7    | Clay        | 0.7500%      |
| 8    | Miami       | 0.7500%      |
| 9    | Montgomery  | 0.7000%      |
| 10   | St. Joseph  | 0.6004%      |
| 11   | Jay         | 0.6000%      |
| 12   | Brown       | 0.5000%      |
| 13   | Clark       | 0.5000%      |
| 14   | Clinton     | 0.5000%      |
| 15   | DeKalb      | 0.5000%      |
| 16   | Howard      | 0.5000%      |
| 17   | Jackson     | 0.5000%      |
| 18   | Lawrence    | 0.5000%      |
| 19   | Madison     | 0.5000%      |
| 20   | Randolph    | 0.5000%      |
| 21   | Fulton      | 0.4800%      |
| 22   | Parke       | 0.4000%      |
| 23   | Wabash      | 0.4000%      |
| 24   | Allen       | 0.3679%      |
| 25   | Pulaski     | 0.3500%      |
| 26   | Warren      | 0.3200%      |
| 27   | Adams       | 0.2900%      |
| 28   | Benton      | 0.2900%      |
| 29   | Steuben     | 0.2900%      |
| 30   | Daviess     | 0.2500%      |
| 31   | Delaware    | 0.2500%      |
| 32   | Elkhart     | 0.2500%      |
| 33   | Hancock     | 0.2500%      |
| 34   | Henry       | 0.2500%      |
| 35   | Jennings    | 0.2500%      |
| 36   | Martin      | 0.2500%      |
| 37   | Noble       | 0.2500%      |
| 38   | Putnam      | 0.2500%      |
| 39   | Carroll     | 0.2000%      |

|    |             |         |
|----|-------------|---------|
| 40 | Tipton      | 0.2000% |
| 41 | Scott       | 0.1600% |
| 42 | Hendricks   | 0.1500% |
| 43 | LaGrange    | 0.1500% |
| 44 | Tippecanoe  | 0.1411% |
| 45 | Wells       | 0.1400% |
| 46 | Ripley      | 0.1300% |
| 47 | Floyd       | 0.1000% |
| 48 | Fountain    | 0.1000% |
| 49 | Vanderburgh | 0.0965% |
| 50 | Rush        | 0.0900% |
| 51 | Decatur     | 0.0800% |
| 52 | White       | 0.0700% |
| 53 | Starke      | 0.0600% |
| 54 | Posey       | 0.0560% |
| 55 | Monroe      | 0.0518% |
| 56 | Marion      | 0.0394% |
| 57 | Spencer     | 0.0389% |
| 58 | Whitley     | 0.0329% |
| 59 | Bartholomew | 0.0000% |
| 60 | Blackford   | 0.0000% |
| 61 | Boone       | 0.0000% |
| 62 | Crawford    | 0.0000% |
| 63 | Dearborn    | 0.0000% |
| 64 | Dubois      | 0.0000% |
| 65 | Franklin    | 0.0000% |
| 66 | Gibson      | 0.0000% |
| 67 | Greene      | 0.0000% |
| 68 | Hamilton    | 0.0000% |
| 69 | Harrison    | 0.0000% |
| 70 | Huntington  | 0.0000% |
| 71 | Jefferson   | 0.0000% |
| 72 | Johnson     | 0.0000% |
| 73 | Knox        | 0.0000% |
| 74 | Kosciusko   | 0.0000% |
| 75 | LaPorte     | 0.0000% |
| 76 | Marshall    | 0.0000% |
| 77 | Newton      | 0.0000% |
| 78 | Ohio        | 0.0000% |
| 79 | Orange      | 0.0000% |
| 80 | Owen        | 0.0000% |
| 81 | Perry       | 0.0000% |
| 82 | Pike        | 0.0000% |
| 83 | Porter      | 0.0000% |

|    |             |         |
|----|-------------|---------|
| 84 | Shelby      | 0.0000% |
| 85 | Sullivan    | 0.0000% |
| 86 | Switzerland | 0.0000% |
| 87 | Union       | 0.0000% |
| 88 | Vermillion  | 0.0000% |
| 89 | Vigo        | 0.0000% |
| 90 | Warrick     | 0.0000% |
| 91 | Washington  | 0.0000% |
| 92 | Wayne       | 0.0000% |

## TOTAL Local Income Tax RATE

| <u>Rank</u> | <u>County Name</u> | <u>Total LIT Rate</u> |
|-------------|--------------------|-----------------------|
| 1           | Randolph           | 3.0000%               |
| 2           | Cass               | 2.9500%               |
| 3           | Wabash             | 2.9000%               |
| 4           | Jasper             | 2.8640%               |
| 5           | Pulaski            | 2.8500%               |
| 6           | Morgan             | 2.7200%               |
| 7           | Fulton             | 2.6800%               |
| 8           | Clinton            | 2.6500%               |
| 9           | Montgomery         | 2.6500%               |
| 10          | Parke              | 2.6500%               |
| 11          | Tipton             | 2.6000%               |
| 12          | Fayette            | 2.5700%               |
| 13          | Grant              | 2.5500%               |
| 14          | Miami              | 2.5400%               |
| 15          | Brown              | 2.5234%               |
| 16          | Blackford          | 2.5000%               |
| 17          | Decatur            | 2.5000%               |
| 18          | Jennings           | 2.5000%               |
| 19          | Martin             | 2.5000%               |
| 20          | Owen               | 2.5000%               |
| 21          | Jay                | 2.4500%               |
| 22          | Ripley             | 2.3800%               |
| 23          | Clay               | 2.3500%               |
| 24          | White              | 2.3200%               |
| 25          | Putnam             | 2.3000%               |
| 26          | Carroll            | 2.2733%               |
| 27          | Madison            | 2.2500%               |
| 28          | Scott              | 2.1600%               |
| 29          | Greene             | 2.1500%               |
| 30          | DeKalb             | 2.1300%               |
| 31          | Warren             | 2.1200%               |
| 32          | Fountain           | 2.1000%               |
| 33          | Jackson            | 2.1000%               |
| 34          | Rush               | 2.1000%               |
| 35          | Wells              | 2.1000%               |
| 36          | Monroe             | 2.0350%               |
| 37          | Marion             | 2.0200%               |
| 38          | Clark              | 2.0000%               |
| 39          | Elkhart            | 2.0000%               |
| 40          | Ohio               | 2.0000%               |

|    |             |         |
|----|-------------|---------|
| 41 | Union       | 2.0000% |
| 42 | Vigo        | 2.0000% |
| 43 | Washington  | 2.0000% |
| 44 | Steuben     | 1.9900% |
| 45 | Howard      | 1.9500% |
| 46 | Huntington  | 1.9500% |
| 47 | Hancock     | 1.9400% |
| 48 | Henry       | 1.8000% |
| 49 | Benton      | 1.7900% |
| 50 | Bartholomew | 1.7500% |
| 51 | Lawrence    | 1.7500% |
| 52 | Noble       | 1.7500% |
| 53 | Orange      | 1.7500% |
| 54 | St. Joseph  | 1.7500% |
| 55 | Starke      | 1.7100% |
| 56 | Boone       | 1.7000% |
| 57 | Franklin    | 1.7000% |
| 58 | Hendricks   | 1.7000% |
| 59 | Knox        | 1.7000% |
| 60 | Sullivan    | 1.7000% |
| 61 | Whitley     | 1.6829% |
| 62 | Crawford    | 1.6500% |
| 63 | LaGrange    | 1.6500% |
| 64 | Adams       | 1.6000% |
| 65 | Shelby      | 1.6000% |
| 66 | Allen       | 1.5900% |
| 67 | Daviess     | 1.5000% |
| 68 | Delaware    | 1.5000% |
| 69 | Lake        | 1.5000% |
| 70 | Vermillion  | 1.5000% |
| 71 | LaPorte     | 1.4500% |
| 72 | Posey       | 1.4500% |
| 73 | Dearborn    | 1.4000% |
| 74 | Johnson     | 1.4000% |
| 75 | Perry       | 1.4000% |
| 76 | Floyd       | 1.3900% |
| 77 | Tippecanoe  | 1.2800% |
| 78 | Marshall    | 1.2500% |
| 79 | Switzerland | 1.2500% |
| 80 | Vanderburgh | 1.2500% |
| 81 | Wayne       | 1.2500% |
| 82 | Dubois      | 1.2000% |
| 83 | Pike        | 1.2000% |
| 84 | Hamilton    | 1.1000% |

|    |           |         |
|----|-----------|---------|
| 85 | Jefferson | 1.0300% |
| 86 | Harrison  | 1.0000% |
| 87 | Kosciusko | 1.0000% |
| 88 | Newton    | 1.0000% |
| 89 | Warrick   | 1.0000% |
| 90 | Gibson    | 0.9000% |
| 91 | Spencer   | 0.8000% |
| 92 | Porter    | 0.5000% |