

# Property Tax Payments, 2002-2003 - Decatur County -

*Indiana Legislative Services Agency*

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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.

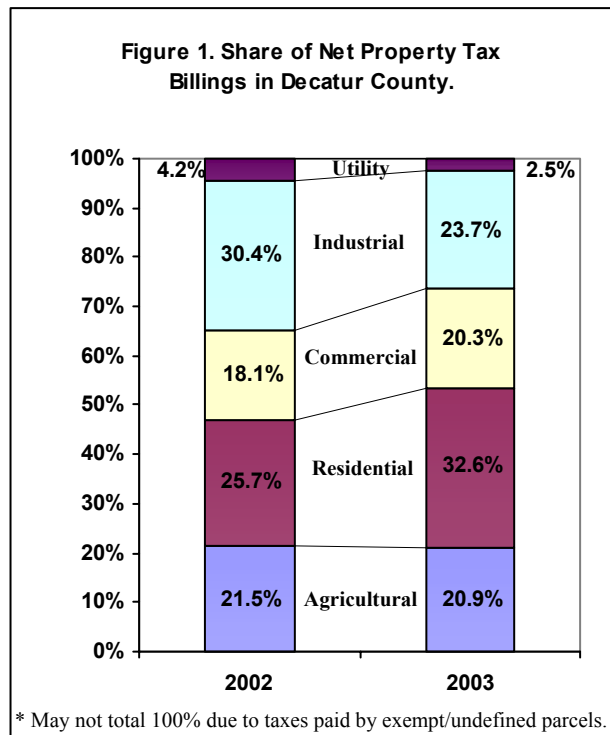
*State Tax Credits Increased in Decatur County from \$3.8 Million in 2002 to \$7.5 Million in 2003.*

The General Assembly's restructuring provisions increased state tax credits statewide in 2003 from \$1.12

Property Class	Change In		
	Total Gross AV	Net AV	Net Tax Bill
Agricultural	81.6%	72.8%	-2.2%
Residential (All)	119.5%	98.5%	27.5%
Homestead Only	118.4%	86.7%	19.8%
Commercial	47.9%	50.8%	12.9%
Industrial	3.5%	-0.9%	-21.8%
Utility	-15.6%	-15.6%	-40.5%
Avg. All Classes	62.3%	51.4%	0.5%

billion to \$1.87 billion, an increase of approximately \$748 million. In Decatur County, state tax credits increased from \$3.8 million to \$7.5 million, an increase of \$3.7 million. This paper provides a brief summary of how these factors changed property tax liabilities in Decatur County.

**Tax Shifts.** Decatur County saw a property tax shift from agricultural, industrial, and utility property owners to residential and commercial property owners. Tax bills paid by residential and commercial property owners increased, while tax bills paid by agricultural, 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 classes of property was that the total of real plus personal property net assessed values (AV) of residential and commercial property increased, while the net assessed values of industrial and utility property decreased. Net assessed values of residential property almost doubled, and commercial net AV rose by half. Agricultural assessments also rose substantially, but this property was located in taxing districts that saw



bigger reductions in tax rates. These figures include the effects of new construction, demolition and remodeling of property, as well as the effects of reassessment, tax restructuring and levy increases.

*Homeowners and Renters.* The residential property type includes both homestead and non-homestead residential property. Owners of residential homesteads in Decatur County saw their tax bills increase by a smaller amount than the average residential property increase. Taxes on agricultural homesteads declined. 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 Decatur County, more than two-thirds of residential property owners (including both homeowners and rental property owners) saw tax bill increases than decreases in 2003. Separately, more than half of all homestead owners saw increases rather than decreases.

	<b>Residential - Actual -</b>	<b>Homestead - Actual -</b>	<b>Residential - NO Levy Change -</b>	<b>Homestead - NO Levy Change -</b>
<b>Increased</b>	70.4%	57.1%	61.1%	40.4%
<b>Decreased</b>	29.6%	42.9%	38.9%	59.6%
<b>Increased 100% or More</b>	23.7%	8.2%	19.6%	6.4%
<b>Decreased 25% or More</b>	12.3%	16.2%	17.6%	24.2%
<b>Average Change (\$)</b>	\$83	\$39	\$30	-\$40
<b>Average Change (%)</b>	21.5%	6.0%	7.8%	-6.2%

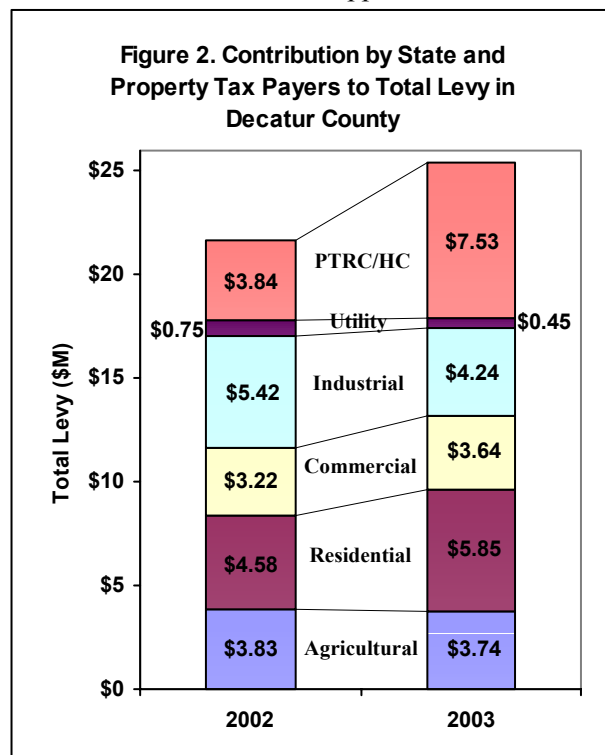
\* Percentages represent the percentage of parcels affected.

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 60% of all residential property owners would have seen tax increases, and close to 40% would have seen tax decreases. About 60% of all homesteads 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 Decatur County fell slightly. Overall, agricultural homestead taxes fell while agricultural business taxes increased by a small amount. The net assessed value on non-homestead agricultural real property almost 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.

*Business.* Taxes on industrial and utility property fell in Decatur County because assessed values rose 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 Decatur County reduced tax rates, and this cut tax bills for owners of property with smaller assessment increases, like industrial and utility property.

**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 Decatur County by PTRC and state homestead credit payments increased by approximately 96%, from \$3.8 million to \$7.5 million.

Table 3 shows estimates of how Decatur 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, and agricultural property owners would have seen a tax increase. The increases in the homestead deduction and PTRC in the tax restructuring reduced the size of these tax increases. Decatur County residential property taxes still increased because the reassessment business-to-residential tax shift, plus the increase in the tax levy, was not fully offset by the rise in the homestead deduction and higher state PTRC payments. The larger PTRC payments are also responsible for reducing taxes for agricultural, commercial and industrial property. The percentage changes in the “With Restructuring” column of Table 3 correspond to the changes in the net levies in Figure 2.

<b>Property Type</b>	<b>No Restructuring (Estimated)</b>	<b>With Restructuring (Actual)</b>	<b>Difference</b>
Agricultural	18.0%	-2.2%	-20.2%
Residential (All)	75.7%	27.5%	-48.2%
Homestead Only	91.0%	19.8%	-71.2%
Commercial	22.0%	12.9%	-9.0%
Industrial	-18.4%	-21.8%	-3.4%
Utility	-44.7%	-40.5%	4.1%

**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.

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

	<b>Total</b>	<b>Agriculture</b>	<b>Residential</b>	<b>Res-Hmstd</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Utility</b>
<b>Pay 2002</b>							
Real Gross Assessed Value	630,268,730	199,930,793	283,885,070	210,862,587	79,258,604	66,604,107	0
Real Deductions	68,446,446	10,624,211	55,515,973	55,515,973	2,232,329	52,000	0
Real Net Assessed Value	561,822,284	189,306,582	228,369,097	155,346,614	77,026,275	66,552,107	0
Personal Gross Assd. Value	347,931,127	26,809,480	3,560,330	0	83,429,680	196,173,887	37,957,750
Personal Deductions	35,262,610	0	660	0	19,294,210	15,967,740	0
Personal Net Assd. Value	312,668,517	26,809,480	3,559,670	0	64,135,470	180,206,147	37,957,750
Total Gross Assessed Value	978,199,857	226,740,273	287,445,400	210,862,587	162,688,285	262,777,994	37,957,750
Total Deductions	103,709,056	10,624,211	55,516,633	55,515,973	21,526,539	16,019,740	0
Total Net Assessed Value	874,490,801	216,116,062	231,928,767	155,346,614	141,161,746	246,758,254	37,957,750
Gross Levy	21,706,298	4,647,122	5,899,503	3,960,146	3,825,806	6,429,441	888,148
PTRC (Calculated)	3,430,159	731,960	941,795	631,477	605,906	1,008,035	139,873
State/County Homestead Cr. (Calculated)	461,545	88,266	373,279	373,279	0	0	0
Net Levy	17,814,595	3,826,897	4,584,429	2,955,390	3,219,900	5,421,406	748,275
<b>Pay 2003</b>							
Real Gross Assessed Value	1,233,992,320	383,379,629	627,161,467	460,463,280	145,712,532	77,528,832	0
Real Deductions	226,097,900	38,269,180	170,435,093	170,435,093	8,490,706	8,902,921	0
Real Net Assessed Value	1,007,894,420	345,110,449	456,726,374	290,028,187	137,221,826	68,625,911	0
Personal Gross Assd. Value	353,592,600	28,314,160	3,741,610	0	94,944,904	194,567,956	32,023,970
Personal Deductions	37,927,667	0	660	0	19,246,600	18,680,407	0
Personal Net Assd. Value	315,664,933	28,314,160	3,740,950	0	75,698,304	175,887,549	32,023,970
Total Gross Assessed Value	1,587,584,920	411,693,789	630,903,077	460,463,280	240,657,436	272,096,788	32,023,970
Total Deductions	264,025,567	38,269,180	170,435,753	170,435,093	27,737,306	27,583,328	0
Total Net Assessed Value	1,323,559,353	373,424,609	460,467,324	290,028,187	212,920,130	244,513,460	32,023,970
Gross Levy	25,614,143	5,701,525	9,072,184	5,753,800	4,860,071	5,409,172	566,383
PTRC (Calculated)	7,148,454	1,874,225	2,756,686	1,744,418	1,223,913	1,170,907	121,338
State/County Homestead Cr. (Calculated)	554,308	84,937	469,371	469,371	0	0	0
Net Levy	17,911,381	3,742,362	5,846,126	3,540,011	3,636,158	4,238,265	445,045
<b>COMPARISONS</b>							
<b>Net Levy Percent Change</b>	<b>0.5%</b>	<b>-2.2%</b>	<b>27.5%</b>	<b>19.8%</b>	<b>12.9%</b>	<b>-21.8%</b>	<b>-40.5%</b>
<b>Contributions to Tax Bill Changes, 2002-2003</b>							
<b>Percent Changes</b>	<b>Total</b>	<b>Agriculture</b>	<b>Residential</b>	<b>Res-Hmstd</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Utility</b>
Gross Real AV	95.8%	91.8%	120.9%	118.4%	83.8%	16.4%	
Gross Personal AV	1.6%	5.6%	5.1%	0.0%	13.8%	-0.8%	-15.6%
Total Gross Assessed Value	62.3%	81.6%	119.5%	118.4%	47.9%	3.5%	-15.6%
Net Assessed Value	51.4%	72.8%	98.5%	86.7%	50.8%	-0.9%	-15.6%
Gross Levy	18.0%	22.7%	53.8%	45.3%	27.0%	-15.9%	-36.2%
Net Levy	0.5%	-2.2%	27.5%	19.8%	12.9%	-21.8%	-40.5%
<b>Actual State Credits, 2002 and 2003</b>							
	<b>2002</b>	<b>2003</b>	<b>Change</b>	<b>Change%</b>			
PTRC (Abstract)	3,337,311	6,960,399	3,623,088	108.6%			
State Homestead Cr. (Abstract)	503,639	566,338	62,699	12.4%			
Total State Credits (Abstract)	3,840,950	7,526,737	3,685,786	96.0%			

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

Property Classification	2002		2003		2002	2003	Change
	Net Tax	Net Tax	Difference***	Change***	% of Total Real + Pers	% of Total Real + Pers	
<b><u>Real + Personal</u></b>							
Agricultural	3,826,897	3,742,362	-84,535	-2.2%	21.5%	20.9%	-0.6%
Residential	4,584,429	5,846,126	1,261,697	27.5%	25.7%	32.6%	6.9%
Commercial	3,219,900	3,636,158	416,258	12.9%	18.1%	20.3%	2.2%
Industrial	5,421,406	4,238,265	-1,183,141	-21.8%	30.4%	23.7%	-6.8%
Utility	748,275	445,045	-303,230	-40.5%	4.2%	2.5%	-1.7%
Exempt	17,259	7,486	-9,773	-56.6%	0.1%	0.0%	-0.1%
Undefined	13,688	3,425	-10,263	-75.0%	0.1%	0.0%	-0.1%
<b>Total</b>	<b>17,831,854</b>	<b>17,918,867</b>	<b>87,013</b>	<b>0.5%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>
<b><u>Real Property Only</u></b>							
Agricultural	3,341,637	3,411,296	69,659	2.1%	18.7%	19.0%	0.3%
Residential	4,511,253	5,799,136	1,287,883	28.5%	25.3%	32.4%	7.1%
Commercial	1,818,004	2,281,047	463,043	25.5%	10.2%	12.7%	2.5%
Industrial	1,477,831	1,094,400	-383,431	-25.9%	8.3%	6.1%	-2.2%
Utility	0	0	0	0.0%	0.0%	0.0%	0.0%
Exempt	17,259	7,486	-9,773	-56.6%	0.1%	0.0%	-0.1%
Undefined	13,688	3,425	-10,263	-75.0%	0.1%	0.0%	-0.1%
<b>Total</b>	<b>11,179,672</b>	<b>12,596,790</b>	<b>1,417,118</b>	<b>12.7%</b>	<b>62.7%</b>	<b>70.3%</b>	<b>7.6%</b>
Agricultural Homesteads	1,378,523	1,258,892	-119,631	-8.7%	7.7%	7.0%	-0.7%
Residential Homesteads	2,955,390	3,540,011	584,621	19.8%	16.6%	19.8%	3.2%
<b>Total Homesteads</b>	<b>4,333,913</b>	<b>4,798,903</b>	<b>464,990</b>	<b>10.7%</b>	<b>24.3%</b>	<b>26.8%</b>	<b>2.5%</b>
Non-Homestead Residential	1,555,863	2,259,125	703,262	45.2%	8.7%	12.6%	3.9%
Apartments (Over 4 Units)	333,572	315,559	-18,013	-5.4%	1.9%	1.8%	-0.1%
<b><u>Personal Property Only</u></b>							
Agricultural	485,259	331,066	-154,193	-31.8%	2.7%	1.8%	-0.9%
Residential	73,176	46,990	-26,186	-35.8%	0.4%	0.3%	-0.1%
Commercial	1,401,896	1,355,111	-46,785	-3.3%	7.9%	7.6%	-0.3%
Industrial	3,943,575	3,143,865	-799,710	-20.3%	22.1%	17.5%	-4.6%
Utility	748,275	445,045	-303,230	-40.5%	4.2%	2.5%	-1.7%
<b>Total</b>	<b>6,652,181</b>	<b>5,322,077</b>	<b>-1,330,104</b>	<b>-20.0%</b>	<b>37.3%</b>	<b>29.7%</b>	<b>-7.6%</b>
Total Depreciables	4,048,017	3,359,154	-688,863	-17.0%	22.7%	18.7%	-4.0%
Total Inventory	2,530,988	1,915,933	-615,055	-24.3%	14.2%	10.7%	-3.5%
<b><u>Agricultural Only</u></b>							
Ag Non-Hmstd Real	1,963,114	2,152,404	189,290	9.6%	11.0%	12.0%	1.0%
Ag Personal	485,259	331,066	-154,193	-31.8%	2.7%	1.8%	-0.9%
<b>Total Ag Business</b>	<b>2,448,373</b>	<b>2,483,470</b>	<b>35,097</b>	<b>1.4%</b>	<b>13.7%</b>	<b>13.9%</b>	<b>0.1%</b>
Ag Homesteads	1,378,523	1,258,892	-119,631	-8.7%	7.7%	7.0%	-0.7%

\* "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\*\***  
**Decatur County**

Property Classification	2002	2003	Difference***	Change***	2002	2003	Change
	Net AV	Net AV			% of Total Real + Pers	% of Total Real + Pers	
<b><u>Real + Personal</u></b>							
Agricultural	216,116,062	373,424,609	157,308,547	72.8%	24.7%	28.2%	3.5%
Residential	231,928,767	460,467,324	228,538,557	98.5%	26.5%	34.8%	8.3%
Commercial	141,161,746	212,920,130	71,758,384	50.8%	16.1%	16.1%	0.0%
Industrial	246,758,254	244,513,460	-2,244,794	-0.9%	28.2%	18.5%	-9.7%
Utility	37,957,750	32,023,970	-5,933,780	-15.6%	4.3%	2.4%	-1.9%
Exempt	795,930	521,950	-273,980	-34.4%	0.1%	0.0%	-0.1%
Undefined	568,222	209,859	-358,363	-63.1%	0.1%	0.0%	0.0%
<b>Total</b>	<b>875,286,731</b>	<b>1,324,081,302</b>	<b>448,794,571</b>	<b>51.3%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>
<b><u>Real Property Only</u></b>							
Agricultural	189,306,582	345,110,449	155,803,867	82.3%	21.6%	26.1%	4.4%
Residential	228,369,097	456,726,374	228,357,277	100.0%	26.1%	34.5%	8.4%
Commercial	77,026,275	137,221,826	60,195,551	78.1%	8.8%	10.4%	1.6%
Industrial	66,552,107	68,625,911	2,073,804	3.1%	7.6%	5.2%	-2.4%
Utility	0	0	0	0.0%	0.0%	0.0%	0.0%
Exempt	795,930	521,950	-273,980	-34.4%	0.1%	0.0%	-0.1%
Undefined	568,222	209,859	-358,363	-63.1%	0.1%	0.0%	0.0%
<b>Total</b>	<b>562,618,213</b>	<b>1,008,416,369</b>	<b>445,798,156</b>	<b>79.2%</b>	<b>64.3%</b>	<b>76.2%</b>	<b>11.9%</b>
Agricultural Homesteads	80,869,905	131,020,958	50,151,053	62.0%	9.2%	9.9%	0.7%
Residential Homesteads	155,346,614	290,028,187	134,681,573	86.7%	17.7%	21.9%	4.2%
<b>Total Homesteads</b>	<b>236,216,519</b>	<b>421,049,145</b>	<b>184,832,626</b>	<b>78.2%</b>	<b>27.0%</b>	<b>31.8%</b>	<b>4.8%</b>
Non-Homestead Residential	73,022,483	166,698,188	93,675,705	128.3%	8.3%	12.6%	4.2%
Apartments (Over 4 Units)	13,570,133	18,195,931	4,625,798	34.1%	1.6%	1.4%	-0.2%
<b><u>Personal Property Only</u></b>							
Agricultural	26,809,480	28,314,160	1,504,680	5.6%	3.1%	2.1%	-0.9%
Residential	3,559,670	3,740,950	181,280	5.1%	0.4%	0.3%	-0.1%
Commercial	64,135,470	75,698,304	11,562,834	18.0%	7.3%	5.7%	-1.6%
Industrial	180,206,147	175,887,549	-4,318,598	-2.4%	20.6%	13.3%	-7.3%
Utility	37,957,750	32,023,970	-5,933,780	-15.6%	4.3%	2.4%	-1.9%
<b>Total</b>	<b>312,668,517</b>	<b>315,664,933</b>	<b>2,996,416</b>	<b>1.0%</b>	<b>35.7%</b>	<b>23.8%</b>	<b>-11.9%</b>
Total Depreciables	188,414,622	196,443,168	8,028,546	4.3%	21.5%	14.8%	-6.7%
Total Inventory	120,694,225	115,480,815	-5,213,410	-4.3%	13.8%	8.7%	-5.1%
<b><u>Agricultural Only</u></b>							
Ag Non-Hmstd Real	108,436,678	214,089,492	105,652,814	97.4%	12.4%	16.2%	3.8%
Ag Personal	26,809,480	28,314,160	1,504,680	5.6%	3.1%	2.1%	-0.9%
<b>Total Ag Business</b>	<b>135,246,158</b>	<b>242,403,652</b>	<b>107,157,494</b>	<b>79.2%</b>	<b>15.5%</b>	<b>18.3%</b>	<b>2.9%</b>
Ag Homesteads	80,869,905	131,020,958	50,151,053	62.0%	9.2%	9.9%	0.7%

\* "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.

**Decatur County  
Residential Property Summary  
2003 Reassessment**

<b>Property Type</b>	<b>Change in Gross AV 2001 to 2003</b>	<b>Change in Net AV 2001 to 2003</b>	<b>Change in Net Tax 2002 to 2003</b>	<b>Change in Net Tax With NO Cert. Levy Chg. 2002 to 2003</b>
All Real Residential Properties	136%	105%	32%	17%
Comparable Residential Real Prop.	119%	88%	22%	8%
Comparable Homesteads	114%	67%	6%	-6%

**Distribution of Net Tax Changes on Comparable Residential Property**

<b>% Change</b>	<b>2002 to 2003 Actual Bills All Residential Property</b>		<b>2002 to 2003 Actual Bills Homesteads Only</b>		<b>2002 to 2003 Recomputed Bills With NO Certified Levy Change All Residential Property</b>		<b>2002 to 2003 Recomputed Bills With NO Certified Levy Change Homesteads</b>	
Over 300%	453	4.0%	107	2.3%	343	3.1%	93	2.0%
200% to 300%	568	5.1%	73	1.6%	283	2.5%	43	0.9%
100% to 200%	1,642	14.6%	202	4.3%	1,571	14.0%	165	3.5%
50% to 100%	1,711	15.3%	373	8.0%	1,571	14.0%	247	5.3%
25% to 50%	1,129	10.1%	589	12.6%	957	8.5%	333	7.1%
10% to 25%	1,073	9.6%	716	15.3%	864	7.7%	454	9.7%
5% to 10%	460	4.1%	287	6.2%	380	3.4%	233	5.0%
0 to 5%	861	7.7%	319	6.8%	882	7.9%	316	6.8%
0 to -5%	395	3.5%	270	5.8%	534	4.8%	331	7.1%
-5% to -10%	357	3.2%	221	4.7%	451	4.0%	351	7.5%
-10% to -25%	1,191	10.6%	751	16.1%	1,407	12.5%	969	20.8%
-25% to -50%	997	8.9%	667	14.3%	1,484	13.2%	979	21.0%
Below -50%	381	3.4%	90	1.9%	491	4.4%	151	3.2%
	<b>11,218</b>	<b>100.0%</b>	<b>4,665</b>	<b>100.0%</b>	<b>11,218</b>	<b>100.0%</b>	<b>4,665</b>	<b>100.0%</b>
<b>Parcels With Increases</b>	<b>7,897</b>	<b>70.4%</b>	<b>2,666</b>	<b>57.1%</b>	<b>6,851</b>	<b>61.1%</b>	<b>1,884</b>	<b>40.4%</b>
<b>Parcels With Reductions</b>	<b>3,321</b>	<b>29.6%</b>	<b>1,999</b>	<b>42.9%</b>	<b>4,367</b>	<b>38.9%</b>	<b>2,781</b>	<b>59.6%</b>
<b>Average \$ Change</b>		<b>\$83</b>		<b>\$39</b>		<b>\$30</b>		<b>-\$40</b>
<b>Average % Change</b>		<b>21.5%</b>		<b>6.0%</b>		<b>7.8%</b>		<b>-6.2%</b>

"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 Decatur County Parcel Tax Data

Prepared by Legislative Services Agency, June 2005