

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Adams</b>					
All Other	\$0.04	\$0.03	\$0.06	\$0.07	\$0.01
Residential	7.80	9.54	11.84	13.15	1.32
Apartments	0.52	0.54	0.65	0.65	0.00
Agricultural	9.21	9.38	11.77	13.46	1.69
Commercial	3.49	3.57	3.98	4.06	0.08
Industrial	2.63	2.78	3.13	3.24	0.11
Personal Property	5.06	6.20	6.98	-	(6.98)
<b>Adams Total</b>	<b>\$28.76</b>	<b>\$32.05</b>	<b>\$38.39</b>	<b>\$34.62</b>	<b>-\$3.77</b>
<b>Allen</b>					
All Other	\$0.27	\$0.99	\$1.12	\$1.25	\$0.13
Residential	147.61	194.12	287.94	299.08	11.14
Apartments	15.00	17.80	25.36	25.79	0.42
Agricultural	14.37	12.75	16.05	17.63	1.58
Commercial	91.23	91.77	97.28	107.91	10.63
Industrial	25.86	28.08	27.77	31.10	3.33
Personal Property	55.86	59.43	57.10	-	(57.10)
<b>Allen Total</b>	<b>\$350.75</b>	<b>\$405.68</b>	<b>\$512.62</b>	<b>\$482.76</b>	<b>-\$29.86</b>
<b>Bartholomew</b>					
All Other	\$0.01	\$0.16	\$0.20	\$0.23	\$0.03
Residential	37.98	48.34	71.85	75.81	3.96
Apartments	4.55	5.14	7.00	7.13	0.13
Agricultural	6.85	6.39	7.86	8.94	1.07
Commercial	17.85	20.86	19.12	22.32	3.20
Industrial	10.10	12.15	11.52	13.56	2.04
Personal Property	20.98	28.77	27.51	-	(27.51)
<b>Bartholomew Total</b>	<b>\$98.42</b>	<b>\$122.09</b>	<b>\$145.07</b>	<b>\$127.99</b>	<b>-\$17.08</b>
<b>Benton</b>					
All Other	\$0.00	\$0.00	\$0.01	\$0.01	\$0.00
Residential	1.94	3.09	4.96	5.94	0.98
Apartments	0.05	0.06	0.09	0.09	0.00
Agricultural	5.55	4.97	6.73	10.07	3.34
Commercial	0.46	0.56	0.65	0.79	0.14
Industrial	0.28	0.36	0.42	0.57	0.15
Personal Property	3.94	6.79	6.82	-	(6.82)
<b>Benton Total</b>	<b>\$12.22</b>	<b>\$15.84</b>	<b>\$19.68</b>	<b>\$17.46</b>	<b>-\$2.22</b>

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<b>Blackford</b>					
All Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Residential	-	3.56	4.24	4.54	0.31
Apartments	-	0.19	0.24	0.24	0.00
Agricultural	-	2.64	3.60	3.76	0.16
Commercial	-	0.92	0.98	1.02	0.04
Industrial	-	0.95	1.00	1.02	0.02
Personal Property	-	3.38	3.71	-	(3.71)
<b>Blackford Total</b>	<b>\$0.00</b>	<b>\$11.66</b>	<b>\$13.76</b>	<b>\$10.58</b>	<b>-\$3.18</b>
<b>Boone</b>					
All Other	\$0.04	\$0.23	\$0.07	\$0.07	\$0.00
Residential	57.38	77.53	97.96	101.36	3.40
Apartments	4.80	5.45	6.30	6.54	0.23
Agricultural	8.41	7.06	8.44	8.98	0.54
Commercial	11.51	16.93	23.25	24.71	1.47
Industrial	12.73	19.81	26.56	29.38	2.82
Personal Property	7.00	10.21	9.10	-	(9.10)
<b>Boone Total</b>	<b>\$101.96</b>	<b>\$137.32</b>	<b>\$171.67</b>	<b>\$171.04</b>	<b>-\$0.63</b>
<b>Brown</b>					
All Other	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00
Residential	10.59	10.73	13.90	14.21	0.32
Apartments	0.08	0.08	0.09	0.09	0.00
Agricultural	1.36	1.49	2.02	2.06	0.05
Commercial	1.23	1.21	1.38	1.42	0.04
Industrial	0.02	0.02	0.02	0.02	0.00
Personal Property	0.45	0.47	0.48	-	(0.48)
<b>Brown Total</b>	<b>\$13.75</b>	<b>\$13.99</b>	<b>\$17.89</b>	<b>\$17.81</b>	<b>-\$0.08</b>
<b>Carroll</b>					
All Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Residential	5.98	7.43	8.37	9.16	0.79
Apartments	0.05	0.08	0.09	0.10	0.00
Agricultural	6.06	4.92	5.20	5.88	0.68
Commercial	1.14	1.22	1.10	1.22	0.12
Industrial	0.52	0.68	0.59	0.68	0.09
Personal Property	2.09	3.05	2.63	-	(2.63)
<b>Carroll Total</b>	<b>\$15.87</b>	<b>\$17.42</b>	<b>\$17.99</b>	<b>\$17.04</b>	<b>-\$0.95</b>

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Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Cass</b>					
All Other	\$0.02	\$0.01	\$0.10	\$0.12	\$0.02
Residential	8.98	10.79	14.83	15.67	0.84
Apartments	0.28	0.30	0.36	0.37	0.00
Agricultural	7.85	6.58	9.33	10.36	1.02
Commercial	3.55	3.50	3.99	4.06	0.08
Industrial	2.01	2.19	2.56	2.76	0.20
Personal Property	5.82	6.27	7.03	-	(7.03)
<b>Cass Total</b>	<b>\$28.55</b>	<b>\$29.68</b>	<b>\$38.21</b>	<b>\$33.33</b>	<b>-\$4.87</b>
<b>Clark</b>					
All Other	\$0.04	\$0.55	\$0.75	\$0.82	\$0.06
Residential	44.57	61.24	90.02	93.29	3.27
Apartments	4.10	4.96	10.28	10.35	0.07
Agricultural	5.52	5.84	7.08	7.67	0.59
Commercial	33.37	41.15	47.75	51.34	3.59
Industrial	6.94	8.26	8.06	8.90	0.84
Personal Property	15.48	18.11	15.79	-	(15.79)
<b>Clark Total</b>	<b>\$110.22</b>	<b>\$140.40</b>	<b>\$179.74</b>	<b>\$172.37</b>	<b>-\$7.36</b>
<b>Clay</b>					
All Other	\$0.00	\$0.04	\$0.01	\$0.01	\$0.00
Residential	4.04	4.29	4.28	5.68	1.39
Apartments	0.19	0.24	0.31	0.33	0.02
Agricultural	4.70	4.16	5.19	6.13	0.94
Commercial	1.66	1.82	2.00	2.10	0.10
Industrial	0.58	0.69	0.67	0.74	0.07
Personal Property	2.40	3.07	3.35	-	(3.35)
<b>Clay Total</b>	<b>\$13.58</b>	<b>\$14.34</b>	<b>\$15.81</b>	<b>\$14.98</b>	<b>-\$0.83</b>
<b>Clinton</b>					
All Other	\$0.02	\$0.03	\$0.05	\$0.06	\$0.01
Residential	9.41	11.06	12.06	14.21	2.15
Apartments	0.37	0.35	0.39	0.43	0.04
Agricultural	9.43	8.21	10.82	12.31	1.49
Commercial	3.08	3.03	3.60	3.89	0.29
Industrial	4.42	4.49	5.29	5.56	0.27
Personal Property	9.01	10.21	10.82	-	(10.82)
<b>Clinton Total</b>	<b>\$35.76</b>	<b>\$37.40</b>	<b>\$43.03</b>	<b>\$36.45</b>	<b>-\$6.57</b>

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Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Crawford</b>					
All Other	\$0.00	\$0.01	\$0.01	\$0.01	\$0.00
Residential	2.53	3.04	4.05	4.27	0.21
Apartments	0.01	0.01	0.02	0.02	-
Agricultural	2.55	2.29	3.17	3.29	0.11
Commercial	0.62	0.66	0.73	0.78	0.05
Industrial	0.34	0.35	0.37	0.41	0.04
Personal Property	1.61	1.77	1.95	-	(1.95)
<b>Crawford Total</b>	<b>\$7.69</b>	<b>\$8.16</b>	<b>\$10.29</b>	<b>\$8.76</b>	<b>-\$1.53</b>
<b>Daviess</b>					
All Other	\$0.04	\$0.03	\$0.13	\$0.14	\$0.01
Residential	7.77	9.91	14.05	15.20	1.15
Apartments	0.22	0.22	0.28	0.28	0.00
Agricultural	9.69	9.37	12.00	13.63	1.63
Commercial	3.23	3.40	3.81	4.07	0.26
Industrial	0.86	1.02	1.05	1.15	0.10
Personal Property	4.99	5.75	5.86	-	(5.86)
<b>Daviess Total</b>	<b>\$26.92</b>	<b>\$29.82</b>	<b>\$37.27</b>	<b>\$34.47</b>	<b>-\$2.79</b>
<b>Dearborn</b>					
All Other	\$0.01	\$0.10	\$0.11	\$0.11	\$0.00
Residential	21.69	26.72	29.57	30.77	1.20
Apartments	0.76	0.73	0.78	0.79	0.01
Agricultural	6.34	7.04	8.43	8.78	0.34
Commercial	8.20	8.57	9.58	9.73	0.15
Industrial	2.22	2.28	2.36	2.42	0.06
Personal Property	7.41	10.54	12.79	-	(12.79)
<b>Dearborn Total</b>	<b>\$46.68</b>	<b>\$56.03</b>	<b>\$63.62</b>	<b>\$52.60</b>	<b>-\$11.02</b>
<b>Decatur</b>					
All Other	\$0.01	\$0.00	\$0.01	\$0.01	\$0.00
Residential	7.75	10.45	14.63	15.81	1.18
Apartments	0.58	0.66	0.84	0.85	0.01
Agricultural	5.80	5.73	7.17	8.04	0.88
Commercial	3.25	3.58	4.11	4.83	0.72
Industrial	3.40	4.21	4.31	5.12	0.81
Personal Property	6.41	8.47	8.24	-	(8.24)
<b>Decatur Total</b>	<b>\$27.23</b>	<b>\$33.12</b>	<b>\$39.30</b>	<b>\$34.66</b>	<b>-\$4.64</b>

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Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>DeKalb</b>					
All Other	\$0.02	\$0.00	\$0.02	\$0.02	\$0.00
Residential	13.31	16.49	18.55	25.90	7.36
Apartments	0.78	0.71	0.88	1.04	0.16
Agricultural	5.97	4.70	5.78	7.92	2.14
Commercial	6.53	6.88	7.24	8.65	1.41
Industrial	5.79	6.03	6.60	8.58	1.99
Personal Property	12.93	14.55	15.65	-	(15.65)
<b>DeKalb Total</b>	<b>\$45.49</b>	<b>\$49.56</b>	<b>\$54.71</b>	<b>\$52.12</b>	<b>-\$2.59</b>
<b>Delaware</b>					
All Other	\$0.11	\$0.08	\$0.16	\$0.16	\$0.00
Residential	34.62	39.94	56.09	58.43	2.34
Apartments	4.26	4.12	5.30	5.31	0.01
Agricultural	7.77	6.30	8.05	8.88	0.84
Commercial	23.02	22.60	23.88	24.16	0.29
Industrial	3.74	4.36	4.40	4.52	0.13
Personal Property	12.34	15.65	17.20	-	(17.20)
<b>Delaware Total</b>	<b>\$86.04</b>	<b>\$93.33</b>	<b>\$115.08</b>	<b>\$101.48</b>	<b>-\$13.60</b>
<b>Dubois</b>					
All Other	\$0.01	\$0.01	\$0.01	\$0.02	\$0.00
Residential	19.34	23.42	29.86	32.18	2.32
Apartments	0.68	0.82	1.13	1.16	0.04
Agricultural	6.22	5.59	7.02	8.03	1.01
Commercial	6.93	7.85	8.63	9.75	1.12
Industrial	4.96	5.80	6.38	7.28	0.90
Personal Property	7.06	8.73	9.10	-	(9.10)
<b>Dubois Total</b>	<b>\$45.26</b>	<b>\$52.28</b>	<b>\$62.13</b>	<b>\$58.42</b>	<b>-\$3.71</b>
<b>Elkhart</b>					
All Other	\$0.92	\$0.25	\$0.73	\$0.78	\$0.05
Residential	81.65	111.86	156.57	165.91	9.34
Apartments	6.80	8.17	11.08	11.29	0.21
Agricultural	10.25	9.94	12.59	13.77	1.18
Commercial	32.59	38.33	42.41	44.64	2.23
Industrial	43.99	68.53	76.15	81.14	5.00
Personal Property	32.73	41.04	43.09	-	(43.09)
<b>Elkhart Total</b>	<b>\$210.60</b>	<b>\$281.20</b>	<b>\$342.62</b>	<b>\$317.53</b>	<b>-\$25.09</b>

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Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Fayette</b>					
All Other	\$0.02	\$0.02	\$0.08	\$0.09	\$0.00
Residential	5.28	6.48	9.46	9.81	0.36
Apartments	0.39	0.39	0.51	0.51	0.00
Agricultural	4.62	3.72	5.11	5.27	0.15
Commercial	2.59	2.56	2.94	2.96	0.02
Industrial	0.98	1.00	1.13	1.14	0.01
Personal Property	2.38	2.62	2.72	-	(2.72)
<b>Fayette Total</b>	<b>\$16.28</b>	<b>\$16.87</b>	<b>\$21.95</b>	<b>\$19.77</b>	<b>-\$2.18</b>
<b>Floyd</b>					
All Other	\$0.11	\$0.40	\$0.44	\$0.46	\$0.02
Residential	35.07	44.64	54.65	57.86	3.20
Apartments	2.30	2.91	3.05	3.09	0.04
Agricultural	1.73	2.22	2.90	3.13	0.23
Commercial	10.82	11.84	13.16	14.16	1.00
Industrial	4.34	4.53	4.95	5.38	0.42
Personal Property	7.60	8.03	8.77	-	(8.77)
<b>Floyd Total</b>	<b>\$62.03</b>	<b>\$74.62</b>	<b>\$87.93</b>	<b>\$84.08</b>	<b>-\$3.86</b>
<b>Fountain</b>					
All Other	\$0.02	\$0.05	\$0.07	\$0.07	\$0.00
Residential	4.41	5.60	8.54	9.13	0.59
Apartments	0.09	0.08	0.11	0.11	0.00
Agricultural	6.07	5.21	6.55	7.21	0.67
Commercial	0.97	1.18	1.21	1.34	0.13
Industrial	0.51	0.60	0.62	0.71	0.10
Personal Property	2.35	2.99	2.87	-	(2.87)
<b>Fountain Total</b>	<b>\$14.48</b>	<b>\$15.77</b>	<b>\$19.95</b>	<b>\$18.57</b>	<b>-\$1.38</b>
<b>Franklin</b>					
All Other	\$0.01	\$0.03	\$0.05	\$0.05	\$0.00
Residential	5.99	7.45	9.63	10.23	0.60
Apartments	0.12	0.11	0.18	0.19	0.00
Agricultural	6.21	6.16	7.80	8.46	0.66
Commercial	1.60	1.55	1.71	1.86	0.15
Industrial	0.17	0.22	0.23	0.25	0.02
Personal Property	1.61	1.84	1.84	-	(1.84)
<b>Franklin Total</b>	<b>\$15.73</b>	<b>\$17.38</b>	<b>\$21.45</b>	<b>\$21.04</b>	<b>-\$0.41</b>

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Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Fulton</b>					
All Other	\$0.00	\$0.01	\$0.02	\$0.02	\$0.00
Residential	6.25	7.74	10.87	11.70	0.83
Apartments	0.19	0.28	0.38	0.38	0.00
Agricultural	6.11	5.09	6.53	7.34	0.81
Commercial	1.92	1.90	1.93	2.18	0.25
Industrial	0.89	0.91	0.80	0.90	0.10
Personal Property	2.76	3.04	3.13	-	(3.13)
<b>Fulton Total</b>	<b>\$18.16</b>	<b>\$19.06</b>	<b>\$23.67</b>	<b>\$22.52</b>	<b>-\$1.14</b>
<b>Gibson</b>					
All Other	\$0.00	\$0.00	\$0.01	\$0.01	\$0.00
Residential	10.35	12.89	17.20	18.65	1.45
Apartments	0.37	0.39	0.53	0.58	0.04
Agricultural	8.44	7.15	9.99	11.32	1.33
Commercial	3.35	3.59	3.82	4.24	0.42
Industrial	6.41	6.83	7.15	8.96	1.81
Personal Property	21.45	25.05	27.26	-	(27.26)
<b>Gibson Total</b>	<b>\$50.79</b>	<b>\$56.37</b>	<b>\$66.32</b>	<b>\$43.76</b>	<b>-\$22.56</b>
<b>Grant</b>					
All Other	\$0.22	\$0.23	\$0.24	\$0.24	\$0.00
Residential	14.02	17.46	19.20	23.24	4.04
Apartments	0.77	0.88	1.05	1.07	0.02
Agricultural	7.42	6.09	8.24	9.37	1.13
Commercial	13.32	13.99	14.70	14.89	0.19
Industrial	4.24	4.58	4.76	4.90	0.14
Personal Property	13.37	15.37	16.78	-	(16.78)
<b>Grant Total</b>	<b>\$53.45</b>	<b>\$58.77</b>	<b>\$64.97</b>	<b>\$53.71</b>	<b>-\$11.27</b>
<b>Greene</b>					
All Other	\$0.03	\$0.03	\$0.02	\$0.02	\$0.00
Residential	7.13	8.14	9.50	10.00	0.51
Apartments	0.18	0.15	0.18	0.18	0.00
Agricultural	8.26	7.58	9.89	10.68	0.79
Commercial	2.10	2.13	2.24	2.36	0.13
Industrial	0.70	0.71	0.74	0.84	0.10
Personal Property	3.17	3.74	4.21	-	(4.21)
<b>Greene Total</b>	<b>\$21.79</b>	<b>\$22.74</b>	<b>\$26.82</b>	<b>\$24.08</b>	<b>-\$2.74</b>

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<b>Hamilton</b>					
All Other	\$0.32	\$0.43	\$0.49	\$0.51	\$0.02
Residential	306.63	409.62	551.68	566.64	14.97
Apartments	25.66	40.53	50.85	52.96	2.11
Agricultural	8.54	7.05	8.86	9.29	0.43
Commercial	109.67	127.80	122.72	127.95	5.23
Industrial	9.47	11.84	11.10	11.60	0.50
Personal Property	32.06	36.62	34.92	-	(34.92)
<b>Hamilton Total</b>	<b>\$492.56</b>	<b>\$634.14</b>	<b>\$780.62</b>	<b>\$768.97</b>	<b>-\$11.65</b>
<b>Hancock</b>					
All Other	\$0.04	\$0.07	\$0.22	\$0.23	\$0.01
Residential	37.75	45.93	62.20	66.17	3.97
Apartments	1.91	2.18	2.63	2.83	0.20
Agricultural	8.04	6.44	8.70	9.45	0.75
Commercial	8.91	11.70	14.64	16.01	1.37
Industrial	6.27	8.92	9.94	11.07	1.13
Personal Property	8.22	9.86	10.03	-	(10.03)
<b>Hancock Total</b>	<b>\$71.16</b>	<b>\$85.13</b>	<b>\$108.35</b>	<b>\$105.76</b>	<b>-\$2.60</b>
<b>Harrison</b>					
All Other	\$0.02	\$0.03	\$0.04	\$0.04	\$0.00
Residential	8.49	10.78	14.84	15.94	1.10
Apartments	0.21	0.22	0.26	0.28	0.02
Agricultural	6.65	6.97	9.17	9.86	0.69
Commercial	3.78	4.60	5.03	5.46	0.43
Industrial	0.53	0.68	0.68	0.73	0.06
Personal Property	2.29	2.93	2.54	-	(2.54)
<b>Harrison Total</b>	<b>\$22.04</b>	<b>\$26.31</b>	<b>\$32.56</b>	<b>\$32.31</b>	<b>-\$0.26</b>
<b>Hendricks</b>					
All Other	\$0.03	\$0.17	\$0.60	\$0.64	\$0.04
Residential	96.35	128.86	173.32	180.78	7.46
Apartments	6.99	13.49	23.25	24.13	0.88
Agricultural	10.12	8.34	10.22	10.81	0.60
Commercial	32.99	35.51	43.95	47.00	3.05
Industrial	33.74	42.38	53.29	58.24	4.95
Personal Property	20.70	27.70	24.38	-	(24.38)
<b>Hendricks Total</b>	<b>\$201.02</b>	<b>\$256.66</b>	<b>\$328.99</b>	<b>\$321.60</b>	<b>-\$7.40</b>



# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Henry</b>					
All Other	\$0.08	\$0.10	\$0.12	\$0.12	\$0.00
Residential	11.87	13.60	16.01	16.76	0.76
Apartments	0.54	0.65	0.71	0.71	0.00
Agricultural	9.90	8.62	11.37	11.73	0.36
Commercial	5.09	5.60	5.83	6.01	0.18
Industrial	1.52	2.48	2.78	3.02	0.24
Personal Property	5.25	6.66	7.15	-	(7.15)
<b>Henry Total</b>	<b>\$34.27</b>	<b>\$37.72</b>	<b>\$43.97</b>	<b>\$38.36</b>	<b>-\$5.61</b>
<b>Howard</b>					
All Other	\$0.11	\$0.11	\$0.14	\$0.14	\$0.00
Residential	26.80	33.64	49.53	53.85	4.32
Apartments	2.48	3.73	5.10	5.11	0.01
Agricultural	6.69	5.04	6.89	7.79	0.90
Commercial	15.88	16.72	18.95	19.06	0.11
Industrial	7.49	6.94	7.53	7.57	0.04
Personal Property	31.99	39.37	38.93	-	(38.93)
<b>Howard Total</b>	<b>\$91.57</b>	<b>\$105.87</b>	<b>\$127.07</b>	<b>\$93.52</b>	<b>-\$33.55</b>
<b>Huntington</b>					
All Other	\$0.15	\$0.15	\$0.19	\$0.19	\$0.00
Residential	11.02	14.99	21.48	23.41	1.93
Apartments	0.53	0.49	0.66	0.67	0.01
Agricultural	6.12	5.61	7.08	8.40	1.32
Commercial	4.02	4.31	4.49	4.66	0.17
Industrial	2.61	2.85	2.92	3.12	0.20
Personal Property	5.23	8.16	8.44	-	(8.44)
<b>Huntington Total</b>	<b>\$29.75</b>	<b>\$36.62</b>	<b>\$45.25</b>	<b>\$40.44</b>	<b>-\$4.81</b>
<b>Jackson</b>					
All Other	\$0.01	\$0.00	\$0.03	\$0.03	\$0.00
Residential	9.78	11.55	15.15	17.49	2.34
Apartments	1.20	1.21	1.40	1.44	0.04
Agricultural	6.43	5.89	7.96	9.63	1.66
Commercial	6.22	6.59	7.44	8.06	0.62
Industrial	3.29	3.75	4.35	4.95	0.60
Personal Property	9.00	13.09	14.30	-	(14.30)
<b>Jackson Total</b>	<b>\$36.06</b>	<b>\$42.21</b>	<b>\$50.64</b>	<b>\$41.59</b>	<b>-\$9.04</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Jasper</b>					
All Other	\$0.01	\$0.02	\$0.06	\$0.07	\$0.02
Residential	9.16	12.08	16.27	20.82	4.54
Apartments	0.21	0.26	0.35	0.43	0.08
Agricultural	5.01	4.51	6.34	7.97	1.63
Commercial	2.24	3.24	3.85	4.85	1.00
Industrial	1.75	2.06	2.37	3.04	0.67
Personal Property	5.93	7.52	8.44	-	(8.44)
<b>Jasper Total</b>	<b>\$24.33</b>	<b>\$29.71</b>	<b>\$37.68</b>	<b>\$37.18</b>	<b>-\$0.49</b>
<b>Jay</b>					
All Other	\$0.01	\$0.02	\$0.05	\$0.05	\$0.00
Residential	3.25	4.24	4.93	6.73	1.80
Apartments	0.17	0.17	0.20	0.21	0.01
Agricultural	7.18	7.23	8.76	10.65	1.90
Commercial	1.66	1.64	1.86	1.95	0.09
Industrial	1.80	2.27	2.48	2.80	0.32
Personal Property	5.26	7.46	8.24	-	(8.24)
<b>Jay Total</b>	<b>\$19.37</b>	<b>\$23.08</b>	<b>\$26.53</b>	<b>\$22.39</b>	<b>-\$4.14</b>
<b>Jefferson</b>					
All Other	\$0.01	\$0.01	\$0.03	\$0.03	\$0.00
Residential	9.33	10.92	13.55	14.37	0.82
Apartments	0.52	0.52	0.57	0.57	0.00
Agricultural	5.00	4.66	6.28	6.84	0.56
Commercial	4.32	4.91	5.42	5.67	0.25
Industrial	1.72	1.97	2.09	2.24	0.15
Personal Property	7.27	9.42	10.53	-	(10.53)
<b>Jefferson Total</b>	<b>\$28.27</b>	<b>\$32.56</b>	<b>\$38.47</b>	<b>\$29.72</b>	<b>-\$8.75</b>
<b>Jennings</b>					
All Other	\$0.01	\$0.02	\$0.00	\$0.01	\$0.00
Residential	6.57	8.10	10.41	11.24	0.84
Apartments	0.16	0.23	0.26	0.26	0.00
Agricultural	5.02	4.63	6.30	6.66	0.36
Commercial	1.94	2.23	2.33	2.40	0.07
Industrial	2.07	2.19	2.34	2.39	0.05
Personal Property	3.75	4.89	5.66	-	(5.66)
<b>Jennings Total</b>	<b>\$19.58</b>	<b>\$22.34</b>	<b>\$27.30</b>	<b>\$22.97</b>	<b>-\$4.33</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Johnson</b>					
All Other	\$0.04	\$0.06	\$0.10	\$0.11	\$0.01
Residential	76.97	100.11	139.46	144.89	5.43
Apartments	6.23	7.85	10.56	11.09	0.53
Agricultural	8.18	8.18	10.93	11.82	0.89
Commercial	24.79	27.18	31.41	33.87	2.46
Industrial	13.21	16.50	18.37	20.28	1.91
Personal Property	15.80	20.31	17.93	-	(17.93)
<b>Johnson Total</b>	<b>\$145.54</b>	<b>\$180.88</b>	<b>\$228.75</b>	<b>\$222.05</b>	<b>-\$6.70</b>
<b>Knox</b>					
All Other	\$0.06	\$0.06	\$0.39	\$0.43	\$0.04
Residential	10.48	12.03	15.79	17.58	1.79
Apartments	0.81	0.78	0.99	0.99	0.00
Agricultural	7.69	6.35	8.66	11.74	3.08
Commercial	6.26	6.62	6.73	7.13	0.39
Industrial	2.43	2.84	3.10	3.97	0.87
Personal Property	9.52	13.59	15.05	-	(15.05)
<b>Knox Total</b>	<b>\$37.37</b>	<b>\$42.35</b>	<b>\$50.80</b>	<b>\$41.85</b>	<b>-\$8.95</b>
<b>Kosciusko</b>					
All Other	\$0.02	\$0.02	\$0.10	\$0.12	\$0.02
Residential	40.17	50.04	63.66	69.63	5.97
Apartments	1.71	1.82	2.34	2.39	0.05
Agricultural	9.39	8.74	10.95	12.34	1.40
Commercial	11.37	12.32	13.42	16.37	2.95
Industrial	5.46	5.73	6.02	7.39	1.38
Personal Property	13.48	16.02	16.74	-	(16.74)
<b>Kosciusko Total</b>	<b>\$81.90</b>	<b>\$95.22</b>	<b>\$113.23</b>	<b>\$108.24</b>	<b>-\$4.99</b>
<b>LaGrange</b>					
All Other	\$0.31	\$0.01	\$0.05	\$0.05	\$0.00
Residential	10.69	12.38	16.22	17.39	1.17
Apartments	0.19	0.20	0.24	0.25	0.00
Agricultural	7.94	9.06	12.09	12.98	0.89
Commercial	2.55	3.05	3.60	4.01	0.41
Industrial	2.08	3.19	3.89	4.46	0.56
Personal Property	3.02	3.69	3.93	-	(3.93)
<b>LaGrange Total</b>	<b>\$26.85</b>	<b>\$31.66</b>	<b>\$40.03</b>	<b>\$39.13</b>	<b>-\$0.89</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Lake</b>					
All Other	\$0.75	\$0.84	\$1.20	\$1.24	\$0.04
Residential	291.70	332.72	449.21	463.15	13.94
Apartments	21.62	22.61	30.36	30.80	0.44
Agricultural	6.86	5.36	7.05	7.56	0.51
Commercial	123.10	129.68	145.16	153.50	8.34
Industrial	43.29	46.51	51.50	53.66	2.16
Personal Property	133.84	145.35	152.67	-	(152.67)
<b>Lake Total</b>	<b>\$621.60</b>	<b>\$683.74</b>	<b>\$837.15</b>	<b>\$709.91</b>	<b>-\$127.24</b>
<b>LaPorte</b>					
All Other	\$0.13	\$0.10	\$0.17	\$0.18	\$0.01
Residential	60.26	73.25	87.21	89.71	2.49
Apartments	2.83	3.23	4.00	4.00	0.01
Agricultural	10.93	9.21	12.22	12.85	0.63
Commercial	20.33	20.14	22.00	22.46	0.46
Industrial	7.47	6.96	7.62	8.02	0.39
Personal Property	18.68	22.45	25.06	-	(25.06)
<b>LaPorte Total</b>	<b>\$120.92</b>	<b>\$135.63</b>	<b>\$158.30</b>	<b>\$137.22</b>	<b>-\$21.08</b>
<b>Lawrence</b>					
All Other	\$0.01	\$0.03	\$0.09	\$0.09	\$0.00
Residential	12.10	14.10	19.65	21.01	1.36
Apartments	0.42	0.41	0.52	0.53	0.00
Agricultural	6.06	5.94	7.89	8.90	1.01
Commercial	5.50	5.72	7.21	7.32	0.11
Industrial	1.96	2.30	2.62	2.74	0.12
Personal Property	5.99	7.22	7.48	-	(7.48)
<b>Lawrence Total</b>	<b>\$32.26</b>	<b>\$35.90</b>	<b>\$45.46</b>	<b>\$40.59</b>	<b>-\$4.87</b>
<b>Madison</b>					
All Other	\$0.26	\$0.33	\$0.92	\$0.96	\$0.04
Residential	41.47	49.71	64.79	66.70	1.91
Apartments	1.65	2.84	3.42	3.44	0.02
Agricultural	12.06	10.70	15.07	16.05	0.98
Commercial	18.38	22.17	24.53	25.00	0.47
Industrial	6.30	8.20	9.17	9.46	0.29
Personal Property	16.69	23.80	24.54	-	(24.54)
<b>Madison Total</b>	<b>\$97.11</b>	<b>\$118.33</b>	<b>\$142.44</b>	<b>\$121.60</b>	<b>-\$20.83</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Marion</b>					
All Other	\$13.48	\$3.58	\$2.90	\$3.10	\$0.20
Residential	424.03	594.92	877.76	887.20	9.44
Apartments	83.89	119.66	157.80	159.76	1.96
Agricultural	1.85	1.70	2.17	2.22	0.05
Commercial	260.41	304.63	288.86	313.95	25.09
Industrial	93.03	111.20	108.97	119.09	10.12
Personal Property	188.05	213.77	206.70	-	(206.70)
<b>Marion Total</b>	<b>\$1,065.68</b>	<b>\$1,351.58</b>	<b>\$1,645.15</b>	<b>\$1,485.32</b>	<b>-\$159.83</b>
<b>Marshall</b>					
All Other	\$0.05	\$0.02	\$0.03	\$0.03	\$0.00
Residential	19.26	24.18	30.57	32.89	2.32
Apartments	0.50	0.66	0.99	1.00	0.01
Agricultural	7.71	7.90	10.25	11.55	1.30
Commercial	5.85	6.02	7.35	7.65	0.30
Industrial	4.80	5.20	6.59	7.24	0.65
Personal Property	7.49	9.30	9.86	-	(9.86)
<b>Marshall Total</b>	<b>\$45.80</b>	<b>\$53.51</b>	<b>\$65.64</b>	<b>\$60.37</b>	<b>-\$5.28</b>
<b>Martin</b>					
All Other	\$0.00	\$0.01	\$0.01	\$0.01	\$0.00
Residential	1.76	2.33	3.20	3.73	0.53
Apartments	0.02	0.01	0.00	0.00	0.00
Agricultural	2.04	1.85	2.42	2.95	0.54
Commercial	0.68	0.76	0.85	0.94	0.09
Industrial	0.32	0.40	0.44	0.53	0.09
Personal Property	1.01	1.43	1.47	-	(1.47)
<b>Martin Total</b>	<b>\$5.88</b>	<b>\$6.85</b>	<b>\$8.39</b>	<b>\$8.17</b>	<b>-\$0.21</b>
<b>Miami</b>					
All Other	\$0.00	\$0.00	\$0.02	\$0.02	\$0.00
Residential	5.68	7.70	8.10	9.66	1.56
Apartments	0.17	0.18	0.20	0.22	0.01
Agricultural	5.50	4.67	6.38	7.40	1.02
Commercial	2.88	3.06	3.23	3.34	0.11
Industrial	0.93	1.82	1.94	2.16	0.22
Personal Property	3.14	3.92	4.45	-	(4.45)
<b>Miami Total</b>	<b>\$18.40</b>	<b>\$21.59</b>	<b>\$24.32</b>	<b>\$22.79</b>	<b>-\$1.53</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Monroe</b>					
All Other	\$0.10	\$0.12	\$0.16	\$0.17	\$0.01
Residential	62.87	77.04	103.01	108.50	5.49
Apartments	16.70	22.64	28.15	29.82	1.67
Agricultural	3.00	3.37	4.35	4.67	0.32
Commercial	33.17	39.68	44.92	47.75	2.83
Industrial	5.05	5.67	6.59	7.14	0.55
Personal Property	11.23	12.25	12.49	-	(12.49)
<b>Monroe Total</b>	<b>\$132.33</b>	<b>\$161.18</b>	<b>\$199.66</b>	<b>\$198.05</b>	<b>-\$1.61</b>
<b>Montgomery</b>					
All Other	\$0.03	\$0.00	\$0.02	\$0.02	\$0.00
Residential	7.12	14.02	18.99	21.99	2.99
Apartments	0.65	0.67	0.76	0.79	0.03
Agricultural	9.41	7.48	10.26	12.79	2.53
Commercial	5.96	6.31	6.59	6.83	0.24
Industrial	3.78	4.00	4.13	4.72	0.59
Personal Property	12.37	13.23	12.69	-	(12.69)
<b>Montgomery Total</b>	<b>\$39.39</b>	<b>\$45.80</b>	<b>\$53.46</b>	<b>\$47.14</b>	<b>-\$6.32</b>
<b>Morgan</b>					
All Other	\$0.07	\$0.01	\$0.02	\$0.03	\$0.00
Residential	20.69	25.26	34.49	37.16	2.68
Apartments	0.38	0.83	1.12	1.24	0.12
Agricultural	4.45	4.03	5.54	5.83	0.29
Commercial	5.11	5.17	5.67	6.25	0.58
Industrial	1.17	1.43	1.53	1.74	0.21
Personal Property	4.23	5.56	5.61	-	(5.61)
<b>Morgan Total</b>	<b>\$36.23</b>	<b>\$42.45</b>	<b>\$53.99</b>	<b>\$52.26</b>	<b>-\$1.73</b>
<b>Newton</b>					
All Other	\$0.00	\$0.00	\$0.01	\$0.01	\$0.00
Residential	5.35	6.69	9.48	10.06	0.59
Apartments	0.05	0.06	0.08	0.08	0.00
Agricultural	7.75	6.05	8.04	8.96	0.92
Commercial	1.07	1.39	1.40	1.56	0.16
Industrial	1.18	2.03	2.03	2.30	0.26
Personal Property	2.61	3.33	3.18	-	(3.18)
<b>Newton Total</b>	<b>\$18.04</b>	<b>\$19.60</b>	<b>\$24.21</b>	<b>\$22.97</b>	<b>-\$1.24</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Noble</b>					
All Other	\$0.10	\$0.04	\$0.06	\$0.07	\$0.01
Residential	14.29	18.84	27.36	31.14	3.78
Apartments	0.56	0.66	0.86	0.90	0.03
Agricultural	7.28	6.92	8.75	10.11	1.36
Commercial	4.78	5.28	6.16	7.21	1.04
Industrial	4.36	4.69	5.47	6.56	1.09
Personal Property	9.06	11.63	10.47	-	(10.47)
<b>Noble Total</b>	<b>\$40.63</b>	<b>\$48.26</b>	<b>\$59.13</b>	<b>\$55.98</b>	<b>-\$3.16</b>
<b>Ohio</b>					
All Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Residential	1.55	2.02	2.74	2.89	0.15
Apartments	0.07	0.06	0.07	0.08	0.00
Agricultural	1.31	1.26	1.65	1.74	0.09
Commercial	0.67	0.74	0.78	0.83	0.05
Industrial	0.03	0.04	0.04	0.04	0.00
Personal Property	0.29	0.37	0.36	-	(0.36)
<b>Ohio Total</b>	<b>\$3.94</b>	<b>\$4.51</b>	<b>\$5.64</b>	<b>\$5.57</b>	<b>-\$0.07</b>
<b>Orange</b>					
All Other	\$0.01	\$0.03	\$0.03	\$0.04	\$0.00
Residential	3.96	4.99	6.67	7.42	0.75
Apartments	0.34	0.31	0.40	0.40	0.00
Agricultural	3.94	4.09	5.26	6.09	0.83
Commercial	3.80	5.89	6.56	8.07	1.51
Industrial	1.11	1.05	1.14	1.35	0.21
Personal Property	2.27	2.83	2.93	-	(2.93)
<b>Orange Total</b>	<b>\$15.52</b>	<b>\$19.30</b>	<b>\$22.99</b>	<b>\$23.36</b>	<b>\$0.37</b>
<b>Owen</b>					
All Other	\$0.00	\$0.01	\$0.01	\$0.01	\$0.00
Residential	5.40	7.11	9.44	10.10	0.66
Apartments	0.12	0.11	0.15	0.15	0.01
Agricultural	5.53	5.11	6.41	6.90	0.50
Commercial	1.03	1.11	1.13	1.26	0.13
Industrial	0.52	0.46	0.45	0.51	0.06
Personal Property	1.88	1.83	1.74	-	(1.74)
<b>Owen Total</b>	<b>\$14.54</b>	<b>\$15.77</b>	<b>\$19.33</b>	<b>\$18.94</b>	<b>-\$0.39</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Parke</b>					
All Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Residential	2.88	4.09	5.19	5.80	0.61
Apartments	0.06	0.07	0.09	0.09	0.00
Agricultural	4.80	4.88	6.21	7.05	0.84
Commercial	0.70	0.83	0.83	0.93	0.10
Industrial	0.17	0.24	0.24	0.27	0.04
Personal Property	1.08	1.69	1.72	-	(1.72)
<b>Parke Total</b>	<b>\$9.75</b>	<b>\$11.87</b>	<b>\$14.28</b>	<b>\$14.14</b>	<b>-\$0.14</b>
<b>Perry</b>					
All Other	\$0.01	\$0.02	\$0.03	\$0.03	\$0.00
Residential	4.93	5.57	7.38	7.88	0.50
Apartments	0.20	0.18	0.20	0.20	0.00
Agricultural	2.79	2.65	3.53	3.98	0.45
Commercial	2.03	1.98	2.18	2.22	0.03
Industrial	1.13	1.04	1.08	1.28	0.19
Personal Property	3.50	4.15	4.26	-	(4.26)
<b>Perry Total</b>	<b>\$14.61</b>	<b>\$15.60</b>	<b>\$18.66</b>	<b>\$15.58</b>	<b>-\$3.08</b>
<b>Pike</b>					
All Other	\$0.00	\$0.00	\$0.01	\$0.01	\$0.00
Residential	3.38	4.33	5.79	6.07	0.28
Apartments	0.13	0.11	0.13	0.13	-
Agricultural	4.20	3.60	5.23	5.38	0.16
Commercial	0.66	0.70	0.79	0.82	0.03
Industrial	1.20	1.57	1.79	2.01	0.22
Personal Property	5.87	4.86	4.87	-	(4.87)
<b>Pike Total</b>	<b>\$15.56</b>	<b>\$15.35</b>	<b>\$18.73</b>	<b>\$14.42</b>	<b>-\$4.30</b>
<b>Porter</b>					
All Other	\$0.18	\$0.21	\$0.27	\$0.29	\$0.02
Residential	113.54	137.83	190.25	199.50	9.25
Apartments	8.05	10.60	14.48	14.71	0.23
Agricultural	5.84	4.89	6.24	6.81	0.57
Commercial	31.96	33.28	31.43	34.89	3.45
Industrial	12.12	12.93	11.86	14.45	2.59
Personal Property	29.78	34.18	33.53	-	(33.53)
<b>Porter Total</b>	<b>\$201.87</b>	<b>\$234.37</b>	<b>\$288.06</b>	<b>\$270.65</b>	<b>-\$17.42</b>



# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Posey</b>					
All Other	\$0.05	\$0.03	\$0.06	\$0.06	\$0.00
Residential	8.41	10.59	13.12	15.14	2.02
Apartments	0.21	0.20	0.25	0.26	0.00
Agricultural	5.93	5.52	7.64	8.80	1.16
Commercial	2.18	2.15	2.50	2.91	0.41
Industrial	3.21	3.68	4.15	6.47	2.32
Personal Property	13.82	17.15	18.44	-	(18.44)
<b>Posey Total</b>	<b>\$34.04</b>	<b>\$39.73</b>	<b>\$46.49</b>	<b>\$33.64</b>	<b>-\$12.85</b>
<b>Pulaski</b>					
All Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Residential	2.03	3.39	4.29	4.95	0.66
Apartments	0.04	0.08	0.09	0.10	0.01
Agricultural	4.91	4.72	6.25	7.33	1.08
Commercial	0.41	0.69	0.82	0.94	0.12
Industrial	0.44	0.68	0.78	0.91	0.14
Personal Property	1.30	2.18	2.19	-	(2.19)
<b>Pulaski Total</b>	<b>\$9.13</b>	<b>\$11.75</b>	<b>\$14.42</b>	<b>\$14.23</b>	<b>-\$0.18</b>
<b>Putnam</b>					
All Other	\$0.03	\$0.05	\$0.03	\$0.04	\$0.00
Residential	7.85	10.33	12.25	14.30	2.05
Apartments	0.49	0.48	0.55	0.55	0.01
Agricultural	7.17	7.16	9.29	10.81	1.52
Commercial	3.21	3.44	3.71	3.95	0.23
Industrial	2.47	2.97	3.18	3.37	0.19
Personal Property	5.37	7.84	8.95	-	(8.95)
<b>Putnam Total</b>	<b>\$26.64</b>	<b>\$32.31</b>	<b>\$37.96</b>	<b>\$33.01</b>	<b>-\$4.95</b>
<b>Randolph</b>					
All Other	\$0.03	\$0.01	\$0.05	\$0.06	\$0.00
Residential	5.60	6.82	8.24	8.84	0.61
Apartments	0.17	0.17	0.19	0.19	-
Agricultural	8.58	8.34	10.93	12.38	1.44
Commercial	1.75	1.80	2.11	2.16	0.05
Industrial	1.35	1.48	1.74	1.84	0.10
Personal Property	3.53	4.82	5.44	-	(5.44)
<b>Randolph Total</b>	<b>\$21.06</b>	<b>\$23.49</b>	<b>\$28.70</b>	<b>\$25.46</b>	<b>-\$3.24</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Ripley</b>					
All Other	\$0.07	\$0.05	\$0.06	\$0.07	\$0.01
Residential	6.57	8.72	10.35	11.20	0.85
Apartments	0.36	0.36	0.40	0.40	0.00
Agricultural	6.80	6.80	8.78	9.70	0.93
Commercial	2.77	2.88	3.25	3.68	0.44
Industrial	0.95	1.13	1.31	1.55	0.24
Personal Property	2.85	3.14	3.55	-	(3.55)
<b>Ripley Total</b>	<b>\$20.41</b>	<b>\$23.14</b>	<b>\$27.70</b>	<b>\$26.61</b>	<b>-\$1.09</b>
<b>Rush</b>					
All Other	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00
Residential	3.90	5.02	6.75	7.15	0.40
Apartments	0.14	0.17	0.21	0.21	0.00
Agricultural	7.88	7.69	9.81	10.89	1.08
Commercial	1.38	1.57	1.68	1.70	0.02
Industrial	0.82	0.91	0.94	0.98	0.04
Personal Property	2.58	3.13	3.38	-	(3.38)
<b>Rush Total</b>	<b>\$16.75</b>	<b>\$18.50</b>	<b>\$22.77</b>	<b>\$20.93</b>	<b>-\$1.83</b>
<b>St. Joseph</b>					
All Other	\$4.00	\$1.02	\$1.15	\$1.18	\$0.04
Residential	120.40	152.75	221.82	228.16	6.34
Apartments	15.00	17.73	22.00	22.14	0.14
Agricultural	10.30	8.13	10.88	11.76	0.89
Commercial	51.99	53.65	55.48	56.35	0.88
Industrial	20.53	21.16	21.52	22.27	0.75
Personal Property	43.65	48.42	53.42	-	(53.42)
<b>St. Joseph Total</b>	<b>\$266.09</b>	<b>\$303.33</b>	<b>\$386.25</b>	<b>\$341.87</b>	<b>-\$44.39</b>
<b>Scott</b>					
All Other	\$0.04	\$0.04	\$0.06	\$0.07	\$0.00
Residential	6.39	7.67	9.23	9.97	0.75
Apartments	0.39	0.39	0.43	0.43	0.00
Agricultural	2.75	2.46	3.33	3.49	0.16
Commercial	2.74	2.87	3.02	3.07	0.05
Industrial	1.35	1.57	1.67	1.83	0.16
Personal Property	3.56	3.96	4.56	-	(4.56)
<b>Scott Total</b>	<b>\$17.32</b>	<b>\$19.05</b>	<b>\$22.29</b>	<b>\$18.84</b>	<b>-\$3.45</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Shelby</b>					
All Other	\$0.00	\$0.01	\$0.01	\$0.01	\$0.00
Residential	14.08	18.41	22.00	24.28	2.28
Apartments	0.82	1.40	1.63	1.65	0.01
Agricultural	7.43	6.45	8.61	10.09	1.48
Commercial	7.61	7.95	9.59	10.31	0.72
Industrial	4.76	5.80	7.45	8.32	0.87
Personal Property	11.01	13.87	14.61	-	(14.61)
<b>Shelby Total</b>	<b>\$45.79</b>	<b>\$53.98</b>	<b>\$63.90</b>	<b>\$54.66</b>	<b>-\$9.23</b>
<b>Spencer</b>					
All Other	\$0.00	\$0.02	\$0.02	\$0.03	\$0.01
Residential	4.63	6.12	7.52	10.18	2.66
Apartments	0.07	0.08	0.10	0.10	0.01
Agricultural	4.75	4.60	5.99	8.77	2.79
Commercial	1.43	1.69	1.77	2.66	0.89
Industrial	2.54	3.01	3.12	5.48	2.36
Personal Property	10.39	12.04	15.18	-	(15.18)
<b>Spencer Total</b>	<b>\$23.85</b>	<b>\$27.62</b>	<b>\$33.72</b>	<b>\$27.22</b>	<b>-\$6.50</b>
<b>Starke</b>					
All Other	\$0.01	\$0.05	\$0.03	\$0.03	\$0.00
Residential	9.42	11.50	14.44	15.57	1.13
Apartments	0.09	0.09	0.10	0.10	0.00
Agricultural	4.57	4.00	5.17	5.62	0.45
Commercial	1.43	1.47	1.72	1.77	0.05
Industrial	0.91	1.08	1.18	1.22	0.03
Personal Property	2.13	2.43	2.60	-	(2.60)
<b>Starke Total</b>	<b>\$18.61</b>	<b>\$20.70</b>	<b>\$25.24</b>	<b>\$24.31</b>	<b>-\$0.93</b>
<b>Steuben</b>					
All Other	\$0.01	\$0.01	\$0.02	\$0.02	\$0.00
Residential	21.99	26.88	36.36	38.56	2.20
Apartments	0.31	0.35	0.42	0.47	0.05
Agricultural	2.88	2.50	3.24	3.42	0.17
Commercial	4.20	4.43	5.20	5.76	0.55
Industrial	2.03	2.26	2.68	3.13	0.44
Personal Property	3.99	3.95	3.88	-	(3.88)
<b>Steuben Total</b>	<b>\$35.55</b>	<b>\$40.57</b>	<b>\$51.81</b>	<b>\$51.35</b>	<b>-\$0.46</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Sullivan</b>					
All Other	\$0.01	\$0.01	\$0.03	\$0.03	\$0.00
Residential	3.88	4.75	6.15	6.98	0.83
Apartments	0.17	0.19	0.22	0.22	0.00
Agricultural	6.74	5.80	8.09	8.66	0.56
Commercial	1.08	1.15	1.44	1.71	0.27
Industrial	1.15	1.04	1.13	1.56	0.44
Personal Property	7.03	9.09	9.90	-	(9.90)
<b>Sullivan Total</b>	<b>\$20.16</b>	<b>\$22.14</b>	<b>\$27.04</b>	<b>\$19.16</b>	<b>-\$7.88</b>
<b>Switzerland</b>					
All Other	\$0.01	\$0.01	\$0.01	\$0.02	\$0.00
Residential	1.54	1.80	2.23	2.53	0.30
Apartments	0.06	0.06	0.06	0.06	0.00
Agricultural	2.21	2.21	2.99	3.51	0.52
Commercial	1.51	1.57	1.80	2.11	0.31
Industrial	0.22	0.25	0.29	0.34	0.05
Personal Property	0.68	1.03	1.33	-	(1.33)
<b>Switzerland Total</b>	<b>\$6.24</b>	<b>\$6.94</b>	<b>\$8.72</b>	<b>\$8.57</b>	<b>-\$0.15</b>
<b>Tippecanoe</b>					
All Other	\$0.57	\$0.37	\$0.29	\$0.33	\$0.04
Residential	60.98	74.89	100.33	107.80	7.47
Apartments	21.72	30.30	38.87	39.59	0.72
Agricultural	8.28	6.68	8.68	9.91	1.23
Commercial	38.60	51.43	60.34	68.91	8.57
Industrial	7.48	8.98	10.46	12.43	1.97
Personal Property	33.70	38.12	39.33	-	(39.33)
<b>Tippecanoe Total</b>	<b>\$171.60</b>	<b>\$211.11</b>	<b>\$258.31</b>	<b>\$238.97</b>	<b>-\$19.34</b>
<b>Tipton</b>					
All Other	\$0.02	\$0.05	\$0.05	\$0.05	\$0.00
Residential	4.10	5.31	7.36	8.41	1.05
Apartments	0.11	0.12	0.17	0.17	0.01
Agricultural	6.19	5.10	6.66	8.20	1.54
Commercial	1.09	1.10	1.18	1.21	0.03
Industrial	1.55	1.69	1.69	1.93	0.23
Personal Property	3.80	5.28	5.44	-	(5.44)
<b>Tipton Total</b>	<b>\$16.90</b>	<b>\$18.67</b>	<b>\$22.55</b>	<b>\$19.98</b>	<b>-\$2.57</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Union</b>					
All Other	\$0.00	\$0.00	\$0.01	\$0.01	\$0.00
Residential	2.10	2.56	3.13	3.41	0.28
Apartments	0.07	0.07	0.08	0.08	0.00
Agricultural	3.34	2.94	3.72	4.17	0.45
Commercial	0.41	0.43	0.46	0.48	0.03
Industrial	0.06	0.07	0.07	0.08	0.01
Personal Property	0.84	1.12	1.16	-	(1.16)
<b>Union Total</b>	<b>\$6.82</b>	<b>\$7.20</b>	<b>\$8.62</b>	<b>\$8.23</b>	<b>-\$0.39</b>
<b>Vanderburgh</b>					
All Other	\$1.37	\$0.85	\$1.04	\$1.05	\$0.02
Residential	77.24	86.00	100.54	103.89	3.34
Apartments	8.94	9.76	11.02	11.17	0.15
Agricultural	3.12	3.41	4.40	4.59	0.19
Commercial	50.22	51.66	52.84	54.15	1.30
Industrial	16.06	16.39	16.85	17.88	1.03
Personal Property	35.14	37.32	42.08	-	(42.08)
<b>Vanderburgh Total</b>	<b>\$192.40</b>	<b>\$205.76</b>	<b>\$228.80</b>	<b>\$192.72</b>	<b>-\$36.08</b>
<b>Vermillion</b>					
All Other	\$0.04	\$0.00	\$0.01	\$0.01	\$0.00
Residential	4.35	5.47	7.11	7.91	0.81
Apartments	0.08	0.07	0.08	0.08	0.00
Agricultural	4.31	3.37	4.79	5.09	0.30
Commercial	1.05	0.99	1.10	1.23	0.13
Industrial	1.02	1.29	1.38	1.96	0.57
Personal Property	6.31	7.35	8.41	-	(8.41)
<b>Vermillion Total</b>	<b>\$17.19</b>	<b>\$18.57</b>	<b>\$22.88</b>	<b>\$16.28</b>	<b>-\$6.60</b>
<b>Vigo</b>					
All Other	\$0.59	\$0.80	\$3.38	\$3.41	\$0.03
Residential	35.91	42.64	49.17	50.70	1.54
Apartments	3.90	5.92	6.20	6.21	0.00
Agricultural	7.07	6.33	8.64	8.96	0.32
Commercial	16.46	22.18	23.55	24.66	1.12
Industrial	7.04	7.52	7.58	8.23	0.65
Personal Property	24.57	25.58	26.87	-	(26.87)
<b>Vigo Total</b>	<b>\$95.73</b>	<b>\$111.26</b>	<b>\$125.52</b>	<b>\$102.18</b>	<b>-\$23.34</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Wabash</b>					
All Other	\$0.00	\$0.13	\$0.15	\$0.15	\$0.00
Residential	5.39	8.56	11.30	12.61	1.31
Apartments	0.28	0.26	0.30	0.30	0.00
Agricultural	5.37	5.08	6.52	7.69	1.18
Commercial	3.40	3.74	4.32	4.51	0.18
Industrial	1.95	2.07	2.31	2.40	0.09
Personal Property	5.00	6.05	6.96	-	(6.96)
<b>Wabash Total</b>	<b>\$21.42</b>	<b>\$25.92</b>	<b>\$31.87</b>	<b>\$27.68</b>	<b>-\$4.20</b>
<b>Warren</b>					
All Other	\$0.00	\$0.00	\$0.00	\$0.01	\$0.00
Residential	1.79	2.47	2.94	3.27	0.32
Apartments	0.03	0.03	0.03	0.03	0.00
Agricultural	5.51	5.33	6.80	7.60	0.80
Commercial	0.26	0.39	0.41	0.48	0.06
Industrial	0.31	0.45	0.47	0.54	0.07
Personal Property	1.16	1.41	1.48	-	(1.48)
<b>Warren Total</b>	<b>\$9.06</b>	<b>\$10.08</b>	<b>\$12.14</b>	<b>\$11.92</b>	<b>-\$0.22</b>
<b>Warrick</b>					
All Other	\$1.61	\$0.77	\$0.80	\$0.91	\$0.11
Residential	28.85	36.49	48.34	54.14	5.81
Apartments	1.30	1.86	2.48	2.80	0.32
Agricultural	3.56	3.09	4.08	4.73	0.65
Commercial	4.81	6.77	8.37	9.33	0.96
Industrial	2.11	2.78	3.09	3.64	0.56
Personal Property	9.80	9.94	9.82	-	(9.82)
<b>Warrick Total</b>	<b>\$52.16</b>	<b>\$61.85</b>	<b>\$76.98</b>	<b>\$75.54</b>	<b>-\$1.43</b>
<b>Washington</b>					
All Other	\$0.01	\$0.01	\$0.13	\$0.13	\$0.00
Residential	5.86	8.26	10.30	10.90	0.60
Apartments	0.16	0.17	0.20	0.20	0.00
Agricultural	7.85	7.80	10.15	10.75	0.60
Commercial	1.80	2.31	2.61	2.67	0.06
Industrial	0.53	0.54	0.61	0.64	0.03
Personal Property	2.78	3.42	3.68	-	(3.68)
<b>Washington Total</b>	<b>\$19.05</b>	<b>\$22.58</b>	<b>\$27.68</b>	<b>\$25.29</b>	<b>-\$2.38</b>

# Property Tax Liability by Type of Property

## Estimated Impact of BPP Elimination in 2026

(Dollars in Millions)

Property Class	2017	2021	2026 Proj. (with BPP)	2026 Proj. (without BPP)	Difference
<b>Wayne</b>					
All Other	\$0.12	\$0.15	\$0.18	\$0.18	\$0.00
Residential	20.75	22.42	25.36	26.05	0.70
Apartments	0.66	1.22	1.27	1.28	0.00
Agricultural	9.75	8.80	11.30	11.71	0.41
Commercial	12.05	12.23	12.55	12.68	0.13
Industrial	6.05	6.72	7.28	7.57	0.29
Personal Property	11.77	15.53	18.27	-	(18.27)
<b>Wayne Total</b>	<b>\$61.27</b>	<b>\$67.19</b>	<b>\$76.22</b>	<b>\$59.48</b>	<b>-\$16.74</b>
<b>Wells</b>					
All Other	\$0.01	\$0.01	\$0.01	\$0.02	\$0.00
Residential	5.12	7.40	10.51	13.08	2.57
Apartments	0.22	0.24	0.28	0.34	0.06
Agricultural	5.25	4.75	6.08	7.29	1.21
Commercial	2.30	2.50	2.90	3.48	0.58
Industrial	1.85	2.06	2.38	3.02	0.63
Personal Property	3.98	5.51	5.22	-	(5.22)
<b>Wells Total</b>	<b>\$18.79</b>	<b>\$22.56</b>	<b>\$27.40</b>	<b>\$27.23</b>	<b>-\$0.17</b>
<b>White</b>					
All Other	\$0.08	\$0.02	\$0.03	\$0.03	\$0.01
Residential	9.07	11.88	16.68	19.49	2.81
Apartments	0.20	0.20	0.26	0.27	0.01
Agricultural	7.20	5.79	7.62	9.83	2.21
Commercial	2.22	2.43	2.54	3.06	0.52
Industrial	1.17	1.33	1.37	1.70	0.33
Personal Property	7.89	8.15	8.54	-	(8.54)
<b>White Total</b>	<b>\$27.91</b>	<b>\$29.92</b>	<b>\$37.04</b>	<b>\$34.39</b>	<b>-\$2.65</b>
<b>Whitley</b>					
All Other	\$0.06	\$0.00	\$0.26	\$0.29	\$0.03
Residential	12.05	16.40	22.82	25.20	2.38
Apartments	0.30	0.56	0.67	0.73	0.07
Agricultural	6.89	6.35	7.78	8.65	0.86
Commercial	2.20	2.51	2.78	3.08	0.30
Industrial	2.17	2.65	2.68	3.03	0.35
Personal Property	6.21	7.27	6.42	-	(6.42)
<b>Whitley Total</b>	<b>\$29.95</b>	<b>\$35.82</b>	<b>\$43.41</b>	<b>\$40.99</b>	<b>-\$2.43</b>