

Local Impacts of Renewable Energy in Indiana: A Comparative Analysis

November 2025



Table of Contents

Executive Summary.....	3
Objective	6
Methodology.....	6
Selection of Counties.....	6
Economic Observations	8
County Gross Domestic Product	8
County GDP: Utilities/Energy component.....	8
County GDP: Agriculture component	9
County GDP: Manufacturing component.....	9
Per Capita Income	10
Home Values	10
Agriculture Observations.....	11
Land Area Harvested.....	11
Crop Production	11
Crop Yield	12
County Government Finance Observations.....	13
Assessed Values	13
Local Government Revenues.....	15
Additional Local Government Revenues	16
Property Tax Rates.....	18
Local Income Tax Rates.....	18
About the Author.....	19

Executive Summary

As renewable energy development continues to expand to more locations across Indiana, there is keen interest in understanding the effects renewable energy facilities have on communities. This analysis is the result of an effort to document and understand such impacts. Renewable energy plays a significant and growing role in Indiana's energy mix today, but it is a relatively young type of infrastructure in the Hoosier State, with the oldest renewable facility operating only since 2008. While the available information does not span decades, existing datasets are now robust enough to provide valuable insights.

The areas of focus in this report are those most often discussed by elected officials and the public: economy, agriculture, and financial effects on local government. While other effects likely exist, these three areas are the most common topics about which project area residents have questions or lack clarity. This report explores multiple data points within each category in order to provide varied lenses through which insights can be gained.

This report relies on terminology that is critical to understanding the analytical approach used:

- Renewable County: an Indiana county with operational wind and solar facilities.
- Control County: an Indiana county with similar characteristics and no renewable energy facilities.

Relying on government data sources, the observations herein indicate that:

- Across the majority of the data points analyzed, the Renewable County is significantly outperforming the Control County.
- For metrics where the Renewable County is not outperforming the Control County, the two subject counties appear to be performing similarly, often simply following state and national trends. In other words, for these data points, the presence of renewable energy facilities appears to have no observable effects.
- The data clearly demonstrate local government's ability to achieve significant fiscal benefits from renewable energy development. Any earnest discussion about energy development in Indiana must incorporate the financial opportunities available to communities.

Summary of Key Observations

*Local Impacts of Renewable Energy in Indiana:
A Comparative Analysis (2025)*

Superior Outcomes Observed in Renewable Energy County



County GDP



Per Capita Income



Agriculture



Local Government Finance

No Variation Observed



Home Values



Local Tax Rates

A holistic view of this report makes clear that activities over time in the Renewable County culminated in unprecedented 2022 outcomes—a pivotal year marked by the Renewable County experiencing large gains in multiple metrics. A significant, and likely primary, driver of these gains was renewable energy development. The Renewable County achieved the following in 2022:

- Renewable energy's contribution to the Renewable County's gross domestic product (GDP) doubled from 2021 to 2022, caused by 200 megawatts of wind and 200 megawatts of solar going into operation. In 2022, at more than \$85 million, renewable energy represented 10% of the Renewable County's GDP.
- For the first time in more than 50 years, in 2022 the Renewable County's per capita income was notably higher than the Control County. Myriad factors likely contributed to this historically significant outcome. Renewable energy lease payments to landowners are typically substantial, and these payments (income for the landowners) certainly have the potential to significantly impact per capita income. The timing of the per capita income jump matching the timing of 400 megawatts of renewable energy coming online (especially the solar portion, given its large volume of leased acreage) reasonably suggests a correlation may exist. However, no datasets exist that would facilitate the identification of the specific effects of any specific individual, entity, or landowner on per capita income.
- Local government in the Renewable County has been benefitting from additional revenues from renewable energy development for over a decade, but recently these financial benefits jumped to new levels. In 2022, for the first time, renewable energy's direct impact on local government revenues was counted in millions—the 2022 amount of \$2.4 million added 8.5% to total local government revenues. The contribution from renewable energy continues increasing, with total local government revenues gaining more than 11% in 2025.

This document is intended to help citizens, elected officials, utility companies/developers, and thought leaders gain valuable insights about the renewable energy landscape. It is hoped that these insights enhance the ability of all stakeholders to engage in thoughtful and informed discussions.

The sources of all data used throughout this report are identified; no unofficial or nonpublic data were used. Observations that are clear and significant are highlighted in the text. It is the author's intent to accurately present the information and allow the data to speak for themselves.

The following page contains data and observations for each item included in this analysis. More detailed information on each topic is provided throughout the document.

The reference points in this table (2013 and 2018) represent, respectively, the years that Randolph County's first wind¹ project and first solar² project were announced.

ECONOMY	MEASURE	CONTROL COUNTY FULTON, IN	RENEWABLE COUNTY RANDOLPH, IN	OBSERVATION
County GDP <i>Gross Domestic Product</i>	increase since 2013	6%	9%	Renewable Co. is seeing significantly more growth, driven primarily by energy production. Manufacturing seeing strong recent growth.
	increase since 2018	5%	20%	
Per Capita Income	increase since 2013	42%	62%	Renewable Co. growing much faster and now exceeds Control Co. This is significant because the Renewable Co. trailed Control Co. for 50 years prior to 2021.
	increase since 2018	29%	49%	
Home Values	appreciation since 2013	107%	108%	No variance. Both housing markets are following similar long-term patterns.
	appreciation since 2018	70%	69%	

AGRICULTURE

Land Area Harvested <i>corn & soybean</i>	change since 2013	-2%	0%	Renewable Co. is implementing renewable energy development while also maintaining (and in some years increasing) harvested acreage. Control Co., with no energy development, is seeing flat to decreasing numbers of harvested acres.
	change since 2018	1%	0%	
Crop Production <i>corn & soybean</i>	change since 2013	-1%	19%	Production growth significantly stronger in Renewable Co.
	change since 2018	3%	10%	
Crop Yield <i>corn & soybean</i>	change since 2013	corn 6% soybean 10%	corn 20% soybean 19%	Renewable Co. has experienced crop yield growth that is significantly greater than Control Co. The superior corn & soybean yields in the Renewable Co. appear to be sustained.
	change since 2018	corn 1% soybean -6%	corn 11% soybean 7%	

LOCAL GOVERNMENT FINANCE

Assessed Values <i>commercial property</i>	increase since 2013	not avail.	not avail.	Over the last 3 years, renewable energy has added an average of 25% annually to Renewable Co.'s tax base. Commercial property has highest tax cap (3%).
	increase since 2018	12%	54%	
Local Gov't Revenues <i>per capita</i>	increase since 2013	65%	96%	Renewable Co. has more local financial resources per capita than Control Co. Historically, this annual measure was nearly identical; however, over the last 5 years, Renewable Co. has generated significantly more dollars. Renewable energy development has clearly played a large role in this.
	increase since 2018	36%	60%	
Additional Local Government Revenues	Receipts 2014 – 2025	\$0	\$17.0 million	Renewable Co. benefits from additional financial resources that Control Co. does not.
	Estimated 2026 – 2034	\$0	\$17.5 million	
Property Tax Rates <i>County gov't only</i>	24Pay25 rates <i>per \$100 of assessed val.</i>	0.4129	0.5487	No significant variance in rate patterns.
Local Income Tax Rates	2025 rates	2.88%	3.00%	Rate patterns on similar trajectories over the long-term.

¹ www.southbendtribune.com/story/business/2013/06/13/wind-farm-planned-in-eastern-indiana/45675001/

² www.thestarpress.com/story/news/local/2018/04/06/mega-solar-park-coming-randolph-county/492974002/

Objective

The purpose of this analysis is to identify the economic, agricultural, and fiscal effects, if any, an Indiana county experiences when utility-scale renewable energy development occurs.

Methodology

A comparative analysis is used to achieve the objective. This analysis compares a community that experienced utility-scale renewable energy development (“Renewable County”) to a community with similar characteristics that did not experience utility-scale renewable energy development (“Control County”). The comparisons rely solely on datasets published by independent agencies, organizations, and government bodies.

Selection of Counties

The methodology requires selection of a Renewable County and a Control County.

- To meet the objective of observing the effects of renewable energy, it is critical that the data analyzed represent both wind and solar developments. Only two³ Indiana counties—Randolph and White—have both wind and solar facilities in operation with capacities of more than 10 megawatts, respectively. White County experienced some of the state’s earliest wind development, but the community did not see solar development come online until 2024. Randolph County’s wind development occurred later than White County’s, while Randolph’s solar development occurred earlier (online in 2021).

The more years available to compare, the more valuable the analyses become. Therefore, older developments are preferred for study because they yield the largest volume of applicable data due to their age. While both counties have wind operations that are worthy of study due to their operational longevity, the recency of White County’s solar operation yields little useful data. The disparity in solar development dates necessitated the selection of Randolph County as the Renewable County. In other words, the vast majority of published data sets do not yet reflect White County’s solar operations (because available data always lags by at least one year), while Randolph County’s older solar facility is represented in 2-3 years of published data.

- Significant effort was expended to select a Control County that was most similar to the Renewable County so that the comparative analyses would yield results as near to apples-to-apples as possible. Eighteen Indiana counties with similar populations as Randolph were evaluated for appropriateness to be the Control County. This evaluation took into account a cross-section of information which sought to understand congruence in demographics, economics, size, density, etc. While no two communities are the same, the efforts here identified Fulton County as best suited to serve as the Control County for this comparative study.

It is important to note that Fulton County contains no³ energy generation facilities, renewable or otherwise. The community has recently resisted⁴ energy development opportunities.

³ U.S. Energy Information Administration; www.eia.gov/electricity/data/eia860m/

⁴ https://www.rochsent.com/news/commissioners-expedite-solar-moratorium/article_9d59ea76-5065-5db9-821a-5ce2c4f44496.html

The following data demonstrate the similarity between the Control County and the Renewable County.

In order to identify any effects of renewable energy development, the starting point for analysis must precede 2013—the year Randolph County’s first renewable energy project was announced. Therefore, these similarity evaluations primarily relied on 2013 data. The data points shown below demonstrate the similarity between the communities in 2013. The most recent (2023) data are provided as well for reference.

SIMILARITY DATA	CONTROL COUNTY FULTON CO, IN		RENEWABLE COUNTY RANDOLPH CO, IN		Source
	2013	2023	2013	2023	
POPULATION	20,698	20,411	25,975	24,425	U.S. Census Bureau (ACS 5-yr)
POPULATION DENSITY	56.2	55.4	57.4	54.0	calc; U.S. Census Bureau
POP. OF LARGEST CITY	6,181	<i>Rochester</i> 6,244	4,916	<i>Winchester</i> 4,912	U.S. Census Bureau (ACS 5-yr)
MEDIAN AGE	40.7	42.2	41.2	42.1	U.S. Census Bureau (ACS 5-yr)
PER CAPITA INCOME	\$36,824	\$52,342	\$34,056	\$55,009	U.S. Bureau of Economic Analysis
POVERTY RATE	16.3	11.0	18.1	14.6	U.S. Census Bureau (SAIPE)
COUNTY GDP PER CAPITA	\$32,726	\$35,125	\$32,767	\$38,008	calc; U.S. Bureau of Economic Analysis (real dollars)
CROP LAND (% of county)	72%	68%	75%	77%	calc; U.S. Dept of Ag, 2012 & 2022 census

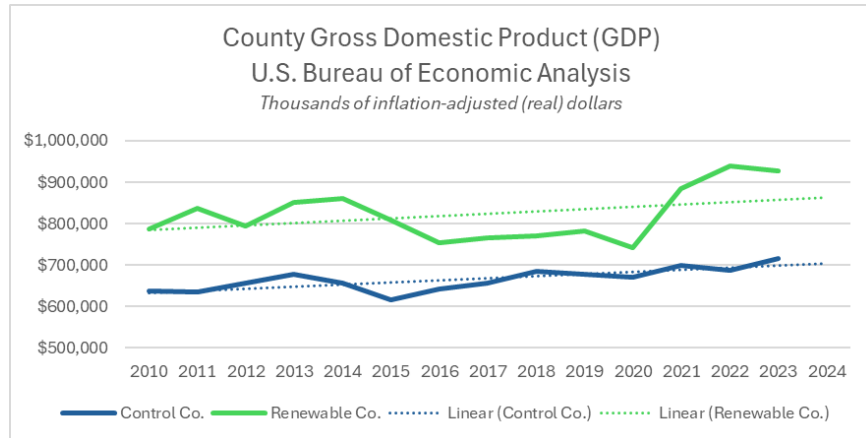
report continues on next page

Economic Observations

County Gross Domestic Product

Observation: Renewable County's post-pandemic growth outperformed Control County by 4x

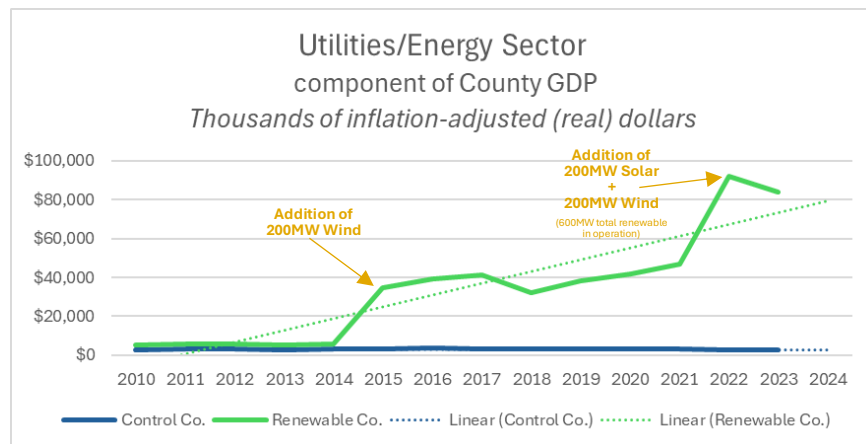
- The Renewable County has experienced a post-pandemic GDP growth rate that is four times⁵ that of the Control County.



The following three subsections provide data⁶ regarding selected components of total County GDP: agriculture, manufacturing, and utilities/energy. Industries are defined using NAICS.⁷

County GDP: Utilities/Energy component

- The data clearly show the addition of tens of millions of dollars of economic activity annually, specifically from the wind and solar facilities operating in the Renewable County.
- This economic impact will continue as long as the facilities are producing electricity. Typical operational lifespans are around 30 years.⁸
- This group of industries includes all types of electric generation (including wind and solar) as well as natural gas distribution, electric distribution, and water/wastewater.



⁵ U.S. Bureau of Economic Analysis; [CAGDP1 County and MSA gross domestic product summary](#); Chained 2017 U.S. Dollars. The pre-pandemic period is defined as the average of 2017-2019 and the post-pandemic period is defined as the average of 2021-2023.

⁶ U.S. Bureau of Economic Analysis; [CAGDP9 Real GDP by county and metropolitan area](#)

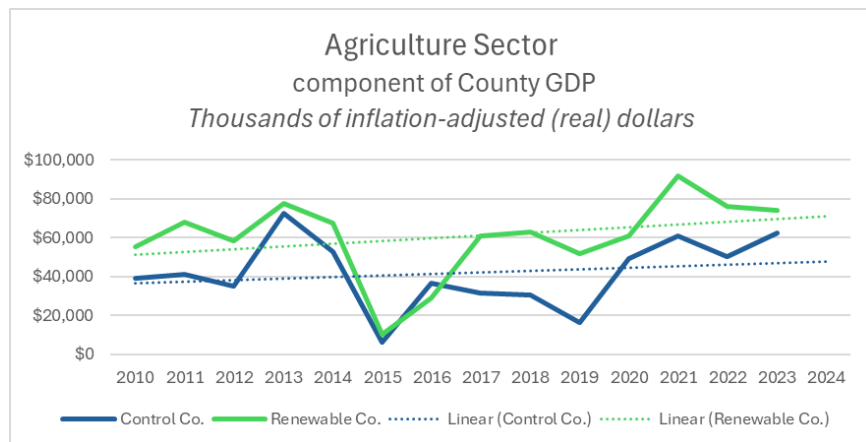
⁷ North American Industry Classification System Code; www.naics.com/search

⁸ <https://www.energy.gov/eere/solar/end-life-management-solar-photovoltaics>; <https://windexchange.energy.gov/end-of-service-guide>

County GDP cont.

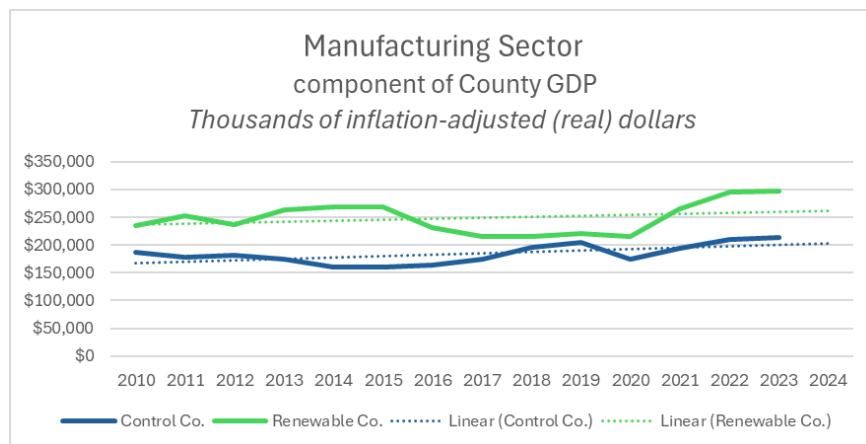
County GDP: Agriculture component

- The two counties exhibit similar long-term trends.
- Note: The 2012, 2015, and 2019 crop seasons were affected by adverse weather conditions.



County GDP: Manufacturing component

- The two counties exhibit similar long-term trends.

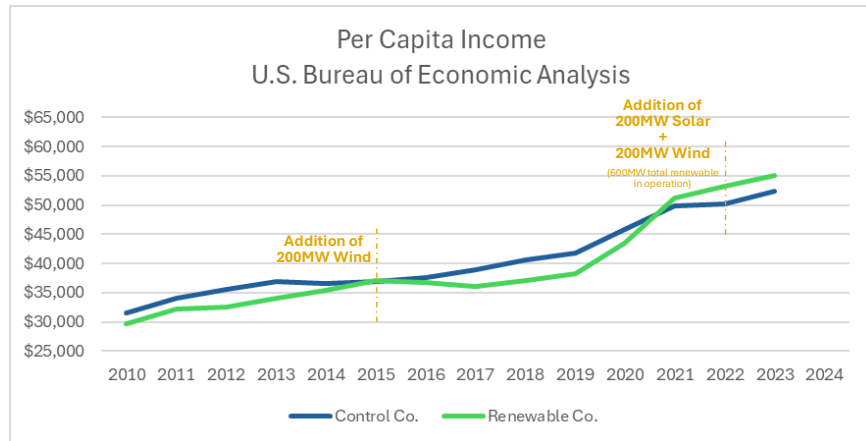


report continues on next page

Per Capita Income

Observation: Renewable County caught up to and is now outperforming the Control County

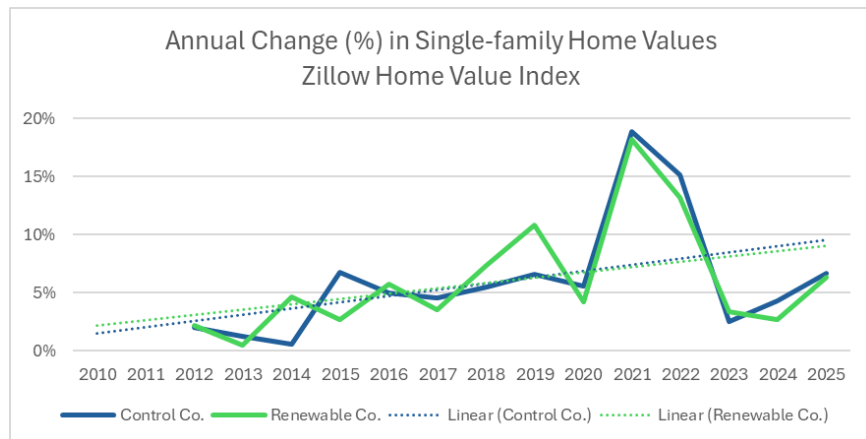
- In 2021, the Renewable County had a higher per capita income⁹ than Control County. This was also true in 2022 and 2023.
 - This emerging pattern appears to be significant. For 50 years (1971 – 2020), Randolph County's per capita income trailed or was substantially the same as Fulton County. This recent inversion represents an unprecedented change.
- Note: The counties have very similar¹⁰ costs of living: Fulton 95.9 and Randolph 95.0. This means higher income represents truly higher individual/family financial resources and more opportunity for disposable income.



Home Values

Observation: The two counties exhibit similar long-term trends

- Both counties have seen only increases in home values (annual appreciation) since 2012.
- As expected when comparing separate housing markets, in some years one county over or under performs the other. Data over time — not annual fluctuations — demonstrate home value trends. The trends in both counties appear to be very similar over the past 15 years.
- Note: The Zillow Home Value Index¹¹ is designed to capture the typical home value and market changes across a given region and housing type, not just the homes that sold, by drawing information from the full distribution of homes in a given region. ZHVI measures monthly changes in property-level value estimates, capturing both the level and appreciation of home values across a wide variety of geographies and housing types. (Data used in this analysis represents single-family homes only on June 30 of each year.)



⁹ U.S. Bureau of Economic Analysis; www.fred.stlouisfed.org/graph/?id=PCPI18049,PCPI18135; nominal dollars

¹⁰ Council for Community and Economic Research Cost of Living Index; www.coli.org/about/what-is-coli/

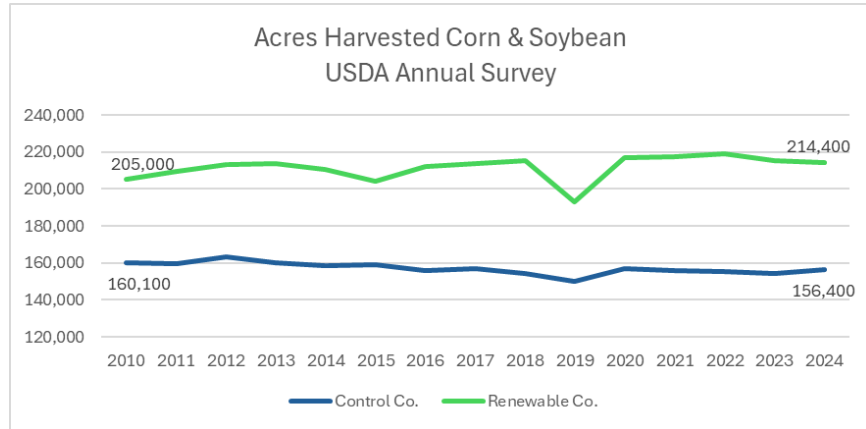
¹¹ Zillow; www.zillow.com/research/data/ (data pulled October 2, 2025). Data unavailable prior to 2011.

Agriculture Observations

Land Area Harvested

Observation: Harvested acres growing in Renewable County while declining in Control County

- The Renewable County has significantly increased (+10.9%) the number of acres harvested¹² since the early 2000s, while the Control County has reduced (-2.5%) harvested acres during the same period. See table to the right.
- The data make clear that wind and solar projects in the Renewable County have not reduced harvested cropland.

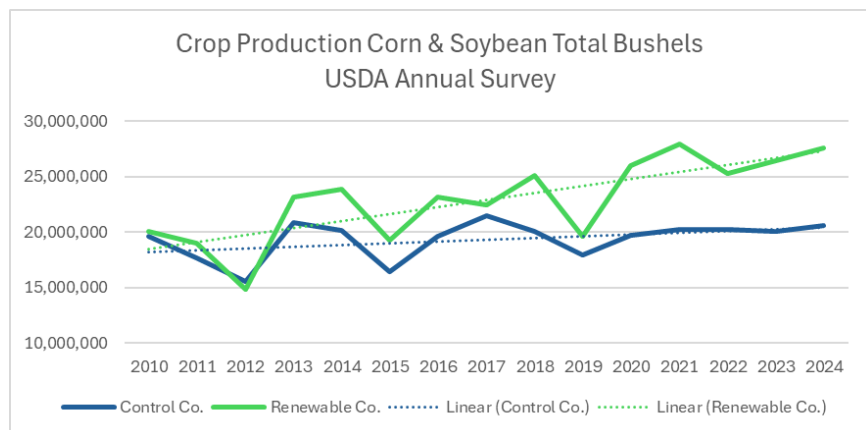


	Average Acres Harvested Corn & Soybean	
	CONTROL COUNTY	RENEWABLE COUNTY
Beginning of 2000s (2000-2002 avg.)	159,300	195,000
Current (2022-2024 avg.)	155,300	216,200
Change	-2.5%	10.9%

Crop Production

Observation: Crop production strong and growing, accelerating faster in the Renewable County

- Both counties have seen generally increasing production levels¹² over the past decade. Since 2019, crop production growth has been noticeably stronger in the Renewable County.

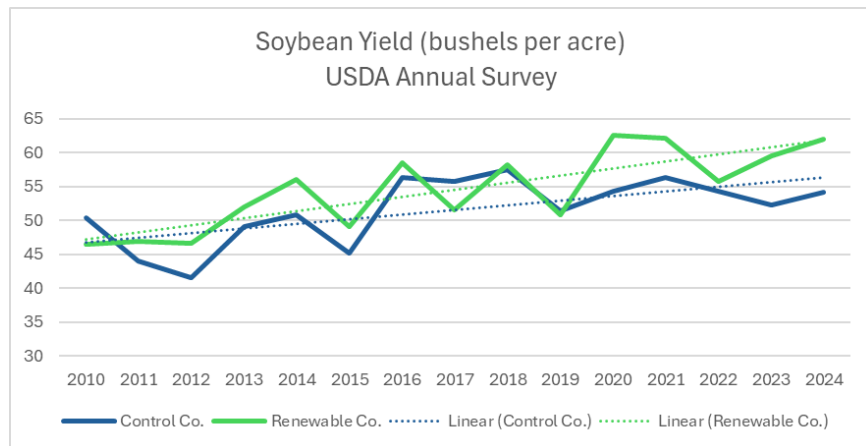
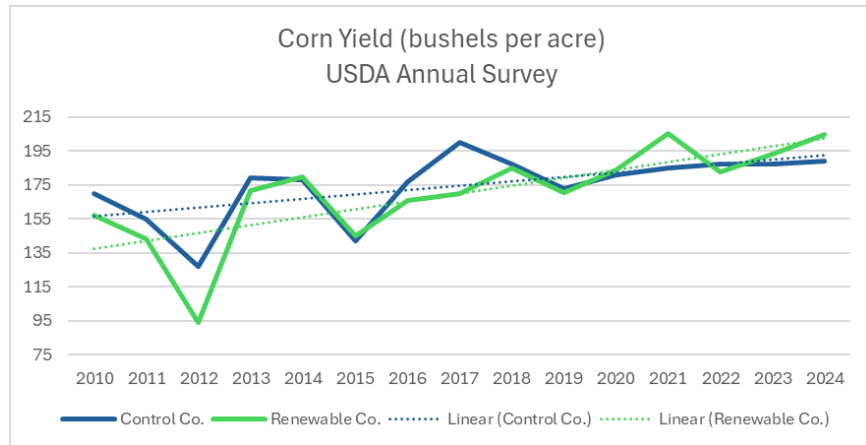


¹² U.S. Department of Agriculture National Agricultural Statistics Service; www.quickstats.nass.usda.gov/ (The following data are not available for Fulton Co: 2022 Corn & Soybean and 2023 Corn. These data points were estimated using the average of the first available preceding year and succeeding year data.) The two counties generally harvest similar levels of corn acres each year; the Renewable County on average harvests approximately 65% more soybean acres than the control County.

Crop Yield

Observation: Corn & soybean yields increasing faster in Renewable County

- More than a decade of data¹² are available since the first renewable energy project was announced in the Renewable County in 2013. Current corn yields in the Renewable County represent growth since 2013 that is 2.5 times greater than the Control County. For soybeans, this measure is 1.9 times greater in the Renewable County. See table to the right.
- In the years¹³ before the 2013 announcement (2000-2012), the Control County generated better corn yields. That is no longer the case as the Renewable County pulled even with the Control County during the 2013-2024 period. Applying this same analysis to soybeans, in the years before the 2013 announcement, the two counties produced similar yields. Since then, the Renewable County has posted superior soybean yields.



	Corn Yield		Soybean Yield	
	CONTROL COUNTY	RENEWABLE COUNTY	CONTROL COUNTY	RENEWABLE COUNTY
First Renewable Announcement in Randolph (2013-14 avg.)	178.5	175.5	50.0	54.1
Current (2023-2024 avg.)	187.9	199.0	53.3	60.8
Change	5.3%	13.4%	6.6%	12.5%

Note: The 2012, 2015, and 2019 crop seasons were affected by adverse weather conditions.

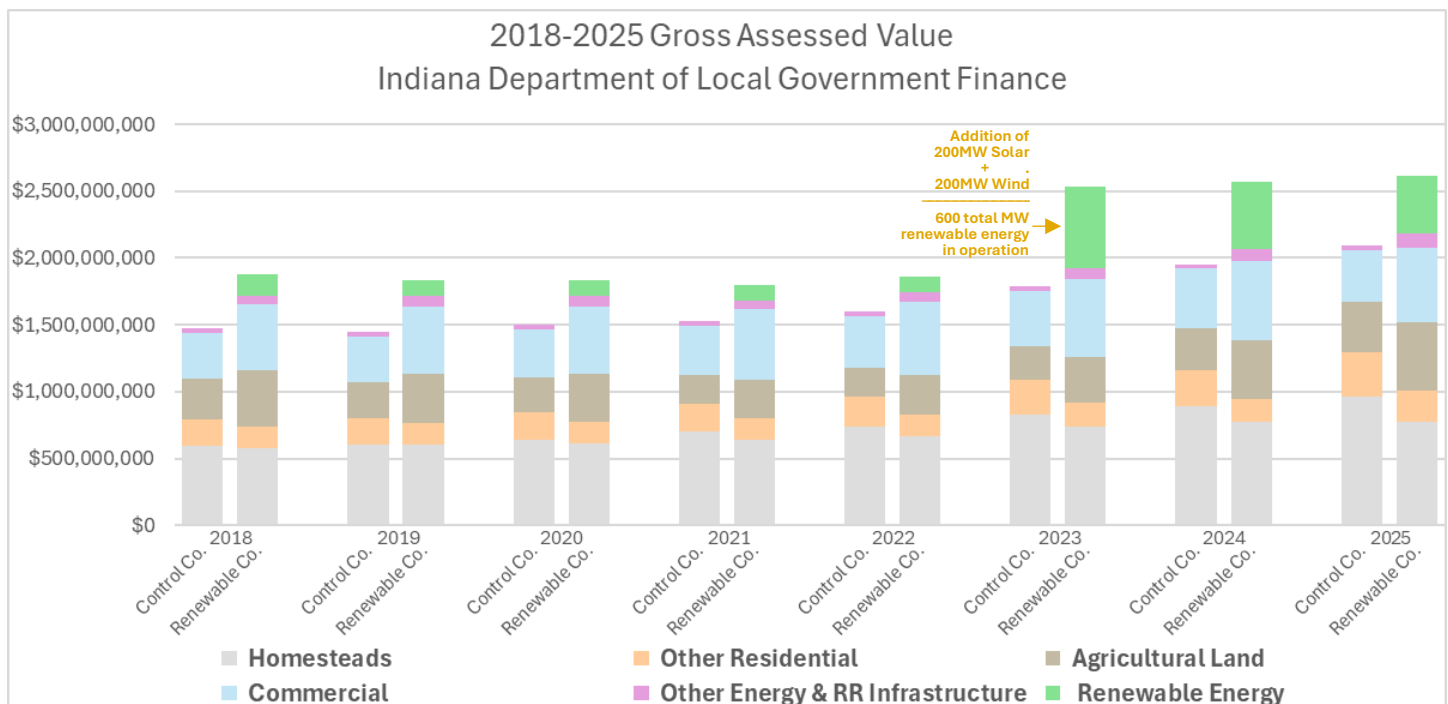
¹³ The 2000-2012 to 2013-2024 comparison calculations exclude years that were affected by adverse weather and/or disease.

County Government Finance Observations

Assessed Values

Observation: Renewable County added a major component to its property tax base that Control County does not have

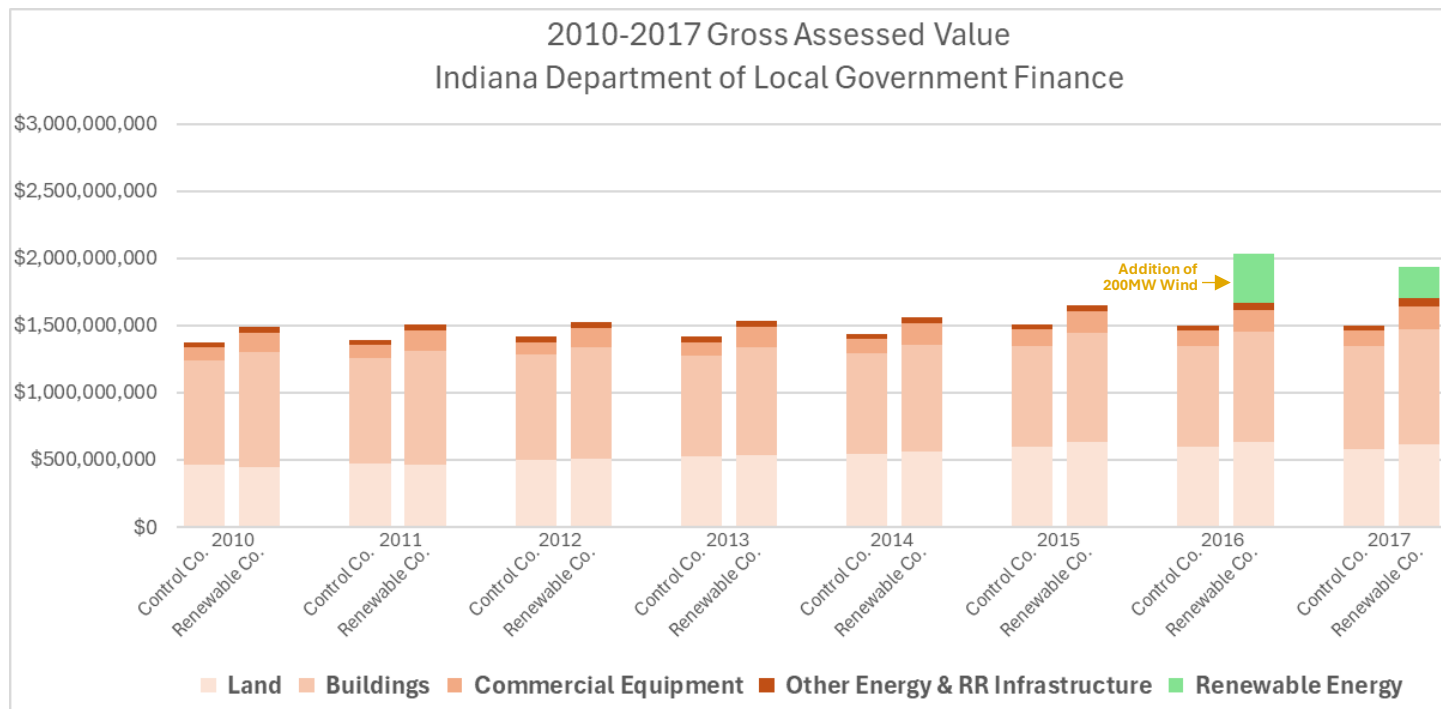
- Since the first renewable energy project came online, wind and solar projects have grown the Renewable County's property tax base¹⁴ significantly each year.
 - 2023¹⁵ experienced the largest amount of tax base growth from renewable energy at 32%. This was the year 200 megawatts of wind and 200 megawatts of solar appeared on the tax rolls for the first time. In 2023, renewable energy was the second largest component of the Renewable County's tax base.
 - Similarly, when the first renewable project built in the Renewable County (a 200-megawatt wind facility constructed in 2014) arrived on the tax rolls for the first time in 2016, it grew the tax base by 22%.
- Since 2018, the Renewable County's gross assessed value from all commercial property has increased 54% (driven predominantly by renewable energy facilities) while the Control County experienced a 12% increase during the same period.
 - Growth in commercial property is critical to driving local government revenues because it has the highest property tax cap, 3%.
 - Commercial property includes land, real estate improvements, and personal property (equipment) owned by businesses. Agricultural land is excluded because it has a 2% tax cap.



¹⁴ Indiana Dept of Local Government Finance; <https://www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-search/> and https://gateway.ifionline.org/report_builder/Default3a.aspx?rpttype=abstract&rpt=rptAV_District_Detail_Net_AV&rptName=District%20Detail%20Net%20AV

¹⁵ Years throughout the County Government Finance section refer to the payable year.

The following chart includes the property tax base components prior to 2018. While, like the graph above, this chart breaks down the property tax base, the categories are different; prior to 2018, the data used throughout the state and reported to the Indiana Department of Local Government Finance utilized different categories than those now in use.

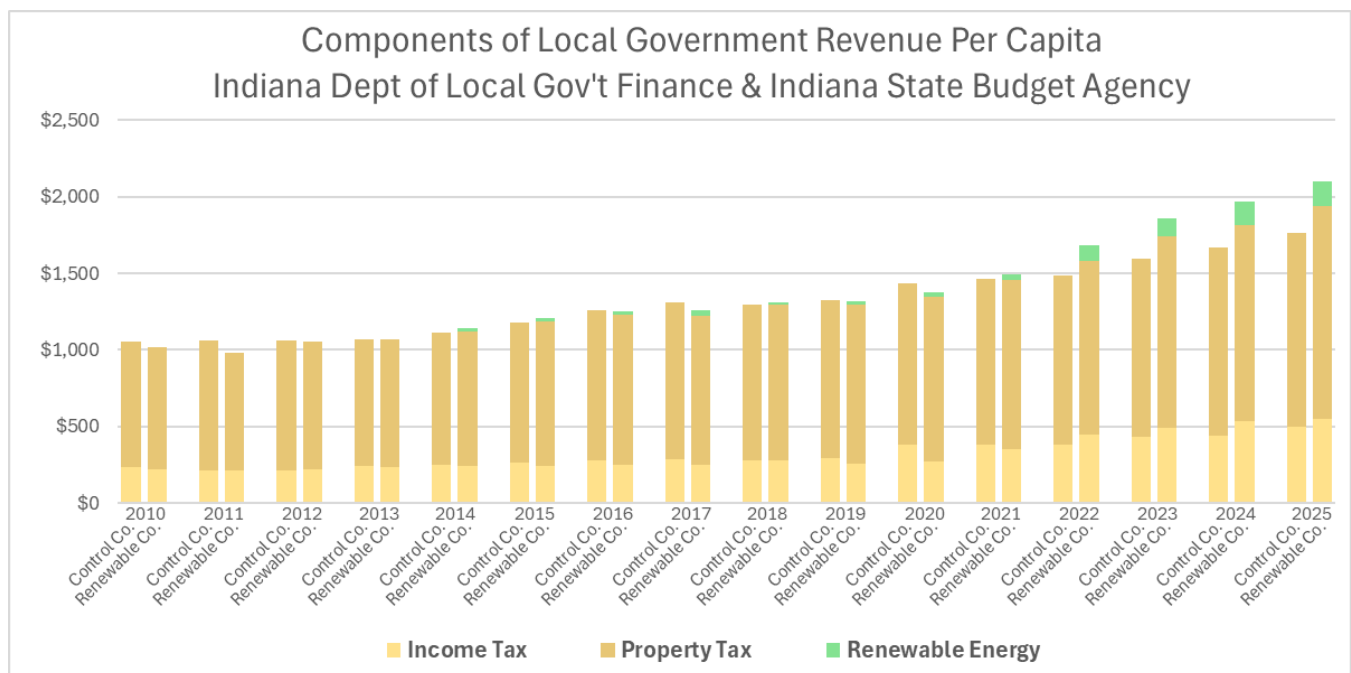
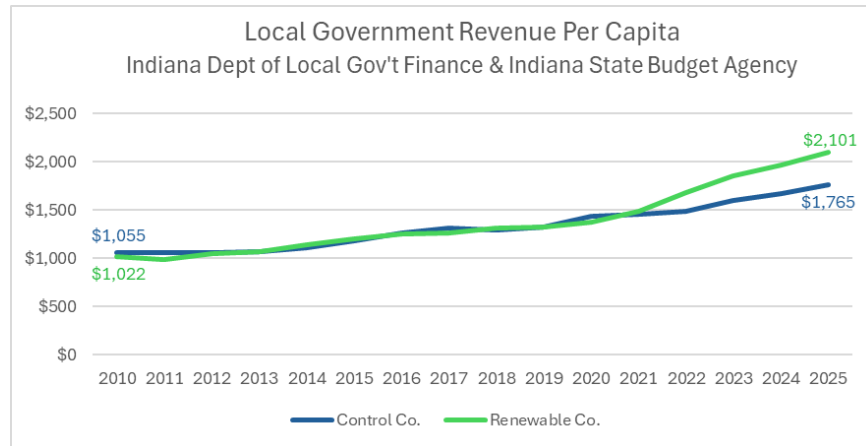


report continues on next page

Local Government Revenues

Observation: Renewable County created a historically significant change—generating more revenues to fund local government services and public investments. Renewable energy development played a significant role in this change.

- In 2021, a new trend emerged: over the last five years, the Renewable County has generated an average of 14% more local revenue per capita.
 - This is a historic shift as the prior period (2010-2020) saw the two counties produce nearly identical revenues—an average annual variance of 1%.
- The data make clear that renewable energy development played a substantial role in the Renewable County's recent growth in this measure. For example, in 2025, at least 48% of the Renewable County's extra local revenue was directly derived from renewable energy developments; these extra dollars represent \$160 per capita.
- The data¹⁶ in this section represent the locally-generated* revenue collected in a given year by local governmental units including counties, cities/towns, townships, schools, libraries, and other applicable units that perform a public function for local residents and businesses.
- Included this section are property and local income taxes; long-term extraordinary revenues are captured as well.



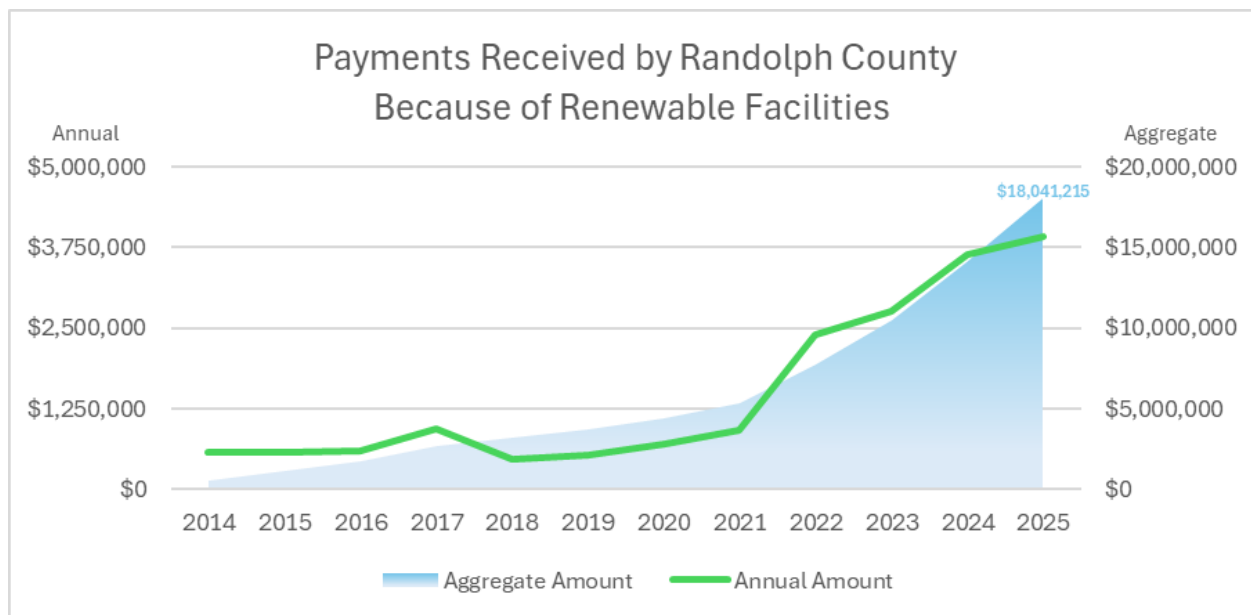
¹⁶ Prop Tax: [Indiana Gateway for Government Units](#); Local Inc Tax: [Indiana State Budget Agency](#) (LIT core components included in analysis are: certified shares, public safety, and economic development); EDA: Data from Randolph County Auditor; Population: U.S. Census Bureau, ACS 5-yr estimates, [B03002001E018135](#) and [B03002001E018049](#).

Additional Local Government Revenues

The Renewable County has benefited from significant additional income¹⁷ from renewable energy developments in its jurisdiction, largely in the form of Economic Development Agreement (EDA) payments.

- **Randolph County received \$17.0 million from wind and solar project EDA payments 2014-2025.**
- **Randolph County is projected to receive an additional \$17.5 million in EDA payments 2026-2034.**

In addition to EDA payments, property taxes are paid based on the values of the buildings, equipment and land associated with the renewable energy facilities in operation. Since renewable energy entered Randolph County in 2014, EDA payments and property taxes have combined to represent more than \$18 million in payments made to Randolph County, as shown in the chart below. Obviously, if the renewable energy facilities did not exist in Randolph County, these payments would likewise not exist.



It is important to note that dollars received from the renewable energy projects in Randolph County are *in addition to* all routine sources of local government income. The vast majority of the financial benefits to Randolph County local government from renewable energy take the form of EDA payments. These EDA dollars truly increase the financial resources available to support Randolph County residents annually—EDA payments sit on top of all other local government dollars, creating an additional layer of funds that local officials can use to serve the public. Local governments across the U.S. often struggle to access revenue that goes beyond meeting the immediate basic needs of the community. The dollars from renewable energy represent a unique scenario where Randolph County is capturing additional revenue that is truly above and beyond its baseline. Randolph County officials are able to use these excess funds to address needs and priorities that would have otherwise been delayed or foregone due to lack of funding.

¹⁷ Data from Randolph County Auditor; received August 2025.

Public policymaking in Randolph County determines the use of these EDA funds. For example, in one forward-thinking approach, County officials have made loans¹⁸ with some of these dollars to finance infrastructure projects for cities & towns within Randolph County and for the County itself. This creative use of the funds provides two positive outcomes:

- Over time, the loans are repaid, which means the funds can be used for other future purposes.
- Most, if not all, of these loans were made with a zero interest rate. Rather than having to borrow money and pay interest, cities, towns, and the County have all reduced the overall cost of infrastructure construction, expansion, and maintenance. This is a significant benefit to the residents of Randolph County as the residents ultimately fund local infrastructure through property taxes, income taxes, and fees.

Randolph County has invested nearly all of the EDA money it has collected to-date. However, some money has been “returned” (repaid) to the County due to the loan structure of some of these investments. As such, in 2025, the County has a cash balance in excess of \$2 million in its renewable energy fund. Randolph County is projected to collect an additional \$17.5 million over the next decade from renewable energy EDA payments.

The following table summarizes the ways in which Randolph County officials have invested the renewable energy EDA funds into the community to-date.

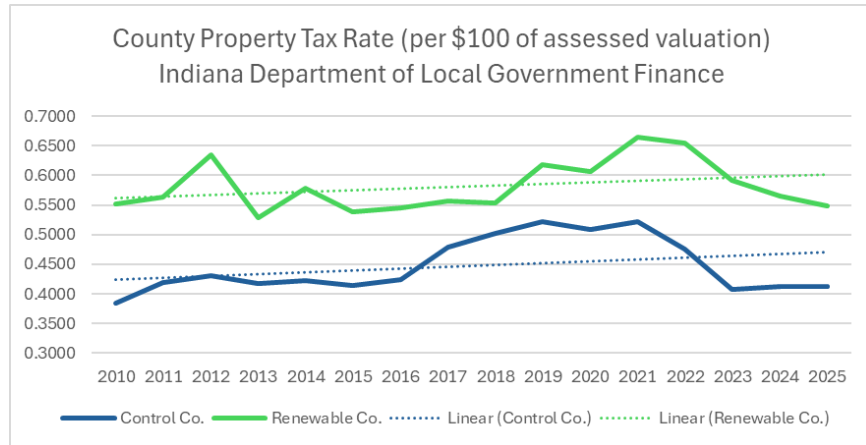
County’s Use of EDA Funds from Renewable Energy Projects¹⁷	
2014 - 2025	
Investment Category	Amount
Water/Wastewater/Stormwater	\$ 2,933,531
Roads & Bridges	2,771,499
Schools	1,805,829
Government Facilities Construction/Maintenance	1,799,717
4-H	1,650,000
Parks/Trails	961,200
Airport	447,000
General County	336,520
Public Safety	315,495
County Rainy Day Fund	250,000
Total Investment into Community To-date	\$ 13,270,791

¹⁸ For example, loans made in 2022 to the Town of Modoc (\$750,000) and the Town of Losantville (\$500,000) for sewer projects. https://www.in.gov/counties/randolph/files/county-council-minutes/council_minutes_2-8-22.pdf#page=15

Property Tax Rates

Observation: No significant variance in long-term rate patterns

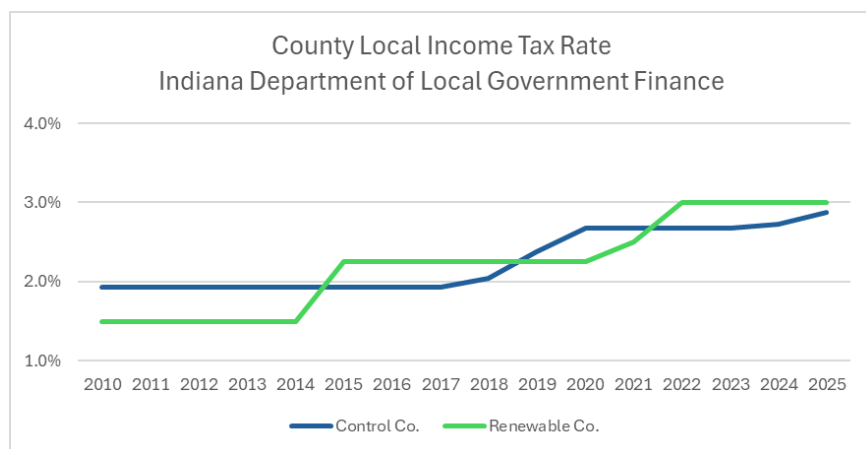
- Since 1995, the Renewable County has maintained a higher property tax rate¹⁹ than the Control County.
- Both counties appear to have experienced similar rate patterns over the last decade, with 2016 – 2021 generally trending upward and 2022 – 2025 trending downward.
 - Some of the recent downward trending is likely caused by the post-pandemic uptick in real estate values; as taxable property values rise, property tax rates in Indiana should generally fall.
- Note: This analysis includes only the property tax rate stemming from the County budget. The total property tax rate for any parcel in Indiana is comprised of the County rate and the rates of additional taxing units such as townships, schools, etc.



Local Income Tax Rates

Observation: Rate patterns on similar trajectories over the long-term

- Both counties have used local income tax²⁰ increases to raise additional revenue.
- The two counties took different approaches to end up at nearly the same place with current income tax rates that are at/near the 3% maximum. The Renewable County instituted increases earlier but with fewer raises (3). The Control County delayed increases but has raised rates 5 out of the last 8 years.



¹⁹ Indiana Department of Local Government Finance;

https://gateway.ifionline.org/report_builder/Default3a.aspx?rpttype=budget&rpt=CertBudgLevyRate&rptName=Certified%20Budget,%20Levy,%20Rate

²⁰ Indiana Department of Revenue; <https://www.in.gov/dor/i-am-a/individual/individual-income-county-tax-rates-by-year/>

About the Author

This analysis was conducted by Jacob Everett, CEcD. He is the Founder & CEO of Corsa Strategies, which provides advisory services, facilitates public-private partnerships, and delivers leadership in energy and economic development. Jacob has more than 15 years of experience working at the intersection of the public and private sectors. Jacob's work spans North America and has included companies and communities of all sizes and types. Prior to founding Corsa Strategies, he spent a decade in various roles of local and regional economic development. In addition to being a Certified Economic Developer by the International Economic Development Council, he is a graduate of the University of Oklahoma's Economic Development Institute, a graduate of Ball State University, and has completed coursework through the Council for Community and Economic Research Labor Market Information Institute. Jacob writes and speaks nationally on site selection, real estate, economic development, and energy.



**Technical notes regarding Local Government Revenues*

- The term “locally-generated” is important to interpretation of these data. These dollars are those specifically collected from the residents and businesses in the county to fund the local services required by those same residents and businesses.
 - When local governmental units receive dollars that are not locally-generated, those dollars are generally not controlled by local elected officials nor are they paid specifically by local residents and businesses. Indiana schools are a good example; locally-generated revenue (included here) funds school buildings and buses while state dollars (not included here) fund teacher salaries and classroom expenses.
- This analysis combines property taxes with the core components of local income taxes—these items collectively represent the vast majority of locally-generated revenue for a typical Indiana county in a typical year.
 - In addition to property and local income taxes, this analysis also captures extraordinary locally-generated revenue that is both significant and sustained for multiple years. Extraordinary revenue is anything substantial and specifically identifiable that is outside of the norm of funding local government in Indiana. Examples include casino tax revenues, toll road revenues, landfill host fees, and economic development agreement (EDA) payments. The counties studied in this report both benefit from landfill revenue; only the Renewable County benefits from EDA payments.
 - EDA revenues are shown in the charts above. Landfill revenues are not as the data is not readily available. These landfill revenues are meaningful; however, the contribution to their respective total local revenues is likely similar. As such, delineating these landfill revenues for the two counties would be expected to show similar results for each county, thus having no material effect on the analysis and observations of this report.