


Fall 1946

Appendix

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Recommended Citation

Landgraf, Mayburn F. (1946) "Appendix," *Indiana Law Journal*: Vol. 22 : Iss. 1 , Article 3.
Available at: <https://www.repository.law.indiana.edu/ilj/vol22/iss1/3>

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APPENDIX

BY MAYBURN F. LANDGRAF

Of the 102 cities in the State, only 17 had a civil city tax rate of less than \$0.60 in 1944, and each of these owned the electric utility property in the city and all except one also owned the water property serving the city. In the same year, there were 46 cities with a civil city tax rate of over \$1.10, and none of these except three owned the electric utility property in the city. The electric utility properties in these three cities were so recently acquired that the effect of the earnings of the properties is not yet reflected in the savings on the tax rate. The civil city tax rates in the other 39 cities range between \$0.60 and \$1.10, and most of these cities own only their electric utility or water property, but very few own both. These simple figures almost tell the whole story, but a closer comparison is made of 9 selected cities.

In the following comparisons, cities which are as similar as possible in size and wealth were chosen. The comparative size is shown by population and the comparative wealth can be judged by the assessed valuation figures. The total receipts of the public utilities are presented so that the total cost of utility service to the city and its population can be compared. The usual "operating" expenses of government for services such as fire and police protection, parks, sanitation, etc., are shown so that the *amount* and *extent* of such service *per capita* can be compared with the portion of such costs absorbed by earnings from utilities. In this connection, it was generally found that the net profits of the utilities owned by the cities were substantially in excess of the amounts transferred to the general funds, even after considerable "non-cash" depreciation expense. In the case of cities which own their utilities, services such as fire hydrant rental and street lighting expense were furnished free or at very low cost, while in the case of cities which did not own their utilities, such costs were substantially in excess of the amount collected from the utilities by the cities in taxes.

The figures are taken from the records on file at the State Board of Tax Commissioners, the Public Service Commission, and the State Board of Accounts.

	<i>Anderson</i> (City owns both electric and water utility)	<i>Kokomo</i> (City owns no utility)
Population	41,572	33,795
Assessed Valuation 1943	\$38,895,510	\$31,285,885
Civil City Tax Rate 1944805	1.418
Total Receipts from Customers and City 1943		
Electric Utility	\$ 1,460,056 ⁴	\$ 1,612,393 ⁴
Water Utility	271,250 ⁴	189,781 ⁴
Total	\$ 1,731,306	\$ 1,802,174
Total "Governmental" ¹ Expenditures		
Civil City 1943	\$ 818,300	\$ 487,762
Receipts from General Property		
Taxes 1943	304,339	387,630
Total "Revenue" ² Receipts 1943.	588,768	564,196
Transferred from Utility		
Earnings 1943	507,400	—————
Paid by City for Hydrant Rental, Street Lighting 1943	—————	60,059
Assessed Valuation Water and Electric Utilities 1944	—————	2,012,670
Taxes Paid to Civil City by Utilities ³	—————	28,540

1. "Governmental" expenditures are the total of payments for general government, public library, health and sanitation, protection of persons and property, recreation parks, pools, playgrounds, etc., streets and bridges, and miscellaneous. Not included are payments for investments, temporary loans, bonds, municipal utilities, federal funds disbursed, refunds, transfers, etc.
2. "Revenue" receipts include general property taxes, liquor and excise tax, gasoline and auto fee apportionment, licenses, permits, earnings of institutions and property, and miscellaneous. Not included are matured securities, proceeds of bond issues and temporary loans, municipal utilities, federal aid, advancements, adjustments, etc.
3. Estimated on basis of assessed valuation filed with State and Civil City Tax Rate for 1944.
4. Sales to other utilities (except those owned by city) and other public authorities have been deducted in so far as possible from available data.

	<i>Peru</i> (City owns both electric and water utility)	<i>Jeffersonville</i> (City owns no utility)
Population	12,432	11,493
Assessed Valuation 1943	\$11,656,515	\$ 7,580,395
Civil City Tax Rate 1944	none	1.50
Total Receipts from Customers and City 1943		
Electric Utility	\$ 468,326 ⁴	\$ 429,229 ⁴
Water Utility	51,658 ⁴	Not Available
	<hr/>	<hr/>
Total	\$ 519,984	<hr/>
Total "Governmental"¹ Expendi- tures Civil City 1943		
	\$ 166,039	\$ 151,188
Receipts from General Property		
Taxes 1943	2,512	129,448
Total "Revenue"² Receipts 1943 .	75,827	164,216
Transferred from Utility Earn- ings 1943		
	119,071	<hr/>
Paid by City for Hydrant Rental, Street Lighting, 1943		
	<hr/>	25,384
Assessed Valuation Water and Electric Utilities 1944		
	<hr/>	486,830
Taxes Paid to Civil City by Utilities³		
	<hr/>	7,302

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	<i>Portland</i> (City owns both electric and water utility)	<i>Franklin</i> (City owns no utility)
Population	6,362	6,264
Assessed Valuation 1943	\$ 4,172,721	\$ 5,754,670
Civil City Tax Rate 194425	1.32
Total Receipts from Customers and City 1943		
Electric Utility	\$ 202,471 ⁴	\$ 178,675 ⁴
Water Utility	24,409 ⁴	Not Available
Total	\$ 226,880	_____
Total "Governmental" ¹ Expendi- tures Civil City 1943	\$ 62,659	\$ 85,732
Receipts from General Property		
Taxes 1943	16,853	69,435
Total "Revenue" ² Receipts 1943 .	29,678	90,452
Transferred from Utility Earn- ings 1943	35,000	_____
Paid by City for Hydrant Rental, Street Lighting 1943	3,000	14,755
Assessed Valuation Water and Electric Utilities 1944	_____	300,800
Taxes Paid to Civil City by Utilities ³	_____	3,971

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2. "Revenue" receipts include general property taxes, liquor and excise tax, gasoline and auto fee apportionment, licenses, permits, earnings of institutions and property, and miscellaneous. Not included are matured securities, proceeds of bond issues and temporary loans, municipal utilities, federal aid, advancements, adjustments, etc.
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4. Sales to other utilities (except those owned by city) and other public authorities have been deducted in so far as possible from available data.

	<i>Huntingburg</i> (City owns both Electric and water utility)	<i>Aurora</i> (City owns no utility)	<i>Rockport</i> (City owns no utility)
Population	3,816	4,828	2,421
Assessed Valuation 1943	\$1,859,410	\$2,781,740	\$1,060,840
Civil City Tax Rate 1944	none	.85	1.30
Total Receipts from Customers and City 1943			
Electric Utility	\$ 90,562 ⁴	\$ 127,817 ⁴	\$ 87,664 ⁴
Water Utility	21,752 ⁴	Not Available	16,891 ⁴
Total	\$ 112,314	—————	\$ 104,555
Total "Governmental" ¹ Expendi- tures Civil City 1943	\$ 33,603	\$ 38,951	\$ 15,756
Receipts from General Property Taxes 1943	3,600	31,349	11,958
Total "Revenue" ² Receipts 1943	13,185	42,261	18,432
Transferred from Utility Earn- ings 1943	26,545	—————	—————
Paid by City for Hydrant Rental, Street Lighting 1943	6,445	9,727	4,410
Assessed Valuation Water and Electric Utilities 1944	—————	234,250	125,080
Taxes Paid to Civil City by Utilities ³	—————	1,991	1,626

1. "Governmental" expenditures are the total of payments for general government, public library, health and sanitation, protection of persons and property, recreation parks, pools, playgrounds, etc., streets and bridges, and miscellaneous. Not included are payments for investments, temporary loans, bonds, municipal utilities, federal funds disbursed, refunds, transfers, etc.
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