STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2013 Levy Freeze Certification and Equivalency Rates
Carroll County

Unit	Unit Name	Max Levy Type	*IC 6-3.5-1.5(a)* Levy Freeze Amount (1)	LOIT Equivalency Rate (2)	*IC 6-3.5-1.1-24(g) for CAGIT* *IC 6-3.5-6-30(g) for COIT* Levy Freeze Distribution (3)	Difference (4)
0000	CARROLL COUNTY	General Unit	$662,182.00	$0.0623	$703,795.17	$41,613.17
0001	ADAMS TOWNSHIP	General Unit	$955.00	$0.0031	$1,015.01	$60.01
0001	ADAMS TOWNSHIP	Township Fire	$1,068.00	$0.0034	$1,135.12	$67.12
0002	BURLINGTON TOWNSHIP	General Unit	$13,619.00	$0.0164	$14,474.85	$855.85
0002	BURLINGTON TOWNSHIP	Township Fire	$4,820.00	$0.0070	$5,122.90	$302.90
0003	CARROLLTON TOWNSHIP	General Unit	$1,694.00	$0.0032	$1,800.46	$106.46
0003	CARROLLTON TOWNSHIP	Township Fire	$1,015.00	$0.0019	$1,078.79	$63.79
0004	CLAY TOWNSHIP	General Unit	$2,664.00	$0.0050	$2,831.41	$167.41
0004	CLAY TOWNSHIP	Township Fire	$2,435.00	$0.0046	$2,588.02	$153.02
0005	DEER CREEK TOWNSHIP	General Unit	$13,083.00	$0.0075	$13,905.17	$822.17
0006	DEMOCRAT TOWNSHIP	General Unit	$3,033.00	$0.0051	$3,223.60	$190.60
0006	DEMOCRAT TOWNSHIP	Township Fire	$3,963.00	$0.0067	$4,212.04	$249.04
0007	JACKSON TOWNSHIP	General Unit	$8,834.00	$0.0132	$9,389.15	$555.15
0007	JACKSON TOWNSHIP	Township Fire	$3,441.00	$0.0058	$3,657.24	$216.24
0008	JEFFERSON TOWNSHIP	General Unit	$1,931.00	$0.0009	$2,052.35	$121.35
0008	JEFFERSON TOWNSHIP	Township Fire	$8,691.00	$0.0040	$9,237.16	$546.16
0009	LIBERTY TOWNSHIP	General Unit	$2,609.00	$0.0090	$2,772.96	$163.96
0009	LIBERTY TOWNSHIP	Township Fire	$3,272.00	$0.0113	$3,477.62	$205.62
0010	MADISON TOWNSHIP	General Unit	$1,208.00	$0.0027	$1,283.91	$75.91

(1) For levy freeze counties, this represents the full growth in max levies since the adoption of the levy freeze rate. For thaw counties, this represents the amount of operating LOIT generated in the last budget year in which the county was frozen. This is the amount to be distributed to the taxing unit.

(2) The LOIT equivalency rate is the portion of the property tax rate that would have been imposed had the county elected to fund the Levy Freeze Amount through property tax levy instead of LOIT Levy Freeze revenues.

(3) This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2013.

(4) Differences between the Levy Freeze Amount and the Levy Freeze Distribution typically occur when the adopted rate is higher or lower than the rate certified by the Department in August. Pursuant to IC 6-3.5-1.1-24(o) and IC 6-3.5-6-30(o), if for a year the certified distributions attributable to the tax rate under this section exceed the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the Department of Local Government Finance and the Department of State Revenue to determine the tax rate certified in August, the excess shall be deposited in the county stabilization fund. Money shall be distributed from the county stabilization fund in a year by the county auditor to political subdivisions entitled to a distribution of tax revenue attributable to the tax rate under this section if: (1) the certified distributions attributable to a tax rate under this section are less than the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the Department of Local Government Finance and the Department of State Revenue to determine the tax rate certified in August for a year; or (2) the certified distributions attributable to a tax rate under this section in a year are less than the certified distributions attributable to a tax rate under this section in the preceding year.

4/10/2013

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2013 Levy Freeze Certification and Equivalency Rates
Carroll County

Unit	Unit Name	Max Levy Type	*IC 6-3.5-1.5(a)* Levy Freeze Amount (1)	LOIT Equivalency Rate (2)	*IC 6-3.5-1.1-24(g) for CAGIT* *IC 6-3.5-6-30(g) for COIT* Levy Freeze Distribution (3)	Difference (4)
0011	MONROE TOWNSHIP	General Unit	$6,001.00	$0.0063	$6,378.12	$377.12
0011	MONROE TOWNSHIP	Township Fire	$527.00	$0.0010	$560.13	$33.13
0012	ROCK CREEK TOWNSHIP	General Unit	$4,651.00	$0.0244	$4,943.28	$292.28
0012	ROCK CREEK TOWNSHIP	Township Fire	$1,671.00	$0.0088	$1,776.01	$105.01
0013	TIPPECANOE TOWNSHIP	General Unit	$4,142.00	$0.0053	$4,402.29	$260.29
0014	WASHINGTON TOWNSHIP	General Unit	$1,412.00	$0.0026	$1,500.73	$88.73
0014	WASHINGTON TOWNSHIP	Township Fire	$396.00	$0.0007	$420.90	$24.90
0457	DELPHI CIVIL CITY	Fire Territory	$4,314.00	$0.0014	$4,585.10	$271.10
0457	DELPHI CIVIL CITY	General Unit	$275,867.00	$0.4371	$293,203.17	$17,336.17
0543	BURLINGTON CIVIL TOWN	General Unit	$20,571.00	$0.1485	$21,863.73	$1,292.73
0544	CAMDEN CIVIL TOWN	General Unit	$23,769.00	$0.3181	$25,262.70	$1,493.70
0545	FLORA CIVIL TOWN	General Unit	$121,419.00	$0.3006	$129,049.27	$7,630.27
0546	YEOMAN CIVIL TOWN	General Unit	$1,663.00	$0.0665	$1,767.51	$104.51
0018	CAMDEN-JACKSON TWP PUBLIC LIBRARY	General Unit	$6,612.00	$0.0099	$7,027.51	$415.51
0019	DELPHI PUBLIC LIBRARY	General Unit	$87,749.00	$0.0197	$93,263.37	$5,514.37
0020	FLORA PUBLIC LIBRARY	General Unit	$18,838.00	$0.0197	$20,021.83	$1,183.83
1062	NORTHWEST INDIANA SOLID WASTE MANAGEMENT	General Unit	$0.00	$0.0000	$0.00	$0.00
		TOTAL:	**$1,320,119.00**		**$1,403,078.58**	**$82,959.58**

(1) For levy freeze counties, this represents the full growth in max levies since the adoption of the levy freeze rate. For thaw counties, this represents the amount of operating LOIT generated in the last budget year in which the county was frozen. This is the amount to be distributed to the taxing unit.

(2) The LOIT equivalency rate is the portion of the property tax rate that would have been imposed had the county elected to fund the Levy Freeze Amount through property tax levy instead of LOIT Levy Freeze revenues.

(3) This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2013.

(4) Differences between the Levy Freeze Amount and the Levy Freeze Distribution typically occur when the adopted rate is higher or lower than the rate certified by the Department in August. Pursuant to IC 6-3.5-1.1-24(o) and IC 6-3.5-6-30(o), if for a year the certified distributions attributable to the tax rate under this section exceed the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the Department of Local Government Finance and the Department of State Revenue to determine the tax rate certified in August, the excess shall be deposited in the county stabilization fund. Money shall be distributed from the county stabilization fund in a year by the county auditor to political subdivisions entitled to a distribution of tax revenue attributable to the tax rate under this section if: (1) the certified distributions attributable to a tax rate under this section are less than the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the Department of Local Government Finance and the Department of State Revenue to determine the tax rate certified in August for a year; or (2) the certified distributions attributable to a tax rate under this section in a year are less than the certified distributions attributable to a tax rate under this section in the preceding year.

4/10/2013