

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Levy Freeze Certification and Equivalency Rates
Carroll County

<u>Unit</u>	<u>Unit Name</u>	<u>Max Levy Type</u>	<u>Fund</u>		<i>IC 6-3.5-1.5(b)</i>	<u>LIT</u>	<i>IC 6-3.5-1.1-24(g) for CAGIT</i>	<i>IC 6-3.5-6-30(g) for COIT</i>	<u>Difference (4)</u>
			<u>Number</u>	<u>Fund Name</u>	<u>Levy Freeze Amount (1)</u>	<u>Equivalency Rate (2)</u>	<u>Levy Freeze Distribution (3)</u>		
0000	CARROLL COUNTY	UT	0101	GENERAL	\$2,372,638.00	\$0.1677	\$1,685,312.66		(\$687,325.34)
0001	ADAMS TOWNSHIP	TF	1111	FIRE	\$4,119.00	\$0.0121	\$2,925.77		(\$1,193.23)
0001	ADAMS TOWNSHIP	UT	0101	GENERAL	\$3,290.00	\$0.0097	\$2,336.93		(\$953.07)
0002	BURLINGTON TOWNSHIP	TF	1111	FIRE	\$18,578.00	\$0.0204	\$13,196.17		(\$5,381.83)
0002	BURLINGTON TOWNSHIP	UT	0101	GENERAL	\$49,745.00	\$0.0455	\$35,334.46		(\$14,410.54)
0003	CARROLLTON TOWNSHIP	TF	1111	FIRE	\$3,914.00	\$0.0055	\$2,780.16		(\$1,133.84)
0003	CARROLLTON TOWNSHIP	UT	0101	GENERAL	\$5,859.00	\$0.0082	\$4,161.72		(\$1,697.28)
0004	CLAY TOWNSHIP	TF	1111	FIRE	\$9,386.00	\$0.0125	\$6,666.99		(\$2,719.01)
0004	CLAY TOWNSHIP	UT	0101	GENERAL	\$9,278.00	\$0.0124	\$6,590.27		(\$2,687.73)
0005	DEER CREEK TOWNSHIP	UT	0101	GENERAL	\$47,969.00	\$0.0195	\$34,072.94		(\$13,896.06)
0006	DEMOCRAT TOWNSHIP	TF	1111	FIRE	\$15,280.00	\$0.0208	\$10,853.56		(\$4,426.44)
0006	DEMOCRAT TOWNSHIP	UT	0101	GENERAL	\$9,962.00	\$0.0136	\$7,076.13		(\$2,885.87)
0007	JACKSON TOWNSHIP	TF	1111	FIRE	\$13,259.00	\$0.0153	\$9,418.02		(\$3,840.98)
0007	JACKSON TOWNSHIP	UT	0101	GENERAL	\$31,270.00	\$0.0321	\$22,211.45		(\$9,058.55)
0008	JEFFERSON TOWNSHIP	TF	1111	FIRE	\$33,492.00	\$0.0119	\$23,789.76		(\$9,702.24)
0008	JEFFERSON TOWNSHIP	UT	0101	GENERAL	\$4,655.00	\$0.0016	\$3,306.50		(\$1,348.50)
0009	LIBERTY TOWNSHIP	TF	1111	FIRE	\$12,613.00	\$0.0373	\$8,959.16		(\$3,653.84)
0009	LIBERTY TOWNSHIP	UT	0101	GENERAL	\$8,850.00	\$0.0262	\$6,286.26		(\$2,563.74)
0010	MADISON TOWNSHIP	UT	0101	GENERAL	\$4,045.00	\$0.0081	\$2,873.21		(\$1,171.79)
0011	MONROE TOWNSHIP	TF	1111	FIRE	\$2,029.00	\$0.0030	\$1,441.22		(\$587.78)

(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 LIT 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 LIT 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 LIT Levy Freeze revenues.

(3) This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2023.

(4) All units will have differences between the Levy Freeze Amount and the Levy Freeze Distribution. Pursuant to IC 6-3.5-1.1-24(o) and IC 6-3.5-6-30(o), if the certified distributions exceed the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(b), the excess shall be deposited in the county stabilization fund. Money shall be distributed from the county stabilization to political subdivisions entitled to a distribution if: (1) the certified distributions are less than the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(b); or (2) if the certified distributions were less than the certified distributions in the preceding year.

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					<u>Levy Freeze Amount (1)</u>	<u>Equivalency Rate (2)</u>	<u>Levy Freeze Distribution (3)</u>		
0011	MONROE TOWNSHIP	UT	0101	GENERAL	\$22,020.00	\$0.0183	\$15,641.06		(\$6,378.94)
0012	ROCK CREEK TOWNSHIP	TF	1111	FIRE	\$6,444.00	\$0.0259	\$4,577.25		(\$1,866.75)
0012	ROCK CREEK TOWNSHIP	UT	0101	GENERAL	\$16,722.00	\$0.0673	\$11,877.83		(\$4,844.17)
0013	TIPPECANOE TOWNSHIP	UT	0101	GENERAL	\$15,257.00	\$0.0114	\$10,837.23		(\$4,419.77)
0014	WASHINGTON TOWNSHIP	TF	1111	FIRE	\$1,529.00	\$0.0025	\$1,086.07		(\$442.93)
0014	WASHINGTON TOWNSHIP	UT	0101	GENERAL	\$4,894.00	\$0.0081	\$3,476.27		(\$1,417.73)
0457	DELPHI CIVIL CITY	FT	8604	SP FIRE PRO TERR GEN	\$71,675.00	\$0.0167	\$50,911.59		(\$20,763.41)
0457	DELPHI CIVIL CITY	UT	0101	GENERAL	\$957,993.00	\$1.1142	\$680,473.69		(\$277,519.31)
0543	BURLINGTON CIVIL TOWN	UT	0101	GENERAL	\$75,095.00	\$0.4131	\$53,340.86		(\$21,754.14)
0544	CAMDEN CIVIL TOWN	UT	0101	GENERAL	\$87,344.00	\$0.8277	\$62,041.47		(\$25,302.53)
0545	FLORA CIVIL TOWN	UT	0101	GENERAL	\$442,577.00	\$0.8475	\$314,367.64		(\$128,209.36)
0546	YEOMAN CIVIL TOWN	UT	0101	GENERAL	\$6,203.00	\$0.1796	\$4,406.06		(\$1,796.94)
0018	CAMDEN-JACKSON TWP PUBLIC LIBR	UT	0101	GENERAL	\$24,104.00	\$0.0248	\$17,121.35		(\$6,982.65)
0019	DELPHI PUBLIC LIBRARY	UT	0101	GENERAL	\$322,324.00	\$0.0547	\$228,950.53		(\$93,373.47)
0020	FLORA PUBLIC LIBRARY	UT	0101	GENERAL	\$65,454.00	\$0.0545	\$46,492.75		(\$18,961.25)
TOTAL:					\$4,779,866.00		\$3,395,194.99		(\$1,384,671.01)

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