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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 N SENATE AVENUE N1058(B)  
INDIANAPOLIS IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

**TO:** Owen County Auditor

**FROM:** Department of Local Government Finance

**RE:** 2025 Certified Budget Order

**DATE:** Monday, December 30, 2024

Enclosed is the certified 2025 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

The following events occurred that led to the issuance of this order:

- County assessor delivered the ratio study to the DLGF on 03/04/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 04/02/24.
- County auditor certified net assessed values to the DLGF on 08/19/24 (Due 08/01/24).
- DLGF certified the Budget Order on 12/30/2024 (Due 12/31/24).

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**ORDER**

IN THE MATTER OF THE BUDGET  
AND TAX RATES FOR 2024 PAYABLE 2025 FOR  
OWEN COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2025. The county auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The county auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

**Dated this December 30, 2024**

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**



**Scott Maitland, Acting Commissioner**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2025 TAX RATES  
(Per Taxing District)**

**Year : 2025  
County: 60 Owen**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2025 District Rate</u>	<u>2024 District Rate</u>
016	Clay Township	1.3445	1.4349
017	Franklin Township	1.3256	1.4168
018	Harrison Township	1.3159	1.4132
019	Jackson Township	1.4731	1.6946
020	Jefferson Township	1.3132	1.4090
021	Jennings Township	1.4607	1.6151
022	Lafayette Township	1.3014	1.3911
023	Marion Township	1.3181	1.4109
024	Montgomery Township	1.3005	1.3913
025	Morgan Township	1.3321	1.4255
026	Taylor Township	1.4347	1.5906
027	Washington Township	1.4306	1.5290
028	Spencer Town	2.2055	2.3406
029	Wayne Township	1.3162	1.4111
030	Gosport Town	1.6738	1.8260

**NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0000 OWEN COUNTY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$6,089,069	\$1,223,593,340	\$2,001,799	\$0.1636
Budget has been reduced and approved for the displayed amt.					
Rate reduced to remain within statutory levy limitation.					
<b>0102</b>	<b>ELECTION/REGISTRATION</b>	\$77,474	\$1,223,593,340	\$47,720	\$0.0039
Budget has been reduced and approved for the displayed amt.					
Rate reduced to remain within statutory levy limitation.					
<b>0124</b>	<b>2015 REASSESSMENT</b>	\$440,394	\$1,223,593,340	\$298,557	\$0.0244
Budget has been reduced and approved for the displayed amt.					
Rate reduced to remain within statutory levy limitation.					
<b>0702</b>	<b>HIGHWAY</b>	\$3,392,541	\$1,223,593,340	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$800,000	\$1,223,593,340	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0790</b>	<b>CUMULATIVE BRIDGE</b>	\$412,427	\$1,223,593,340	\$518,804	\$0.0424
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
<b>0801</b>	<b>HEALTH</b>	\$104,261	\$1,223,593,340	\$100,335	\$0.0082
Budget has been reduced and approved for the displayed amt.					
Rate reduced to remain within statutory levy limitation.					
<b>1116</b>	<b>COUNTY EMERGENCY MEDICAL SERVICES</b>	\$2,614,896	\$1,223,593,340	\$1,498,902	\$0.1225
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					

<b>2391 CUMULATIVE CAPITAL DEVELOPMENT</b>	\$250,000	\$1,223,593,340	\$156,620	\$0.0128
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Budget has been reduced and approved for the displayed amt.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

<b>Unit Total:</b>	<b>\$14,181,062</b>	<b>\$4,622,737</b>	<b>\$0.3778</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0001 CLAY TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$5,000	\$135,784,016	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$32,750	\$135,784,016	\$5,974	\$0.0044
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$12,650	\$135,784,016	\$7,332	\$0.0054
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$62,100	\$135,784,016	\$34,761	\$0.0256
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$35,000	\$135,784,016	\$45,216	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$147,500</b>		<b>\$93,283</b>	<b>\$0.0687</b>

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0002 FRANKLIN TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$2,000	\$77,812,272	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$35,150	\$77,812,272	\$6,692	\$0.0086
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$7,700	\$77,812,272	\$6,692	\$0.0086
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$28,000	\$77,812,272	\$25,367	\$0.0326
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$72,850</b>		<b>\$38,751</b>	<b>\$0.0498</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0003 HARRISON TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$0	\$39,426,154	\$0	\$0.0000
Unit received an adjustment due to IC 6-1.1-17-16(l). Penalty applied.					
<b>0101</b>	<b>GENERAL</b>	\$19,413	\$39,426,154	\$9,383	\$0.0238
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total due to the Notice to Taxpayers not being submitted in Gateway.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$3,750	\$39,426,154	\$3,509	\$0.0089
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total due to the Notice to Taxpayers not being submitted in Gateway.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$3,000	\$39,426,154	\$2,918	\$0.0074
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total due to the Notice to Taxpayers not being submitted in Gateway.					
<b>Unit Total:</b>		<b>\$26,163</b>		<b>\$15,810</b>	<b>\$0.0401</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**



**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0004 JACKSON TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$405	\$81,263,307	\$0	\$0.0000

The total appropriations were restricted to the prior year total because of improper advertising.

0101	GENERAL	\$0	\$81,263,307	\$9,101	\$0.0112
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The total appropriations were restricted to the prior year total because of improper advertising.

The total property tax levies were restricted to the prior year total due to the Notice to Taxpayers not being submitted in Gateway.

0840	TOWNSHIP ASSISTANCE	\$3,738	\$81,263,307	\$0	\$0.0000
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The total appropriations were restricted to the prior year total because of improper advertising.

The total property tax levies were restricted to the prior year total due to the Notice to Taxpayers not being submitted in Gateway.

<b>Unit Total:</b>		<b>\$4,143</b>		<b>\$9,101</b>	<b>\$0.0112</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0005 JEFFERSON TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$89,790,323	\$0	\$0.0000
0101	GENERAL	\$31,625	\$89,790,323	\$13,558	\$0.0151
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$12,850	\$89,790,323	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$24,000	\$89,790,323	\$20,023	\$0.0223
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$68,475</b>		<b>\$33,581</b>	<b>\$0.0374</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0006 JENNINGS TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$17,840	\$43,758,722	\$10,240	\$0.0234
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$9,500	\$43,758,722	\$1,488	\$0.0034
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$13,500	\$43,758,722	\$10,896	\$0.0249
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$40,840</b>		<b>\$22,624</b>	<b>\$0.0517</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0007 LAFAYETTE TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$1,000	\$69,056,465	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$22,780	\$69,056,465	\$9,737	\$0.0141
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$6,600	\$69,056,465	\$1,934	\$0.0028
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$6,000	\$69,056,465	\$6,008	\$0.0087
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$36,380</b>		<b>\$17,679</b>	<b>\$0.0256</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0008 MARION TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$28,260	\$64,372,335	\$17,509	\$0.0272
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$4,500	\$64,372,335	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$12,000	\$64,372,335	\$9,720	\$0.0151
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$44,760</b>		<b>\$27,229</b>	<b>\$0.0423</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2025 Budget Order**

**County: 60 Owen  
Unit: 0009 MONTGOMERY TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$500	\$73,018,210	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$20,074	\$73,018,210	\$13,946	\$0.0191
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$2,700	\$73,018,210	\$438	\$0.0006
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$9,700	\$73,018,210	\$3,651	\$0.0050
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$32,974</b>		<b>\$18,035</b>	<b>\$0.0247</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0010 MORGAN TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$0	\$66,293,874	\$0	\$0.0000
<b>0101</b>	<b>GENERAL</b>	\$28,256	\$66,293,874	\$14,784	\$0.0223

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$8,744	\$66,293,874	\$994	\$0.0015
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$6,000	\$66,293,874	\$3,911	\$0.0059
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$7,000	\$66,293,874	\$17,634	\$0.0266
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Budget approved for displayed amount.

Rate Approved.

<b>Unit Total:</b>		<b>\$50,000</b>		<b>\$37,323</b>	<b>\$0.0563</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0011 TAYLOR TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$11,950	\$59,832,790	\$2,692	\$0.0045

The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.

The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.

<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$2,000	\$59,832,790	\$897	\$0.0015
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The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.

The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.

<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$12,500	\$59,832,790	\$11,787	\$0.0197
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The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.

The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.

<b>Unit Total:</b>		<b>\$26,450</b>		<b>\$15,376</b>	<b>\$0.0257</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**



**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0012 WASHINGTON TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$3,500	\$340,609,393	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$60,350	\$340,609,393	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$40,200	\$340,609,393	\$31,677	\$0.0093
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$104,050</b>		<b>\$31,677</b>	<b>\$0.0093</b>

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0013 WAYNE TOWNSHIP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$0	\$82,575,479	\$0	\$0.0000
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
<b>0101</b>	<b>GENERAL</b>	\$17,106	\$82,575,479	\$15,194	\$0.0184
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$2,605	\$82,575,479	\$2,973	\$0.0036
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
<b>1111</b>	<b>TOWNSHIP FIRE AND E.M.S.</b>	\$8,651	\$56,260,688	\$10,352	\$0.0184
The total appropriations were restricted to the prior year total due to failure to submit budget forms in Gateway.					
The total property tax levies were restricted to the prior year total due to failure to submit budget forms in Gateway.					
<b>Unit Total:</b>		<b>\$28,362</b>		<b>\$28,519</b>	<b>\$0.0404</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0816 GOSPORT CIVIL TOWN**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$235,703	\$26,314,791	\$98,944	\$0.3760
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$10,550	\$26,314,791	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$106,236	\$26,314,791	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$3,500	\$26,314,791	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$355,989</b>		<b>\$98,944</b>	<b>\$0.3760</b>

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 0817 SPENCER CIVIL TOWN**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$65,533	\$129,157,634	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
<b>0101</b>	<b>GENERAL</b>	\$1,390,285	\$129,157,634	\$937,555	\$0.7259
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$10,000	\$129,157,634	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$75,000	\$129,157,634	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$0	\$129,157,634	\$0	\$0.0000
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$176,970	\$129,157,634	\$63,287	\$0.0490
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate Approved.					
<b>8604</b>	<b>SPECIAL FIRE PROTECTION TERRITORY GENERAL</b>	\$642,546	\$340,609,393	\$382,164	\$0.1122
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>8692</b>	<b>SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE</b>	\$77,852	\$340,609,393	\$113,423	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$2,438,186</b>		<b>\$1,496,429</b>	<b>\$0.9204</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**  
**Unit: 6195 SPENCER-OWEN COMMUNITY SCHOOL CORP**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0061</b>	<b>RAINY DAY</b>	\$1,500,000	\$1,038,738,521	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$3,050,400	\$1,038,738,521	\$2,550,103	\$0.2455
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>3101</b>	<b>EDUCATION</b>	\$18,170,095	\$1,038,738,521	\$0	\$0.0000
Budget approved for displayed amount.					
<b>3300</b>	<b>OPERATIONS</b>	\$10,110,221	\$1,038,738,521	\$5,970,669	\$0.5748
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$32,830,716</b>		<b>\$8,520,772</b>	<b>\$0.8203</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**

**Unit: 6750 CLOVERDALE COMMUNITY SCHOOL CORPORATION**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$184,854,819	\$0	\$0.0000
0180	DEBT SERVICE	\$0	\$184,854,819	\$483,580	\$0.2616
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0186	SCHOOL PENSION DEBT	\$0	\$184,854,819	\$0	\$0.0000
3101	EDUCATION	\$0	\$184,854,819	\$0	\$0.0000
3300	OPERATIONS	\$0	\$184,854,819	\$1,279,010	\$0.6919
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$0</b>		<b>\$1,762,590</b>	<b>\$0.9535</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**

**Unit: 0264 SPENCER-OWEN COUNTY PUBLIC LIBRARY**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
<b>0101</b>	<b>GENERAL</b>	\$1,436,321	\$1,223,593,340	\$787,994	\$0.0644
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0283</b>	<b>LEASE RENTAL PAYMENT</b>	\$179,225	\$1,223,593,340	\$162,738	\$0.0133
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$1,615,546</b>		<b>\$950,732</b>	<b>\$0.0777</b>

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**

**Unit: 0333 CLAY-OWEN SOLID WASTE MANAGEMENT DIST**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$0	\$1,223,593,340	\$0	\$0.0000
Unit Total:		\$0		\$0	\$0.0000

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.



**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**

**Unit: 1186 POLAND FIRE TERRITORY (JACKSON TOWNSHIP)**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$81,263,307	\$0	\$0.0000
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$126,379	\$81,263,307	\$18,772	\$0.0231
Budget approved for displayed amount.					
Fire Territory General (Fund 8604) Rate reduced to comply with I.C. 36-8-19-8(c).					
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$56,955	\$81,263,307	\$24,216	\$0.0298
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$183,334</b>		<b>\$42,988</b>	<b>\$0.0529</b>

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2025 Budget Order**

**County: 60 Owen**

**Unit: 0102 GRAYBROOK CONSERVANCY DISTRICT**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$23,944	\$5,207,500	\$23,986	\$0.4606

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

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<b>Unit Total:</b>		<b>\$23,944</b>		<b>\$23,986</b>	<b>\$0.4606</b>
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**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**