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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: All Political Subdivisions**

**FROM: Fred Van Dorp, Budget Director**

**SUBJECT: Clark County 2021 Local Income Tax Distributions**

**DATE: January 26, 2021**

IC 6-3.6-9-5 requires that before October 1 of each calendar year, the State Budget Agency shall certify to the Department of Local Government Finance (“Department”) the amount of Local Income Tax (“LIT”) to be distributed in the following year. Not later than fifteen (15) days after receiving the amount of the certified distribution, the Department shall determine for each taxing unit and notify the county auditor of the certified amount of property tax credits, school distributions, public safety revenue, economic development revenue, certified shares, and special purpose revenue that will be distributed to the taxing unit under this chapter during the ensuing calendar year. In most years, the Department has all the data necessary to calculate these amounts for each taxing unit.

Beginning in 2020, voters in Clark County approved a referendum to reorganize the West Clark School Corporation into two new school corporations. The creation of these two new school corporations required the Department to calculate the distributions as specified in IC 6-3.6-6-20. This new calculation requires the use of 2021 certified budget information that is not available by the traditional November 15 release of unit-level calculations. Subsection (c) of that statute states as follows:

**IC 6-3.6-6-20**

**Allocation or distribution of revenue made on the basis of property tax levies or budgets in certain counties**

...

(c) Subject to [IC 6-3.6-6-20(b)], if a school corporation or civil taxing unit of an adopting county does not impose a property tax levy that is first due and payable in the calendar year preceding the year in which revenue under [IC 6-3.6-6-3(a)(2) or 3(a)(3)] is being allocated or distributed, that school corporation or civil taxing unit is entitled to receive a part of the revenue under [IC 6-3.6-6-3(a)(2) or 3(a)(3)] (as appropriate) to be distributed within the county. The fractional amount that such a school corporation or civil taxing unit is entitled to receive each month during that calendar year equals the product of the following:

(1) The amount of revenue under [IC 6-3.6-6-3(a)(2) or 3(a)(3)] to be distributed on the basis of property tax levies during that month; multiplied by

(2) A fraction. The numerator of the fraction equals the budget of that school corporation or civil taxing unit for the distribution year. The denominator of the fraction equals the aggregate budgets of all school corporations or civil taxing units of that county for the distribution year.

(Brackets added.)

The Department notes that this new calculation will only impact the portion of the certified shares distribution associated with IC 6-3.6-6-3(a)(2). The remainder of the certified shares distribution, public safety, and economic development LIT calculations and procedures are not impacted and are unchanged from the prior year.

**STEP 1**

In conjunction with IC 6-3.6-6-20, the Department approached the certified shares calculation in three distinct steps. In the first step, the Department used the 2021 certified shares total to calculate the portion that schools are eligible to receive.

	Clark County Certified Shares LIT Rate	Clark County Certified Shares LIT Amount
IC 6-3.6-6-3(a)(2) Amount	0.2500%	7,626,352
Certified Shares Distribution	0.7500%	22,879,055
Total	1.0000%	30,505,407

**STEP 2**

In the second step, the Department calculated the distribution to the new units using the 2021 total certified budget for the new units as a percentage of the 2021 total certified budgets for all LIT recipients.

Unit Name	2021 Certified Budget	LIT Allocation Based on 2021 Budget	2021 Amount
CLARK COUNTY	40,049,086	11.9654%	
BETHLEHEM TOWNSHIP	7,810	0.0023%	
CARR TOWNSHIP	76,600	0.0229%	
CHARLESTOWN TOWNSHIP	326,400	0.0975%	
JEFFERSONVILLE TOWNSHIP	1,090,628	0.3258%	
MONROE TOWNSHIP	125,636	0.0375%	
OREGON TOWNSHIP	18,506	0.0055%	
OWEN TOWNSHIP	30,294	0.0091%	
SILVER CREEK TOWNSHIP	576,126	0.1721%	
UNION TOWNSHIP	30,819	0.0092%	
UTICA TOWNSHIP	65,945	0.0197%	
WASHINGTON TOWNSHIP	40,000	0.0120%	
WOOD TOWNSHIP	299,738	0.0896%	
JEFFERSONVILLE CIVIL CITY	44,875,675	13.4074%	
CHARLESTOWN CIVIL CITY	5,076,756	1.5168%	

CLARKSVILLE CIVIL TOWN	25,818,233	7.7137%	
BORDEN CIVIL TOWN	388,798	0.1162%	
SELLERSBURG CIVIL TOWN	5,432,876	1.6232%	
UTICA CIVIL TOWN	443,717	0.1326%	
<b>*BORDEN-HENRYVILLE SCHOOL CORP</b>	<b>17,255,676</b>	<b>5.1554%</b>	<b>393,172</b>
WEST CLARK COMMUNITY SCHOOL CORP	-	0.0000%	
<b>*SILVER CREEK SCHOOL CORP</b>	<b>33,137,335</b>	<b>9.9004%</b>	<b>755,037</b>
CLARKSVILLE COMMUNITY SCHOOL CORP	32,744,070	9.7829%	
GREATER CLARK COUNTY SCHOOL CORP	115,864,149	34.6165%	
JEFFERSONVILLE TWP PUBLIC LIBRARY	3,236,763	0.9670%	
CHARLESTOWN-CLARK COUNTY LIB	2,271,325	0.6786%	
JEFFERSONVILLE FLOOD CONTROL	1,317,447	0.3936%	
CHARLESTOWN FIRE	932,772	0.2787%	
TRI-TOWNSHIP FIRE PROTECTION DISTRICT	2,067,569	0.6177%	
MONROE TOWNSHIP FIRE PROTECTION	511,699	0.1529%	
UTICA TOWNSHIP FIRE DISTRICT	238,398	0.0712%	
NEW WASHINGTON FIRE PROTECTION DIST.	357,300	0.1067%	
CLARK CO. SOLID WASTE MANAGEMENT	-	0.0000%	
Total	334,708,146	100.0000%	1,148,209

**STEP 3**

In the third step, the percentages from Step 2 for the new units and the IC 6-3.6-6-3(a)(2) amount calculated in Step 1 were applied to calculate the amount that would be deducted from the total and distributed to the new units. The remaining distribution IC 6-3.6-6-3(a)(2) was taken through the traditional allocation amount calculations for all other recipients excluding the new units.

	IC 6-3.6-6-3(a)(2) Amount
New Unit Distribution	1,148,209
Remaining Distribution	6,478,143
Total	7,626,352

If you have any questions about this calculation, please contact Fred Van Dorp at [fvandorp@dlgf.in.gov](mailto:fvandorp@dlgf.in.gov).