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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  
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**TO: Owen County Auditor**

**FROM: Department of Local Government Finance**

**RE: 2021 Certified Budget Order**

**DATE: Friday, February 12, 2021**

Enclosed is the certified 2021 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 02/29/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 03/17/20.
- County Auditor certified net assessed values to the DLGF on 10/02/20 (Due 08/03/20).
- DLGF certified the Budget Order on 02/12/2021 (Due 01/15/21).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2021.

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 2020 PAYABLE 2021 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 2021. 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 February 12, 2021**

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**



**Wesley R. Bennett, Commissioner**

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

**2021 TAX RATES  
(Per Taxing District)**

**Year : 2021  
County: 60 Owen**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2021 District Rate</u>	<u>2020 District Rate</u>
016	Clay Township	1.7186	1.8111
017	Franklin Township	1.7004	1.8160
018	Harrison Township	1.6981	1.8048
019	Jackson Township	2.0781	2.1596
020	Jefferson Township	1.6932	1.8038
021	Jennings Township	1.9720	2.0499
022	Lafayette Township	1.6721	1.7829
023	Marion Township	1.6990	1.8084
024	Montgomery Township	1.6737	1.7844
025	Morgan Township	1.7046	1.8155
026	Taylor Township	1.9544	2.0309
027	Washington Township	1.7884	1.8947
028	Spencer Town	2.5581	2.6436
029	Wayne Township	1.7011	1.8139
030	Gosport Town	2.1289	2.2402

**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**  
**2021 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>	\$6,590,710	\$825,702,035	\$2,530,777	\$0.3065
Budget reduced due to advertising constraints.					
Rate reduced to remain within statutory levy limitation.					
<b>0102</b>	<b>ELECTION/REGISTRATION</b>	\$79,335	\$825,702,035	\$60,276	\$0.0073
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0124</b>	<b>2015 REASSESSMENT</b>	\$325,885	\$825,702,035	\$250,188	\$0.0303
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0702</b>	<b>HIGHWAY</b>	\$2,825,356	\$825,702,035	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$700,000	\$825,702,035	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0790</b>	<b>CUMULATIVE BRIDGE</b>	\$412,427	\$825,702,035	\$350,098	\$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>	\$117,427	\$825,702,035	\$57,799	\$0.0070
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1101</b>	<b>EMERGENCY AMBULANCE/MED SERVICES - FIRE</b>	\$1,521,681	\$825,702,035	\$530,101	\$0.0642
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>	\$120,000	\$825,702,035	\$106,516	\$0.0129
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Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

<b>Unit Total:</b>	<b>\$12,692,821</b>	<b>\$3,885,755</b>	<b>\$0.4706</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  
2021 Budget Order**

**County: 60 Owen  
Unit: 0001 CLAY 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>	\$29,074	\$87,939,011	\$9,234	\$0.0105
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$12,650	\$87,939,011	\$1,935	\$0.0022
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$54,800	\$87,939,011	\$29,372	\$0.0334
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$85,000	\$87,939,011	\$29,284	\$0.0333
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$181,524</b>		<b>\$69,825</b>	<b>\$0.0794</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  
2021 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>0101</b>	<b>GENERAL</b>	\$24,800	\$51,180,968	\$5,783	\$0.0113
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>	\$7,700	\$51,180,968	\$4,965	\$0.0097
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>FIRE</b>	\$21,000	\$51,180,968	\$20,575	\$0.0402
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>\$53,500</b>		<b>\$31,323</b>	<b>\$0.0612</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  
2021 Budget Order**

**County: 60 Owen  
Unit: 0003 HARRISON 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>	\$18,434	\$24,540,573	\$9,988	\$0.0407
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$3,400	\$24,540,573	\$2,012	\$0.0082
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$4,925	\$24,540,573	\$2,454	\$0.0100
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$26,759</b>		<b>\$14,454</b>	<b>\$0.0589</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  
2021 Budget Order**

**County: 60 Owen  
Unit: 0004 JACKSON 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>	\$4,000	\$56,915,718	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$25,963	\$56,915,718	\$16,904	\$0.0297
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$7,220	\$56,915,718	\$4,952	\$0.0087
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$37,183</b>		<b>\$21,856</b>	<b>\$0.0384</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  
2021 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>
<b>0061</b>	<b>RAINY DAY</b>	\$1,000	\$52,384,147	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$24,259	\$52,384,147	\$9,848	\$0.0188
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$9,300	\$52,384,147	\$1,572	\$0.0030
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$20,000	\$52,384,147	\$16,868	\$0.0322
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$54,559</b>		<b>\$28,288</b>	<b>\$0.0540</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  
2021 Budget Order**

**County: 60 Owen  
Unit: 0006 JENNINGS 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>	\$17,175	\$29,007,150	\$3,916	\$0.0135
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$8,000	\$29,007,150	\$5,975	\$0.0206
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$12,500	\$29,007,150	\$9,195	\$0.0317
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$37,675</b>		<b>\$19,086</b>	<b>\$0.0658</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  
2021 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>0101</b>	<b>GENERAL</b>	\$14,475	\$45,471,253	\$7,912	\$0.0174
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$4,300	\$45,471,253	\$1,955	\$0.0043
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$10,000	\$45,471,253	\$5,093	\$0.0112
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$28,775</b>		<b>\$14,960</b>	<b>\$0.0329</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  
2021 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>	\$23,600	\$38,493,966	\$9,970	\$0.0259
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$4,500	\$38,493,966	\$4,812	\$0.0125
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$9,500	\$38,493,966	\$8,238	\$0.0214
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$37,600</b>		<b>\$23,020</b>	<b>\$0.0598</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  
2021 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	\$44,483,467	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$16,847	\$44,483,467	\$12,233	\$0.0275
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$2,150	\$44,483,467	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$9,668	\$44,483,467	\$3,114	\$0.0070
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$29,165</b>		<b>\$15,347</b>	<b>\$0.0345</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  
2021 Budget Order**

**County: 60 Owen  
Unit: 0010 MORGAN 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>	\$28,256	\$42,976,047	\$9,970	\$0.0232
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$8,744	\$42,976,047	\$3,352	\$0.0078
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$6,000	\$42,976,047	\$3,352	\$0.0078
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1190</b>	<b>CUMULATIVE FIRE (Township)</b>	\$7,000	\$42,976,047	\$11,432	\$0.0266
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$50,000</b>		<b>\$28,106</b>	<b>\$0.0654</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  
2021 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>	\$19,500	\$39,280,964	\$6,442	\$0.0164
The total appropriations were restricted to the prior year total because the signed Budget Form 4 was not submitted in Gateway. The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$2,000	\$39,280,964	\$2,946	\$0.0075
The total appropriations were restricted to the prior year total because the signed Budget Form 4 was not submitted in Gateway. The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>1111</b>	<b>FIRE</b>	\$10,000	\$39,280,964	\$9,545	\$0.0243
The total appropriations were restricted to the prior year total because the signed Budget Form 4 was not submitted in Gateway. The total property tax levies were restricted to the prior year total because of improper adoption..					
<b>Unit Total:</b>		<b>\$31,500</b>		<b>\$18,933</b>	<b>\$0.0482</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  
2021 Budget Order**

**County: 60 Owen  
Unit: 0012 WASHINGTON 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>	\$54,800	\$259,388,802	\$9,857	\$0.0038
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$35,400	\$259,388,802	\$16,860	\$0.0065
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$90,200</b>		<b>\$26,717</b>	<b>\$0.0103</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**  
**2021 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>0101</b>	<b>GENERAL</b>	\$18,912	\$53,639,969	\$19,847	\$0.0370
Unit failed to provide verification of 06/30 cash and appropriation balances.					
Unit failed to provide verification of 06/30 cash and appropriation balances.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$0	\$53,639,969	\$0	\$0.0000
Unit failed to provide verification of 06/30 cash and appropriation balances.					
Unit failed to provide verification of 06/30 cash and appropriation balances.					
<b>1111</b>	<b>FIRE</b>	\$9,450	\$35,188,943	\$8,762	\$0.0249
Unit failed to provide verification of 06/30 cash and appropriation balances.					
Unit failed to provide verification of 06/30 cash and appropriation balances.					
<b>Unit Total:</b>		<b>\$28,362</b>		<b>\$28,609</b>	<b>\$0.0619</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**  
**2021 Budget Order**

**County: 60 Owen**  
**Unit: 0816 GOSPORT 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>0101</b>	<b>GENERAL</b>	\$194,565	\$18,451,026	\$83,528	\$0.4527
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$7,179	\$18,451,026	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$50,497	\$18,451,026	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$2,800	\$18,451,026	\$0	\$0.0000
Budget approved for displayed amount.					
<b>Unit Total:</b>		<b>\$255,041</b>		<b>\$83,528</b>	<b>\$0.4527</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**  
**2021 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>	\$100,000	\$114,263,804	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$1,531,187	\$114,263,804	\$822,357	\$0.7197
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$15,000	\$114,263,804	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$125,000	\$114,263,804	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$100,000	\$114,263,804	\$57,132	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
<b>8604</b>	<b>SPECIAL FIRE PROTECTION TERRITORY GENERAL</b>	\$348,343	\$259,388,802	\$335,649	\$0.1294
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>8692</b>	<b>SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE</b>	\$100,000	\$259,388,802	\$24,642	\$0.0095
Budget approved for displayed amount.					
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.					
<b>Unit Total:</b>		<b>\$2,319,530</b>		<b>\$1,239,780</b>	<b>\$0.9086</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  
2021 Budget Order**

**County: 60 Owen**

**Unit: 6195 SPENCER-OWEN 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>
<b>0061</b>	<b>RAINY DAY</b>	\$1,000,000	\$700,498,203	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$3,453,045	\$700,498,203	\$2,444,739	\$0.3490
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>0186</b>	<b>SCHOOL PENSION DEBT</b>	\$225,599	\$700,498,203	\$0	\$0.0000
Budget approved for displayed amount.					
<b>3101</b>	<b>EDUCATION</b>	\$15,925,987	\$700,498,203	\$0	\$0.0000
Budget approved for displayed amount.					
<b>3300</b>	<b>OPERATIONS</b>	\$9,150,000	\$700,498,203	\$5,040,085	\$0.7195
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$29,754,631</b>		<b>\$7,484,824</b>	<b>\$1.0685</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  
2021 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	\$125,203,832	\$0	\$0.0000
0180	DEBT SERVICE	\$0	\$125,203,832	\$613,499	\$0.4900
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0186	SCHOOL PENSION DEBT	\$0	\$125,203,832	\$0	\$0.0000
3101	EDUCATION	\$0	\$125,203,832	\$0	\$0.0000
3300	OPERATIONS	\$0	\$125,203,832	\$1,058,598	\$0.8455
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$0</b>		<b>\$1,672,097</b>	<b>\$1.3355</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  
2021 Budget Order**

**County: 60 Owen**

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

**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>	\$1,185,234	\$825,702,035	\$665,516	\$0.0806
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0283</b>	<b>LEASE RENTAL PAYMENT</b>	\$178,662	\$825,702,035	\$161,012	\$0.0195
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$1,363,896</b>		<b>\$826,528</b>	<b>\$0.1001</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  
2021 Budget Order**

**County: 60 Owen**

**Unit: 0333 Clay-Owen Solid Waste Management District**

<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	\$825,702,035	\$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**  
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**County: 60 Owen**

**Unit: 1186 POLAND FIRE TERRITORY (JACKSON 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>8604</b>	<b>SPECIAL FIRE PROTECTION TERRITORY GENERAL</b>	\$122,654	\$56,915,718	\$59,022	\$0.1037
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>8692</b>	<b>SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE</b>	\$51,795	\$56,915,718	\$16,961	\$0.0298
Budget approved for displayed amount.					
Rate Approved.					
<b>Unit Total:</b>		<b>\$174,449</b>		<b>\$75,983</b>	<b>\$0.1335</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  
2021 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	\$19,014	\$4,015,500	\$19,017	\$0.4736

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

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<b>Unit Total:</b>	<b>\$19,014</b>	<b>\$19,017</b>	<b>\$0.4736</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.