

---

# STATE OF INDIANA

---

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 N SENATE AVENUE N1058(B)  
INDIANAPOLIS IN 46204  
PHONE (317)-232-3777  
FAX (317)9741629

**TO: Union County Auditor**

**FROM: Department of Local Government Finance**

**RE: 2021 Certified Budget Order**

**DATE: Friday, December 18, 2020**

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 03/11/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 03/20/20.
- County Auditor certified net assessed values to the DLGF on 08/05/20 (Due 08/03/20).
- DLGF certified the Budget Order on 12/18/2020 (Due 12/31/20).

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  
UNION 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 December 18, 2020**

**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: 81 Union**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2021 District Rate</u>	<u>2020 District Rate</u>
001	Brownsville Township	1.9493	1.9200
002	Center Township	1.9282	1.9044
003	Liberty Corporation	3.8403	3.8036
004	Harmony Township	1.9511	1.9249
005	Harrison Township	1.9402	1.9118
006	Liberty Township	1.9558	1.9298
007	Union Township	1.9193	1.8942
008	W. College Corner Corporation	2.9173	2.8868

**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: 81 Union**  
**Unit: 0000 UNION 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>	\$3,111,573	\$353,015,277	\$1,862,509	\$0.5276
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0102</b>	<b>ELECTION/REGISTRATION</b>	\$25,275	\$353,015,277	\$19,769	\$0.0056
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0124</b>	<b>2015 REASSESSMENT</b>	\$67,500	\$353,015,277	\$34,949	\$0.0099
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0702</b>	<b>HIGHWAY</b>	\$1,120,576	\$353,015,277	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$205,000	\$353,015,277	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0790</b>	<b>CUMULATIVE BRIDGE</b>	\$378,500	\$353,015,277	\$108,729	\$0.0308
Department of Local Government Finance approval not required.					
Rate reduced to remain within statutory levy limitation.					
<b>0801</b>	<b>HEALTH</b>	\$131,877	\$353,015,277	\$99,903	\$0.0283
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1301</b>	<b>PARK &amp; RECREATION</b>	\$26,655	\$353,015,277	\$15,180	\$0.0043
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2003</b>	<b>COUNTY 4-H</b>	\$12,000	\$353,015,277	\$13,768	\$0.0039
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

<b>2391 CUMULATIVE CAPITAL DEVELOPMENT</b>	\$60,000	\$353,015,277	\$54,364	\$0.0154
--	----------	---------------	----------	----------

Budget approved for displayed amount.

Rate Approved.

<b>Unit Total:</b>	<b>\$5,138,956</b>	<b>\$2,209,171</b>	<b>\$0.6258</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: 81 Union  
Unit: 0001 BROWNSVILLE 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>	\$4,425	\$35,473,316	\$7,627	\$0.0215
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$5,000	\$35,473,316	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$17,000	\$35,473,316	\$15,147	\$0.0427
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$26,425</b>		<b>\$22,774</b>	<b>\$0.0642</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: 81 Union  
Unit: 0002 CENTER 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>	\$28,815	\$122,516,490	\$8,086	\$0.0066
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$5,000	\$122,516,490	\$980	\$0.0008
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$24,897	\$79,172,805	\$28,265	\$0.0357
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$58,712</b>		<b>\$37,331</b>	<b>\$0.0431</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: 81 Union  
Unit: 0003 HARMONY 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>	\$18,018	\$39,970,058	\$8,234	\$0.0206
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$5,000	\$39,970,058	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1111</b>	<b>FIRE</b>	\$25,000	\$39,970,058	\$18,146	\$0.0454
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$48,018</b>		<b>\$26,380</b>	<b>\$0.0660</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: 81 Union  
Unit: 0004 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>	\$9,125	\$44,629,030	\$2,946	\$0.0066
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$3,000	\$44,629,030	\$491	\$0.0011
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$18,032	\$44,629,030	\$21,154	\$0.0474
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$30,157</b>		<b>\$24,591</b>	<b>\$0.0551</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: 81 Union  
Unit: 0005 LIBERTY 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>	\$10,230	\$42,033,945	\$7,734	\$0.0184
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$11,600	\$42,033,945	\$2,984	\$0.0071
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$16,000	\$42,033,945	\$18,999	\$0.0452
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$37,830</b>		<b>\$29,717</b>	<b>\$0.0707</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: 81 Union  
Unit: 0006 UNION 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>	\$15,128	\$68,392,438	\$7,797	\$0.0114
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0840</b>	<b>TOWNSHIP ASSISTANCE</b>	\$3,000	\$68,392,438	\$1,983	\$0.0029
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$12,000	\$57,438,076	\$11,430	\$0.0199
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>Unit Total:</b>		<b>\$30,128</b>		<b>\$21,210</b>	<b>\$0.0342</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: 81 Union**  
**Unit: 0895 LIBERTY 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>	\$853,291	\$43,343,685	\$703,338	\$1.6227
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$3,500	\$43,343,685	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$151,511	\$43,343,685	\$119,759	\$0.2763
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>1111</b>	<b>FIRE</b>	\$74,362	\$43,343,685	\$0	\$0.0000
Budget approved for displayed amount.					
<b>1191</b>	<b>CUMULATIVE FIRE SPECIAL</b>	\$0	\$43,343,685	\$8,539	\$0.0197
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$0	\$43,343,685	\$0	\$0.0000
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$36,000	\$43,343,685	\$12,613	\$0.0291
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>\$1,118,664</b>		<b>\$844,249</b>	<b>\$1.9478</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: 81 Union**

**Unit: 0896 WEST COLLEGE CORNER 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>	\$10,000	\$10,954,362	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0101</b>	<b>GENERAL</b>	\$101,700	\$10,954,362	\$58,880	\$0.5375
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	\$12,000	\$10,954,362	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	\$145,400	\$10,954,362	\$49,996	\$0.4564
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	\$9,500	\$10,954,362	\$0	\$0.0000
Budget approved for displayed amount.					
<b>2391</b>	<b>CUMULATIVE CAPITAL DEVELOPMENT</b>	\$36,000	\$10,954,362	\$2,629	\$0.0240
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>\$314,600</b>		<b>\$111,505</b>	<b>\$1.0179</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: 81 Union  
Unit: 7950 UNION COUNTY 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>	\$500,000	\$353,015,277	\$0	\$0.0000
Budget approved for displayed amount.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$1,968,892	\$353,015,277	\$1,489,018	\$0.4218
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>	\$135,552	\$353,015,277	\$123,908	\$0.0351
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>3101</b>	<b>EDUCATION</b>	\$8,709,858	\$353,015,277	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
<b>3300</b>	<b>OPERATIONS</b>	\$4,643,500	\$353,015,277	\$2,327,783	\$0.6594
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
<b>Unit Total:</b>		<b>\$15,957,802</b>		<b>\$3,940,709</b>	<b>\$1.1163</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: 81 Union**  
**Unit: 0223 UNION 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>	\$639,793	\$353,015,277	\$373,490	\$0.1058
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
<b>0180</b>	<b>DEBT SERVICE</b>	\$137,100	\$353,015,277	\$131,322	\$0.0372
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
<b>Unit Total:</b>		<b>\$776,893</b>		<b>\$504,812</b>	<b>\$0.1430</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: 81 Union**

**Unit: 1074 W. U. R. 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	\$353,015,277	\$0	\$0.0000
----- <b>Unit Total:</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0.0000</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.