EXAMPLES

OF

STATE CERTIFICATIONS AND REPORTS

FOR

LOIT FUNDS

COUNTY AUDITORS' SPRING 2011 CONFERENCE

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FOR
LOIT FUNDS
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STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

INDIANA GOVERNMENT CENTER NORTH
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Certification of Local Option Income Tax – Budget Year 2011
Miami County

New Legislation Update: HEA 1086-2010 extends the deadline by which a county may adopt a Local Option Income Tax (LOIT). An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2010.** For further information, please visit this link: http://www.in.gov/dlgf/files/100416_-_Bailey_Memo_-_HEA_1086_Guidance_-_Changes_to_Local_Option_Income_Tax.pdf

Operating (Levy Freeze) LOIT

The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("DLGF").

Please Note: Indiana Code 6-3.5-6-30, subsection (h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county income tax council may not decrease or rescind a tax rate imposed under this chapter." Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-6-30 requires the DLGF and the Department of Revenue ("DOR") to certify the COIT rate that must be imposed in a county to raise tax revenues as specified. The rate that the DLGF certifies MUST be adopted by the governing body for each of the first two years (2011 and 2012). Therefore, the DLGF and the DOR certify the following rates for Miami County:

	2011	2012
Estimated Amount Needed:	349,902	722,367
Corresponding Income Tax Rate:	0.0767	*0.1583*
Income Tax Rate including first year Stabilization Fund *:	*0.1534%*	*0.1583%*

* The DLGF-Certified Levy Freeze **Income Tax Rate** for 2011 is the rate that must appear in an adoption ordinance. This rate has been doubled to include the portion of the rate required for the stabilization fund.

Dated this 2nd day of August, 2010.

Brian Bailey, Commissioner
Department of Local Government Finance

Other LOIT Options

Property Tax Relief LOIT
Indiana Code 6-3.5-6-32 also allows a county to adopt an additional COIT to:

1. Provide local property tax replacement credits to all property;
2. Provide or increase the homestead credit percentage uniformly; or
3. Provide local property tax replacement credits to qualified residential property.

This additional COIT can be raised in increments of 0.05% up to a maximum of 1.00%.

Public Safety LOIT
Indiana Code 6-3.5-6-31 also allows a county to adopt an additional COIT for Public Safety. In order to adopt this additional COIT, a county must have adopted a 0.25% rate for the additional COIT for Operating (Levy Freeze), the COIT for Property Tax Relief, or a combination of both. The Public Safety COIT rate can be adopted up to a maximum of 0.25%.

STATE OF INDIANA

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Certification of Local Option Income Tax – Budget Year 2011
Morgan County

This rate supersedes the rates certified August 4, 2010

New Legislation Update: HEA 1086-2010 extends the deadline by which a county may adopt a Local Option Income Tax (LOIT). An ordinance to adopt any of the LOIT options described below may be adopted anytime **before November 1, 2010.** For further information, please visit this link: http://www.in.gov/dlgf/files/100416_-_Bailey_Memo_-_HEA_1086_Guidance_-_Changes_to_Local_Option_Income_Tax.pdf

Operating (Levy Freeze) LOIT:
The Operating (Levy Freeze) LOIT effectively freezes the maximum property tax levies for an adopting county's civil units of government and replaces the annual maximum levy growth with income tax (LOIT) proceeds. This rate is capped at 1% and is annually recertified for each county by the Department of Local Government Finance ("DLGF").

Please Note: Indiana Code 6-3.5.5-1.1-24, subsection (h) dictates that once adopted, a rate for Operating (Levy Freeze) LOIT is permanent: "[...] a county council may not decrease or rescind a tax rate imposed under this chapter". Also, once a rate is adopted for the Operating (Levy Freeze) LOIT, property tax maximum permissible levies are frozen as of the year of adoption and cannot grow annually as they normally would.

Indiana Code 6-3.5-1.1-24 requires the DLGF and the State Budget Agency to certify the rate that must be imposed in a county to raise tax revenues as specified. Therefore, the DLGF and the State Budget Agency certify the following rates for Morgan County:

2011 Total Certified LOIT Rate:	**0.2327%**
2011 Rate for Levy Freeze:	**0.2301%**
2011 Rate for Property Tax Relief*:	**0.0026%**

*This rate is continued from 2009 and is in addition to any rate adopted by Morgan County under IC 6-3.5-1.1-26. Under IC 6-3.5-1.5-1, subsection (d), unless a new ordinance is passed to the contrary: "Notwithstanding IC 6-3.5-1.1-24 (h), and IC 6-3.5-6.30 (h), if a county has adopted an income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 to replace property tax levy growth, the part of the tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-6-30 that was used before January 1, 2009, to reduce levy growth in the county family and children's fund property tax levy and the children's psychiatric residential treatment services property tax levy shall instead be used for property tax relief in the same manner that a tax rate under IC 6-3.5-1.1-26 pr OC 6-3.5-6-30' is used for property tax relief." Please contact Karen Large at klarge@dlgf.in.gov with any questions about this provision.

Dated this 13th day of August, 2010

Brian E. Bailey, Commissioner
Department of Local Government Finance

Other LOIT Options

Property Tax Relief LOIT
Indiana Code 6-3.5-1.1-26 allows a county to adopt an additional CAGIT to:

1. Provide local property tax replacement credits to all property;
2. Provide or increase the homestead credit percentage uniformly; or
3. Provide local property tax replacement credits to qualified residential property.

This additional CAGIT can be raised in increments of 0.05% up to a maximum of 1.00%.

Public Safety LOIT
Indiana Code 6-3.5-1.1-25 allows a county to adopt an additional CAGIT for Public Safety. To adopt this additional CAGIT, a county must have adopted a 0.25% rate for the additional CAGIT for Operating (Levy Freeze), the CAGIT for Property Tax Relief, or a combination of both. The Public Safety CAGIT rate can be adopted up to a maximum of 0.25%.
#The DLGF believes this code cite is in error and should actually refer to IC 6-3.5-6-32.

****PLEASE NOTE****

HEA 1086-2010 changed the deadline for adopting a local income tax rate or changing an existing local income tax rate under I.C. 6-3.5-1.1-24, I.C. 6-3.5-1.1-25, I.C. 6-3.5-1.1-26, I.C. 6-3.5-6-30, I.C. 6-3.5-6-31, or I.C. 6-3.5-6-32. Rates may be changed anytime before November 1, 2010 to take effect in 2011. As a result of these changes, counties have not yet certified to the Indiana Department of Revenue the local income tax rates they will impose after September 30, 2010.

In order to assist local units in preparing their budgets for 2011, the State Budget Agency has prepared the distribution amounts presented here. These amounts are based on the best information regarding local income tax rates available to the State Budget Agency at this time. Unless otherwise noted, the amounts presented were derived using the tax rates in effect on July 1, 2010. In those cases where tax rates have not and will not change, the amounts presented here will equal the certified distribution amounts for 2011. Rate changes that have not yet been communicated to the State Budget Agency will alter the amounts presented here once such communication has been received.

Local officials can assist the State Budget Agency in finalizing the 2011 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that will take effect or are anticipated to take effect this year.

Communications with the State Budget Agency regarding local income taxes should be directed to Bob Lain at (317) 232-3471 or blain@sba.in.gov.

COUNTY ADJUSTED GROSS INCOME TAX
DISTRIBUTION AMOUNTS FOR CY 2011
CERTIFIED JULY 30, 2010
AMENDED OCTOBER 15, 2010
AMENDED OCTOBER 25, 2010
AMENDED NOVEMBER 24, 2010

County Name	County Adjusted Gross Income Tax Certified Distribution I.C. 6-3.5-1.1-2	County Adjusted Gross Income Tax Correctional Facilities Certified Distribution (See Citations at the end of this table)	County Adjusted Gross Income Tax Property Tax Replacement Certified Distribution I.C. 6-3.5-1.1-24	County Adjusted Gross Income Tax Property Tax Relief Certified Distribution I.C. 6-3.5-1.1-26	County Adjusted Gross Income Tax Public Safety Funding Certified Distribution I.C. 6-3.5-1.1-25
Bartholomew	$14,211,888.48	$0.00	$0.00	$0.00	$0.00
Benton	$1,348,202.31	$0.00	$0.00	$1,348,202.31	$0.00
Blackford	$1,719,373.25	$0.00	$0.00	$0.00	$0.00
Brown	$2,383,346.65	$0.00	$476,669.33	$1,191,673.32	$595,836.66
Carroll	$3,039,656.85	$0.00	$607,931.37	$607,931.37	$0.00
Cass	$5,401,720.87	$0.00	$0.00	$5,401,720.87	$1,350,430.22
Clark	$17,585,886.52	$0.00	$0.00	$4,396,471.63	$4,396,471.63
Clay	$3,824,827.69	$956,206.92	$0.00	$2,868,620.77	$956,206.92
Clinton	$4,694,191.18	$0.00	$0.00	$1,173,547.79	$1,173,547.79
Crawford	$950,326.81	$0.00	$0.00	$0.00	$0.00
Daviess	$4,276,147.59	$1,069,036.90	$0.00	$0.00	$0.00
Decatur	$3,845,417.56	$0.00	$0.00	$0.00	$0.00
Dekalb	$8,350,102.88	$0.00	$0.00	$0.00	$0.00
Elkhart	$26,380,358.79	$6,595,089.70	$0.00	$0.00	$0.00
Floyd	$11,296,573.13	$0.00	$0.00	$0.00	$0.00
Fountain	$2,613,435.31	$0.00	$0.00	$0.00	$0.00
Franklin	$3,704,259.17	$0.00	$0.00	$0.00	$0.00
Fulton	$2,762,448.24	$0.00	$0.00	$690,612.06	$690,612.06
Hancock	$14,272,610.73	$0.00	$0.00	$3,568,152.68	$2,140,891.61
Harrison	$4,939,360.56	$0.00	$0.00	$0.00	$0.00
Hendricks	$31,020,195.27	$0.00	$0.00	$0.00	$0.00
Huntington	$5,429,002.39	$0.00	$0.00	$1,357,250.60	$1,357,250.60
Jackson	$6,258,512.98	$625,851.30	$0.00	$0.00	$0.00
Jasper	$5,823,145.30	$1,455,786.33	$1,746,943.59	$5,823,145.30	$1,455,786.33
Jay	$2,565,318.21	$0.00	$1,026,127.28	$1,282,659.11	$513,063.64
Jennings	$3,644,557.22	$0.00	$0.00	$0.00	$0.00
Johnson	$28,038,701.21	$0.00	$0.00	$0.00	$0.00
Lagrange	$3,997,141.15	$0.00	$0.00	$0.00	$0.00
Laporte	$8,389,787.10	$0.00	$0.00	$0.00	$0.00
Lawrence	$6,522,153.06	$0.00	$0.00	$3,261,076.53	$1,630,538.27
Marshall	$6,695,353.14	$1,673,838.28	$0.00	$0.00	$0.00
Morgan	$12,270,410.59	$0.00	$2,454,082.12	$12,270,410.59	$3,067,602.65
Newton	$2,272,206.88	$0.00	$0.00	$0.00	$0.00
Noble	$6,220,857.66	$0.00	$0.00	$0.00	$0.00
Ohio	$976,610.31	$0.00	$0.00	$0.00	$0.00
Orange	$2,386,219.48	$0.00	$0.00	$0.00	$0.00
Owen	$2,856,211.71	$0.00	$0.00	$0.00	$0.00
Parke	$2,179,958.90	$0.00	$653,987.67	$544,989.72	$544,989.72
Pulaski	$2,051,698.55	$615,509.56	$820,679.42	$2,051,698.55	$0.00
Putnam	$5,197,287.18	$0.00	$0.00	$0.00	$0.00
Randolph	$3,366,641.43	$0.00	$0.00	$0.00	$0.00
Ripley	$4,576,984.33	$0.00	$0.00	$0.00	$0.00
Rush	$2,221,396.35	$0.00	$0.00	$0.00	$0.00
Shelby	$7,187,124.29	$0.00	$0.00	$0.00	$0.00
Starke	$1,437,279.44	$0.00	$0.00	$0.00	$0.00
Steuben	$5,138,123.38	$0.00	$0.00	$1,284,530.84	$1,284,530.84
Tipton	$3,026,964.44	$0.00	$0.00	$0.00	$0.00
Union	$1,286,265.14	$0.00	$0.00	$0.00	$0.00
Vigo	$11,489,264.17	$0.00	$0.00	$0.00	$0.00
Wabash	$4,556,189.92	$0.00	$1,822,475.97	$4,556,189.92	$0.00
Warren	$1,403,158.28	$0.00	$420,947.49	$350,789.57	$350,789.57
Washington	$3,421,237.45	$0.00	$0.00	$0.00	$0.00
Wayne	$9,312,762.01	$2,328,190.50	$0.00	$0.00	$0.00
Wells	$4,230,968.69	$0.00	$1,692,387.48	$846,193.74	$211,548.43
White	$3,645,688.35	$0.00	$0.00	$0.00	$0.00
Whitley	$5,516,116.76	$0.00	$0.00	$0.00	$0.00
Total	$354,211,627.28	$15,319,509.49	$11,722,231.71	$54,875,867.28	$21,720,096.95

Citations for County Adjusted Gross Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-1.1-2.3, I.C. 6-3.5-1.1-2.5, I.C. 6-3.5-1.1-2.7, I.C. 6-3.5-1.1-2.8, I.C. 6-3.5-1.1-2.9, I.C. 6-3.5-1.1-3.3, I.C. 6-3.5-1.1-3.5, I.C. 6-3.5-1.1-3.6.

Note: Amended October 15, 2010 to reflect the adoption of a rate to provide property tax relief by Cass County.
Note: Amended October 15, 2010 to reflect the adoption of a rate to fund public safety by Cass County.
Note: Amended October 15, 2010 to reflect an increase in the rate for public safety by Jay County.
Note: Amended October 25, 2010 to reflect an increase in the rate for public safety by Hancock County.
Note: Amended October 25, 2010 to reflect an increase in the rate for Homestead credits by Hancock County.
Note: Amended November 24, 2010 to reflect an increase in the rate for public safety by Huntington County.

COUNTY OPTION INCOME TAX
DISTRIBUTION AMOUNTS FOR CY 2011
CERTIFIED JULY 30, 2010

County Name	County Option Income Tax Certified Distribution I.C. 6-3.5-6-8	County Option Income Tax Correctional Facilities Certified Distribution (See Citations at the end of this table)	County Option Income Tax Property Tax Replacement Certified Distribution I.C. 6-3.5-6-30	County Option Income Tax Property Tax Relief Certified Distribution I.C. 6-3.5-6-32	County Option Income Tax Public Safety Funding Certified Distribution I.C. 6-3.5-6-31
Adams	$2,653,305.26	$0.00	$0.00	$0.00	$0.00
Allen	$36,642,005.77	$0.00	$0.00	$0.00	$0.00
Boone	$15,372,398.08	$0.00	$0.00	$0.00	$0.00
Dearborn	$5,735,910.07	$0.00	$0.00	$0.00	$0.00
Delaware	$9,385,666.10	$0.00	$0.00	$0.00	$0.00
Dubois	$4,901,832.70	$0.00	$0.00	$0.00	$0.00
Fayette	$2,861,016.07	$0.00	$0.00	$2,861,016.07	$0.00
Grant	$9,011,365.04	$0.00	$0.00	$9,011,365.04	$0.00
Greene	$4,834,366.60	$0.00	$0.00	$0.00	$0.00
Hamilton	$82,355,903.81	$0.00	$0.00	$0.00	$0.00
Henry	$7,172,743.28	$0.00	$0.00	$0.00	$0.00
Howard	$9,560,218.74	$2,731,491.07	$0.00	$6,828,727.67	$0.00
Knox	$3,292,863.78	$0.00	$0.00	$0.00	$0.00
Kosciusko	$8,828,362.48	$0.00	$0.00	$0.00	$0.00
Madison	$18,869,481.75	$0.00	$0.00	$4,717,370.44	$4,717,370.44
Marion	$154,572,620.42	$0.00	$41,734,607.51	$0.00	$54,100,417.15
Martin	$1,280,443.33	$0.00	$0.00	$0.00	$0.00
Miami	$2,738,768.83	$1,141,153.68	$0.00	$4,564,614.72	$1,141,153.68
Monroe	$20,951,436.60	$1,047,571.83	$0.00	$0.00	$0.00
Montgomery	$5,667,281.71	$0.00	$0.00	$5,667,281.71	$0.00
Perry	$1,317,634.58	$0.00	$0.00	$0.00	$0.00
Posey	$2,490,493.89	$0.00	$0.00	$0.00	$0.00
Scott	$3,090,866.39	$772,716.60	$0.00	$0.00	$0.00
Spencer	$1,002,188.02	$0.00	$0.00	$0.00	$0.00
St. Joseph	$27,292,515.95	$0.00	$0.00	$22,743,763.29	$11,371,881.65
Switzerland	$1,226,755.14	$0.00	$0.00	$0.00	$0.00
Tippecanoe	$15,620,737.72	$0.00	$0.00	$0.00	$0.00
Vanderburgh	$29,234,589.05	$0.00	$0.00	$0.00	$0.00
Total	$487,963,771.15	$5,692,933.17	$41,734,607.51	$56,394,138.93	$71,330,822.91

Citations for County Option Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-6-27, I.C. 6-3.5-6-28, I.C. 6-3.5-6-29, I.C. 6-3.5-6-33.

COUNTY ECONOMIC DEVELOPMENT INCOME TAX
DISTRIBUTION AMOUNTS FOR CY 2011
CERTIFIED JULY 30, 2010
AMENDED AUGUST 10, 2010
AMENDED OCTOBER 15, 2010
AMENDED OCTOBER 25, 2010

County Name	County Economic Dev. Income Tax Certified Distribution I.C. 6-3.5-7-5	County Economic Dev. Correctional Facilities Certified Distribution I.C. 6-3.5-7-24	County Economic Dev. Income Tax Homestead Credit Certified Distribution I.C. 6-3.5-7-25
Adams	$1,792,774.66	$0.00	$555,760.15
Allen	$24,578,400.77	$0.00	$0.00
Bartholomew	$3,521,953.30	$0.00	$0.00
Benton	$347,162.81	$0.00	$55,546.05
Blackford	$430,064.44	$0.00	$189,228.35
Brown	$598,925.20	$0.00	$0.00
Carroll	$456,506.21	$0.00	$0.00
Cass	$1,351,647.40	$0.00	$0.00
Clark	$4,479,851.38	$0.00	$4,479,851.38
Clinton	$1,179,092.98	$0.00	$1,179,092.98
Crawford	$317,475.68	$0.00	$0.00
Daviess	$1,072,707.04	$0.00	$1,072,707.04
Decatur	$976,816.30	$0.00	$312,581.22
Dekalb	$2,108,205.91	$0.00	$2,108,205.91
Delaware	$3,134,327.00	$0.00	$3,917,908.76
Dubois	$3,275,816.21	$0.00	$0.00
Elkhart	$6,875,138.74	$0.00	$0.00
Fayette	$723,023.42	$0.00	$347,051.24
Floyd	$4,564,484.87	$0.00	$1,521,494.96
Fountain	$0.00	$0.00	$264,440.79
Franklin	$931,077.58	$0.00	$0.00
Fulton	$499,558.43	$0.00	$693,831.15
Gibson	$3,032,366.43	$0.00	$0.00
Grant	$2,259,390.23	$0.00	$0.00
Hancock	$2,140,919.65	$0.00	$0.00
Harrison	$1,652,283.21	$0.00	$0.00
Hendricks	$7,760,359.91	$0.00	$4,656,215.94
Henry	$0.00	$0.00	$1,758,868.82
Howard	$2,746,627.97	$0.00	$0.00
Huntington	$1,362,823.36	$0.00	$0.00
Jackson	$1,566,067.71	$0.00	$1,566,067.71
Jasper	$1,466,820.91	$0.00	$0.00
Jay	$648,072.49	$0.00	$259,229.00
Jefferson	$1,679,873.84	$0.00	$0.00
Jennings	$912,272.69	$0.00	$0.00
Knox	$1,447,016.68	$1,447,016.68	$0.00
Kosciusko	$3,803,623.25	$0.00	$0.00
Lagrange	$1,016,486.40	$0.00	$609,891.84
Laporte	$7,600,140.53	$0.00	$0.00
Madison	$0.00	$0.00	$4,727,347.80
Martin	$321,052.81	$0.00	$0.00
Miami	$1,148,710.99	$0.00	$873,020.36
Montgomery	$0.00	$0.00	$570,604.06
Morgan	$2,466,966.81	$0.00	$863,438.38

County Name	County Economic Dev. Income Tax Certified Distribution I.C. 6-3.5-7-5	County Economic Dev. Correctional Facilities Certified Distribution I.C. 6-3.5-7-24	County Economic Dev. Income Tax Homestead Credit Certified Distribution I.C. 6-3.5-7-25
Noble	$1,558,488.41	$0.00	$1,558,488.41
Orange	$597,486.95	$0.00	$0.00
Owen	$858,366.65	$0.00	$0.00
Parke	$553,884.93	$0.00	$553,884.93
Perry	$1,345,448.27	$0.00	$161,453.79
Pike	$820,859.92	$0.00	$0.00
Porter	$17,260,413.71	$0.00	$0.00
Posey	$2,585,357.37	$0.00	$0.00
Pulaski	$515,950.60	$0.00	$371,484.44
Putnam	$1,304,227.08	$0.00	$1,304,227.08
Randolph	$1,708,049.47	$0.00	$0.00
Ripley	$1,157,138.20	$0.00	$601,711.87
Rush	$630,071.64	$0.00	$630,071.64
Scott	$0.00	$0.00	$495,997.38
Shelby	$1,803,871.74	$0.00	$0.00
Spencer	$1,706,139.75	$0.00	$0.00
St. Joseph	$18,826,685.00	$0.00	$0.00
Starke	$1,437,474.25	$0.00	$172,496.91
Steuben	$1,335,788.69	$0.00	$213,726.19
Sullivan	$913,435.13	$0.00	$0.00
Tippecanoe	$10,478,584.10	$0.00	$2,619,646.03
Tipton	$756,975.48	$0.00	$242,232.15
Union	$258,234.53	$0.00	$0.00
Vermillion	$290,048.60	$0.00	$0.00
Vigo	$7,894,077.44	$0.00	$0.00
Wabash	$1,142,885.46	$0.00	$1,142,885.46
Warren	$359,779.49	$0.00	$100,738.26
Warrick	$6,548,816.19	$0.00	$0.00
Washington	$856,761.00	$0.00	$856,761.00
Wayne	$2,373,235.91	$0.00	$0.00
Wells	$1,062,828.58	$0.00	$850,262.86
White	$915,641.32	$0.00	$256,379.57
Whitley	$1,104,710.82	$0.00	$181,724.93
Total	$199,208,602.88	$1,447,016.68	$44,896,556.74

Note: Amended on August 10, 2010 to reflect the repeal of the Homestead Credit rate by Cass County.
Note: Amended October 15, 2010 to reflect a decrease in the Homestead Credit rate by Cass County.
Note: Amended October 15, 2010 to reflect a decrease in the Homestead Credit rate by Jay County.
Note: Amended October 25, 2010 to reflect an increase in Library Tax Replacements by Hancock County.
Note: Amended October 25, 2010 to reflect a decrease in the Base CEDIT rate by Hancock County.

COUNTY ADJUSTED GROSS INCOME TAX RATES
CERTIFIED JULY 30, 2010
AMENDED OCTOBER 15, 2010
AMENDED OCTOBER 25, 2010
AMENDED NOVEMBER 24, 2010

County Name	County Adjusted Gross Income Tax I.C. 6-3.5-1.1-2	County Adjusted Gross Income Tax Correctional Facilities (See Citations at the end end of this table)	County Adjusted Gross Income Tax Property Tax Replacement I.C. 6-3.5-1.1-24	County Adjusted Gross Income Tax Property Tax Relief I.C. 6-3.5-1.1-26	County Adjusted Gross Income Tax Public Safety Funding I.C. 6-3.5-1.1-25
Bartholomew	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benton	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Blackford	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Brown	1.0000%	0.0000%	0.2000%	0.5000%	0.2500%
Carroll	1.0000%	0.0000%	0.2000%	0.2000%	0.0000%
Cass	1.0000%	0.0000%	0.0000%	1.0000%	0.2500%
Clark	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Clay	1.0000%	0.2500%	0.0000%	0.7500%	0.2500%
Clinton	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Crawford	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Daviess	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Decatur	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Dekalb	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Elkhart	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Floyd	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Fountain	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Franklin	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Fulton	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Hancock	1.0000%	0.0000%	0.0000%	0.2500%	0.1500%
Harrison	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Hendricks	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Huntington	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Jackson	1.0000%	0.1000%	0.0000%	0.0000%	0.0000%
Jasper	1.0000%	0.2500%	0.3000%	1.0000%	0.2500%
Jay	1.0000%	0.0000%	0.4000%	0.5000%	0.2000%
Jennings	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Johnson	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Lagrange	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Laporte	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Lawrence	1.0000%	0.0000%	0.0000%	0.5000%	0.2500%
Marshall	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Morgan	1.0000%	0.0000%	0.2000%	1.0000%	0.2500%
Newton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Noble	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Ohio	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Orange	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Owen	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Parke	1.0000%	0.0000%	0.3000%	0.2500%	0.2500%
Pulaski	1.0000%	0.3000%	0.4000%	1.0000%	0.0000%
Putnam	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Randolph	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Ripley	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rush	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Shelby	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Starke	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Steuben	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Tipton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Union	1.2500%	0.0000%	0.0000%	0.0000%	0.0000%
Vigo	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Wabash	1.0000%	0.0000%	0.4000%	1.0000%	0.0000%
Warren	1.0000%	0.0000%	0.3000%	0.2500%	0.2500%
Washington	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Wayne	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Wells	1.0000%	0.0000%	0.4000%	0.2000%	0.0500%
White	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Whitley	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Citations for County Adjusted Gross Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-1.1-2.3, I.C. 6-3.5-1.1-2.5, I.C. 6-3.5-1.1-2.7, I.C. 6-3.5-1.1-2.8, I.C. 6-3.5-1.1-2.9, I.C. 6-3.5-1.1-3.3, I.C. 6-3.5-1.1-3.5, I.C. 6-3.5-1.1-3.6.

Note: Amended October 15, 2010 to reflect the adoption of a rate to provide property tax relief by Cass County.
Note: Amended October 15, 2010 to reflect the adoption of a rate to fund public safety by Cass County.
Note: Amended October 15, 2010 to reflect an increase in the rate for public safetry by Jay County.
Note: Amended October 25, 2010 to reflect an increase in the rate for public safety by Hancock County.
Note: Amended October 25, 2010 to reflect an increase in the rate for Homestead credits by Hancock County.
Note: Amended November 24, 2010 to reflect an increase in the rate for public safety by Huntington County.

COUNTY OPTION INCOME TAX RATES
CERTIFIED JULY 30, 2010

County Name	County Option Income Tax I.C. 6-3.5-6-8	County Option Income Tax Correctional Facilities (See Citations at the end of this table)	County Option Income Tax Property Tax Replacement I.C. 6-3.5-6-30	County Option Income Tax Property Tax Relief I.C. 6-3.5-6-32	County Option Income Tax Public Safety Funding I.C. 6-3.5-6-31
Adams	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Allen	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Boone	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Dearborn	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Delaware	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Dubois	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Fayette	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Grant	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Greene	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Hamilton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Henry	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Howard	0.7000%	0.2000%	0.0000%	0.5000%	0.0000%
Knox	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Kosciusko	0.7000%	0.0000%	0.0000%	0.0000%	0.0000%
Madison	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Marion	1.0000%	0.0000%	0.2700%	0.0000%	0.3500%
Martin	0.8000%	0.0000%	0.0000%	0.0000%	0.0000%
Miami	0.6000%	0.2500%	0.0000%	1.0000%	0.2500%
Monroe	1.0000%	0.0500%	0.0000%	0.0000%	0.0000%
Montgomery	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Perry	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Posey	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Scott	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Spencer	0.3000%	0.0000%	0.0000%	0.0000%	0.0000%
St. Joseph	0.6000%	0.0000%	0.0000%	0.5000%	0.2500%
Switzerland	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Tippecanoe	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Vanderburgh	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Citations for County Option Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-6-27, I.C. 6-3.5-6-28, I.C. 6-3.5-6-29, I.C. 6-3.5-6-33.

COUNTY ECONOMIC DEVELOPMENT INCOME TAX RATES
CERTIFIED JULY 30, 2010
AMENDED AUGUST 10, 2010
AMENDED OCTOBER 15, 2010
AMENDED OCTOBER 25, 2010

County Name	County Economic Dev. Income Tax I.C. 6-3.5-7-5	County Economic Dev. Correctional Facilities I.C. 6-3.5-7-24	County Economic Dev. Income Tax Homestead Credit I.C. 6-3.5-7-25
Adams	0.4000%	0.0000%	0.1240%
Allen	0.4000%	0.0000%	0.0000%
Bartholomew	0.2500%	0.0000%	0.0000%
Benton	0.2500%	0.0000%	0.0400%
Blackford	0.2500%	0.0000%	0.1100%
Brown	0.2500%	0.0000%	0.0000%
Carroll	0.1500%	0.0000%	0.0000%
Cass	0.2500%	0.0000%	0.0000%
Clark	0.2500%	0.0000%	0.2500%
Clinton	0.2500%	0.0000%	0.2500%
Crawford	0.2500%	0.0000%	0.0000%
Daviess	0.2500%	0.0000%	0.2500%
Decatur	0.2500%	0.0000%	0.0800%
Dekalb	0.2500%	0.0000%	0.2500%
Delaware	0.2000%	0.0000%	0.2500%
Dubois	0.4000%	0.0000%	0.0000%
Elkhart	0.2500%	0.0000%	0.0000%
Fayette	0.2500%	0.0000%	0.1200%
Floyd	0.3000%	0.0000%	0.1000%
Fountain	0.0000%	0.0000%	0.1000%
Franklin	0.2500%	0.0000%	0.0000%
Fulton	0.1800%	0.0000%	0.2500%
Gibson	0.5000%	0.0000%	0.0000%
Grant	0.2500%	0.0000%	0.0000%
Hancock	0.1500%	0.0000%	0.0000%
Harrison	0.2500%	0.0000%	0.0000%
Hendricks	0.2500%	0.0000%	0.1500%
Henry	0.0000%	0.0000%	0.2500%
Howard	0.2000%	0.0000%	0.0000%
Huntington	0.2500%	0.0000%	0.0000%
Jackson	0.2500%	0.0000%	0.2500%
Jasper	0.2500%	0.0000%	0.0000%
Jay	0.2500%	0.0000%	0.1000%
Jefferson	0.3500%	0.0000%	0.0000%
Jennings	0.2500%	0.0000%	0.0000%
Knox	0.2500%	0.2500%	0.0000%
Kosciusko	0.3000%	0.0000%	0.0000%
Lagrange	0.2500%	0.0000%	0.1500%
Laporte	0.4500%	0.0000%	0.0000%
Madison	0.0000%	0.0000%	0.2500%
Martin	0.2000%	0.0000%	0.0000%
Miami	0.2500%	0.0000%	0.1900%
Montgomery	0.0000%	0.0000%	0.1000%

County Name	County Economic Dev. Income Tax I.C. 6-3.5-7-5	County Economic Dev. Correctional Facilities I.C. 6-3.5-7-24	County Economic Dev. Income Tax Homestead Credit I.C. 6-3.5-7-25
Morgan	0.2000%	0.0000%	0.0700%
Noble	0.2500%	0.0000%	0.2500%
Orange	0.2500%	0.0000%	0.0000%
Owen	0.3000%	0.0000%	0.0000%
Parke	0.2500%	0.0000%	0.2500%
Perry	0.5000%	0.0000%	0.0600%
Pike	0.4000%	0.0000%	0.0000%
Porter	0.5000%	0.0000%	0.0000%
Posey	0.5000%	0.0000%	0.0000%
Pulaski	0.2500%	0.0000%	0.1800%
Putnam	0.2500%	0.0000%	0.2500%
Randolph	0.5000%	0.0000%	0.0000%
Ripley	0.2500%	0.0000%	0.1300%
Rush	0.2500%	0.0000%	0.2500%
Scott	0.0000%	0.0000%	0.1600%
Shelby	0.2500%	0.0000%	0.0000%
Spencer	0.5000%	0.0000%	0.0000%
St. Joseph	0.4000%	0.0000%	0.0000%
Starke	0.5000%	0.0000%	0.0600%
Steuben	0.2500%	0.0000%	0.0400%
Sullivan	0.3000%	0.0000%	0.0000%
Tippecanoe	0.4000%	0.0000%	0.1000%
Tipton	0.2500%	0.0000%	0.0800%
Union	0.2500%	0.0000%	0.0000%
Vermillion	0.1000%	0.0000%	0.0000%
Vigo	0.5000%	0.0000%	0.0000%
Wabash	0.2500%	0.0000%	0.2500%
Warren	0.2500%	0.0000%	0.0700%
Warrick	0.5000%	0.0000%	0.0000%
Washington	0.2500%	0.0000%	0.2500%
Wayne	0.2500%	0.0000%	0.0000%
Wells	0.2500%	0.0000%	0.2000%
White	0.2500%	0.0000%	0.0700%
Whitley	0.2000%	0.0000%	0.0329%

Note: Amended on August 10, 2010 to reflect the repeal of the Homestead Credit rate by Cass County.
Note: Amended October 15, 2010 to reflect a decrease in the Homestead Credit rate by Cass County.
Note: Amended October 15, 2010 to reflect a decrease in the Homestead Credit rate by Jay County.
Note: Amended October 25, 2010 to reflect a decrease in the Base CEDIT rate by Hancock County.
Note: Amended October 25, 2010 to reflect an increase in Library Tax Replacements by Hancock County.

CERTIFIED DISTRIBUTION YEAR: 2011
TAX TYPE: COUNTY OPTION INCOME TAX

COUNTY: MIAMI

CERTIFIED DISTRIBUTION BEFORE ADJUSTMENTS		
IC 6-3.5-6-17(a)	AMOUNT REPORTED ON INDIVIDUAL INCOME TAX RETURNS PROCESSED BETWEEN JULY 1, 2009 AND JUNE 30, 2010	$9,418,124
	CERTIFIED DISTRIBUTION BEFORE ADJUSTMENTS	$9,418,124
ADJUSTMENTS		
IC 6-3.5-6-17(c)	ADJUSTMENT FOR OVER-DISTRIBUTIONS IN PRIOR YEARS	$0
IC 6-3.5-6-17(d)	ADJUSTMENT FOR CLERICAL OR MATHEMATICAL ERRORS IN ANY PRIOR YEAR	$0
IC 6-3.5-6-17(e)	ADJUSTMENT FOR INITIAL IMPOSITION OF THIS TAX OR RATE CHANGE	$167,567
IC 6-3.5-6-17(f)	ADJUSTMENT FOR INCREASE IN RATE FOR PROPERTY TAX LEVY REPLACEMENT	$0
IC 6-3.5-6-27(g)	ADJUSTEMENT FOR INCREASE IN THS TAX TO FUND CORRECTIONAL FACILITIES (APPLIES TO MIAMI COUNTY)	$0
IC 6-3.5-6-28(i)	ADJUSTEMENT FOR INCREASE IN THS TAX TO FUND CORRECTIONAL FACILITIES (APPLIES TO HOWARD COUNTY)	$0
IC 6-3.5-6-29(g)	ADJUSTEMENT FOR INCREASE IN THS TAX TO FUND CORRECTIONAL FACILITIES (APPLIES TO SCOTT COUNTY)	$0
IC 6-3.5-6-33	ADJUSTMENT FOR INCREASE IN THE TAX RATE UNDER IC 6-3.5-6-33 (APPLIES TO MONROE COUNTY)	$0
	TOTAL ADJUSTMENTS	$167,567
	CERTIFIED DISTRIBUTION AFTER ADJUSTEMENTS	$9,585,691
	BREAKDOWN OF CERTIFIED DISTRIBUTION	
	DISTRIBUTIVE SHARES AND COIT HOMESTEAD CREDITS [1]	$2,738,769
	COIT FOR CORRECTIONAL FACILITIES	$1,141,154
	COIT TO REPLACE PROPERTY TAX LEVIES	$0
	COIT TO FUND PUBLIC SAFETY EXEPENSES	$1,141,154
	COIT TO PROVIDE PROPERTY TAX RELIEF	$4,564,615
	TOTAL	$9,585,691

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TAX RATES UPON WHICH THIS CERTIFICATION IS BASED	
TAX RATE UNDER IC 6-3.5-6-8 (GENERAL RATE AUTHORIZATION PROVISIONS)	0.600%
TAX RATE UNDER IC 6-3.5-6-27 (APPLIES TO MIAMI COUNTY)	0.250%
TAX RATE UNDER IC 6-3.5-6-28 (APPLIES TO HOWARD COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-6-29 (APPLIES TO SCOTT COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-6-30 (PROPERTY TAX LEVY REPLACEMENT)	0.000%
TAX RATE UNDER IC 6-3.5-6-31 (PUBLIC SAFETY FUNDING)	0.250%
TAX RATE UNDER IC 6-3.5-6-32 (PROPERTY TAX RELIEF)	1.000%
TAX RATE UNDER IC 6-3.5-6-33 (APPLIES TO MONROE COUNTY)	0.000%
TOTAL TAX RATE	2.100%

COUNTY OPTION INCOME TAX ACCOUNT BALANCE FOR YOUR COUNTY AS OF DECEMBER 31, 2008	$2,102,614
ESTIMATED ACCOUNT BALANCE FOR YOUR COUNTY AS OF DECEMBER 31, 2009	-$402,224
EXCESS ACCOUNT BALANCE TO BE DISTRIBUTED IN JANUARY 2011 PURSUANT TO IC 6-3.5-6-17.3	$0

[1] PROVIDING COIT HOMESTEAD CREDITS IS AT THE OPTION OF THE COUNTY.

IC 6-3.5-6-17.3 REQUIRES AN ENTITY RECEIVING A DISTRIBUTION OF AN EXCESS BALANCE TO DEPOSIT THAT DISTRIBUTION IN A RAINY DAY FUND ESTABLISHED UNDER IC 36-1-8-5.1.

THIS REPORT HAS BEEN PREPARED PURSUANT TO IC 6-3.5-6-17(b)
PREPARED BY: INDIANA STATE BUDGET AGENCY
DATE PREPARED: 10/26/2010

CERTIFIED DISTRIBUTION YEAR: 2011
TAX TYPE: COUNTY ECONOMIC DEVELOPMENT INCOME TAX

COUNTY: MIAMI

CERTIFIED DISTRIBUTION BEFORE ADJUSTMENTS		
IC 6-3.5-7-11(b)	AMOUNT REPORTED ON INDIVIDUAL INCOME TAX RETURNS PROCESSED BETWEEN JULY 1, 2009 AND JUNE 30, 2010	$2,021,731
	CERTIFIED DISTRIBUTION BEFORE ADJUSTMENTS	$2,021,731
ADJUSTMENTS		
IC 6-3.5-7-11(c)	ADJUSTMENT FOR OVER-DISTRIBUTIONS IN PRIOR YEARS	$0
IC 6-3.5-7-11(d)	ADJUSTMENT FOR CLERICAL OR MATHEMATICAL ERRORS IN ANY PRIOR YEAR	$0
IC 6-3.5-7-11(e)	ADJUSTMENT FOR INITIAL IMPOSITION OF THIS TAX PURSUANT TO IC 6-3.5-7-16(b)	$0
IC 6-3.5-7-11(f)	ADJUSTMENT FOR INITIAL IMPOSITION OF THIS TAX FOR LOCALLY PROVIDED HOMESTEAD CREDITS PURSUANT TO IC 6-3.5-7-25 OR IC 6-3.5-7-26	$0
IC 6-3.5-7-11(g)	ADJUSTMENT FOR INITIAL IMPOSITION OF THIS TAX OR RATE CHANGE FOR THIS TAX	$0
	TOTAL ADJUSTMENTS	$0
	CERTIFIED DISTRIBUTION AFTER ADJUSTMENTS	$2,021,731
	BREAKDOWN OF CERTIFIED DISTRIBUTION	
	DISTRIBUTIVE SHARES	$1,148,711
	CEDIT HOMESTEAD CREDITS	$873,020
	CEDIT FOR CORRECTIONAL FACILTIES	$0
	TOTAL	$2,021,731
TAX RATES UPON WHICH THIS CERTIFICATION IS BASED		
TAX RATE UNDER IC 6-3.5-7-5		0.250%
TAX RATE UNDER IC 6-3.5-7-24		0.000%
TAX RATE UNDER IC 6-3.5-7-25		0.190%
TOTAL TAX RATE		0.440%
COUNTY ECONOMIC DEVELOPMENT INCOME TAX ACCOUNT BALANCE FOR YOUR COUNTY AS OF DECEMBER 31, 2008		$298,370
ESTIMATED ACCOUNT BALANCE FOR YOUR COUNTY AS OF DECEMBER 31, 2009		-$297,499
EXCESS ACCOUNT BALANCE TO BE DISTRIBUTED IN JANUARY 2011 PURSUANT TO IC 6-3.5-6-17.3		$0

IC 6-3.5-7-17.3 REQUIRES AN ENTITY RECEIVING A DISTRIBUTION OF AN EXCESS BALANCE TO DEPOSIT THAT DISTRIBUTION IN A RAINY DAY FUND ESTABLISHED UNDER IC 36-1-8-5.1.

THIS REPORT HAS BEEN PREPARED PURSUANT TO IC 6-3.5-7-17(b)
PREPARED BY: INDIANA STATE BUDGET AGENCY
DATE PREPARED: 10/26/2010

CERTIFIED DISTRIBUTION YEAR: 2011
TAX TYPE: COUNTY ADJUSTED GROSS INCOME TAX

COUNTY: MORGAN

CERTIFIED DISTRIBUTION BEFORE ADJUSTMENTS		
IC 6-3.5-1.1-9(a)	AMOUNT REPORTED ON INDIVIDUAL INCOME TAX RETURNS PROCESSED BETWEEN JULY 1, 2009 AND JUNE 30, 2010	$30,062,506
	CERTIFIED DISTRIBUTION BEFORE ADJUSTMENTS	$30,062,506
ADJUSTMENTS		
IC 6-3.5-1.1-9(c)	ADJUSTMENT FOR OVER-DISTRIBUTIONS IN PRIOR YEARS	$0
IC 6-3.5-1.1-9(d)	ADJUSTMENT FOR CLERICAL OR MATHEMATICAL ERRORS IN ANY PRIOR YEAR	$0
IC 6-3.5-1.1-9(e)	ADJUSTMENT FOR INITIAL IMPOSITION OF THIS TAX OR CHANGE OF RATE UNDER IC 6-3.5-1.1-10(b) (APPLIES TO PORTER COUNTY)	$0
IC 6-3.5-1.1-9(f)	ADJUSTMENT FOR INITIAL IMPOSITION OR INCREASE IN THE RATE OF THIS TAX	$0
IC 6-3.5-1.1-9(g)	ADJUSTMENT FOR INCREASE IN THE TAX RATE UNDER IC 6-3.5-1.1-3.3 (APPLIES TO CERTAIN INCREASES FOR CORRECTIONAL FACILITIES)	$0
IC 6-3.5-1.1-9(h)	ADJUSTMENT FOR INCREASE IN RATE FOR PROPERTY TAX LEVY REPLACEMENT	$0
	TOTAL ADJUSTMENTS	$0
	CERTIFIED DISTRIBUTION AFTER ADJUSTEMENTS	$30,062,506
	BREAKDOWN OF CERTIFIED DISTRIBUTION	
	CERTIFIED SHARES AND PROPERTY TAX REPLACEMENT CREDITS	$12,270,411
	CAGIT FOR CORRECTIONAL FACILITIES	$0
	CAGIT TO FREEZE PROPERTY TAX LEVIES	$2,454,082
	CAGIT TO FUND PUBLIC SAFETY EXEPENSES	$3,067,603
	CAGIT TO PROVIDE PROPERTY TAX RELIEF	$12,270,411
	TOTAL	$30,062,506

TAX RATES UPON WHICH THIS CERTIFICATION IS BASED	
TAX RATE UNDER IC 6-3.5-1.1-2 (GENERAL RATE AUTHORIZATION PROVISIONS)	1.000%
TAX RATE UNDER IC 6-3.5-1.1-2.3 (APPLIES TO JASPER COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-1.1-2.5 (APPLIES TO JACKSON COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-1.1-2.6 (APPLIES TO PARKE COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-1.1-2.7 (APPLIES TO WAYNE COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-1.1-2.8 (APPLIES TO ELKHART COUNTY AND MARSHALL COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-1.1-2.9 (APPLIES TO DAVIESS COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-1.1-3.3 (APPLIES TO COUNTIES UNDER FEDERAL COURT ORDERS REGARDING COUNTY JAILS)	0.000%
TAX RATE UNDER IC 6-3.5-1.1-3.5 (APPLIES TO PULASKI COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-1.1-3.6 (APPLIES TO UNION COUNTY)	0.000%
TAX RATE UNDER IC 6-3.5-1.1-24 (PROEPRTY TAX LEVY REPLACEMENT)	0.200%
TAX RATE UNDER IC 6-3.5-25 (PUBLIC SAFETY FUNDING)	0.250%
TAX RATE UNDER IC 6-3.5-26 (PROEPRTY TAX RELIEF)	1.000%
TOTAL TAX RATE	2.450%

COUNTY ADJUSTED GROSS INCOME TAX ACCOUNT BALANCE FOR YOUR COUNTY AS OF DECEMBER 31, 2008	$7,695,807
ESTIMATED ACCOUNT BALANCE FOR YOUR COUNTY AS OF DECEMBER 31, 2009	$1,076,324
EXCESS ACCOUNT BALANCE TO BE DISTRIBUTED IN JANUARY 2011 PURSUANT TO IC 6-3.5-6-17.3	$0

IC 6-3.5-1.1-21.1 REQUIRES AN ENTITY RECEIVING A DISTRIBUTION OF AN EXCESS BALANCE TO DEPOSIT THAT DISTRIBUTION IN A RAINY DAY FUND ESTABLISHED UNDER IC 36-1-8-5.1.

THIS REPORT HAS BEEN PREPARED PURSUANT TO IC 6-3.5-1.1-9(b)
PREPARED BY: INDIANA STATE BUDGET AGENCY
DATE PREPARED: 10/26/2010

CERTIFIED DISTRIBUTION YEAR: 2011
TAX TYPE: COUNTY ECONOMIC DEVELOPMENT INCOME TAX

COUNTY: MORGAN

CERTIFIED DISTRIBUTION BEFORE ADJUSTMENTS		
IC 6-3.5-7-11(b)	AMOUNT REPORTED ON INDIVIDUAL INCOME TAX RETURNS PROCESSED BETWEEN JULY 1, 2009 AND JUNE 30, 2010	$3,330,405
	CERTIFIED DISTRIBUTION BEFORE ADJUSTMENTS	$3,330,405
ADJUSTMENTS		
IC 6-3.5-7-11(c)	ADJUSTMENT FOR OVER-DISTRIBUTIONS IN PRIOR YEARS	$0
IC 6-3.5-7-11(d)	ADJUSTMENT FOR CLERICAL OR MATHEMATICAL ERRORS IN ANY PRIOR YEAR	$0
IC 6-3.5-7-11(e)	ADJUSTMENT FOR INITIAL IMPOSITION OF THIS TAX PURSUANT TO IC 6-3.5-7-16(b)	$0
IC 6-3.5-7-11(f)	ADJUSTMENT FOR INITIAL IMPOSITION OF THIS TAX FOR LOCALLY PROVIDED HOMESTEAD CREDITS PURSUANT TO IC 6-3.5-7-25 OR IC 6-3.5-7-26	$0
IC 6-3.5-7-11(g)	ADJUSTMENT FOR INITIAL IMPOSITION OF THIS TAX OR RATE CHANGE FOR THIS TAX	$0
	TOTAL ADJUSTMENTS	$0
	CERTIFIED DISTRIBUTION AFTER ADJUSTMENTS	$3,330,405
	BREAKDOWN OF CERTIFIED DISTRIBUTION	
	DISTRIBUTIVE SHARES	$2,466,967
	CEDIT HOMESTEAD CREDITS	$863,438
	CEDIT FOR CORRECTIONAL FACILTIES	$0
	TOTAL	$3,330,405
TAX RATES UPON WHICH THIS CERTIFICATION IS BASED		
TAX RATE UNDER IC 6-3.5-7-5		0.200%
TAX RATE UNDER IC 6-3.5-7-24		0.000%
TAX RATE UNDER IC 6-3.5-7-25		0.070%
TOTAL TAX RATE		0.270%
COUNTY ECONOMIC DEVELOPMENT INCOME TAX ACCOUNT BALANCE FOR YOUR COUNTY AS OF DECEMBER 31, 2008		$1,336,976
ESTIMATED ACCOUNT BALANCE FOR YOUR COUNTY AS OF DECEMBER 31, 2009		$114,461
EXCESS ACCOUNT BALANCE TO BE DISTRIBUTED IN JANUARY 2011 PURSUANT TO IC 6-3.5-6-17.3		$0

IC 6-3.5-7-17.3 REQUIRES AN ENTITY RECEIVING A DISTRIBUTION OF AN EXCESS BALANCE TO DEPOSIT THAT DISTRIBUTION IN A RAINY DAY FUND ESTABLISHED UNDER IC 36-1-8-5.1.

THIS REPORT HAS BEEN PREPARED PURSUANT TO IC 6-3.5-7-17(b)
PREPARED BY: INDIANA STATE BUDGET AGENCY
DATE PREPARED: 10/26/2010

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2011 COIT DISTRIBUTIONS - MIAMI COUNTY

2011 Certified Distribution:	$2,738,769	Homestead Credit:	$212,286
2011 Distributive Shares:	$2,526,483	Local Option Rate:	0.600%

Unit	Unit Name	Allocation Amount (IC 6-3.5-6-1.1) (formerly Adjusted Abstract Levy)	2011 Certified Shares (IC 6-3.5-6-18(e)(1))
0000	MIAMI COUNTY	$9,571,653.01	$1,315,944
0001	ALLEN TOWNSHIP	$20,028.00	$2,754
0002	BUTLER TOWNSHIP	$15,943.00	$2,192
0003	CLAY TOWNSHIP	$24,447.00	$3,361
0004	DEER CREEK TOWNSHIP	$28,098.00	$3,863
0005	ERIE TOWNSHIP	$18,718.00	$2,573
0006	HARRISON TOWNSHIP	$11,202.00	$1,540
0007	JACKSON TOWNSHIP	$37,578.00	$5,166
0008	JEFFERSON TOWNSHIP	$50,820.00	$6,987
0009	PERRY TOWNSHIP	$30,898.00	$4,248
0010	PERU TOWNSHIP	$256,072.15	$35,206
0011	PIPE CREEK TOWNSHIP	$55,431.00	$7,621
0012	RICHLAND TOWNSHIP	$21,204.00	$2,915
0013	UNION TOWNSHP	$24,076.00	$3,310
0014	WASHINGTON TOWNSHIP	$68,083.00	$9,360
0310	PERU CIVIL CITY	$7,066,921.85	$971,585
0782	AMBOY CIVIL TOWN	$40,061.00	$5,508
0783	BUNKER HILL CIVIL TOWN	$225,276.00	$30,972
0784	CONVERSE CIVIL TOWN	$263,230.00	$36,190
0785	DENVER CIVIL TOWN	$21,454.00	$2,950
0786	MACY CIVIL TOWN	$17,577.00	$2,417
0152	CONVERSE PUBLIC LIBRARY	$87,839.00	$12,076
0153	PERU PUBLIC LIBRARY	$420,020.00	$57,746
	COUNTY TOTAL	**$18,376,630.01**	**$2,526,483**

*This report does not incorporate COIT distributions per special legislation; COIT for Property Tax Replacement/Levy Freeze (IC 6-3.5-6-30; COIT for Property Tax Relief (IC 6-3.5-6-32); or COIT for Public Safety Funding (IC 6-3.5-6-31). See State Budget Agency report for details: http://www.in.gov/sba/files/CY_2011_Certified_Distributions_and_Rates.pdf.

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STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2011 LOCAL OPTION INCOME TAX DISTRIBUTION
PUBLIC SAFETY (I.C. 6-3.5-6-31)

Miami County

Budget Agency Certified Public Safety LOIT Amount: **$1,141,153.68**

Unit Code	Unit Name	Unit Share
0000	MIAMI COUNTY	$535,575.21
0310	PERU CIVIL CITY	$561,026.44
0782	AMBOY CIVIL TOWN	$3,089.44
0783	BUNKER HILL CIVIL TOWN	$17,536.47
0784	CONVERSE CIVIL TOWN	$20,688.64
0785	DENVER CIVIL TOWN	$1,876.25
0786	MACY CIVIL TOWN	$1,361.22

I.C. 6-3.5-6-31(f) states that "the county auditor shall distribute the portion of the certified distribution that is attributable to a tax rate under this section to the county and to each municipality in the county." The Department of Local Government Finance has calculated the above advisory amounts as a service to county auditors. The Department assumes no statutory responsibility for the calculations.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2011 CEDIT DISTRIBUTIONS - MIAMI COUNTY

2011 Certified Distribution:	$1,148,711	Population Based:	No
2011 CEDIT Shares Amount:	$1,148,711	Local Option Rate:	0.250%

Unit	Unit Name	Distribution Numerator (IC 6-3.5-7-12(b)(2)) (formerly Adjusted Abstract Levy)	2011 Certified Shares (IC 6-3.5-7-12(b)(1))
0000	MIAMI COUNTY	$7,992,671.00	$638,147
0310	PERU CIVIL CITY	$5,917,398.85	$472,454
0782	AMBOY CIVIL TOWN	$33,100.00	$2,643
0783	BUNKER HILL CIVIL TOWN	$187,884.00	$15,001
0784	CONVERSE CIVIL TOWN	$221,656.00	$17,697
0785	DENVER CIVIL TOWN	$20,102.00	$1,605
0786	MACY CIVIL TOWN	$14,584.00	$1,164
	COUNTY TOTAL	**$14,387,395.85**	**$1,148,711**

*This report does not incorporate CEDIT distributions per special legislation or CEDIT for Inventory Homestead Credits. See State Budget Agency report for details: http://www.in.gov/sba/files/CY_2011_Certified_Distributions_and_Rates.pdf.

8/31/2010

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2011 CAGIT DISTRIBUTIONS - MORGAN COUNTY

2011 Certified Distribution:	$12,270,411	Local Option Rate:	1.000%
2011 Certified Shares:	$9,202,808		
2011 Property Tax Replacement:	$3,067,603		

Unit	Unit Name	Attributed Allocation Amount (IC 6-3.5-1.1-15) (formerly Adjusted Abstract Levy)	Allocation Amount (IC 6-3.5-1.1-1.1) (formerly Adjusted PTRC Levy)	2011 Certified Shares (IC 6-3.5-1.1-12(b)(1))	2011 Property Tax Replacement (IC 6-3.5-1.1-15(b))
0000	MORGAN COUNTY	$13,723,856.64	$11,600,663.64	$3,953,216	$695,728
0001	ADAMS TOWNSHIP	$40,709.00	$40,709.00	$11,726	$2,441
0002	ASHLAND TOWNSHIP	$48,295.00	$48,295.00	$13,912	$2,896
0003	BAKER TOWNSHIP	$32,785.00	$32,785.00	$9,444	$1,966
0004	BROWN TOWNSHIP	$1,019,177.00	$1,019,177.00	$293,578	$61,123
0005	CLAY TOWNSHIP	$121,708.00	$121,708.00	$35,059	$7,299
0006	GREEN TOWNSHIP	$130,757.00	$130,757.00	$37,665	$7,842
0007	GREGG TOWNSHIP	$268,672.34	$268,672.34	$77,392	$16,113
0008	HARRISON TOWNSHIP	$13,317.00	$13,317.00	$3,836	$799
0009	JACKSON TOWNSHIP	$257,423.00	$257,423.00	$74,152	$15,438
0010	JEFFERSON TOWNSHIP	$105,105.00	$105,105.00	$30,276	$6,303
0011	MADISON TOWNSHIP	$1,280,085.00	$1,280,085.00	$368,734	$76,771
0012	MONROE TOWNSHIP	$59,973.00	$59,973.00	$17,275	$3,597
0013	RAY TOWNSHIP	$45,768.00	$45,768.00	$13,184	$2,745
0014	WASHINGTON TOWNSHIP	$855,294.00	$855,294.00	$246,371	$51,295
0403	MARTINSVILLE CIVIL CITY	$6,035,067.00	$6,035,067.00	$1,738,427	$361,942
0509	MOORESVILLE CIVIL TOWN	$4,294,322.00	$4,294,322.00	$1,236,998	$257,544
0798	BETHANY CIVIL TOWN	$9,411.00	$9,411.00	$2,711	$564
0799	BROOKLYN CIVIL TOWN	$193,640.00	$193,640.00	$55,779	$11,613
0800	MORGANTOWN CIVIL TOWN	$277,575.00	$277,575.00	$79,957	$16,647
0801	PARAGON CIVIL TOWN	$89,226.00	$89,226.00	$25,702	$5,351
0970	MONROVIA CIVIL TOWN	$104,479.00	$104,479.00	$30,096	$6,266
4255	NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CO	$0.00	$1,578,934.02	$0	$94,694
5900	MONROE-GREGG SCHOOL CORPORATION	$0.00	$2,493,362.22	$0	$149,535
5910	EMINENCE CONSOLIDATED SCHOOL CORPORATION	$0.00	$1,337,824.95	$0	$80,234
5925	M.S.D. MARTINSVILLE SCHOOL CORPORATION	$0.00	$8,045,045.24	$0	$482,487
5930	MOORESVILLE CONSOLIDATED SCHOOL CORPORAT	$0.00	$7,869,470.00	$0	$471,957
0160	MORGAN COUNTY PUBLIC LIBRARY	$1,508,048.00	$1,508,048.00	$434,400	$90,442
0161	MOORESVILLE PUBLIC LIBRARY	$1,082,784.00	$1,082,784.00	$311,901	$64,938
0963	HARRISON TOWNSHIP FIRE #7	$69,251.00	$69,251.00	$19,948	$4,153
1085	MONROE TOWNSHIP FIRE DISTRICT	$281,439.00	$281,439.00	$81,070	$16,879
	COUNTY TOTAL	**$31,948,166.98**	**$51,149,610.42**	**$9,202,808**	**$3,067,603**

*This report does not incorporate CAGIT distributions per special legislation; CAGIT for Property Tax Replacement/Levy Freeze (IC 6-3.5-1.1-24); CAGIT for Property Tax Relief (IC 6-3.5-1.1-26); or CAGIT for Public Safety Funding (IC 6-3.5-1.1-2.5). See State Budget Agency report for details: http://www.in.gov/sba/files/CY_2011_Certified_Distributions_and_Rates.pdf.

8/31/2010

Department of Local Government Finance
2011 Levy Freeze Certification
County: Morgan

Unit Code	Unit Name	Max Levy Type	*IC 6-3.5-1.5(a)* **Levy Freeze Amount:** This represents the full growth in max levies since the adoption of the levy freeze rate.	LOIT Equivalency Rate[1]	*IC 6-3.5-1.1-24(g) for CAGIT IC 6-3.5-6-30(g) for COIT* **Levy Freeze Distribution:** This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2011.	Difference[2]
5510000	MORGAN COUNTY	General Unit	1,064,797	0.0369	934,584	(130,213)
5520001	ADAMS TOWNSHIP	Township Fire	2,793	0.0040	2,452	(342)
5520001	ADAMS TOWNSHIP	General Unit	1,438	0.0021	1,262	(176)
5520002	ASHLAND TOWNSHIP	Township Fire	3,849	0.0050	3,378	(471)
5520002	ASHLAND TOWNSHIP	General Unit	1,857	0.0024	1,630	(227)
5520003	BAKER TOWNSHIP	Township Fire	253	0.0008	222	(31)
5520003	BAKER TOWNSHIP	General Unit	2,447	0.0079	2,148	(299)
5520004	BROWN TOWNSHIP	Township Fire	50,326	0.0341	44,172	(6,154)
5520004	BROWN TOWNSHIP	General Unit	51,355	0.0093	45,075	(6,280)
5520005	CLAY TOWNSHIP	Township Fire	4,482	0.0040	3,934	(548)
5520005	CLAY TOWNSHIP	General Unit	5,465	0.0038	4,797	(668)
5520006	GREEN TOWNSHIP	Township Fire	2,868	0.0018	2,518	(351)
5520006	GREEN TOWNSHIP	General Unit	5,088	0.0032	4,466	(622)
5520007	GREGG TOWNSHIP	Township Fire	17,410	0.0138	15,281	(2,129)
5520007	GREGG TOWNSHIP	General Unit	2,654	0.0021	2,329	(325)
5520008	HARRISON TOWNSHIP	General Unit	1,721	0.0023	1,511	(211)
5520009	JACKSON TOWNSHIP	Township Fire	3,197	0.0023	2,806	(391)
5520009	JACKSON TOWNSHIP	General Unit	10,075	0.0061	8,843	(1,232)
5520010	JEFFERSON TOWNSHIP	Township Fire	5,442	0.0041	4,777	(666)
5520010	JEFFERSON TOWNSHIP	General Unit	2,422	0.0018	2,126	(296)
5520011	MADISON TOWNSHIP	Township Fire	79,416	0.0210	69,704	(9,712)
5520011	MADISON TOWNSHIP	General Unit	18,976	0.0050	16,656	(2,321)
5520012	MONROE TOWNSHIP	General Unit	6,413	0.0031	5,629	(784)
5520013	RAY TOWNSHIP	Township Fire	1,480	0.0036	1,299	(181)

Department of Local Government Finance
2011 Levy Freeze Certification
County: Morgan

Unit Code	Unit Name	Max Levy Type	*IC 6-3.5-1.5(a)* **Levy Freeze Amount:** This represents the full growth in max levies since the adoption of the levy freeze rate.	LOIT Equivalency Rate[1]	*IC 6-3.5-1.1-24(g) for CAGIT IC 6-3.5-6-30(g) for COIT* **Levy Freeze Distribution:** This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2011.	Difference[2]
5520013	RAY TOWNSHIP	General Unit	1,882	0.0035	1,652	(230)
5520014	WASHINGTON TOWNSHIP	Township Fire	51,667	0.0154	45,349	(6,318)
5520014	WASHINGTON TOWNSHIP	General Unit	29,189	0.0041	25,619	(3,569)
5530403	MARTINSVILLE CIVIL CITY	General Unit	636,365	0.1671	558,545	(77,820)
5530509	MOORESVILLE CIVIL TOWN	General Unit	435,429	0.1072	382,181	(53,248)
5530798	BETHANY CIVIL TOWN	General Unit	1,034	0.1165	908	(127)
5530799	BROOKLYN CIVIL TOWN	General Unit	19,968	0.0632	17,526	(2,442)
5530800	MORGANTOWN CIVIL TOWN	General Unit	29,349	0.1182	25,760	(3,589)
5530801	PARAGON CIVIL TOWN	General Unit	11,319	0.0865	9,935	(1,384)
5530970	MONROVIA CIVIL TOWN	General Unit	12,982	0.0339	11,395	(1,588)
5550160	MORGAN COUNTY PUBLIC LIBRARY	General Unit	139,339	0.0060	122,299	(17,040)
5550161	MOORESVILLE PUBLIC LIBRARY	General Unit	53,741	0.0097	47,169	(6,572)
5560963	HARRISON TOWNSHIP FIRE #7	General Unit	9,624	0.0129	8,447	(1,177)
5561085	MONROE TOWNSHIP FIRE DISTRICT	General Unit	17,890	0.0086	15,702	(2,188)
5561191	MORGAN COUNTY SOLID WASTE	General Unit	0	0.0000	0	0
		Totals	2,796,002		2,454,086	(341,922)

[1] The LOIT equivalency rate is the portion of the property tax rate that would have been imposed had the county elected to fund growth through property tax levy instead of LOIT Levy Freeze revenues. If a county has elected to return to property tax levy for future growth, the LOIT equivalency rate is based only on the portion of the total levy freeze amount that is funded from LOIT Levy Freeze revenues.

[2] Differences between the levy freeze amount and the levy freeze distribution typically occur when the adopted rate is higher or lower than the rate certified by the Department in July. Pursuant to IC 6-3.5-1.1-24(o) and IC 6-3.5-6-30(o), if for a year the certified distributions attributable to a tax rate under this section exceed the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the department of local government finance and the department of state revenue to determine the tax rate under this section, the excess shall be deposited in the county stabilization fund. Money shall be distributed from the county stabilization fund in a year by the county auditor to political subdivisions entitled to a distribution of tax revenue attributable to the tax rate under this section if: (1) the certified distributions attributable to a tax rate under this section are less than the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the department of local government finance and the department of state revenue to determine the tax rate under this section for a year; or (2) the certified distributions attributable to a tax rate under this section in a year are less than the certified distributions attributable to a tax rate under this section in the preceding year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2011 CEDIT DISTRIBUTIONS - MORGAN COUNTY

2011 Certified Distribution:	$2,466,967	Population Based:	Yes
2011 CEDIT Shares Amount:	$2,466,967	Local Option Rate:	0.200%

Unit	Unit Name	Distribution Numerator (IC 6-3.5-7-12(c)(2)) (formerly Population)	2011 Certified Shares (IC 6-3.5-7-12(c)(1))
0000	MORGAN COUNTY	41,824	$1,547,158
0403	MARTINSVILLE CIVIL CITY	11,698	$432,734
0509	MOORESVILLE CIVIL TOWN	9,273	$343,028
0798	BETHANY CIVIL TOWN	94	$3,477
0799	BROOKLYN CIVIL TOWN	1,545	$57,153
0800	MORGANTOWN CIVIL TOWN	964	$35,660
0801	PARAGON CIVIL TOWN	663	$24,526
0970	MONROVIA CIVIL TOWN	628	$23,231
	COUNTY TOTAL	**66,689**	**$2,466,967**

*This report does not incorporate CEDIT distributions per special legislation or CEDIT for Inventory Homestead Credits. See State Budget Agency report for details: http://www.in.gov/sba/files/CY_2011_Certified_Distributions_and_Rates.pdf.

8/31/2010

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2011 LOCAL OPTION INCOME TAX DISTRIBUTION
PUBLIC SAFETY (I.C. 6-3.5-1.1-25)

Morgan County

Budget Agency Certified Public Safety LOIT Amount: **$3,067,602.65**

Unit Code	Unit Name	Unit Share
0000	MORGAN COUNTY	$1,702,525.87
0403	MARTINSVILLE CIVIL CITY	$748,685.88
0509	MOORESVILLE CIVIL TOWN	$532,736.13
0798	BETHANY CIVIL TOWN	$1,167.49
0799	BROOKLYN CIVIL TOWN	$24,022.19
0800	MORGANTOWN CIVIL TOWN	$34,434.83
0801	PARAGON CIVIL TOWN	$11,069.01
0970	MONROVIA CIVIL TOWN	$12,961.24

I.C. 6-3.5-1.1-25(f) states that "the county auditor shall distribute the portion of the certified distribution that is attributable to a tax rate under this section to the county and to each municipality in the county." The Department of Local Government Finance has calculated the above advisory amounts as a service to county auditors. The Department assumes no statutory responsibility for the calculations.