



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

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.

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.

Unit Code	Unit Name	Max Levy Type	Amount	LOIT Equivalency Rate ¹	Distribution	Difference ²
0710000	BROWN COUNTY	General Unit	529,115	0.0419	373,547	(155,568)
0720001	HAMBLÉN TOWNSHIP	Township Fire	1,902	0.0007	1,343	(559)
0720001	HAMBLÉN TOWNSHIP	General Unit	4,430	0.0010	3,127	(1,302)
0720002	JACKSON TOWNSHIP	Township Fire	2,954	0.0011	2,086	(869)
0720002	JACKSON TOWNSHIP	General Unit	4,363	0.0016	3,080	(1,283)
0720003	VAN BUREN TOWNSHIP	Township Fire	817	0.0006	576	(240)
0720003	VAN BUREN TOWNSHIP	General Unit	3,280	0.0025	2,316	(964)
0720004	WASHINGTON TOWNSHIP	Township Fire	1,429	0.0005	1,009	(420)
0720004	WASHINGTON TOWNSHIP	General Unit	4,896	0.0013	3,457	(1,440)
0730542	NASHVILLE CIVIL TOWN	General Unit	56,663	0.0486	40,003	(16,660)
0750017	BROWN COUNTY PUBLIC LIBRARY	General Unit	37,147	0.0029	26,225	(10,922)
0760960	HAMBLÉN TOWNSHIP FIRE PROTECTION DISTR.	General Unit	7,731	0.0044	5,458	(2,273)
0761041	BROWN COUNTY SOLID WASTE MANAGEMENT	General Unit	20,458	0.0016	14,443	(6,015)
Totals			675,185		476,670	(198,515)

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.