



**Department of Local Government Finance**  
**2011 Levy Freeze Certification**  
*County: Jay*

*IC 6-3.5-1.5(a)*

*IC 6-3.5-1.1-24(g) for CAGIT*  
*IC 6-3.5-6-30(g) for COIT*

**Levy Freeze Amount:** This represents the full growth in max levies since the adoption of the levy freeze rate.

**Property Tax Levy Growth 2010-2011<sup>1</sup>**

**LOIT Equivalency Rate<sup>2</sup>**

**Levy Freeze Distribution:** This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2011.

**Difference<sup>3</sup>**

| Unit Code | Unit Name          | Max Levy Type | Levy Freeze Amount | Property Tax Levy Growth 2010-2011 <sup>1</sup> | LOIT Equivalency Rate <sup>2</sup> | Levy Freeze Distribution | Difference <sup>3</sup> |
|-----------|--------------------|---------------|--------------------|---|------------------------------------|--------------------------|-------------------------|
| 3810000   | JAY COUNTY         | General Unit  | 659,863            | 151,567   | 0.0662                             | 486,916                  | 21,380                  |
| 3820001   | BEARCREEK TOWNSHIP | Township Fire | 1,954              | 385   | 0.0036                             | 1,442                    | 127                     |
| 3820001   | BEARCREEK TOWNSHIP | General Unit  | 3,355              | 446   | 0.0061                             | 2,476                    | 433                     |
| 3820002   | GREENE TOWNSHIP    | Township Fire | 1,807              | 0   | 0.0031                             | 1,334                    | 473                     |
| 3820002   | GREENE TOWNSHIP    | General Unit  | 1,529              | 0   | 0.0026                             | 1,128                    | 401                     |
| 3820003   | JACKSON TOWNSHIP   | Township Fire | 1,021              | 195   | 0.0022                             | 753                      | 73                      |
| 3820003   | JACKSON TOWNSHIP   | General Unit  | 2,242              | 364   | 0.0051                             | 1,654                    | 224                     |
| 3820004   | JEFFERSON TOWNSHIP | Township Fire | 1,330              | 214   | 0.0028                             | 982                      | 134                     |
| 3820004   | JEFFERSON TOWNSHIP | General Unit  | 1,007              | 133   | 0.0022                             | 743                      | 131                     |
| 3820005   | KNOX TOWNSHIP      | Township Fire | 795                | 127   | 0.0023                             | 587                      | 81                      |
| 3820005   | KNOX TOWNSHIP      | General Unit  | 819                | 127   | 0.0024                             | 604                      | 88                      |
| 3820006   | MADISON TOWNSHIP   | Township Fire | 516                | 104   | 0.0013                             | 381                      | 31                      |
| 3820006   | MADISON TOWNSHIP   | General Unit  | 1,103              | 41  | 0.0031                             | 814                      | 248                     |
| 3820007   | NOBLE TOWNSHIP     | Township Fire | 882                | 167   | 0.0016                             | 651                      | 64                      |
| 3820007   | NOBLE TOWNSHIP     | General Unit  | 2,018              | 0   | 0.0045                             | 1,489                    | 529                     |
| 3820008   | PENN TOWNSHIP      | Township Fire | 1,014              | 204   | 0.0028                             | 748                      | 62                      |
| 3820008   | PENN TOWNSHIP      | General Unit  | 4,852              | 785   | 0.0115                             | 3,580                    | 487                     |
| 3820009   | PIKE TOWNSHIP      | Township Fire | 1,591              | 311   | 0.0037                             | 1,174                    | 106                     |
| 3820009   | PIKE TOWNSHIP      | General Unit  | 1,652              | 342   | 0.0038                             | 1,219                    | 91                      |
| 3820010   | RICHLAND TOWNSHIP  | Township Fire | 1,171              | 290   | 0.0021                             | 864                      | 17                      |
| 3820010   | RICHLAND TOWNSHIP  | General Unit  | 8,032              | 0   | 0.0073                             | 5,927                    | 2,105                   |
| 3820011   | WABASH TOWNSHIP    | Township Fire | 941                | 193   | 0.0028                             | 694                      | 54                      |
| 3820011   | WABASH TOWNSHIP    | General Unit  | 1,606              | 219   | 0.0051                             | 1,185                    | 202                     |
| 3820012   | WAYNE TOWNSHIP     | Township Fire | 6,425              | 1,341   | 0.0072                             | 4,741                    | 343                     |



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| <b>Unit Code</b> | <b>Unit Name</b>             | <b>Max Levy Type</b> | <b>Levy Freeze Amount:</b> This represents the full growth in max levies since the adoption of the levy freeze rate. | <b>Property Tax Levy Growth 2010-2011<sup>1</sup></b> | <b>LOIT Equivalency Rate<sup>2</sup></b> | <b>Levy Freeze Distribution:</b> This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2011. | <b>Difference<sup>3</sup></b> |
|------------------|------------------------------|----------------------|--|---|--|--|-------------------------------|
| 3820012          | WAYNE TOWNSHIP               | General Unit         | 11,007   | 0   | 0.0041                                   | 8,122  | 2,885                         |
| 3830417          | PORTLAND CIVIL CITY          | General Unit         | 397,503  | 0   | 0.1988                                   | 293,319  | 104,184                       |
| 3830450          | DUNKIRK CIVIL CITY           | General Unit         | 129,382  | 28,235  | 0.1845                                   | 95,471   | 5,676                         |
| 3830694          | BRYANT CIVIL TOWN            | General Unit         | 2,903  | 668   | 0.0664                                   | 2,142  | 93                            |
| 3830695          | PENNVILLE CIVIL TOWN         | General Unit         | 10,346   | 671   | 0.1458                                   | 7,634  | 2,041                         |
| 3830696          | REDKEY CIVIL TOWN            | General Unit         | 28,931   | 5,909   | 0.1815                                   | 21,348   | 1,674                         |
| 3830697          | SALAMONIA CIVIL TOWN         | General Unit         | 782  | 0   | 0.0319                                   | 577  | 205                           |
| 3850106          | DUNKIRK PUBLIC LIBRARY       | General Unit         | 15,986   | 3,495   | 0.0228                                   | 11,796   | 695                           |
| 3850107          | PENN TOWNSHIP PUBLIC LIBRARY | General Unit         | 2,253  | 512   | 0.0049                                   | 1,663  | 78                            |
| 3850267          | JAY COUNTY PUBLIC LIBRARY    | General Unit         | 83,982   | 14,664  | 0.0102                                   | 61,971   | 7,347                         |
| <b>Totals</b>    |                              |                      | <b>1,390,600</b>   | <b>211,709</b>  |  | <b>1,026,129</b>   | <b>152,762</b>                |

<sup>1</sup> The growth is determined by examining the 2010 and 2011 levy calculations and taking the lesser of the growth in property taxes (defined as the year over year difference in line 14 on the 16 line statement) or the growth in max levies.

<sup>2</sup> 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.

<sup>3</sup> 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.