

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
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TO: Scott County Auditor

FROM: Department of Local Government Finance

RE: 2025 Certified Budget Order

DATE: Tuesday, December 17, 2024

Enclosed is the certified 2025 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 02/26/24 (Due 03/01/24).
- Ratio study was approved by the DLGF on 03/01/24.
- County auditor certified net assessed values to the DLGF on 11/06/24 (Due 08/01/24).
- DLGF certified the Budget Order on 12/17/2024 (Due 12/31/24).

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 2024 PAYABLE 2025 FOR
SCOTT 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 2025. 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 17, 2024

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Scott Maitland, Acting Commissioner

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

**2025 TAX RATES
(Per Taxing District)**

**Year : 2025
County: 72 Scott**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2025 District Rate</u>	<u>2024 District Rate</u>
001	Finley Township	1.9221	1.9354
002	Jennings Township	2.5126	2.6100
003	Austin Town	3.8051	3.8048
004	Johnson Township	1.9688	1.9864
005	Lexington Township	1.9192	1.9391
007	Vienna Township	1.9320	1.9555
008	Scottsburg City	3.1188	3.0668

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
2025 Budget Order

County: 72 Scott

Unit: 0000 SCOTT COUNTY

<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	\$8,861,725	\$918,046,811	\$4,633,382	\$0.5047
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$341,126	\$918,046,811	\$247,873	\$0.0270
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$1,926,759	\$918,046,811	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$515,000	\$918,046,811	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$852,000	\$918,046,811	\$458,105	\$0.0499
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$471,056	\$918,046,811	\$305,710	\$0.0333
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1116	COUNTY EMERGENCY MEDICAL SERVICES	\$2,718,500	\$918,046,811	\$0	\$0.0000
Budget approved for displayed amount.					
2120	CEMETERY	\$6,533	\$918,046,811	\$6,426	\$0.0007
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$142,650	\$918,046,811	\$167,085	\$0.0182
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					

Unit Total:	\$15,835,349	\$5,818,581	\$0.6338
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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
2025 Budget Order

County: 72 Scott

Unit: 0001 FINLEY TOWNSHIP

<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	\$22,841	\$79,538,618	\$16,385	\$0.0206

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0840	TOWNSHIP ASSISTANCE	\$3,300	\$79,538,618	\$1,829	\$0.0023
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$19,000	\$79,538,618	\$19,567	\$0.0246
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$45,141		\$37,781	\$0.0475
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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
2025 Budget Order

County: 72 Scott

Unit: 0002 JENNINGS TOWNSHIP

<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	\$185,903	\$197,644,431	\$48,028	\$0.0243

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0840	TOWNSHIP ASSISTANCE	\$57,070	\$197,644,431	\$48,423	\$0.0245
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$57,341	\$135,861,230	\$60,730	\$0.0447
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:		\$300,314		\$157,181	\$0.0935
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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
2025 Budget Order

County: 72 Scott
Unit: 0003 JOHNSON 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>
0061	RAINY DAY	\$20,000	\$81,514,423	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$42,950	\$81,514,423	\$10,108	\$0.0124
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$26,000	\$81,514,423	\$15,243	\$0.0187
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$48,000	\$81,514,423	\$51,436	\$0.0631
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$136,950		\$76,787	\$0.0942

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
2025 Budget Order

County: 72 Scott

Unit: 0004 LEXINGTON 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>
0101	GENERAL	\$45,924	\$148,619,125	\$37,303	\$0.0251
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$12,000	\$148,619,125	\$1,486	\$0.0010
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$42,840	\$148,619,125	\$27,495	\$0.0185
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$100,764		\$66,284	\$0.0446

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
2025 Budget Order

County: 72 Scott
Unit: 0005 VIENNA TOWNSHIP

<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	\$76,448	\$410,730,214	\$101,450	\$0.0247
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$56,000	\$410,730,214	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$14,266	\$173,806,349	\$56,835	\$0.0327
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$146,714		\$158,285	\$0.0574

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
2025 Budget Order

County: 72 Scott

Unit: 0435 SCOTTSBURG CIVIL CITY

<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	\$500,000	\$236,923,865	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$6,654,400	\$236,923,865	\$2,185,149	\$0.9223
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0342	POLICE PENSION	\$186,400	\$236,923,865	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$221,000	\$236,923,865	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$708,000	\$236,923,865	\$248,770	\$0.1050
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1191	CUMULATIVE FIRE SPECIAL	\$3,500	\$236,923,865	\$0	\$0.0000
Budget approved for displayed amount.					
1301	PARK & RECREATION	\$419,500	\$236,923,865	\$372,207	\$0.1571
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$45,000	\$236,923,865	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$100,000	\$236,923,865	\$83,160	\$0.0351
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$8,837,800		\$2,889,286	\$1.2195

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
2025 Budget Order

County: 72 Scott
Unit: 0868 AUSTIN CIVIL CITY

<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	\$1,347,008	\$61,783,201	\$714,276	\$1.1561
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0342	POLICE PENSION	\$125,056	\$61,783,201	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$41,000	\$61,783,201	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$203,996	\$61,783,201	\$0	\$0.0000
Budget approved for displayed amount.					
1301	PARK & RECREATION	\$36,000	\$61,783,201	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$0	\$61,783,201	\$0	\$0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$0	\$61,783,201	\$29,038	\$0.0470
Rate Approved.					
6401	SANITATION	\$485,901	\$61,783,201	\$82,851	\$0.1341
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$2,238,961		\$826,165	\$1.3372

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
2025 Budget Order

County: 72 Scott

Unit: 7230 SCOTT COUNTY DISTRICT NO. 1 SCHOOL CORP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0180	DEBT SERVICE	\$814,371	\$197,644,431	\$853,824	\$0.4320

Budget has been reduced and approved for the displayed amt.

Rate reduced due to increased assessed valuation.

0186	SCHOOL PENSION DEBT	\$0	\$197,644,431	\$0	\$0.0000
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0287	REFERENDUM DEBT FUND - EXEMPT CAPITAL - POST 2009	\$1,179,000	\$258,290,949	\$1,167,217	\$0.4519
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Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

3101	EDUCATION	\$8,868,650	\$197,644,431	\$0	\$0.0000
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Budget approved for displayed amount.

3300	OPERATIONS	\$3,631,200	\$197,644,431	\$1,594,991	\$0.8070
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:		\$14,493,221		\$3,616,032	\$1.6909
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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
2025 Budget Order

County: 72 Scott

Unit: 7255 SCOTT COUNTY DISTRICT NO. 2 SCHOOL CORP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0180	DEBT SERVICE	\$3,174,830	\$720,402,380	\$2,981,745	\$0.4139

Budget approved for displayed amount.

Rate reduced due to overestimate of necessary expenditures.

3101	EDUCATION	\$18,540,000	\$720,402,380	\$0	\$0.0000
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Budget approved for displayed amount.

3300	OPERATIONS	\$5,408,586	\$720,402,380	\$5,276,947	\$0.7325
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Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced due to increased assessed valuation.

Unit Total:		\$27,123,416		\$8,258,692	\$1.1464
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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
2025 Budget Order**

County: 72 Scott

Unit: 0207 SCOTT 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>
0101	GENERAL	\$1,148,972	\$918,046,811	\$738,110	\$0.0804

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$1,148,972		\$738,110	\$0.0804
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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
2025 Budget Order

County: 72 Scott

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

<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	\$918,046,811	\$128,527	\$0.0140
Rate reduced due to increased assessed valuation.					
Unit Total:		\$0		\$128,527	\$0.0140

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
2025 Budget Order

County: 72 Scott

Unit: 0035 STUCKER FORK CONSERVANCY DISTRICT

<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	\$135,759	\$1,063,510,000	\$73,382	\$0.0069

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$135,759		\$73,382	\$0.0069
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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.