



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

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.

**LOIT
Equivalency
Rate¹**

Difference²

Unit Code	Unit Name	Max Levy Type	Amount	LOIT Equivalency Rate ¹	Distribution	Difference ²
8510000	WABASH COUNTY	General Unit	670,440	0.0582	581,503	(88,937)
8520001	CHESTER TOWNSHIP	Township Fire	20,478	0.0191	17,761	(2,716)
8520001	CHESTER TOWNSHIP	General Unit	15,653	0.0068	13,576	(2,076)
8520002	LAGRO TOWNSHIP	Township Fire	6,956	0.0061	6,033	(923)
8520002	LAGRO TOWNSHIP	General Unit	8,273	0.0069	7,175	(1,097)
8520003	LIBERTY TOWNSHIP	Township Fire	4,057	0.0059	3,518	(538)
8520003	LIBERTY TOWNSHIP	General Unit	3,551	0.0044	3,080	(471)
8520004	NOBLE TOWNSHIP	Township Fire	13,745	0.0086	11,921	(1,823)
8520004	NOBLE TOWNSHIP	General Unit	16,154	0.0033	14,011	(2,143)
8520005	PAW PAW TOWNSHIP	Township Fire	2,200	0.0033	1,908	(292)
8520005	PAW PAW TOWNSHIP	General Unit	4,996	0.0070	4,333	(663)
8520006	PLEASANT TOWNSHIP	Township Fire	10,429	0.0110	9,046	(1,384)
8520006	PLEASANT TOWNSHIP	General Unit	4,699	0.0050	4,076	(623)
8520007	WALTZ TOWNSHIP	Township Fire	1,311	0.0022	1,137	(174)
8520007	WALTZ TOWNSHIP	General Unit	1,577	0.0027	1,368	(209)
8530313	WABASH CIVIL CITY	General Unit	922,295	0.2757	799,948	(122,347)
8530511	NORTH MANCHESTER CIVIL TOWN	General Unit	221,808	0.1783	192,384	(29,424)
8530906	LAFONTAINE CIVIL TOWN	General Unit	22,506	0.1846	19,520	(2,986)
8530907	LAGRO CIVIL TOWN	General Unit	10,080	0.2245	8,743	(1,337)
8530908	ROANN CIVIL TOWN	General Unit	12,606	0.2138	10,934	(1,672)
8550230	NORTH MANCHESTER PUBLIC LIBRARY	General Unit	33,050	0.0266	28,665	(4,384)
8550231	ROANN PUBLIC LIBRARY	General Unit	5,458	0.0076	4,734	(724)
8550232	WABASH PUBLIC LIBRARY	General Unit	88,891	0.0266	77,099	(11,792)



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Unit Code	Unit Name	Max Levy Type	Amount	LOIT Equivalency Rate ¹	Distribution	Difference ²
8561075	WABASH COUNTY SOLID WASTE MANAGEMENT DIS	General Unit	0	0.0000	0	0
Totals			2,101,213		1,822,473	(278,735)

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.