

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2015 LOIT DISTRIBUTIONS - COUNTY OPTION INCOME TAX (COIT) PUBLIC SAFETY (IC 6-3.5-6-31)  
ST. JOSEPH COUNTY**

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State Budget Agency COIT Public Safety LOIT Amount:      \$13,734,382

<u>Unit</u>	<u>Unit Name</u>	<u>Unit Share</u>
0000	ST. JOSEPH COUNTY	\$4,635,422
0103	SOUTH BEND CIVIL CITY	\$6,466,190
0117	MISHAWAKA CIVIL CITY	\$2,285,289
0861	INDIAN VILLAGE CIVIL TOWN	\$24
0862	LAKEVILLE CIVIL TOWN	\$14,871
0863	NEW CARLISLE CIVIL TOWN	\$129,589
0864	NORTH LIBERTY CIVIL TOWN	\$46,888
0865	OSCEOLA CIVIL TOWN	\$20,713
0866	ROSELAND CIVIL TOWN	\$24,013
0867	WALKERTON CIVIL TOWN	\$111,383
<b>COUNTY TOTAL</b>		<b>\$13,734,382</b>

**Pursuant to SEA 544-2013, the State Budget Agency (SBA) shall provide each county auditor an estimate of the amount of income tax revenue available for distribution in the ensuing year before August 2. SBA shall then provide each county auditor the official certification of the amount of income tax revenue available for distribution in the ensuing year before October 1. The unit-level distributions above are based on the October certification.**

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. If a county has adopted an ordinance under IC 6-3.5-6-31(m) to distribute public safety revenues to a unit other than a city or town, the county auditor is responsible for calculating the change in the distribution.