STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2015 Levy Freeze Certification and Equivalency Rates
Marion County

Unit	Unit Name	Max Levy Type	*IC 6-3.5-1.5(b)* Levy Freeze Amount (1)	LOIT Equivalency Rate (2)	*IC 6-3.5-1.1-24(g) for CAGIT* *IC 6-3.5-6-30(g) for COIT* Levy Freeze Distribution (3)	Difference (4)
0000	MARION COUNTY	General Unit	$13,945,384.00	$0.0379	$12,503,748.32	($1,441,635.68)
0001	CENTER TOWNSHIP	General Unit	$338,796.00	$0.0064	$303,772.20	($35,023.80)
0002	DECATUR TOWNSHIP	General Unit	$13,528.00	$0.0011	$12,129.51	($1,398.49)
0002	DECATUR TOWNSHIP	Township Fire	$456,122.00	$0.0385	$408,969.35	($47,152.65)
0003	FRANKLIN TOWNSHIP	General Unit	$65,104.00	$0.0031	$58,373.73	($6,730.27)
0004	LAWRENCE TOWNSHIP	General Unit	$38,560.00	$0.0008	$34,573.77	($3,986.23)
0005	PERRY TOWNSHIP	General Unit	$41,659.00	$0.0012	$37,352.41	($4,306.59)
0006	PIKE TOWNSHIP	General Unit	$0.00	$0.0000	$0.00	$0.00
0006	PIKE TOWNSHIP	Township Fire	$1,383,824.00	$0.0315	$1,240,768.06	($143,055.94)
0007	WARREN TOWNSHIP	General Unit	$33,359.00	$0.0010	$29,910.44	($3,448.56)
0008	WASHINGTON TOWNSHIP	General Unit	$84,539.00	$0.0011	$75,799.59	($8,739.41)
0009	WAYNE TOWNSHIP	General Unit	$125,098.00	$0.0033	$112,165.71	($12,932.29)
0009	WAYNE TOWNSHIP	Township Fire	$2,157,463.00	$0.0879	$1,934,430.37	($223,032.63)
0306	LAWRENCE CIVIL CITY	General Unit	$1,045,445.00	$0.0752	$937,369.75	($108,075.25)
0312	BEECH GROVE CIVIL CITY	General Unit	$654,987.00	$0.1587	$587,276.23	($67,710.77)
0459	SOUTHPORT CIVIL CITY	General Unit	$22,642.00	$0.0491	$20,301.33	($2,340.67)
0508	SPEEDWAY CITY CIVIL TOWN	General Unit	$559,145.00	$0.1023	$501,342.12	($57,802.88)
0760	CLERMONT CIVIL TOWN	General Unit	$45,858.00	$0.0932	$41,117.33	($4,740.67)
0762	CUMBERLAND CIVIL TOWN	General Unit	$94,453.00	$0.1442	$84,688.71	($9,764.29)

(1) For levy freeze counties, this represents the full growth in max levies since the adoption of the levy freeze rate. For thaw counties, this represents the amount of operating LOIT generated in the last budget year in which the county was frozen. This is the amount to be distributed to the taxing unit.

(2) The LOIT equivalency rate is the portion of the property tax rate that would have been imposed had the county elected to fund the Levy Freeze Amount through property tax levy instead of LOIT Levy Freeze revenues.

(3) This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2015.

(4) 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 August. 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 the tax rate under this section exceed the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(b) that is used by the Department of Local Government Finance and the Department of State Revenue to determine the tax rate certified in August, 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(b) that is used by the Department of Local Government Finance and the Department of State Revenue to determine the tax rate certified in August 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.

4/16/2015

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0764	HOMECROFT CIVIL TOWN	General Unit	$9,788.00	$0.0464	$8,776.14	($1,011.86)
0766	MERIDIAN HILLS CIVIL TOWN	General Unit	$19,915.00	$0.0080	$17,856.24	($2,058.76)
0769	ROCKY RIPPLE CIVIL TOWN	General Unit	$3,073.00	$0.0136	$2,755.32	($317.68)
0772	WARREN PARK CIVIL TOWN	General Unit	$612.00	$0.0015	$548.73	($63.27)
0773	WILLIAMS CREEK CIVIL TOWN	General Unit	$9,068.00	$0.0091	$8,130.57	($937.43)
0774	WYNNEDALE CIVIL TOWN	General Unit	$1,359.00	$0.0097	$1,218.51	($140.49)
0142	BEECH GROVE PUBLIC LIBRARY	General Unit	$89,150.00	$0.0229	$79,933.92	($9,216.08)
0143	SPEEDWAY CITY PUBLIC LIBRARY	General Unit	$87,276.00	$0.0160	$78,253.65	($9,022.35)
0144	INDIANAPOLIS-MARION COUNTY PUB LIBRARY	General Unit	$3,765,434.00	$0.0105	$3,376,173.73	($389,260.27)
0820	INDIANAPOLIS SANITATION (SOLID)	General Unit	$3,104,817.00	$0.0090	$2,783,849.51	($320,967.49)
0821	INDIANAPOLIS POLICE SPECIAL SERVICE	General Unit	$4,823,736.00	$0.0140	$4,325,071.36	($498,664.64)
0822	INDIANAPOLIS FIRE SPECIAL SERVICE	General Unit	$7,820,542.00	$0.0297	$7,012,075.75	($808,466.25)
0877	INDIANAPOLIS PUBLIC TRANSPORTATION	General Unit	$2,296,402.00	$0.0066	$2,059,006.24	($237,395.76)
0890	MARION COUNTY HEALTH AND HOSPITAL	General Unit	$10,587,162.00	$0.0288	$9,492,690.14	($1,094,471.86)
0919	SPEEDWAY PUBLIC TRANSPORTATION	General Unit	$28,268.00	$0.0052	$25,345.73	($2,922.27)
0938	INDIANAPOLIS CONSOLIDATED CITY	General Unit	$55,286.00	$0.0002	$49,570.68	($5,715.32)
0939	INDIANAPOLIS CONSOLIDATED COUNTY	General Unit	$4,736,865.00	$0.0129	$4,247,180.85	($489,684.15)
		TOTAL:	**$58,544,719.00**		**$52,492,526.00**	**($6,052,193.00)**

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