STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERENMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 N SENATE AVENUE N1058(B) INDIANAPOLIS IN 46204 PHONE (317) 232-3777 FAX (317) 974-1629

TO: Martin County Auditor

FROM: Department of Local Government Finance

RE: 2023 Certified Budget Order

DATE: Friday, December 30, 2022

Enclosed is the certified 2023 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 03/18/22 (Due 03/01/22).
- Ratio study was approved by the DLGF on 04/20/22.
- County Auditor certified net assessed values to the DLGF on 08/30/22 (Due 08/01/22).
- DLGF certified the Budget Order on 12/30/2022 (Due 12/31/22).

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 2022 PAYABLE 2023 FOR MARTIN 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 2023. 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 30, 2022

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Todales The

Wesley R. Bennett, Commissioner

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2023 TAX RATES (Per Taxing District)

Year : 2023 County: 51 Martin

FOR COMPARISON ONLY

	Taxing District	<u>2023</u> <u>District Rate</u>	2022 <u>District Rate</u>
001	CENTER TOWNSHIP	1.4132	1.4572
002	WEST SHOALS	2.7958	3.1094
003	HALBERT TOWNSHIP	1.4037	1.3805
004	SHOALS	2.7977	3.0839
005	LOST RIVER TOWNSHIP	1.4054	1.4464
006	MITCHELTREE TOWNSHIP	1.4724	1.5475
007	PERRY TOWNSHIP	1.3619	1.6331
008	LOOGOOTEE CITY	2.0970	2.4442
009	CRANE TOWN	2.7777	3.2832
010	RUTHERFORD TOWNSHIP	1.3715	1.6459

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates

County: 51 Martin Unit: 0000 MARTIN COUNTY

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$25,000	\$528,479,684	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$3,828,043	\$528,479,684	\$1,960,131	\$0.3709
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	on.			
0124	2015 REASSESSMENT	\$274,045	\$528,479,684	\$159,601	\$0.0302
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0191	CUMULATIVE VOTING MACHINE	\$24,000	\$528,479,684	\$0	\$0.0000
Budge	t approved for displayed amount.				
0702	HIGHWAY	\$2,197,027	\$528,479,684	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$172,000	\$528,479,684	\$0	\$0.0000
Budge	t approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$277,875	\$528,479,684	\$163,829	\$0.0310
Depart	tment of Local Government Finance approval n	ot required.			
Cumul	lative fund rate cannot be increased over previo	ous years rate until the	fund is re-establis	hed.	
0801	HEALTH	\$77,732	\$528,479,684	\$50,734	\$0.0096
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$109,001	\$528,479,684	\$175,984	\$0.0333
Budge	t approved for displayed amount.				
Cum F	Rate reduced according to calculation described				
	Unit Total:	\$6,984,723		\$2,510,279	\$0.4750

County: 51 Martin Unit: 0001 CENTER TOWNSHIP

Fund	Fund Name	Certified Budget	<u>Certified AV</u>	Certified Levy	<u>Certified Rate</u>
0061	RAINY DAY	\$2,000	\$58,553,548	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$33,900	\$58,553,548	\$18,971	\$0.0324
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$10,175	\$58,553,548	\$5,387	\$0.0092
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$16,000	\$50,354,972	\$8,812	\$0.0175
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$20,000	\$50,354,972	\$16,768	\$0.0333
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$82,075		\$49,938	\$0.0924

County: 51 Martin Unit: 0002 HALBERT TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$37,300	\$116,877,627	\$48,855	\$0.0418
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$29,400	\$116,877,627	\$1,987	\$0.0017
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$12,700	\$107,692,785	\$6,569	\$0.0061
Budge	t approved for displayed amount.				
Rate re	duced due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$29,520	\$107,692,785	\$35,862	\$0.0333
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$108,920		\$93,273	\$0.0829

County: 51 Martin Unit: 0003 LOST RIVER TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$26,700	\$34,483,390	\$8,724	\$0.0253
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$9,000	\$34,483,390	\$4,000	\$0.0116
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$5,000	\$34,483,390	\$5,586	\$0.0162
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$16,000	\$34,483,390	\$10,862	\$0.0315
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$56,700		\$29,172	\$0.0846

County: 51 Martin Unit: 0004 MITCHELTREE TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0061	RAINY DAY	\$800	\$29,402,981	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$53,100	\$29,402,981	\$39,018	\$0.1327
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$9,550	\$29,402,981	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$10,000	\$29,402,981	\$5,557	\$0.0189
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$73,450		\$44,575	\$0.1516

County: 51 Martin Unit: 0005 PERRY TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	<u>Certified Rate</u>
0061	RAINY DAY	\$3,000	\$231,399,972	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$83,100	\$231,399,972	\$48,594	\$0.0210
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$40,500	\$231,399,972	\$24,991	\$0.0108
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$25,000	\$134,130,254	\$15,962	\$0.0119
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$151,600		\$89,547	\$0.0437

County: 51 Martin Unit: 0006 RUTHERFORD TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$21,151	\$57,762,166	\$9,415	\$0.0163
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$7,000	\$57,762,166	\$6,989	\$0.0121
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$20,000	\$57,762,166	\$14,383	\$0.0249
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$48,151		\$30,787	\$0.0533
IC 6-1	.1-18.5-17 and IC 20-44-3 require that each	year the Department	t of Local Govern	iment Finance co	ertify to each

County: 51 Martin Unit: 0454 LOOGOOTEE CIVIL CITY

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$10,000	\$93,418,501	\$0	\$0.0000
Budget	t approved for displayed amount.				
0101	GENERAL	\$972,001	\$93,418,501	\$651,034	\$0.6969
Budget	t has been decreased because projected revenu	es are insufficient to f	und the adopted bu	ıdget.	
Rate re	educed to remain within statutory levy limitation	on.			
0342	POLICE PENSION	\$20,800	\$93,418,501	\$0	\$0.0000
Budget	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$20,000	\$93,418,501	\$0	\$0.0000
Budget	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$283,600	\$93,418,501	\$0	\$0.0000
Budget	t approved for displayed amount.				
1191	CUMULATIVE FIRE SPECIAL	\$30,000	\$93,418,501	\$14,667	\$0.0157
Budget	t approved for displayed amount.				
Rate A	pproved.				
1301	PARK & RECREATION	\$114,950	\$93,418,501	\$9,996	\$0.0107
Budget	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$10,000	\$93,418,501	\$0	\$0.0000
Budget	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$18,000	\$93,418,501	\$22,140	\$0.0237
Budget	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$1,479,351		\$697,837	\$0.7470

County: 51 Martin Unit: 0780 CRANE CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$79,140	\$3,851,217	\$54,984	\$1.4277
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$5,652	\$3,851,217	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$6,000	\$3,851,217	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,120	\$3,851,217	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$93,912		\$54,984	\$1.4277

County: 51 Martin Unit: 0781 SHOALS CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$4,000	\$17,383,418	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$398,050	\$17,383,418	\$249,174	\$1.4334
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$4,000	\$17,383,418	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$49,700	\$17,383,418	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,000	\$17,383,418	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$457,750		\$249,174	\$1.4334

County: 51 Martin

Unit: 5520 SHOALS COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$300,000	\$239,317,546	\$0	\$0.0000
Budge	t approved for displayed amount.				
0180	DEBT SERVICE	\$345,000	\$239,317,546	\$307,523	\$0.1285
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance ad	ccording to IC 6-1.1-1	7-22.		
3101	EDUCATION	\$4,476,634	\$239,317,546	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$2,723,279	\$239,317,546	\$1,572,077	\$0.6569
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$7,844,913		\$1,879,600	\$0.7854
	1 10 5 17 1 IC 20 44 2				

County: 51 Martin

Unit: 5525 LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	<u>Certified AV</u>	Certified Levy	Certified Rate	
0061	RAINY DAY	\$750,000	\$289,162,138	\$0	\$0.0000	
Budge	t approved for displayed amount.					
0180	DEBT SERVICE	\$809,595	\$289,162,138	\$609,554	\$0.2108	
Budge	t approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.						
0186	SCHOOL PENSION DEBT	\$263,710	\$289,162,138	\$222,944	\$0.0771	
Budge	Budget approved for displayed amount.					
Rate re	educed due to increased assessed valuation.					
3101	EDUCATION	\$5,050,000	\$289,162,138	\$0	\$0.0000	
Budge	t approved for displayed amount.					
3300	OPERATIONS	\$2,765,863	\$289,162,138	\$1,434,244	\$0.4960	
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.						
Rate a	djusted for school pension levy.					
	Unit Total:	\$9,639,168		\$2,266,742	\$0.7839	

County: 51 Martin Unit: 0150 LOOGOOTEE PUBLIC LIBRARY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	Certified Budget	<u>Certified AV</u>	<u>Certified Levy</u>	Certified Rate	
0101	GENERAL	\$278,713	\$289,162,138	\$171,473	\$0.0593	
Budget approved for displayed amount.						
Rate reduced due to increased assessed valuation.						
	Unit Total:	\$278,713		\$171,473	\$0.0593	

County: 51 Martin Unit: 0151 SHOALS PUBLIC LIBRARY

<u>Fund</u>	Fund Name	Certified Budget	Certified AV	<u>Certified Levy</u>	Certified Rate	
0101 G	ENERAL	\$206,036	\$239,317,546	\$144,548	\$0.0604	
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.						
Rate reduced to remain within statutory levy limitation.						
Unit Total: \$206,036 \$144,548 \$0.0604						

County: 51 Martin Unit: 1059 MARTIN COUNTY SOLID WASTE MGMT DIST

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	Certified Rate	
8210	SPECIAL SOLID WASTE MANAGEMENT	\$445,500	\$528,479,684	\$0	\$0.0000	
Budget approved for displayed amount.						
	Unit Total:	\$445,500		\$0	\$0.0000	