STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2019 Levy Freeze Certification and Equivalency Rates
Brown County

Unit	Unit Name	Max Levy Type	Fund Number	Fund Name	*IC 6-3.5-1.5(b)* Levy Freeze Amount (1)	LIT 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	BROWN COUNTY	General Unit	0101	GENERAL	$1,561,260.00	$0.1191	$1,400,203.80	($161,056.20)
0001	HAMBLEN TOWNSHIP	General Unit	0101	GENERAL	$12,786.00	$0.0026	$11,467.02	($1,318.98)
0001	HAMBLEN TOWNSHIP	Township Fire	1111	FIRE	$5,864.00	$0.0019	$5,259.08	($604.92)
0002	JACKSON TOWNSHIP	General Unit	0101	GENERAL	$12,340.00	$0.0043	$11,067.03	($1,272.97)
0002	JACKSON TOWNSHIP	Township Fire	1111	FIRE	$9,135.00	$0.0032	$8,192.65	($942.35)
0003	VAN BUREN TOWNSHIP	General Unit	0101	GENERAL	$9,791.00	$0.0069	$8,780.98	($1,010.02)
0003	VAN BUREN TOWNSHIP	Township Fire	1111	FIRE	$2,523.00	$0.0018	$2,262.73	($260.27)
0004	WASHINGTON TOWNSHIP	General Unit	0101	GENERAL	$14,883.00	$0.0038	$13,347.70	($1,535.30)
0004	WASHINGTON TOWNSHIP	Township Fire	1111	FIRE	$4,363.00	$0.0016	$3,912.92	($450.08)
0542	NASHVILLE CIVIL TOWN	General Unit	0101	GENERAL	$182,920.00	$0.1393	$164,050.37	($18,869.63)
0017	BROWN COUNTY PUBLIC LIBRARY	General Unit	0101	GENERAL	$116,406.00	$0.0089	$104,397.81	($12,008.19)
0960	HAMBLEN TOWNSHIP FIRE PROTECTI	General Unit	0101	GENERAL	$20,090.00	$0.0114	$18,017.56	($2,072.44)
1041	BROWN COUNTY SOLID WASTE MAN	General Unit	8210	SP SOLID WASTE MAN	$70,229.00	$0.0054	$62,984.33	($7,244.67)
				TOTAL:	**$2,022,590.00**		**$1,813,943.98**	**($208,646.02)**

(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 LIT 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 LIT 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 LIT Levy Freeze revenues.

(3) This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2019.

(4) All units will have differences between the Levy Freeze Amount and the Levy Freeze Distribution. Pursuant to IC 6-3.5-1.1-24(o) and IC 6-3.5-6-30(o), if the certified distributions exceed the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(b), the excess shall be deposited in the county stabilization fund. Money shall be distributed from the county stabilization to political subdivisions entitled to a distribution if: (1) the certified distributions are less than the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(b); or (2) if the certified distributions were less than the certified distributions in the preceding year.