

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2020 Levy Freeze Certification and Equivalency Rates**  
**Brown County**

| <u>Unit</u>   | <u>Unit Name</u>                | <u>Max Levy Type</u> | <u>Fund Number</u> | <u>Fund Name</u>   | <i>IC 6-3.5-1.5(b)</i>        | <b>LIT</b>                  | <i>IC 6-3.5-1.1-24(g) for CAGIT</i> | <u>Difference (4)</u> |
|---------------|---------------------------------|----------------------|--------------------|--------------------|-------------------------------|-----------------------------|-------------------------------------|-----------------------|
|               |                                 |                      |                    |                    | <u>Levy Freeze Amount (1)</u> | <u>Equivalency Rate (2)</u> | <u>Levy Freeze Distribution (3)</u> |                       |
| 0000          | BROWN COUNTY                    | General Unit         | 0101               | GENERAL            | \$1,561,260.00                | \$0.1141                    | \$1,499,605.13                      | (\$61,654.87)         |
| 0001          | HAMBLEEN TOWNSHIP               | General Unit         | 0101               | GENERAL            | \$12,786.00                   | \$0.0024                    | \$12,281.08                         | (\$504.92)            |
| 0001          | HAMBLEEN TOWNSHIP               | Township Fire        | 1111               | FIRE               | \$5,864.00                    | \$0.0017                    | \$5,632.43                          | (\$231.57)            |
| 0002          | JACKSON TOWNSHIP                | General Unit         | 0101               | GENERAL            | \$12,340.00                   | \$0.0042                    | \$11,852.69                         | (\$487.31)            |
| 0002          | JACKSON TOWNSHIP                | Township Fire        | 1111               | FIRE               | \$9,135.00                    | \$0.0031                    | \$8,774.25                          | (\$360.75)            |
| 0003          | VAN BUREN TOWNSHIP              | General Unit         | 0101               | GENERAL            | \$9,791.00                    | \$0.0068                    | \$9,404.35                          | (\$386.65)            |
| 0003          | VAN BUREN TOWNSHIP              | Township Fire        | 1111               | FIRE               | \$2,523.00                    | \$0.0018                    | \$2,423.37                          | (\$99.63)             |
| 0004          | WASHINGTON TOWNSHIP             | General Unit         | 0101               | GENERAL            | \$14,883.00                   | \$0.0036                    | \$14,295.26                         | (\$587.74)            |
| 0004          | WASHINGTON TOWNSHIP             | Township Fire        | 1111               | FIRE               | \$4,363.00                    | \$0.0016                    | \$4,190.70                          | (\$172.30)            |
| 0542          | NASHVILLE CIVIL TOWN            | General Unit         | 0101               | GENERAL            | \$182,920.00                  | \$0.1338                    | \$175,696.41                        | (\$7,223.59)          |
| 0017          | BROWN COUNTY PUBLIC LIBRARY     | General Unit         | 0101               | GENERAL            | \$116,406.00                  | \$0.0085                    | \$111,809.07                        | (\$4,596.93)          |
| 0960          | HAMBLEEN TOWNSHIP FIRE PROTECTI | General Unit         | 8603               | GENERAL            | \$20,090.00                   | \$0.0109                    | \$19,296.64                         | (\$793.36)            |
| 1041          | BROWN COUNTY SOLID WASTE MAN    | General Unit         | 8210               | SP SOLID WASTE MAN | \$70,229.00                   | \$0.0051                    | \$67,455.62                         | (\$2,773.38)          |
| <b>TOTAL:</b> |                                 |                      |                    |                    | <b>\$2,022,590.00</b>         |                             | <b>\$1,942,717.00</b>               | <b>(\$79,873.00)</b>  |

(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.