STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2018 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)	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	BROWN COUNTY	General Unit	0101	GENERAL	$1,433,136.84	$0.1128	$1,293,641.07	($139,495.77)
0001	HAMBLEN TOWNSHIP	General Unit	0101	GENERAL	$11,717.00	$0.0025	$10,576.51	($1,140.49)
0001	HAMBLEN TOWNSHIP	Township Fire	1111	FIRE	$5,262.00	$0.0018	$4,749.82	($512.18)
0002	JACKSON TOWNSHIP	General Unit	0101	GENERAL	$11,329.00	$0.0041	$10,226.28	($1,102.72)
0002	JACKSON TOWNSHIP	Township Fire	1111	FIRE	$8,196.00	$0.0030	$7,398.23	($797.77)
0003	VAN BUREN TOWNSHIP	General Unit	0101	GENERAL	$8,904.00	$0.0066	$8,037.32	($866.68)
0003	VAN BUREN TOWNSHIP	Township Fire	1111	FIRE	$2,264.00	$0.0017	$2,043.63	($220.37)
0004	WASHINGTON TOWNSHIP	General Unit	0101	GENERAL	$13,482.00	$0.0035	$12,169.72	($1,312.28)
0004	WASHINGTON TOWNSHIP	Township Fire	1111	FIRE	$3,912.00	$0.0015	$3,531.22	($380.78)
0542	NASHVILLE CIVIL TOWN	General Unit	0101	GENERAL	$166,685.63	$0.1327	$150,461.12	($16,224.51)
0017	BROWN COUNTY PUBLIC LIBRARY	General Unit	0101	GENERAL	$105,063.00	$0.0083	$94,836.59	($10,226.41)
0960	HAMBLEN TOWNSHIP FIRE PROTECTI	General Unit	0101	GENERAL	$18,354.00	$0.0105	$16,567.50	($1,786.50)
1041	BROWN COUNTY SOLID WASTE MAN	General Unit	8210	SP SOLID WASTE MAN	$61,406.00	$0.0048	$55,428.99	($5,977.01)
				TOTAL:	**$1,849,711.47**		**$1,669,668.00**	**($180,043.47)**

(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 2018.

(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.

5/12/2018