

**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0000        SPENCER COUNTY  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	7,236,433
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	7,236,433
2017 Maximum Levy for Growth Quotient	7,236,433
TIMES: Assessed Value Growth Quotient (3)	1.0400
	7,525,890
Initial 2018 Maximum Levy	7,525,890
PLUS: Potential 2018 Appeals as Reported by Unit	0
	7,525,890
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	7,525,890
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	271,434
PLUS: Estimated 2018 Mental Health Adjustment (5)	244,333
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	8,721
LESS: Other adjustments reported by the taxing unit	0
<b>Estimated 2018 Maximum Levy</b>	<b>8,050,378</b>

NOTES:

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- (1) Appeals made permanent in 2017 will be listed here. New maximum levies will also be listed here. For new maximum levies on which the Department has not issued an order, for purposes of these estimates, the Department assumes the full amount requested will be granted. No implicit approval is provided through these estimates.
- (2) Reductions to maximum levies are listed here. For purposes of these estimates, the Department is also estimating Solid Waste Management District levies to be \$0 if the District did not take a levy in 2017 and 2016.
- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
- (4) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only.
- (5) The Mental Health and Developmental Disabilities levy adjustments are applicable to county units only.

**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0001        CARTER TOWNSHIP  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	31,659
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	31,659
2017 Maximum Levy for Growth Quotient	31,659
TIMES: Assessed Value Growth Quotient (3)	1.0400
	32,925
Initial 2018 Maximum Levy	32,925
PLUS: Potential 2018 Appeals as Reported by Unit	0
	32,925
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	32,925
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>32,925</b>

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**STATE OF INDIANA**  
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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
 Unit:    0002        CLAY TOWNSHIP  
 Maximum Levy Type: TF    Township Fire

2017 Maximum Levy	15,185
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	15,185
2017 Maximum Levy for Growth Quotient	15,185
TIMES: Assessed Value Growth Quotient (3)	1.0400
	15,792
Initial 2018 Maximum Levy	15,792
PLUS: Potential 2018 Appeals as Reported by Unit	0
	15,792
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	15,792
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>15,792</b>

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**STATE OF INDIANA**  
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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0002        CLAY TOWNSHIP  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	35,165
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	35,165
2017 Maximum Levy for Growth Quotient	35,165
TIMES: Assessed Value Growth Quotient (3)	1.0400
	36,572
Initial 2018 Maximum Levy	36,572
PLUS: Potential 2018 Appeals as Reported by Unit	0
	36,572
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	36,572
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	36,572
<b>Estimated 2018 Maximum Levy</b>	<b>36,572</b>

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
 Unit:    0003        GRASS TOWNSHIP  
 Maximum Levy Type: TF    Township Fire

2017 Maximum Levy	15,209
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	15,209
2017 Maximum Levy for Growth Quotient	15,209
TIMES: Assessed Value Growth Quotient (3)	1.0400
	15,817
Initial 2018 Maximum Levy	15,817
PLUS: Potential 2018 Appeals as Reported by Unit	0
	15,817
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	15,817
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>15,817</b>

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0003        GRASS TOWNSHIP  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	28,034
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	28,034
2017 Maximum Levy for Growth Quotient	28,034
TIMES: Assessed Value Growth Quotient (3)	1.0400
	29,155
Initial 2018 Maximum Levy	29,155
PLUS: Potential 2018 Appeals as Reported by Unit	0
	29,155
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	29,155
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	29,155
<b>Estimated 2018 Maximum Levy</b>	<b>29,155</b>

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0004        HAMMOND TOWNSHIP  
Maximum Levy Type: TF    Township Fire

2017 Maximum Levy	10,212
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	10,212
2017 Maximum Levy for Growth Quotient	10,212
TIMES: Assessed Value Growth Quotient (3)	1.0400
	10,620
Initial 2018 Maximum Levy	10,620
PLUS: Potential 2018 Appeals as Reported by Unit	0
	10,620
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	10,620
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>10,620</b>

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0004        HAMMOND TOWNSHIP  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	30,365
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	30,365
2017 Maximum Levy for Growth Quotient	30,365
TIMES: Assessed Value Growth Quotient (3)	1.0400
	31,580
Initial 2018 Maximum Levy	31,580
PLUS: Potential 2018 Appeals as Reported by Unit	0
	31,580
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	31,580
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>31,580</b>

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0005        HARRISON TOWNSHIP  
Maximum Levy Type: TF    Township Fire

2017 Maximum Levy	8,896
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	8,896
2017 Maximum Levy for Growth Quotient	8,896
TIMES: Assessed Value Growth Quotient (3)	1.0400
	9,252
Initial 2018 Maximum Levy	9,252
PLUS: Potential 2018 Appeals as Reported by Unit	0
	9,252
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	9,252
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>9,252</b>

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0005        HARRISON TOWNSHIP  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	25,497
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	25,497
2017 Maximum Levy for Growth Quotient	25,497
TIMES: Assessed Value Growth Quotient (3)	1.0400
	26,517
Initial 2018 Maximum Levy	26,517
PLUS: Potential 2018 Appeals as Reported by Unit	0
	26,517
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	26,517
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>26,517</b>

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0006        HUFF TOWNSHIP  
Maximum Levy Type: TF    Township Fire

2017 Maximum Levy	7,828
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
2017 Maximum Levy for Growth Quotient	7,828
TIMES: Assessed Value Growth Quotient (3)	1.0400
Initial 2018 Maximum Levy	8,141
PLUS: Potential 2018 Appeals as Reported by Unit	0
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	8,141
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
<b>Estimated 2018 Maximum Levy</b>	<b>8,141</b>

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0006        HUFF TOWNSHIP  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	12,141
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	12,141
2017 Maximum Levy for Growth Quotient	12,141
TIMES: Assessed Value Growth Quotient (3)	1.0400
	12,627
Initial 2018 Maximum Levy	12,627
PLUS: Potential 2018 Appeals as Reported by Unit	0
	12,627
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	12,627
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>12,627</b>

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**STATE OF INDIANA**  
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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0007        JACKSON TOWNSHIP  
Maximum Levy Type: TF    Township Fire

2017 Maximum Levy	7,242
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	7,242
2017 Maximum Levy for Growth Quotient	7,242
TIMES: Assessed Value Growth Quotient (3)	1.0400
	7,532
Initial 2018 Maximum Levy	7,532
PLUS: Potential 2018 Appeals as Reported by Unit	0
	7,532
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	7,532
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>7,532</b>

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0007        JACKSON TOWNSHIP  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	17,066
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	17,066
2017 Maximum Levy for Growth Quotient	17,066
TIMES: Assessed Value Growth Quotient (3)	1.0400
	17,749
Initial 2018 Maximum Levy	17,749
PLUS: Potential 2018 Appeals as Reported by Unit	0
	17,749
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	17,749
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>17,749</b>

NOTES:

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- (1) Appeals made permanent in 2017 will be listed here. New maximum levies will also be listed here. For new maximum levies on which the Department has not issued an order, for purposes of these estimates, the Department assumes the full amount requested will be granted. No implicit approval is provided through these estimates.
- (2) Reductions to maximum levies are listed here. For purposes of these estimates, the Department is also estimating Solid Waste Management District levies to be \$0 if the District did not take a levy in 2017 and 2016.
- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
- (4) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only.
- (5) The Mental Health and Developmental Disabilities levy adjustments are applicable to county units only.

**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0008        LUCE TOWNSHIP  
Maximum Levy Type: FT    Fire Territory

2017 Maximum Levy	128,624
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	128,624
2017 Maximum Levy for Growth Quotient	128,624
TIMES: Assessed Value Growth Quotient (3)	1.0400
	133,769
Initial 2018 Maximum Levy	133,769
PLUS: Potential 2018 Appeals as Reported by Unit	0
	133,769
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	133,769
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	133,769
<b>Estimated 2018 Maximum Levy</b>	<b>133,769</b>

NOTES:

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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0008        LUCE TOWNSHIP  
Maximum Levy Type: TF    Township Fire

2017 Maximum Levy	0
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
2017 Maximum Levy for Growth Quotient	0
TIMES: Assessed Value Growth Quotient (3)	1.0400
Initial 2018 Maximum Levy	0
PLUS: Potential 2018 Appeals as Reported by Unit	0
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	0
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
<b>Estimated 2018 Maximum Levy</b>	<b>0</b>

NOTES:

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- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0008        LUCE TOWNSHIP  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	99,659
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	99,659
2017 Maximum Levy for Growth Quotient	99,659
TIMES: Assessed Value Growth Quotient (3)	1.0400
	103,645
Initial 2018 Maximum Levy	103,645
PLUS: Potential 2018 Appeals as Reported by Unit	0
	103,645
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	103,645
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>103,645</b>

NOTES:

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- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0009        OHIO TOWNSHIP  
Maximum Levy Type: TF    Township Fire

2017 Maximum Levy	175,557
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	175,557
2017 Maximum Levy for Growth Quotient	175,557
TIMES: Assessed Value Growth Quotient (3)	1.0400
	182,579
Initial 2018 Maximum Levy	182,579
PLUS: Potential 2018 Appeals as Reported by Unit	0
	182,579
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	182,579
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>182,579</b>
<b>Estimated 2018 Maximum Levy</b>	<b>182,579</b>

NOTES:

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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
 Unit: 0009        OHIO TOWNSHIP  
 Maximum Levy Type: UT    Civil

2017 Maximum Levy	134,178
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	134,178
2017 Maximum Levy for Growth Quotient	134,178
TIMES: Assessed Value Growth Quotient (3)	1.0400
	139,545
Initial 2018 Maximum Levy	139,545
PLUS: Potential 2018 Appeals as Reported by Unit	0
	139,545
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	139,545
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	139,545
<b>Estimated 2018 Maximum Levy</b>	<b>139,545</b>

NOTES:

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- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0458        ROCKPORT CIVIL CITY  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	586,899
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	586,899
2017 Maximum Levy for Growth Quotient	586,899
TIMES: Assessed Value Growth Quotient (3)	1.0400
	610,375
Initial 2018 Maximum Levy	610,375
PLUS: Potential 2018 Appeals as Reported by Unit	0
	610,375
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	610,375
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>610,375</b>

NOTES:

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- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit: 0870          CHRISNEY CIVIL TOWN  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	53,085
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	53,085
2017 Maximum Levy for Growth Quotient	53,085
TIMES: Assessed Value Growth Quotient (3)	1.0400
	55,208
Initial 2018 Maximum Levy	55,208
PLUS: Potential 2018 Appeals as Reported by Unit	0
	55,208
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	55,208
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	0
<b>Estimated 2018 Maximum Levy</b>	<b>55,208</b>

NOTES:

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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit: 0871        DALE CIVIL TOWN  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	317,932
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	317,932
2017 Maximum Levy for Growth Quotient	317,932
TIMES: Assessed Value Growth Quotient (3)	1.0400
	330,649
Initial 2018 Maximum Levy	330,649
PLUS: Potential 2018 Appeals as Reported by Unit	0
	330,649
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	330,649
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>330,649</b>

NOTES:

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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0872        GENTRYVILLE CIVIL TOWN  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	26,497
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	26,497
2017 Maximum Levy for Growth Quotient	26,497
TIMES: Assessed Value Growth Quotient (3)	1.0400
	27,557
Initial 2018 Maximum Levy	27,557
PLUS: Potential 2018 Appeals as Reported by Unit	0
	27,557
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	27,557
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	1,729
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	29,286
<b>Estimated 2018 Maximum Levy</b>	<b>29,286</b>

NOTES:

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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0873        GRANDVIEW CIVIL TOWN  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	93,745
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	93,745
2017 Maximum Levy for Growth Quotient	93,745
TIMES: Assessed Value Growth Quotient (3)	1.0400
	97,495
Initial 2018 Maximum Levy	97,495
PLUS: Potential 2018 Appeals as Reported by Unit	0
	97,495
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	97,495
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>97,495</b>

NOTES:

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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0874        SANTA CLAUS CIVIL TOWN  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	689,308
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	689,308
2017 Maximum Levy for Growth Quotient	689,308
TIMES: Assessed Value Growth Quotient (3)	1.0400
	716,880
Initial 2018 Maximum Levy	716,880
PLUS: Potential 2018 Appeals as Reported by Unit	0
	716,880
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	716,880
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	88,736
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>805,616</b>

NOTES:

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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0973        RICHLAND CIVIL TOWN  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	73,428
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	73,428
2017 Maximum Levy for Growth Quotient	73,428
TIMES: Assessed Value Growth Quotient (3)	1.0400
	76,365
Initial 2018 Maximum Levy	76,365
PLUS: Potential 2018 Appeals as Reported by Unit	0
	76,365
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	76,365
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	76,365
<b>Estimated 2018 Maximum Levy</b>	<b>76,365</b>

NOTES:

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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    7385        NORTH SPENCER COUNTY SCHOOL CORPORATION  
Maximum Levy Type: SB    School Bus Replacement

2017 Maximum Levy	289,438
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
2017 Maximum Levy for Growth Quotient	289,438
TIMES: Assessed Value Growth Quotient (3)	1.0400
Initial 2018 Maximum Levy	301,016
PLUS: Potential 2018 Appeals as Reported by Unit	0
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	301,016
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
<b>Estimated 2018 Maximum Levy</b>	<b>301,016</b>

NOTES:

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- (2) Reductions to maximum levies are listed here. For purposes of these estimates, the Department is also estimating Solid Waste Management District levies to be \$0 if the District did not take a levy in 2017 and 2016.
- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
- (4) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only.
- (5) The Mental Health and Developmental Disabilities levy adjustments are applicable to county units only.

**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    7385        NORTH SPENCER COUNTY SCHOOL CORPORATION  
Maximum Levy Type: ST    School Transportation

2017 Maximum Levy	1,375,289
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	1,375,289
2017 Maximum Levy for Growth Quotient	1,375,289
TIMES: Assessed Value Growth Quotient (3)	1.0400
	1,430,301
Initial 2018 Maximum Levy	1,430,301
PLUS: Potential 2018 Appeals as Reported by Unit	0
	1,430,301
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	1,430,301
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>1,430,301</b>
<b>Estimated 2018 Maximum Levy</b>	<b>1,430,301</b>

NOTES:

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- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
- (4) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only.
- (5) The Mental Health and Developmental Disabilities levy adjustments are applicable to county units only.

**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    7445        SOUTH SPENCER COUNTY SCHOOL CORPORATION  
Maximum Levy Type: SB    School Bus Replacement

2017 Maximum Levy	266,940
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
2017 Maximum Levy for Growth Quotient	266,940
TIMES: Assessed Value Growth Quotient (3)	1.0400
Initial 2018 Maximum Levy	277,618
PLUS: Potential 2018 Appeals as Reported by Unit	0
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	277,618
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
<b>Estimated 2018 Maximum Levy</b>	<b>277,618</b>

NOTES:

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- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
- (4) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only.
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**STATE OF INDIANA**  
**INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    7445        SOUTH SPENCER COUNTY SCHOOL CORPORATION  
Maximum Levy Type: ST    School Transportation

2017 Maximum Levy	1,036,731
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	1,036,731
2017 Maximum Levy for Growth Quotient	1,036,731
TIMES: Assessed Value Growth Quotient (3)	1.0400
	1,078,200
Initial 2018 Maximum Levy	1,078,200
PLUS: Potential 2018 Appeals as Reported by Unit	0
	1,078,200
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	1,078,200
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>1,078,200</b>
<b>Estimated 2018 Maximum Levy</b>	<b>1,078,200</b>

NOTES:

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- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0294        SPENCER COUNTY PUBLIC LIBRARY  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	1,103,973
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	1,103,973
2017 Maximum Levy for Growth Quotient	1,103,973
TIMES: Assessed Value Growth Quotient (3)	1.0400
	1,148,132
Initial 2018 Maximum Levy	1,148,132
PLUS: Potential 2018 Appeals as Reported by Unit	0
	1,148,132
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	1,148,132
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>1,148,132</b>
<b>Estimated 2018 Maximum Levy</b>	<b>1,148,132</b>

NOTES:

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- (2) Reductions to maximum levies are listed here. For purposes of these estimates, the Department is also estimating Solid Waste Management District levies to be \$0 if the District did not take a levy in 2017 and 2016.
- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
- (4) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only.
- (5) The Mental Health and Developmental Disabilities levy adjustments are applicable to county units only.

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit: 0301        LINCOLN HERITAGE PUBLIC LIBRARY  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	388,508
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
2017 Maximum Levy for Growth Quotient	388,508
TIMES: Assessed Value Growth Quotient (3)	1.0400
Initial 2018 Maximum Levy	404,048
PLUS: Potential 2018 Appeals as Reported by Unit	0
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	404,048
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
<b>Estimated 2018 Maximum Levy</b>	<b>404,048</b>

NOTES:

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- (3) The Assessed Value Growth Quotient ("AVGQ") for Budget Year 2018 is 4.0%. For civil taxing units in counties that have elected to raise revenue through a local income tax rather than property taxes, the AVGQ will be listed as 0%.
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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit:    0960        CARTER FIRE PROTECTION DISTRICT  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	117,469
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	117,469
2017 Maximum Levy for Growth Quotient	117,469
TIMES: Assessed Value Growth Quotient (3)	1.0400
	122,168
Initial 2018 Maximum Levy	122,168
PLUS: Potential 2018 Appeals as Reported by Unit	0
	122,168
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	122,168
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>122,168</b>

NOTES:

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Calculation of Estimated Maximum Levy for Budget Year 2018

County: 74            Spencer  
Unit: 1068        SPENCER COUNTY SOLID WASTE MGMT DIST  
Maximum Levy Type: UT    Civil

2017 Maximum Levy	392,259
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	392,259
2017 Maximum Levy for Growth Quotient	392,259
TIMES: Assessed Value Growth Quotient (3)	1.0400
	407,949
Initial 2018 Maximum Levy	407,949
PLUS: Potential 2018 Appeals as Reported by Unit	0
	407,949
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	407,949
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	0
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<b>407,949</b>

NOTES:

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