

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation
County Summary

Year: 2012

County: 80 Tipton

<u>Unit</u>	<u>Guaranteed Distribution</u>	<u>State Welfare Allocation</u>	<u>Tuition Support Allocation</u>	<u>Final Distribution</u>
0000 TIPTON COUNTY	19,650	1,376	0	18,274
0001 CICERO TOWNSHIP	Civil 535	0	0	535
0001 CICERO TOWNSHIP	Fire 81	0	0	81
0002 JEFFERSON TOWNSHIP	Civil 7	0	0	7
0002 JEFFERSON TOWNSHIP	Fire 0	0	0	0
0003 LIBERTY TOWNSHIP	Civil 1,149	0	0	1,149
0003 LIBERTY TOWNSHIP	Fire 0	0	0	0
0004 MADISON TOWNSHIP	Civil 37	0	0	37
0004 MADISON TOWNSHIP	Fire 0	0	0	0
0005 PRAIRIE TOWNSHIP	Civil 0	0	0	0
0005 PRAIRIE TOWNSHIP	Fire 0	0	0	0
0006 WILDCAT TOWNSHIP	Civil 10	0	0	10
0006 WILDCAT TOWNSHIP	Fire 0	0	0	0
0320 ELWOOD CIVIL CITY	1,555	0	0	1,555
0428 TIPTON CIVIL CITY	63,027	0	0	63,027
0892 KEMPTON CIVIL TOWN	332	0	0	332
0893 SHARPSVILLE CIVIL TOWN	459	0	0	459
0894 WINDFALL CIVIL TOWN	1,111	0	0	1,111
7935 TRI-CENTRAL COMMUNITY SCHOOLS	2,702	0	1,176	1,526
7945 TIPTON COMMUNITY SCHOOL CORPORATION	54,295	0	26,208	28,087
0222 TIPTON COUNTY PUBLIC LIBRARY	4,125	0	0	4,125
1037 TIPTON COUNTY SOLID WASTE	0	0	0	0
COUNTY TOTALS:	<u>\$149,075</u>	<u>\$1,376</u>	<u>\$27,384</u>	<u>\$120,315</u>

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0000 TIPTON COUNTY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$19,650

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 803,428,125

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 3,376,809

Levy Attributable to Bank Personal Property AV 0

Less: The amount that would have been received but for the repeal of IC 12-19-3 and IC 12-19-4

Sum of 1999 Certified Levy for County Welfare Fund and 1999 81,439

Certified Levy for County Welfare Administration Fund

Times: Bank Ratio 0.0000

Welfare Levy Attributable to Bank PP 0

Guaranteed Distribution: \$19,650

Less: State Welfare Allocation per IC 6-5.5-8-2(b)(1) \$1,376

FINAL DISTRIBUTION \$18,274

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

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0000 TIPTON COUNTY

IC 6-5.5-8-2(b)(1) State Welfare Allocation Calculation

Greater of zero (0) or an amount determined under the following formula:

STEP ONE: For 1997, 1998 and 1999, county welfare fund and county welfare administration fund appropriations divided by total appropriations for all taxing units in county.

<u>Year</u>	<u>Welfare Appropriations</u>	<u>Total Appropriations</u>	<u>Factor</u>
1997	75,795	31,387,050	0.0024
1998	0	31,604,030	0
1999	62,000	32,895,668	<u>0.0019</u>

STEP TWO: Sum of Factors from STEP ONE 0.0043

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.0014

STEP FOUR: Determine Guaranteed Distribution 19,650

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result 28

STEP SIX: For 2006, 2007 and 2008, the tax rate imposed for the county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise \$35 million from all taxing districts in the county; divided by the aggregate tax rate imposed by the county unit in the year plus, in the case of Marion County, the aggregate tax rate imposed by the health and hospital corporation in the year.

<u>Year</u>	<u>Welfare Tax Rate</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.0195	0.3809	0.0512
2007	0.0116	0.3680	0.0315
2008	0.0495	0.4017	<u>0.1232</u>

STEP SEVEN: Sum of Factors from STEP SIX 0.2059

STEP EIGHT: STEP SEVEN amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.0686

STEP NINE: Determine Guaranteed Distribution 19,650

STEP TEN: STEP EIGHT amount multiplied by STEP NINE result 1,348

STEP ELEVEN: Sum of STEP FIVE amount and STEP TEN amount (State Welfare Allocation) \$1,376

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0001 CICERO TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$535

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 354,318,775

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 40,747

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$535

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$81

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 202,993,874

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 211,317

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$81

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0002 JEFFERSON TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$7

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	<u>89,189,592</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>22,208</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$7

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	<u>83,583,832</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>32,514</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0003 LIBERTY TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$1,149

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 107,852,104

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 24,698

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$1,149

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 96,235,094

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 42,248

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0004 MADISON TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$37

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 90,999,570

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 27,391

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$37

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 90,287,240

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 31,871

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0005 PRAIRIE TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

 Certified Bank Personal Property Assessed Value (AV) 0

 Certified Net Assessed Value (NAV) 85,453,449

 Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

 Times: Certified Levy 2,649

 Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

 Certified Bank Personal Property Assessed Value (AV) 0

 Certified Net Assessed Value (NAV) 85,453,449

 Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

 Times: Certified Levy 12,305

 Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0006 WILDCAT TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$10

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 75,614,635

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 5.974

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$10

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 63,649,068

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 58.876

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0320 ELWOOD CIVIL CITY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$1,555

Less: The amount to be received from property taxes attributable to personal property of banks

 Certified Bank Personal Property Assessed Value (AV) 0

 Certified Net Assessed Value (NAV) 712,330

 Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

 Times: Certified Levy 13,921

 Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$1,555

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

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0428 TIPTON CIVIL CITY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$63,027

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 151,324,901

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 2,863,369

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$63,027

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

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0892 KEMPTON CIVIL TOWN

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$332

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 5,605,760

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 70,526

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$332

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

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0893 SHARPSVILLE CIVIL TOWN

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$459

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 11,617,010

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 142,773

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$459

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0894 WINDFALL CIVIL TOWN

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$1,111

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 11,965,567

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 153,231

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$1,111

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

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 7935 TRI-CENTRAL COMMUNITY SCHOOLS

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$2,702

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	268,920,188	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	2,397,692	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution:	\$2,702
Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2)	<u>\$1,176</u>
Final Distribution	<u>\$1,526</u>

IC 6-5.5-8-2(b)(2) Tuition Support Allocation Calculation

Greater of zero (0) or an amount determined under the following formula:

STEP ONE: For 2006, 2007 and 2008, the tax rate imposed by the school corporation for the tuition support levy under iC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the special education preschool fund, divided by the aggregate tax rate imposed by the school corporatoin in the year.

<u>Year</u>	<u>Tuition Support Tax</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.6640	1.5173	0.4376
2007	0.6242	1.4784	0.4222
2008	0.6597	1.4778	<u>0.4464</u>

STEP TWO: Sum of Factors from STEP ONE 1.3062

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.4354

STEP FOUR: Determine Guaranteed Distribution 2,702

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result (Tuition Support Allocation) 1,176

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

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 7945 TIPTON COMMUNITY SCHOOL CORPORATION

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$54,295

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	<u>534,507,937</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>4,015,759</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution:	\$54,295
Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2)	<u>\$26,208</u>
Final Distribution	<u>\$28,087</u>

IC 6-5.5-8-2(b)(2) Tuition Support Allocation Calculation

Greater of zero (0) or an amount determined under the following formula:

STEP ONE: For 2006, 2007 and 2008, the tax rate imposed by the school corporation for the tuition support levy under iC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the special education preschool fund, divided by the aggregate tax rate imposed by the school corporatoin in the year.

<u>Year</u>	<u>Tuition Support Tax</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.6747	1.4429	0.4676
2007	0.6598	1.3820	0.4774
2008	0.6898	1.3712	<u>0.5031</u>

STEP TWO: Sum of Factors from STEP ONE 1.4481

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>	
Average Factor		0.4827

STEP FOUR: Determine Guaranteed Distribution 54,295

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result (Tuition Support Allocation) 26,208

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

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 0222 TIPTON COUNTY PUBLIC LIBRARY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$4,125

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 803,428,125

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 842,796

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$4,125

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 80 Tipton

Unit: 1037 TIPTON COUNTY SOLID WASTE

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 803,428,125

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 126,138

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0