



Department of Local Government Finance
2011 Levy Freeze Certification
County: Morgan

IC 6-3.5-1.5(a)

Levy Freeze

Amount: This represents the full growth in max levies since the adoption of the levy freeze rate.

IC 6-3.5-1.1-24(g) for CAGIT

IC 6-3.5-6-30(g) for COIT

Levy Freeze

Distribution: This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2011.

**LOIT
Equivalency
Rate¹**

Difference²

Unit Code	Unit Name	Max Levy Type	Amount	LOIT Equivalency Rate ¹	Distribution	Difference ²
5510000	MORGAN COUNTY	General Unit	1,064,797	0.0369	934,584	(130,213)
5520001	ADAMS TOWNSHIP	Township Fire	2,793	0.0040	2,452	(342)
5520001	ADAMS TOWNSHIP	General Unit	1,438	0.0021	1,262	(176)
5520002	ASHLAND TOWNSHIP	Township Fire	3,849	0.0050	3,378	(471)
5520002	ASHLAND TOWNSHIP	General Unit	1,857	0.0024	1,630	(227)
5520003	BAKER TOWNSHIP	Township Fire	253	0.0008	222	(31)
5520003	BAKER TOWNSHIP	General Unit	2,447	0.0079	2,148	(299)
5520004	BROWN TOWNSHIP	Township Fire	50,326	0.0341	44,172	(6,154)
5520004	BROWN TOWNSHIP	General Unit	51,355	0.0093	45,075	(6,280)
5520005	CLAY TOWNSHIP	Township Fire	4,482	0.0040	3,934	(548)
5520005	CLAY TOWNSHIP	General Unit	5,465	0.0038	4,797	(668)
5520006	GREEN TOWNSHIP	Township Fire	2,868	0.0018	2,518	(351)
5520006	GREEN TOWNSHIP	General Unit	5,088	0.0032	4,466	(622)
5520007	GREGG TOWNSHIP	Township Fire	17,410	0.0138	15,281	(2,129)
5520007	GREGG TOWNSHIP	General Unit	2,654	0.0021	2,329	(325)
5520008	HARRISON TOWNSHIP	General Unit	1,721	0.0023	1,511	(211)
5520009	JACKSON TOWNSHIP	Township Fire	3,197	0.0023	2,806	(391)
5520009	JACKSON TOWNSHIP	General Unit	10,075	0.0061	8,843	(1,232)
5520010	JEFFERSON TOWNSHIP	Township Fire	5,442	0.0041	4,777	(666)
5520010	JEFFERSON TOWNSHIP	General Unit	2,422	0.0018	2,126	(296)
5520011	MADISON TOWNSHIP	Township Fire	79,416	0.0210	69,704	(9,712)
5520011	MADISON TOWNSHIP	General Unit	18,976	0.0050	16,656	(2,321)
5520012	MONROE TOWNSHIP	General Unit	6,413	0.0031	5,629	(784)
5520013	RAY TOWNSHIP	Township Fire	1,480	0.0036	1,299	(181)



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Unit Code	Unit Name	Max Levy Type	Amount	LOIT Equivalency Rate ¹	Distribution	Difference ²
5520013	RAY TOWNSHIP	General Unit	1,882	0.0035	1,652	(230)
5520014	WASHINGTON TOWNSHIP	Township Fire	51,667	0.0154	45,349	(6,318)
5520014	WASHINGTON TOWNSHIP	General Unit	29,189	0.0041	25,619	(3,569)
5530403	MARTINSVILLE CIVIL CITY	General Unit	636,365	0.1671	558,545	(77,820)
5530509	MOORESVILLE CIVIL TOWN	General Unit	435,429	0.1072	382,181	(53,248)
5530798	BETHANY CIVIL TOWN	General Unit	1,034	0.1165	908	(127)
5530799	BROOKLYN CIVIL TOWN	General Unit	19,968	0.0632	17,526	(2,442)
5530800	MORGANTOWN CIVIL TOWN	General Unit	29,349	0.1182	25,760	(3,589)
5530801	PARAGON CIVIL TOWN	General Unit	11,319	0.0865	9,935	(1,384)
5530970	MONROVIA CIVIL TOWN	General Unit	12,982	0.0339	11,395	(1,588)
5550160	MORGAN COUNTY PUBLIC LIBRARY	General Unit	139,339	0.0060	122,299	(17,040)
5550161	MOORESVILLE PUBLIC LIBRARY	General Unit	53,741	0.0097	47,169	(6,572)
5560963	HARRISON TOWNSHIP FIRE #7	General Unit	9,624	0.0129	8,447	(1,177)
5561085	MONROE TOWNSHIP FIRE DISTRICT	General Unit	17,890	0.0086	15,702	(2,188)
5561191	MORGAN COUNTY SOLID WASTE	General Unit	0	0.0000	0	0
Totals			2,796,002		2,454,086	(341,922)

¹ The LOIT equivalency rate is the portion of the property tax rate that would have been imposed had the county elected to fund growth through property tax levy instead of LOIT Levy Freeze revenues. If a county has elected to return to property tax levy for future growth, the LOIT equivalency rate is based only on the portion of the total levy freeze amount that is funded from LOIT Levy Freeze revenues.

² 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 July. 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 a tax rate under this section exceed the amount calculated under STEP ONE through STEP FOUR of IC 6-3.5-1.5-1(a) that is used by the department of local government finance and the department of state revenue to determine the tax rate under this section, 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(a) that is used by the department of local government finance and the department of state revenue to determine the tax rate under this section 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.