



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

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 |
|-----------|---------------------|---------------|---------|------------------------------------|--------------|-------------------------|
| 8610000 | WARREN COUNTY | General Unit | 431,649 | 0.0860 | 318,115 | (113,535) |
| 8620001 | ADAMS TOWNSHIP | Township Fire | 1,177 | 0.0034 | 868 | (310) |
| 8620001 | ADAMS TOWNSHIP | General Unit | 1,414 | 0.0037 | 1,042 | (372) |
| 8620002 | JORDAN TOWNSHIP | Township Fire | 866 | 0.0020 | 638 | (228) |
| 8620002 | JORDAN TOWNSHIP | General Unit | 1,627 | 0.0037 | 1,199 | (428) |
| 8620003 | KENT TOWNSHIP | Township Fire | 1,016 | 0.0057 | 749 | (267) |
| 8620003 | KENT TOWNSHIP | General Unit | 1,796 | 0.0083 | 1,324 | (472) |
| 8620004 | LIBERTY TOWNSHIP | Township Fire | 805 | 0.0015 | 593 | (212) |
| 8620004 | LIBERTY TOWNSHIP | General Unit | 1,964 | 0.0034 | 1,448 | (517) |
| 8620005 | MEDINA TOWNSHIP | Township Fire | 330 | 0.0009 | 243 | (87) |
| 8620005 | MEDINA TOWNSHIP | General Unit | 1,904 | 0.0052 | 1,403 | (501) |
| 8620006 | MOUND TOWNSHIP | Township Fire | 1,810 | 0.0054 | 1,334 | (476) |
| 8620006 | MOUND TOWNSHIP | General Unit | 1,894 | 0.0057 | 1,396 | (498) |
| 8620007 | PIKE TOWNSHIP | Township Fire | 875 | 0.0043 | 645 | (230) |
| 8620007 | PIKE TOWNSHIP | General Unit | 967 | 0.0028 | 713 | (254) |
| 8620008 | PINE TOWNSHIP | Township Fire | 824 | 0.0022 | 608 | (217) |
| 8620008 | PINE TOWNSHIP | General Unit | 2,913 | 0.0077 | 2,147 | (766) |
| 8620009 | PRAIRIE TOWNSHIP | Township Fire | 697 | 0.0014 | 514 | (183) |
| 8620009 | PRAIRIE TOWNSHIP | General Unit | 979 | 0.0019 | 722 | (258) |
| 8620010 | STEUBEN TOWNSHIP | Township Fire | 1,722 | 0.0038 | 1,269 | (453) |
| 8620010 | STEUBEN TOWNSHIP | General Unit | 1,203 | 0.0026 | 886 | (316) |
| 8620011 | WARREN TOWNSHIP | Township Fire | 0 | 0.0000 | 0 | 0 |
| 8620011 | WARREN TOWNSHIP | General Unit | 1,559 | 0.0043 | 1,149 | (410) |
| 8620012 | WASHINGTON TOWNSHIP | Township Fire | 1,063 | 0.0048 | 784 | (280) |



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Levy Freeze

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

| Unit Code | Unit Name | Max Levy Type | Amount | LOIT Equivalency Rate ¹ | Distribution | Difference ² |
|-----------|-----------------------------|---------------|---------|------------------------------------|--------------|-------------------------|
| 8620012 | WASHINGTON TOWNSHIP | General Unit | 5,367 | 0.0083 | 3,955 | (1,412) |
| 8630909 | PINE VILLAGE CIVIL TOWN | General Unit | 5,779 | 0.1529 | 4,259 | (1,520) |
| 8630910 | STATE LINE CITY CIVIL TOWN | General Unit | 3,210 | 0.0796 | 2,366 | (844) |
| 8630911 | WEST LEBANON CIVIL TOWN | General Unit | 17,081 | 0.1214 | 12,588 | (4,493) |
| 8630912 | WILLIAMSPORT CIVIL TOWN | General Unit | 33,204 | 0.0714 | 24,470 | (8,733) |
| 8650233 | WEST LEBANON PUBLIC LIBRARY | General Unit | 7,898 | 0.0231 | 5,821 | (2,077) |
| 8650234 | WILLIAMSPORT PUBLIC LIBRARY | General Unit | 15,249 | 0.0234 | 11,238 | (4,011) |
| 8661033 | WARREN COUNTY SOLID WASTE | General Unit | 22,340 | 0.0045 | 16,464 | (5,876) |
| Totals | | | 571,182 | | 420,950 | (150,236) |

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.