



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

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					
9010000	WELLS COUNTY	General Unit	628,263	0.0527	790,466	162,203	
9020001	CHESTER TOWNSHIP	Township Fire	1,484	0.0020	1,867	383	
9020001	CHESTER TOWNSHIP	General Unit	926	0.0012	1,165	239	
9020002	HARRISON TOWNSHIP	Township Fire	5,698	0.0058	7,170	1,471	
9020002	HARRISON TOWNSHIP	General Unit	11,693	0.0038	14,711	3,019	
9020003	JACKSON TOWNSHIP	Township Fire	1,255	0.0024	1,579	324	
9020003	JACKSON TOWNSHIP	General Unit	1,327	0.0026	1,670	343	
9020004	JEFFERSON TOWNSHIP	Township Fire	1,891	0.0017	2,380	488	
9020004	JEFFERSON TOWNSHIP	General Unit	6,260	0.0029	7,876	1,616	
9020005	LANCASTER TOWNSHIP	Township Fire	2,495	0.0022	3,139	644	
9020005	LANCASTER TOWNSHIP	General Unit	7,298	0.0029	9,183	1,884	
9020006	LIBERTY TOWNSHIP	Township Fire	2,036	0.0033	2,561	526	
9020006	LIBERTY TOWNSHIP	General Unit	2,157	0.0034	2,714	557	
9020007	NOTTINGHAM TOWNSHIP	Township Fire	1,669	0.0026	2,100	431	
9020007	NOTTINGHAM TOWNSHIP	General Unit	2,021	0.0031	2,543	522	
9020008	ROCKCREEK TOWNSHIP	Township Fire	530	0.0009	667	137	
9020008	ROCKCREEK TOWNSHIP	General Unit	3,477	0.0044	4,375	898	
9020009	UNION TOWNSHIP	Township Fire	924	0.0013	1,163	239	
9020009	UNION TOWNSHIP	General Unit	1,944	0.0023	2,446	502	
9030408	BLUFFTON CIVIL CITY	General Unit	384,396	0.1111	483,637	99,242	
9030476	ZANESVILLE CIVIL TOWN	General Unit	4,587	0.0620	5,771	1,184	
9030684	MARKLE CIVIL TOWN	General Unit	25,413	0.1641	31,975	6,561	
9030938	OSSIAN CIVIL TOWN	General Unit	66,594	0.0626	83,786	17,193	
9030939	PONETO CIVIL TOWN	General Unit	4,399	0.1443	5,535	1,136	



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Unit Code	Unit Name	Max Levy Type	Amount	LOIT Equivalency Rate ¹	Distribution	Difference ²
9030940	UNIONDALE CIVIL TOWN	General Unit	3,058	0.0707	3,847	789
9030941	VERA CRUZ CIVIL TOWN	General Unit	346	0.0281	436	89
9050244	WELLS COUNTY PUBLIC LIBRARY	General Unit	150,032	0.0127	188,766	38,735
9050302	HUNTINGTON LIBRARY	General Unit	6,233	0.0402	7,842	1,609
9061091	WELLS COUNTY SOLID WASTE DISTRICT	General Unit	16,707	0.0014	21,020	4,313
Totals			1,345,113		1,692,390	347,277

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.