STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2013 Levy Freeze Certification and Equivalency Rates
Morgan County

Unit	Unit Name	Max Levy Type	*IC 6-3.5-1.5(a)* Levy Freeze Amount (1)	LOIT Equivalency Rate (2)	*IC 6-3.5-1.1-24(g) for CAGIT* *IC 6-3.5-6-30(g) for COIT* Levy Freeze Distribution (3)	Difference (4)
0000	MORGAN COUNTY	General Unit	$1,491,693.00	$0.0524	$1,038,915.21	($452,777.79)
0001	ADAMS TOWNSHIP	General Unit	$2,070.00	$0.0029	$1,441.69	($628.31)
0001	ADAMS TOWNSHIP	Township Fire	$4,015.00	$0.0056	$2,796.32	($1,218.68)
0002	ASHLAND TOWNSHIP	General Unit	$2,537.00	$0.0033	$1,766.94	($770.06)
0002	ASHLAND TOWNSHIP	Township Fire	$5,488.00	$0.0071	$3,822.21	($1,665.79)
0003	BAKER TOWNSHIP	General Unit	$3,543.00	$0.0112	$2,467.58	($1,075.42)
0003	BAKER TOWNSHIP	Township Fire	$363.00	$0.0011	$252.83	($110.17)
0004	BROWN TOWNSHIP	General Unit	$74,227.00	$0.0141	$51,696.67	($22,530.33)
0004	BROWN TOWNSHIP	Township Fire	$72,385.00	$0.0508	$50,413.78	($21,971.22)
0005	CLAY TOWNSHIP	General Unit	$7,934.00	$0.0053	$5,525.77	($2,408.23)
0005	CLAY TOWNSHIP	Township Fire	$6,444.00	$0.0055	$4,488.03	($1,955.97)
0006	GREEN TOWNSHIP	General Unit	$7,398.00	$0.0045	$5,152.46	($2,245.54)
0006	GREEN TOWNSHIP	Township Fire	$4,280.00	$0.0026	$2,980.88	($1,299.12)
0007	GREGG TOWNSHIP	General Unit	$3,824.00	$0.0031	$2,663.29	($1,160.71)
0007	GREGG TOWNSHIP	Township Fire	$25,197.00	$0.0205	$17,548.88	($7,648.12)
0008	HARRISON TOWNSHIP	General Unit	$2,351.00	$0.0033	$1,637.39	($713.61)
0009	JACKSON TOWNSHIP	General Unit	$14,708.00	$0.0088	$10,243.64	($4,464.36)
0009	JACKSON TOWNSHIP	Township Fire	$4,596.00	$0.0032	$3,200.96	($1,395.04)
0010	JEFFERSON TOWNSHIP	General Unit	$3,523.00	$0.0028	$2,453.65	($1,069.35)

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(2) The LOIT equivalency rate is the portion of the property tax rate that would have been imposed had the county elected to fund the Levy Freeze Amount through property tax levy instead of LOIT Levy Freeze revenues.

(3) This represents the unit's share of the actual dollars raised by the levy freeze rate adopted for 2013.

(4) 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 August. 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 the 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 certified in August, 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 certified in August 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.

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0010	JEFFERSON TOWNSHIP	Township Fire	$7,826.00	$0.0062	$5,450.55	($2,375.45)
0011	MADISON TOWNSHIP	General Unit	$27,070.00	$0.0069	$18,853.37	($8,216.63)
0011	MADISON TOWNSHIP	Township Fire	$114,375.00	$0.0291	$79,658.43	($34,716.57)
0012	MONROE TOWNSHIP	General Unit	$9,194.00	$0.0046	$6,403.32	($2,790.68)
0013	RAY TOWNSHIP	General Unit	$2,333.00	$0.0043	$1,624.86	($708.14)
0013	RAY TOWNSHIP	Township Fire	$2,313.00	$0.0055	$1,610.93	($702.07)
0014	WASHINGTON TOWNSHIP	General Unit	$41,688.00	$0.0060	$29,034.32	($12,653.68)
0014	WASHINGTON TOWNSHIP	Township Fire	$74,312.00	$0.0224	$51,755.87	($22,556.13)
0403	MARTINSVILLE CIVIL CITY	General Unit	$884,971.00	$0.2463	$616,353.25	($268,617.75)
0509	MOORESVILLE CIVIL TOWN	General Unit	$624,008.00	$0.1632	$434,601.09	($189,406.91)
0798	BETHANY CIVIL TOWN	General Unit	$1,468.00	$0.1279	$1,022.42	($445.58)
0799	BROOKLYN CIVIL TOWN	General Unit	$28,468.00	$0.0909	$19,827.03	($8,640.97)
0800	MORGANTOWN CIVIL TOWN	General Unit	$41,782.00	$0.1693	$29,099.79	($12,682.21)
0801	PARAGON CIVIL TOWN	General Unit	$15,863.00	$0.1329	$11,048.06	($4,814.94)
0970	MONROVIA CIVIL TOWN	General Unit	$17,723.00	$0.0482	$12,343.49	($5,379.51)
0160	MORGAN COUNTY PUBLIC LIBRARY	General Unit	$203,094.00	$0.0088	$141,448.30	($61,645.70)
0161	MOORESVILLE PUBLIC LIBRARY	General Unit	$72,409.00	$0.0138	$50,430.49	($21,978.51)
0963	HARRISON TOWNSHIP FIRE #7	General Unit	$13,019.00	$0.0181	$9,067.31	($3,951.69)
1085	MONROE TOWNSHIP FIRE DISTRICT	General Unit	$23,134.00	$0.0116	$16,112.07	($7,021.93)

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1191	MORGAN COUNTY SOLID WASTE MGMT DIST	General Unit	$0.00	$0.0000	$0.00	$0.00
		TOTAL:	**$3,941,626.00**		**$2,745,213.13**	**($1,196,412.87)**

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