

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2016 LOIT DISTRIBUTIONS - COUNTY ADJUSTED GROSS INCOME TAX (CAGIT) PUBLIC SAFETY (IC 6-3.5-1.1-25)  
TIPTON COUNTY**

---

State Budget Agency CAGIT Public Safety LOIT Amount: \$478,344

<u>Unit</u>	<u>Unit Name</u>	<u>Unit Share</u>
0000	TIPTON COUNTY	\$256,719
0320	ELWOOD CIVIL CITY	\$926
0428	TIPTON CIVIL CITY	\$195,648
0892	KEMPTON CIVIL TOWN	\$4,723
0893	SHARPSVILLE CIVIL TOWN	\$9,761
0894	WINDFALL CIVIL TOWN	\$10,567
<b>COUNTY TOTAL:</b>		<b>\$478,344</b>

**Pursuant to SEA 544-2013, the State Budget Agency (SBA) shall provide each county auditor an estimate of the amount of income tax revenue available for distribution in the ensuing year before August 2. SBA shall then provide each county auditor the official certification of the amount of income tax revenue available for distribution in the ensuing year before October 1. The unit-level distributions above are based on the October certification.**

I.C. 6-3.5-1.1-25(f) states that "the county auditor shall distribute the portion of the certified distribution that is attributable to a tax rate under this section to the county and to each municipality in the county." The Department of Local Government Finance has calculated the above advisory amounts as a service to county auditors. The Department assumes no statutory responsibility for the calculations. If a county has adopted an ordinance under IC 6-3.5-1.1-25(l) to distribute public safety revenues to a unit other than a city or town, the county auditor is responsible for calculating the change in the distribution.

11/19/2015