

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation
County Summary

Year: 2012

County: 07 Brown

<u>Unit</u>	<u>Guaranteed Distribution</u>	<u>State Welfare Allocation</u>	<u>Tuition Support Allocation</u>	<u>Final Distribution</u>
0000 BROWN COUNTY	12,040	1,615	0	10,425
0001 HAMBLEN TOWNSHIP Civil	0	0	0	0
0001 HAMBLEN TOWNSHIP Fire	0	0	0	0
0002 JACKSON TOWNSHIP Civil	0	0	0	0
0002 JACKSON TOWNSHIP Fire	0	0	0	0
0003 VAN BUREN TOWNSHIP Civil	0	0	0	0
0003 VAN BUREN TOWNSHIP Fire	0	0	0	0
0004 WASHINGTON TOWNSHIP Civil	370	0	0	370
0004 WASHINGTON TOWNSHIP Fire	0	0	0	0
0542 NASHVILLE CIVIL TOWN	8,192	0	0	8,192
0670 BROWN COUNTY SCHOOL CORPORTATION	24,881	0	11,065	13,816
0017 BROWN COUNTY PUBLIC LIBRARY	485	0	0	485
0960 HAMBLEN TOWNSHIP FIRE PROTECTION DIST	0	0	0	0
1041 BROWN COUNTY SOLID WASTE MANAGEMENT	0	0	0	0
0051 CORDRY-SWEETWATER CONSERVANCY DISTRICT	0	0	0	0
0055 LAKE LEMON CONSERVANCY DISTRICT	0	0	0	0
COUNTY TOTALS:	<u>\$45,968</u>	<u>\$1,615</u>	<u>\$11,065</u>	<u>\$33,288</u>

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0000 BROWN COUNTY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$12,798

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 214,720

Certified Net Assessed Value (NAV) 1,192,221,635

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0002

Times: Certified Levy 3,675,619

Levy Attributable to Bank Personal Property AV 735

Less: The amount that would have been received but for the repeal of IC 12-19-3 and IC 12-19-4

Sum of 1999 Certified Levy for County Welfare Fund and 1999 114,376

Certified Levy for County Welfare Administration Fund

Times: Bank Ratio 0.0002

Welfare Levy Attributable to Bank PP 23

Guaranteed Distribution: \$12,040

Less: State Welfare Allocation per IC 6-5.5-8-2(b)(1) \$1,615

FINAL DISTRIBUTION \$10,425

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0000 BROWN COUNTY

IC 6-5.5-8-2(b)(1) State Welfare Allocation Calculation

Greater of zero (0) or an amount determined under the following formula:

STEP ONE: For 1997, 1998 and 1999, county welfare fund and county welfare administration fund appropriations divided by total appropriations for all taxing units in county.

<u>Year</u>	<u>Welfare Appropriations</u>	<u>Total Appropriations</u>	<u>Factor</u>
1997	69,200	22,030,700	0.0031
1998	85,500	8,151,454	0.0105
1999	71,500	26,272,718	<u>0.0027</u>

STEP TWO: Sum of Factors from STEP ONE 0.0163

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.0054

STEP FOUR: Determine Guaranteed Distribution 12,040

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result 65

STEP SIX: For 2006, 2007 and 2008, the tax rate imposed for the county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise \$35 million from all taxing districts in the county; divided by the aggregate tax rate imposed by the county unit in the year plus, in the case of Marion County, the aggregate tax rate imposed by the health and hospital corporation in the year.

<u>Year</u>	<u>Welfare Tax Rate</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.0643	0.3527	0.1823
2007	0.0459	0.4092	0.1122
2008	0.0409	0.4461	<u>0.0917</u>

STEP SEVEN: Sum of Factors from STEP SIX 0.3862

STEP EIGHT: STEP SEVEN amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.1287

STEP NINE: Determine Guaranteed Distribution 12,040

STEP TEN: STEP EIGHT amount multiplied by STEP NINE result 1,550

STEP ELEVEN: Sum of STEP FIVE amount and STEP TEN amount (State Welfare Allocation) \$1,615

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0001 HAMBLEN TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	<u>455,153,859</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>27,764</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	<u>290,071,225</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>99,204</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0002 JACKSON TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	<u>239,922,322</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>24,712</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	<u>239,922,322</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>18,234</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0003 VAN BUREN TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

 Certified Bank Personal Property Assessed Value (AV) 0

 Certified Net Assessed Value (NAV) 119,941,025

 Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

 Times: Certified Levy 18,471

 Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

 Certified Bank Personal Property Assessed Value (AV) 0

 Certified Net Assessed Value (NAV) 119,941,025

 Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

 Times: Certified Levy 44,858

 Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0004 WASHINGTON TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$387

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 214,720

Certified Net Assessed Value (NAV) 377,204,429

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0006

Times: Certified Levy 28,668

Levy Attributable to Bank Personal Property AV 17

Guaranteed Distribution: \$370

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 245,251,688

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 41,448

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0542 NASHVILLE CIVIL TOWN

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$8,839

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 214,720

Certified Net Assessed Value (NAV) 131,952,741

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0016

Times: Certified Levy 404,435

Levy Attributable to Bank Personal Property AV 647

Guaranteed Distribution: \$8,192

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0670 BROWN COUNTY SCHOOL CORPORTATION

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$26,176

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	214,720	
Certified Net Assessed Value (NAV)	<u>1,192,221,635</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0002	
Times: Certified Levy	<u>6,476,148</u>	
Levy Attributable to Bank Personal Property AV		1,295

Guaranteed Distribution:	\$24,881
Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2)	<u>\$11,065</u>
Final Distribution	<u>\$13,816</u>

IC 6-5.5-8-2(b)(2) Tuition Support Allocation Calculation

Greater of zero (0) or an amount determined under the following formula:

STEP ONE: For 2006, 2007 and 2008, the tax rate imposed by the school corporation for the tuition support levy under iC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the special education preschool fund, divided by the aggregate tax rate imposed by the school corporatoin in the year.

<u>Year</u>	<u>Tuition Support Tax</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.4628	1.1126	0.4160
2007	0.4280	0.9131	0.4687
2008	0.4499	1.0012	<u>0.4494</u>

STEP TWO: Sum of Factors from STEP ONE 1.3341

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.4447

STEP FOUR: Determine Guaranteed Distribution 24,881

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result (Tuition Support Allocation) 11,065

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Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0017 BROWN COUNTY PUBLIC LIBRARY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$563

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 214,720

Certified Net Assessed Value (NAV) 1,192,221,635

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0002

Times: Certified Levy 388,664

Levy Attributable to Bank Personal Property AV 78

Guaranteed Distribution: \$485

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0960 HAMBLEN TOWNSHIP FIRE PROTECTION DIST

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 165,082,634

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 158,315

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

**STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 1041 BROWN COUNTY SOLID WASTE MANAGEMENT

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 214,720

Certified Net Assessed Value (NAV) 1,192,221,635

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0002

Times: Certified Levy 133,529

Levy Attributable to Bank Personal Property AV 27

Guaranteed Distribution: \$0

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0051 CORDRY-SWEETWATER CONSERVANCY DISTRICT

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 290,071,225

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 749,834

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2012

County: 07 Brown

Unit: 0055 LAKE LEMON CONSERVANCY DISTRICT

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 24,280,085

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 53,853

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0