

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

Financial Institutions Tax Calculation  
County Summary

Year: 2011

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	12,059	1,617	0	10,442
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	373	0	0	373
0004 WASHINGTON TOWNSHIP           Fire	0	0	0	0
0542 NASHVILLE CIVIL TOWN	8,275	0	0	8,275
0670 BROWN COUNTY SCHOOL CORPORTATION	24,496	0	10,893	13,603
0017 BROWN COUNTY PUBLIC LIBRARY	458	0	0	458
0960 HAMBLEN TOWNSHIP FIRE PROTECTION DISTR.	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
<b>TOTALS</b>		<b>\$1,617</b>	<b>\$10,893</b>	<b>\$33,151</b>

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

Financial Institutions Tax Calculation

Year: 2011

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The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$12,798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) 192,900

Certified Net Assessed Value (NAV) 1,261,703,348

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.02%

Times: Certified Levy 3,581,976

Levy Attributable to Bank Personal Property AV 716

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 Certified Levy for County Welfare Administration Fund 114,376

Times: Bank Ratio 0.02%

Welfare Levy Attributable to Bank PP: 23

Guaranteed Distribution \$12,059

Less: State Welfare Allocation per IC 6-5.5-8-2(b)(1) 1,617

**FINAL DISTRIBUTION** **\$10,442**

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

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

Financial Institutions Tax Calculation

Year: 2011

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 12,059

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 medial 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 12,059

STEP TEN: STEP EIGHT amount multiplied by STEP NINE result 1,552

STEP ELEVEN: Sum of STEP FIVE amount and STEP TEN amount \$1,617

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

Financial Institutions Tax Calculation

Year: 2011

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)	462,057,596	
	0.00%	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	26,800	
	0	
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)	287,850,747	
	0.00%	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	12,378	
	0	
Levy Attributable to Bank Personal Property AV	0	

Guaranteed Distribution \$0

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**STATE OF INDIANA**  
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Financial Institutions Tax Calculation

Year: 2011  
 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>277,536,416</u>	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	<u>24,978</u>	
Levy Attributable to Bank Personal Property AV	<u>0</u>	
Guaranteed Distribution		<u>\$0</u>

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>277,536,416</u>	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	<u>19,150</u>	
Levy Attributable to Bank Personal Property AV	<u>0</u>	
Guaranteed Distribution		<u>\$0</u>

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**STATE OF INDIANA**  
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Financial Institutions Tax Calculation

Year: 2011

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)	132,054,883	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	16,903	
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)	132,054,883	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	48,860	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution \$0

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**STATE OF INDIANA**  
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Financial Institutions Tax Calculation

Year: 2011

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) 192,900

Certified Net Assessed Value (NAV) 390,054,453

Bank Personal Property AV as Percent of NAV 0.05%

Times: Certified Levy 27,304

Levy Attributable to Bank Personal Property AV 14

Guaranteed Distribution \$373

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) 273,421,320

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 45,114

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

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**STATE OF INDIANA**  
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Financial Institutions Tax Calculation

Year: 2011

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) 192,900

    Certified Net Assessed Value (NAV) 116,633,133

    Bank Personal Property AV as Percent of NAV 0.17%

    Times: Certified Levy 331,821

    Levy Attributable to Bank Personal Property AV 564

Guaranteed Distribution \$8,275

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

**STATE OF INDIANA**  
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Financial Institutions Tax Calculation

Year: 2011

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)	192,900	
Certified Net Assessed Value (NAV)	<u>1,261,703,348</u>	
Bank Personal Property AV as Percent of NAV	0.02%	
Times: Certified Levy	<u>8,401,682</u>	
Levy Attributable to Bank Personal Property AV		<u>1,680</u>

Guaranteed Distribution \$24,496

Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) 10,893

**FINAL DISTRIBUTION** **\$13,603**

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 corporation in the year.

<u>Year</u>	<u>Tuition Support Tax Rate</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 24,496

STEP FIVE: STEP FOUR amount multiplied by STEP THREE amount \$10,893

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**STATE OF INDIANA**  
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Financial Institutions Tax Calculation

Year: 2011

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) 192,900

    Certified Net Assessed Value (NAV) 1,261,703,348

    Bank Personal Property AV as Percent of NAV 0.02%

    Times: Certified Levy 527,392

    Levy Attributable to Bank Personal Property AV 105

Guaranteed Distribution \$458

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.





**STATE OF INDIANA**  
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Financial Institutions Tax Calculation

Year: 2011

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) 0

    Bank Personal Property AV as Percent of NAV 0.00%

    Times: Certified Levy 1,239,773

    Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

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**STATE OF INDIANA**  
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Financial Institutions Tax Calculation

Year: 2011

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) 0

    Bank Personal Property AV as Percent of NAV 0.00%

    Times: Certified Levy 59,868

    Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.