

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation
County Summary

Year: 2011

County: 09 Cass

<u>Unit</u>	<u>Guaranteed Distribution</u>	<u>State Welfare Allocation</u>	<u>Tuition Support Allocation</u>	<u>Final Distribution</u>
0000 CASS COUNTY	47,722	13,133	0	34,589
0001 ADAMS TOWNSHIP Civil	574	0	0	574
0001 ADAMS TOWNSHIP Fire	0	0	0	0
0002 BETHLEHEM TOWNSHIP Civil	0	0	0	0
0002 BETHLEHEM TOWNSHIP Fire	0	0	0	0
0003 BOONE TOWNSHIP Civil	0	0	0	0
0003 BOONE TOWNSHIP Fire	0	0	0	0
0004 CLAY TOWNSHIP Civil	0	0	0	0
0004 CLAY TOWNSHIP Fire	0	0	0	0
0005 CLINTON TOWNSHIP Civil	0	0	0	0
0005 CLINTON TOWNSHIP Fire	0	0	0	0
0006 DEER CREEK TOWNSHIP Civil	0	0	0	0
0006 DEER CREEK TOWNSHIP Fire	0	0	0	0
0007 EEL TOWNSHIP Civil	0	0	0	0
0007 EEL TOWNSHIP Fire	0	0	0	0
0008 HARRISON TOWNSHIP Civil	0	0	0	0
0008 HARRISON TOWNSHIP Fire	0	0	0	0
0009 JACKSON TOWNSHIP Civil	125	0	0	125
0009 JACKSON TOWNSHIP Fire	0	0	0	0
0010 JEFFERSON TOWNSHIP Civil	0	0	0	0
0010 JEFFERSON TOWNSHIP Fire	0	0	0	0
0011 MIAMI TOWNSHIP Civil	0	0	0	0
0011 MIAMI TOWNSHIP Fire	0	0	0	0
0012 NOBLE TOWNSHIP Civil	0	0	0	0
0012 NOBLE TOWNSHIP Fire	0	0	0	0

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Year: 2011

County: 09 Cass

<u>Unit</u>	<u>Guaranteed Distribution</u>	<u>State Welfare Allocation</u>	<u>Tuition Support Allocation</u>	<u>Final Distribution</u>
0013 TIPTON TOWNSHIP Civil	20	0	0	20
0013 TIPTON TOWNSHIP Fire	0	0	0	0
0014 WASHINGTON TOWNSHIP Civil	0	0	0	0
0014 WASHINGTON TOWNSHIP Fire	0	0	0	0
0301 LOGANSPORT CIVIL CITY	101,851	0	0	101,851
0547 GALVESTON CIVIL TOWN	6,269	0	0	6,269
0548 ONWARD CIVIL TOWN	0	0	0	0
0549 ROYAL CENTER CIVIL TOWN	0	0	0	0
0550 WALTON CIVIL TOWN	1,606	0	0	1,606
0775 PIONEER REGIONAL SCHOOL CORPORATION	3,206	0	1,348	1,858
0815 SOUTHEASTERN SCHOOL CORPORATION	18,535	0	9,073	9,462
0875 LOGANSPORT COMMUNITY SCHOOL CORPORATION	138,007	0	45,501	92,506
2650 CASTON SCHOOL CORPORATION	12,628	0	6,880	5,748
0021 LOGANSPORT-CASS PUBLIC LIBRARY	8,207	0	0	8,207
0022 ROYAL CENTER PUBLIC LIBRARY	13	0	0	13
0023 WALTON PUBLIC LIBRARY	141	0	0	141
1042 CASS COUNTY SOLID WASTE MANAGEMENT DISTR	0	0	0	0
1101 LOGANSPORT/CASS CO. AIRPORT AUTHORITY	0	0	0	0
2002 CASS COUNTY FIRE DISTRICT #1	0	0	0	0
0003 ROCK CREEK CASS-CARROLL CONSERVANCY DIST	0	0	0	0
TOTALS		\$13,133	\$62,802	\$262,969

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 09 Cass

Unit: 0000 CASS 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 \$64,230

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

Certified Bank Personal Property Assessed Value (AV) 2,127,890

Certified Net Assessed Value (NAV) 1,182,523,719

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.18%

Times: Certified Levy 9,043,942

Levy Attributable to Bank Personal Property AV 16,279

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 127,257

Times: Bank Ratio 0.18%

Welfare Levy Attributable to Bank PP: 229

Guaranteed Distribution \$47,722

Less: State Welfare Allocation per IC 6-5.5-8-2(b)(1) 13,133

FINAL DISTRIBUTION **\$34,589**

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: 09 Cass

Unit: 0000 CASS 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	231,544	57,199,052	0.0040
1998	207,800	63,577,577	0.0033
1999	195,500	74,647,183	<u>0.0026</u>

STEP TWO: Sum of Factors from STEP ONE 0.0099

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.0033

STEP FOUR: Determine Guaranteed Distribution 47,722

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result \$157

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	0.3190	0.9167	0.3480
2007	0.2646	0.8578	0.3085
2008	0.1096	0.6890	<u>0.1591</u>

STEP SEVEN: Sum of Factors from STEP SIX 0.8156

STEP EIGHT: STEP SEVEN amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.2719

STEP NINE: Determine Guaranteed Distribution 47,722

STEP TEN: STEP EIGHT amount multiplied by STEP NINE result 12,976

STEP ELEVEN: Sum of STEP FIVE amount and STEP TEN amount \$13,133

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STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2011

County: 09 Cass

Unit: 0001 ADAMS 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 \$579

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

Certified Bank Personal Property Assessed Value (AV) 18,240

Certified Net Assessed Value (NAV) 38,555,093

Bank Personal Property AV as Percent of NAV 0.05%

Times: Certified Levy 10,641

Levy Attributable to Bank Personal Property AV 5

Guaranteed Distribution \$574

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) 18,240

Certified Net Assessed Value (NAV) 38,555,093

Bank Personal Property AV as Percent of NAV 0.05%

Times: Certified Levy 13,302

Levy Attributable to Bank Personal Property AV 7

Guaranteed Distribution \$0

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: 09 Cass

Unit: 0002 BETHLEHEM 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) 45,031,336

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 6,890

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) 45,031,336

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 24,632

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.

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2011

County: 09 Cass

Unit: 0003 BOONE 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 \$60

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

Certified Bank Personal Property Assessed Value (AV) 184,010

Certified Net Assessed Value (NAV) 61,753,304

Bank Personal Property AV as Percent of NAV 0.30%

Times: Certified Levy 21,861

Levy Attributable to Bank Personal Property AV 66

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) 50,199,854

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 20,181

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: 09 Cass

Unit: 0004 CLAY 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) 78,216,165

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 14,939

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) 65,080,115

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 64,299

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: 09 Cass

Unit: 0005 CLINTON 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) 65,279,196

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 20,890

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) 52,312,553

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 29,504

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: 09 Cass

Unit: 0006 DEER CREEK 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) 55,324,942

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 17,427

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) 55,324,942

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 30,595

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: 09 Cass
 Unit: 0007 EEL 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		\$564
Less: The amount to be received from property taxes attributable to personal property of banks		
Certified Bank Personal Property Assessed Value (AV)	1,758,580	
Certified Net Assessed Value (NAV)	356,116,126	
Bank Personal Property AV as Percent of NAV	0.49%	
Times: Certified Levy	223,997	
Levy Attributable to Bank Personal Property AV		1,098
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)	43,511,262	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	109,300	
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: 09 Cass

Unit: 0008 HARRISON 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	
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Certified Net Assessed Value (NAV)	45,538,319	

Bank Personal Property AV as Percent of NAV	0.00%	
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Times: Certified Levy	6,467	

Levy Attributable to Bank Personal Property AV		0
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Guaranteed Distribution		\$0
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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	
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Certified Net Assessed Value (NAV)	45,538,319	

Bank Personal Property AV as Percent of NAV	0.00%	
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Times: Certified Levy	34,245	

Levy Attributable to Bank Personal Property AV		0
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Guaranteed Distribution		\$0
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STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 09 Cass

Unit: 0009 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 \$146

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

Certified Bank Personal Property Assessed Value (AV) 93,900

Certified Net Assessed Value (NAV) 93,629,641

Bank Personal Property AV as Percent of NAV 0.10%

Times: Certified Levy 21,441

Levy Attributable to Bank Personal Property AV 21

Guaranteed Distribution \$125

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) 69,289,013

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 20,163

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

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STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 09 Cass

Unit: 0010 JEFFERSON 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) 43,888,758

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 3,906

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) 43,888,758

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 23,612

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: 09 Cass

Unit: 0011 MIAMI 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) 49,441,868

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 8,356

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) 49,441,868

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 199,745

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: 09 Cass

Unit: 0012 NOBLE 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)	57,583,748	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	16,296	
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)	52,757,435	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	43,894	
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.

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2011

County: 09 Cass

Unit: 0013 TIPTON 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 \$29

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

Certified Bank Personal Property Assessed Value (AV) 73,160

Certified Net Assessed Value (NAV) 87,304,706

Bank Personal Property AV as Percent of NAV 0.08%

Times: Certified Levy 11,524

Levy Attributable to Bank Personal Property AV 9

Guaranteed Distribution \$20

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) 69,316,056

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 23,429

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.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 09 Cass

Unit: 0014 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 \$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) 104,860,517

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 38,589

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) 67,401,031

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 63,694

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.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 09 Cass

Unit: 0301 LOGANSPORT CIVIL CITY

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 \$138,676

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

 Certified Bank Personal Property Assessed Value (AV) 1,758,580

 Certified Net Assessed Value (NAV) 380,993,356

 Bank Personal Property AV as Percent of NAV 0.46%

 Times: Certified Levy 8,005,432

 Levy Attributable to Bank Personal Property AV 36,825

Guaranteed Distribution \$101,851

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: 09 Cass

Unit: 0547 GALVESTON 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 \$7,277

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

 Certified Bank Personal Property Assessed Value (AV) 93,900

 Certified Net Assessed Value (NAV) 24,340,628

 Bank Personal Property AV as Percent of NAV 0.39%

 Times: Certified Levy 258,449

 Levy Attributable to Bank Personal Property AV 1,008

Guaranteed Distribution \$6,269

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: 09 Cass

Unit: 0550 WALTON 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 \$2,274

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

Certified Bank Personal Property Assessed Value (AV) 73,160

Certified Net Assessed Value (NAV) 16,688,636

Bank Personal Property AV as Percent of NAV 0.44%

Times: Certified Levy 151,800

Levy Attributable to Bank Personal Property AV 668

Guaranteed Distribution \$1,606

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: 09 Cass

Unit: 0775 PIONEER REGIONAL SCHOOL CORPORATION

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 \$5,030

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

Certified Bank Personal Property Assessed Value (AV)	184,010	
Certified Net Assessed Value (NAV)	<u>193,925,038</u>	
Bank Personal Property AV as Percent of NAV	0.09%	
Times: Certified Levy	<u>2,026,128</u>	
Levy Attributable to Bank Personal Property AV		<u>1,824</u>

Guaranteed Distribution \$3,206

Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) 1,348

FINAL DISTRIBUTION **\$1,858**

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	0.7285	1.6976	0.4291
2007	0.7036	1.6756	0.4199
2008	0.6989	1.6946	<u>0.4124</u>

STEP TWO: Sum of Factors from STEP ONE 1.2614

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.4205

STEP FOUR: Determine Guaranteed Distribution 3,206

STEP FIVE: STEP FOUR amount multiplied by STEP THREE amount \$1,348

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: 09 Cass

Unit: 0815 SOUTHEASTERN SCHOOL CORPORATION

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 \$20,226

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

Certified Bank Personal Property Assessed Value (AV)	167,060	
Certified Net Assessed Value (NAV)	<u>343,002,380</u>	
Bank Personal Property AV as Percent of NAV	0.05%	
Times: Certified Levy	<u>3,382,346</u>	
Levy Attributable to Bank Personal Property AV		<u>1,691</u>

Guaranteed Distribution \$18,535

Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) 9,073

FINAL DISTRIBUTION **\$9,462**

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	0.7563	1.6009	0.4724
2007	0.7296	1.5011	0.4860
2008	0.7333	1.4375	<u>0.5101</u>

STEP TWO: Sum of Factors from STEP ONE 1.4685

STEP THREE: STEP TWO amount divided by 3

Divided by 3 3

Average Factor 0.4895

STEP FOUR: Determine Guaranteed Distribution 18,535

STEP FIVE: STEP FOUR amount multiplied by STEP THREE amount \$9,073

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: 09 Cass

Unit: 0875 LOGANSPORT COMMUNITY SCHOOL CORPORATION

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 \$159,619

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

Certified Bank Personal Property Assessed Value (AV)	1,758,580	
Certified Net Assessed Value (NAV)	<u>562,009,872</u>	
Bank Personal Property AV as Percent of NAV	0.31%	
Times: Certified Levy	<u>6,971,732</u>	
Levy Attributable to Bank Personal Property AV		<u>21,612</u>

Guaranteed Distribution \$138,007

Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) 45,501

FINAL DISTRIBUTION **\$92,506**

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	0.6615	2.0056	0.3298
2007	0.6329	1.9396	0.3263
2008	0.6279	1.8860	<u>0.3329</u>

STEP TWO: Sum of Factors from STEP ONE 0.9890

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.3297

STEP FOUR: Determine Guaranteed Distribution 138,007

STEP FIVE: STEP FOUR amount multiplied by STEP THREE amount \$45,501

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: 09 Cass

Unit: 2650 CASTON SCHOOL CORPORATION

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 \$12,738

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

Certified Bank Personal Property Assessed Value (AV)	18,240	
Certified Net Assessed Value (NAV)	83,586,429	
Bank Personal Property AV as Percent of NAV	0.02%	
Times: Certified Levy	551,420	
Levy Attributable to Bank Personal Property AV		110

Guaranteed Distribution \$12,628

Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) 6,880

FINAL DISTRIBUTION **\$5,748**

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	0.7886	1.4534	0.5426
2007	0.8218	1.5002	0.5478
2008	0.7734	1.4219	0.5439

STEP TWO: Sum of Factors from STEP ONE 1.6343

STEP THREE: STEP TWO amount divided by 3

Divided by 3	3	
Average Factor		0.5448

STEP FOUR: Determine Guaranteed Distribution 12,628

STEP FIVE: STEP FOUR amount multiplied by STEP THREE amount \$6,880

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: 09 Cass

Unit: 0021 LOGANSPORT-CASS 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 \$9,971

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

Certified Bank Personal Property Assessed Value (AV) 1,870,720

Certified Net Assessed Value (NAV) 1,033,465,709

Bank Personal Property AV as Percent of NAV 0.18%

Times: Certified Levy 979,725

Levy Attributable to Bank Personal Property AV 1,764

Guaranteed Distribution \$8,207

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: 09 Cass

Unit: 0022 ROYAL CENTER 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 \$248

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

 Certified Bank Personal Property Assessed Value (AV) 184,010

 Certified Net Assessed Value (NAV) 61,753,304

 Bank Personal Property AV as Percent of NAV 0.30%

 Times: Certified Levy 78,365

 Levy Attributable to Bank Personal Property AV 235

Guaranteed Distribution \$13

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: 09 Cass

Unit: 0023 WALTON 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 \$266

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

 Certified Bank Personal Property Assessed Value (AV) 73,160

 Certified Net Assessed Value (NAV) 87,304,706

 Bank Personal Property AV as Percent of NAV 0.08%

 Times: Certified Levy 156,276

 Levy Attributable to Bank Personal Property AV 125

Guaranteed Distribution \$141

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: 09 Cass

Unit: 1042 CASS COUNTY SOLID WASTE MANAGEMENT DISTR

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) 2,127,890

Certified Net Assessed Value (NAV) 1,182,523,719

Bank Personal Property AV as Percent of NAV 0.18%

Times: Certified Levy 0

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.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 09 Cass

Unit: 1101 LOGANSPORT/CASS CO. AIRPORT AUTHORITY

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) 2,127,890

Certified Net Assessed Value (NAV) 1,182,523,719

Bank Personal Property AV as Percent of NAV 0.18%

Times: Certified Levy 581,801

Levy Attributable to Bank Personal Property AV 1,047

Guaranteed Distribution \$0

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: 09 Cass

Unit: 0003 ROCK CREEK CASS-CARROLL CONSERVANCY 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) 0

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 22,964

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.