

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

Financial Institutions Tax Calculation
County Summary

Year: 2013

County: 92 Whitley

<u>Unit</u>	<u>Guaranteed Distribution</u>	<u>State Welfare Allocation</u>	<u>Tuition Support Allocation</u>	<u>Final Distribution</u>
0000 WHITLEY COUNTY	41,392	4,479	0	36,913
0001 CLEVELAND TOWNSHIP Civil	247	0	0	247
0001 CLEVELAND TOWNSHIP Fire	0	0	0	0
0002 COLUMBIA TOWNSHIP Civil	1,238	0	0	1,238
0002 COLUMBIA TOWNSHIP Fire	0	0	0	0
0003 ETNA TROY TOWNSHIP Civil	0	0	0	0
0003 ETNA TROY TOWNSHIP Fire	0	0	0	0
0004 JEFFERSON TOWNSHIP Civil	0	0	0	0
0004 JEFFERSON TOWNSHIP Fire	0	0	0	0
0005 RICHLAND TOWNSHIP Civil	0	0	0	0
0005 RICHLAND TOWNSHIP Fire	0	0	0	0
0006 SMITH TOWNSHIP Civil	121	0	0	121
0006 SMITH TOWNSHIP Fire	0	0	0	0
0007 THORNCREEK TOWNSHIP Civil	0	0	0	0
0007 THORNCREEK TOWNSHIP Fire	0	0	0	0
0008 UNION TOWNSHIP Civil	0	0	0	0
0008 UNION TOWNSHIP Fire	0	0	0	0
0009 WASHINGTON TOWNSHIP Civil	0	0	0	0
0009 WASHINGTON TOWNSHIP Fire	0	0	0	0
0432 COLUMBIA CITY CIVIL CITY	42,823	0	0	42,823
0948 CHURUBUSCO CIVIL TOWN	9,728	0	0	9,728
0949 LARWILL CIVIL TOWN	0	0	0	0
0950 SOUTH WHITLEY CIVIL TOWN	3,046	0	0	3,046
4455 WHITKO COMMUNITY SCHOOL CORPORATION	12,507	0	4,952	7,555
8625 SMITH-GREEN COMMUNITY SCHOOL CORPORATI	17,035	0	8,046	8,989

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

Financial Institutions Tax Calculation
County Summary

Year: 2013

County: 92 Whitley

<u>Unit</u>	<u>Guaranteed Distribution</u>	<u>State Welfare Allocation</u>	<u>Tuition Support Allocation</u>	<u>Final Distribution</u>
8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORI	124,598	0	60,355	64,243
0249 CHURUBUSCO PUBLIC LIBRARY	222	0	0	222
0250 PEABODY LIBRARY	2,321	0	0	2,321
0251 SOUTH WHITLEY COMMUNITY PUBLIC LIBRARY	897	0	0	897
1078 WHITLEY COUNTY SOLID WASTE MGMT DIST	0	0	0	0
COUNTY TOTALS:	<u>\$256,175</u>	<u>\$4,479</u>	<u>\$73,353</u>	<u>\$178,343</u>

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0000 WHITLEY 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The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$47,756

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

Certified Bank Personal Property Assessed Value (AV) 1,575,880

Certified Net Assessed Value (NAV) 1,336,049,342

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0012

Times: Certified Levy 5,190,552

Levy Attributable to Bank Personal Property AV 6,229

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 112,698

Certified Levy for County Welfare Administration Fund

Times: Bank Ratio 0.0012

Welfare Levy Attributable to Bank PP 135

Guaranteed Distribution: \$41,392

Less: State Welfare Allocation per IC 6-5.5-8-2(b)(1) \$4,479

FINAL DISTRIBUTION \$36,913

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

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0000 WHITLEY 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	103,400	60,492,222	0.0017
1998	72,100	60,217,306	0.0012
1999	66,000	54,344,317	<u>0.0012</u>

STEP TWO: Sum of Factors from STEP ONE 0.0041

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.0014

STEP FOUR: Determine Guaranteed Distribution 41,392

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result 58

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	0.0319	0.3784	0.0843
2007	0.0373	0.3389	0.1101
2008	0.0455	0.3610	<u>0.1260</u>

STEP SEVEN: Sum of Factors from STEP SIX 0.3204

STEP EIGHT: STEP SEVEN amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.1068

STEP NINE: Determine Guaranteed Distribution 41,392

STEP TEN: STEP EIGHT amount multiplied by STEP NINE result 4,421

STEP ELEVEN: Sum of STEP FIVE amount and STEP TEN amount (State Welfare Allocation) \$4,479

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

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0001 CLEVELAND 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 \$331

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

Certified Bank Personal Property Assessed Value (AV) 176,770

Certified Net Assessed Value (NAV) 126,721,833

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0014

Times: Certified Levy 59,940

Levy Attributable to Bank Personal Property AV 84

Guaranteed Distribution: \$247

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) 176,770

Certified Net Assessed Value (NAV) 126,721,833

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0014

Times: Certified Levy 98,590

Levy Attributable to Bank Personal Property AV 138

Guaranteed Distribution: \$0

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0002 COLUMBIA 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 \$1,487

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

Certified Bank Personal Property Assessed Value (AV)	866,930	
Certified Net Assessed Value (NAV)	<u>336,004,852</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0026	
Times: Certified Levy	<u>95,762</u>	
Levy Attributable to Bank Personal Property AV		249

Guaranteed Distribution: \$1,238

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>92,520,369</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>57,455</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0003 ETNA TROY 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>87,142,401</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>28,583</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>87,142,401</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>18,736</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

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Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0004 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)	<u>132,017,334</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>29,836</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>132,017,334</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>86,868</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

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Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0005 RICHLAND 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)	120	
Certified Net Assessed Value (NAV)	<u>70,141,562</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>39,552</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>65,985,838</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>32,333</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0006 SMITH 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 \$181

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

Certified Bank Personal Property Assessed Value (AV) 278,940

Certified Net Assessed Value (NAV) 181,306,287

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0015

Times: Certified Levy 39,706

Levy Attributable to Bank Personal Property AV 60

Guaranteed Distribution: \$121

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) 278,940

Certified Net Assessed Value (NAV) 181,306,287

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0015

Times: Certified Levy 209,590

Levy Attributable to Bank Personal Property AV 314

Guaranteed Distribution: \$0

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Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0007 THORNCREEK 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)	120	
Certified Net Assessed Value (NAV)	<u>202,672,118</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>79,245</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)	120	
Certified Net Assessed Value (NAV)	<u>202,672,118</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>92,824</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

STATE OF INDIANA
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Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0008 UNION 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)	253,000	
Certified Net Assessed Value (NAV)	<u>128,872,437</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0020	
Times: Certified Levy	<u>25,130</u>	
Levy Attributable to Bank Personal Property AV		50

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)	253,000	
Certified Net Assessed Value (NAV)	<u>122,994,742</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0021	
Times: Certified Levy	<u>0</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0009 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)	<u>71,170,518</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>34,660</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>71,170,518</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>49,108</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0432 COLUMBIA CITY 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 \$50,752

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

Certified Bank Personal Property Assessed Value (AV) 866,930

Certified Net Assessed Value (NAV) 249,362,178

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0035

Times: Certified Levy 2,265,455

Levy Attributable to Bank Personal Property AV 7,929

Guaranteed Distribution: \$42,823

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0948 CHURUBUSCO 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 \$10,985

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

Certified Bank Personal Property Assessed Value (AV) 177,290

Certified Net Assessed Value (NAV) 56,023,255

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0032

Times: Certified Levy 392.891

Levy Attributable to Bank Personal Property AV 1,257

Guaranteed Distribution: \$9,728

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0949 LARWILL 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 \$0

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

Certified Bank Personal Property Assessed Value (AV)	120	
Certified Net Assessed Value (NAV)	<u>4,155,724</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0000	
Times: Certified Levy	<u>24,964</u>	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution: \$0

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Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0950 SOUTH WHITLEY 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 \$4,462

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

Certified Bank Personal Property Assessed Value (AV) 176,620

Certified Net Assessed Value (NAV) 36,279,595

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0049

Times: Certified Levy 289,040

Levy Attributable to Bank Personal Property AV 1,416

Guaranteed Distribution: \$3,046

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

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 4455 WHITKO 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 \$14,769

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

Certified Bank Personal Property Assessed Value (AV)	176,890	
Certified Net Assessed Value (NAV)	<u>196,863,395</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0009	
Times: Certified Levy	<u>2,513,159</u>	
Levy Attributable to Bank Personal Property AV		2,262

Guaranteed Distribution:	\$12,507
Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2)	<u>\$4,952</u>
Final Distribution	<u>\$7,555</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	0.6744	1.5727	0.4288
2007	0.6477	1.7520	0.3697
2008	0.6557	1.6849	<u>0.3892</u>

STEP TWO: Sum of Factors from STEP ONE 1.1877

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.3959

STEP FOUR: Determine Guaranteed Distribution 12,507

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result (Tuition Support Allocation) 4,952

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

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 8625 SMITH-GREEN 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 \$19,591

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

Certified Bank Personal Property Assessed Value (AV)	278,940	
Certified Net Assessed Value (NAV)	<u>181,306,287</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0015	
Times: Certified Levy	<u>1,704,280</u>	
Levy Attributable to Bank Personal Property AV		2,556

Guaranteed Distribution:	\$17,035
Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2)	<u>\$8,046</u>
Final Distribution	<u>\$8,989</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	0.6347	1.3680	0.4640
2007	0.6119	1.2915	0.4738
2008	0.6264	1.3072	<u>0.4792</u>

STEP TWO: Sum of Factors from STEP ONE 1.4170

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.4723

STEP FOUR: Determine Guaranteed Distribution 17,035

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result (Tuition Support Allocation) 8,046

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

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORP

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 \$135,530

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

Certified Bank Personal Property Assessed Value (AV)	1,120,050	
Certified Net Assessed Value (NAV)	<u>957,879,660</u>	
Bank Personal Property AV as Percent of NAV (Bank Ratio)	0.0012	
Times: Certified Levy	<u>9,110,394</u>	
Levy Attributable to Bank Personal Property AV		10,932

Guaranteed Distribution:	\$124,598
Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2)	<u>\$60,355</u>
Final Distribution	<u>\$64,243</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 corporation in the year.

<u>Year</u>	<u>Tuition Support Tax</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.8199	1.7067	0.4804
2007	0.7730	1.5518	0.4981
2008	0.7893	1.6628	<u>0.4747</u>

STEP TWO: Sum of Factors from STEP ONE 1.4532

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.4844

STEP FOUR: Determine Guaranteed Distribution 124,598

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result (Tuition Support Allocation) 60,355

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0249 CHURUBUSCO 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 \$301

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

Certified Bank Personal Property Assessed Value (AV) 278,940

Certified Net Assessed Value (NAV) 181,306,287

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0015

Times: Certified Levy 52.760

Levy Attributable to Bank Personal Property AV 79

Guaranteed Distribution: \$222

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

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0250 PEABODY 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 \$3,556

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

Certified Bank Personal Property Assessed Value (AV) 867,050

Certified Net Assessed Value (NAV) 544,554,665

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

Times: Certified Levy 771,634

Levy Attributable to Bank Personal Property AV 1,235

Guaranteed Distribution: \$2,321

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

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 0251 SOUTH WHITLEY COMMUNITY 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 \$1,074

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

Certified Bank Personal Property Assessed Value (AV) 176,770

Certified Net Assessed Value (NAV) 192,707,671

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0009

Times: Certified Levy 196,947

Levy Attributable to Bank Personal Property AV 177

Guaranteed Distribution: \$897

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

Financial Institutions Tax Calculation

Year: 2013

County: 92 Whitley

Unit: 1078 WHITLEY COUNTY SOLID WASTE MGMT 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) 1,575,880

Certified Net Assessed Value (NAV) 1,336,049,342

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0012

Times: Certified Levy 0

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0