# **STATE OF INDIANA**

DEPARTMENT OF LOCAL GOVERENMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 N SENATE AVENUE N1058(B) INDIANAPOLIS IN 46204 PHONE (317)-232-3777 FAX (317)9741629

TO: Martin County Auditor

FROM: Department of Local Government Finance

RE: 2021 Certified Budget Order

DATE: Friday, December 18, 2020

Enclosed is the certified 2021 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in County Auditor's office.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on 02/28/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 03/12/20.
- County Auditor certified net assessed values to the DLGF on 08/19/20 (Due 08/03/20).
- DLGF certified the Budget Order on 12/18/2020 (Due 12/31/20).

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the County Auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

# STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

### **ORDER**

### IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2020 PAYABLE 2021 FOR MARTIN COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2021. The County Auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this December 18, 2020

#### DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Values No

Wesley R. Bennett, Commissioner

# STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

### 2021 TAX RATES (Per Taxing District)

# Year : 2021 County: 51 Martin

FOR COMPARISON ONLY

	Taxing District	<u>2021</u> District Rate	2020 <u>District Rate</u>
001	CENTER TOWNSHIP	1.4331	1.4413
002	WEST SHOALS	3.1256	3.0704
003	HALBERT TOWNSHIP	1.4207	1.4355
004	SHOALS	3.1336	3.0824
005	LOST RIVER TOWNSHIP	1.4518	1.4612
006	MITCHELTREE TOWNSHIP	1.4186	1.4264
007	PERRY TOWNSHIP	1.6371	1.6046
008	LOOGOOTEE CITY	2.4319	2.3884
009	CRANE TOWN	3.4555	3.2965
010	RUTHERFORD TOWNSHIP	1.6498	1.5917

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates

### County: 51 Martin Unit: 0000 MARTIN COUNTY

Fund	Fund Name	Certified Budget	Certified AV	<b>Certified Levy</b>	Certified Rate
0101	GENERAL	\$3,516,008	\$415,107,627	\$1,741,376	\$0.4195
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	on.			
0124	2015 REASSESSMENT	\$469,972	\$415,107,627	\$203,403	\$0.0490
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0191	CUMULATIVE VOTING MACHINE	\$8,000	\$415,107,627	\$0	\$0.0000
Budge	t approved for displayed amount.				
0702	HIGHWAY	\$1,786,832	\$415,107,627	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$158,000	\$415,107,627	\$0	\$0.0000
Budge	t approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$277,875	\$415,107,627	\$128,683	\$0.0310
Depart	tment of Local Government Finance approval n	ot required.			
Rate A	Approved.				
0801	HEALTH	\$70,621	\$415,107,627	\$53,964	\$0.0130
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$84,000	\$415,107,627	\$65,172	\$0.0157
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$6,371,308		\$2,192,598	\$0.5282

### County: 51 Martin Unit: 0001 CENTER TOWNSHIP

Fund	Fund Name	Certified Budget	<u>Certified AV</u>	Certified Levy	<b><u>Certified Rate</u></b>
0061	RAINY DAY	\$2,000	\$46,411,315	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$23,920	\$46,411,315	\$10,907	\$0.0235
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$11,025	\$46,411,315	\$5,384	\$0.0116
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$10,600	\$39,831,153	\$8,046	\$0.0202
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2010	LIBRARY (NON-LIBRARY UNIT)	\$4,000	\$39,831,153	\$5,975	\$0.0150
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$51,545		\$30,312	\$0.0703

### County: 51 Martin Unit: 0002 HALBERT TOWNSHIP

### Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$30,268	\$89,391,258	\$38,528	\$0.0431
To fun	d the 2021 budget, this unit is authorized to tran	sfer \$1,387.00 from	the Levy Excess F	fund.	
Budge	t approved for displayed amount.				
Rate re	educed due to application of levy excess fund.				
0840	TOWNSHIP ASSISTANCE	\$29,400	\$89,391,258	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$10,600	\$81,100,465	\$5,677	\$0.0070
To fun	d the 2021 budget, this unit is authorized to tran	sfer \$282.00 from th	e Levy Excess Fu	nd.	
Budge	t approved for displayed amount.				
Rate re	educed due to application of levy excess fund.				
2010	LIBRARY (NON-LIBRARY UNIT)	\$5,000	\$81,100,465	\$6,326	\$0.0078
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	1.			
	Unit Total:	\$75,268		\$50,531	\$0.0579

### County: 51 Martin Unit: 0003 LOST RIVER TOWNSHIP

#### Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$17,060	\$29,059,380	\$7,614	\$0.0262
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$8,000	\$29,059,380	\$3,981	\$0.0137
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$15,000	\$29,059,380	\$5,114	\$0.0176
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$16,000	\$29,059,380	\$9,154	\$0.0315
Budge	t approved for displayed amount.				
Rate A	pproved.				
	Unit Total:	\$56,060		\$25,863	\$0.0890

#### County: 51 Martin Unit: 0004 MITCHELTREE TOWNSHIP

#### Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<b>Fund Name</b>	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$0	\$24,534,107	\$0	\$0.0000
0101	GENERAL	\$38,900	\$24,534,107	\$8,611	\$0.0351
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$9,550	\$24,534,107	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$10,000	\$24,534,107	\$5,079	\$0.0207
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2010	LIBRARY (NON-LIBRARY UNIT)	\$3,500	\$24,534,107	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$61,950		\$13,690	\$0.0558

### County: 51 Martin Unit: 0005 PERRY TOWNSHIP

### Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	<u>Certified Rate</u>
0061	RAINY DAY	\$4,000	\$181,833,472	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$64,900	\$181,833,472	\$67,097	\$0.0369
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$40,500	\$181,833,472	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$18,000	\$100,561,438	\$14,581	\$0.0145
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$127,400		\$81,678	\$0.0514

### County: 51 Martin Unit: 0006 RUTHERFORD TOWNSHIP

#### Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$21,151	\$43,878,095	\$7,986	\$0.0182
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$7,000	\$43,878,095	\$6,977	\$0.0159
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$20,000	\$43,878,095	\$13,163	\$0.0300
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$48,151		\$28,126	\$0.0641
IC 6-1	.1-18.5-17 and IC 20-44-3 require that each	year the Department	t of Local Govern	iment Finance co	ertify to each

# County: 51 Martin Unit: 0454 LOOGOOTEE CIVIL CITY

<u>Fund</u>	<b>Fund Name</b>	<u>Certified Budget</u>	Certified AV	Certified Levy	<b><u>Certified Rate</u></b>
0061	RAINY DAY	\$10,000	\$78,532,921	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$1,101,762	\$78,532,921	\$394,706	\$0.5026
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	on.			
0342	POLICE PENSION	\$19,708	\$78,532,921	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$20,000	\$78,532,921	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$299,844	\$78,532,921	\$124,946	\$0.1591
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1191	CUMULATIVE FIRE SPECIAL	\$30,000	\$78,532,921	\$12,330	\$0.0157
Budge	t approved for displayed amount.				
Rate A	pproved.				
1301	PARK & RECREATION	\$109,930	\$78,532,921	\$84,973	\$0.1082
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$10,000	\$78,532,921	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$18,000	\$78,532,921	\$18,612	\$0.0237
Budge	t approved for displayed amount.				
Cumul	ative fund rate cannot be increased over previo	ous years rate until the	fund is re-establis	shed.	
	Unit Total:	\$1,619,244		\$635,567	\$0.8093

### County: 51 Martin Unit: 0780 CRANE CIVIL TOWN

### Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	Fund Name	Certified Budget	<u>Certified AV</u>	Certified Levy	Certified Rate
0101	GENERAL	\$65,640	\$2,739,113	\$50,205	\$1.8329
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$7,300	\$2,739,113	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$6,000	\$2,739,113	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,120	\$2,739,113	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$82,060		\$50,205	\$1.8329

### County: 51 Martin Unit: 0781 SHOALS CIVIL TOWN

### Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

Fund	<b>Fund Name</b>	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate
0061	RAINY DAY	\$4,000	\$14,870,955	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$391,650	\$14,870,955	\$227,526	\$1.5300
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$4,000	\$14,870,955	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$52,200	\$14,870,955	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,000	\$14,870,955	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$453,850		\$227,526	\$1.5300

#### **County: 51 Martin**

# **Unit: 5520 SHOALS COMMUNITY SCHOOL CORPORATION**

<u>Fund</u>	<b>Fund Name</b>	<u>Certified Budget</u>	Certified AV	Certified Levy	<b><u>Certified Rate</u></b>
0061	RAINY DAY	\$300,000	\$189,396,060	\$0	\$0.0000
Budge	t approved for displayed amount.				
0180	DEBT SERVICE	\$395,760	\$189,396,060	\$280,685	\$0.1482
Budge	t has been reduced and approved for the displ	ayed amt.			
Rate re	educed due to reduction of operating balance	according to IC 6-1.1-1	7-22.		
3101	EDUCATION	\$4,087,355	\$189,396,060	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$2,714,265	\$189,396,060	\$1,300,015	\$0.6864
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$7,497,380		\$1,580,700	\$0.8346
	1 19 5 17 and IC 20 44 2 require that and				

#### County: 51 Martin

# Unit: 5525 LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Fund	Fund Name	<u>Certified Budget</u>	<u>Certified AV</u>	Certified Levy	Certified Rate	
0061	RAINY DAY	\$650,000	\$225,711,567	\$0	\$0.0000	
Budge	t approved for displayed amount.					
0180	DEBT SERVICE	\$848,908	\$225,711,567	\$717,086	\$0.3177	
Budge	t approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.						
0186	SCHOOL PENSION DEBT	\$263,872	\$225,711,567	\$239,029	\$0.1059	
Budge	t approved for displayed amount.					
Rate re	educed due to increased assessed valuation.					
3101	EDUCATION	\$4,980,000	\$225,711,567	\$0	\$0.0000	
Budge	t approved for displayed amount.					
3300	OPERATIONS	\$2,257,617	\$225,711,567	\$1,274,142	\$0.5645	
Budge	t has been decreased because projected revenue	s are insufficient to f	und the adopted bu	ıdget.		
Rate re	educed to remain within statutory levy limitation	n.				
	Unit Total:	\$9,000,397		\$2,230,257	\$0.9881	

#### County: 51 Martin Unit: 0150 LOOGOOTEE PUBLIC LIBRARY

Fund	Fund Name	Certified Budget	<u>Certified AV</u>	Certified Levy	<b><u>Certified Rate</u></b>
0061	RAINY DAY	\$1,000	\$225,711,567	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$252,500	\$225,711,567	\$156,644	\$0.0694
Budget approved for displayed amount.					
Rate re	educed due to increased assessed valuation.				
2011	LIBRARY IMPROVEMENT RESERVE	\$1,000	\$225,711,567	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$254,500		\$156,644	\$0.0694

#### County: 51 Martin Unit: 0151 SHOALS PUBLIC LIBRARY

#### Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<b>Fund Name</b>	Certified Budget	Certified AV	Certified Levy	Certified Rate	
0101	GENERAL	\$69,995	\$14,870,955	\$29,400	\$0.1977	
Budget approved for displayed amount.						
Rate rec	luced due to increased assessed valuation.					
	Unit Total:	\$69,995		\$29,400	\$0.1977	

#### County: 51 Martin Unit: 1059 MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Fund	Fund Name	<u>Certified Budget</u>	Certified AV	Certified Levy	Certified Rate	
8210	SPECIAL SOLID WASTE MANAGEMENT	\$366,603	\$415,107,627	\$0	\$0.0000	
Budget approved for displayed amount.						
	Unit Total:	\$366,603		\$0	\$0.0000	