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) 974-1629

TO: Owen County Auditor

FROM: Department of Local Government Finance

RE: 2021 Certified Budget Order

DATE: Thursday, January 7, 2021

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 02/29/20 (Due 03/01/20).
- Ratio study was approved by the DLGF on 03/17/20.
- County Auditor certified net assessed values to the DLGF on 10/02/20 (Due 08/03/20).
- DLGF certified the Budget Order on 01/07/2021 (Due 01/15/21).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2021.

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.

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STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2020 PAYABLE 2021 FOR OWEN 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 January 7, 2021

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner

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STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2021 TAX RATES (Per Taxing District)

Year: 2021 County: 60 Owen

FOR COMPARISON ONLY

1	Caxing District	2021 District Rate	2020 <u>District Rate</u>
016	Clay Township	1.7186	1.8111
017	Franklin Township	1.7004	1.8160
018	Harrison Township	1.6981	1.8048
019	Jackson Township	2.0781	2.1596
020	Jefferson Township	1.6932	1.8038
021	Jennings Township	1.9720	2.0499
022	Lafayette Township	1.6721	1.7829
023	Marion Township	1.6990	1.8084
024	Montgomery Township	1.6737	1.7844
025	Morgan Township	1.7046	1.8155
026	Taylor Township	1.9544	2.0309
027	Washington Township	1.7884	1.8947
028	Spencer Town	2.5581	2.6436
029	Wayne Township	1.7011	1.8139
030	Gosport Town	2.1289	2.2402

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

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County: 60 Owen Unit: 0000 OWEN COUNTY

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$6,590,710	\$825,702,035	\$2,530,777	\$0.3065
Rate re	educed to remain within statutory levy limitati	ion.			
0102	ELECTION/REGISTRATION	\$79,335	\$825,702,035	\$60,276	\$0.0073
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0124	2015 REASSESSMENT	\$325,885	\$825,702,035	\$250,188	\$0.0303
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0702	HIGHWAY	\$2,825,356	\$825,702,035	\$0	\$0.0000
Budge	t approved for displayed amount.				
0706	LOCAL ROAD & STREET	\$700,000	\$825,702,035	\$0	\$0.0000
Budge	t approved for displayed amount.				
0790	CUMULATIVE BRIDGE	\$412,427	\$825,702,035	\$350,098	\$0.0424
Depart	tment of Local Government Finance approval	not required.			
Cumul	lative fund rate cannot be increased over previous	ious years rate until the	fund is re-establis	shed.	
0801	HEALTH	\$117,427	\$825,702,035	\$57,799	\$0.0070
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1101	EMERGENCY AMBULANCE/MED SERVICES - FIRE	\$1,521,681	\$825,702,035	\$530,101	\$0.0642
Budge	t has been decreased because projected revenu	ues are insufficient to for	und the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$120,000	\$825,702,035	\$106,516	\$0.0129
Budge	t approved for displayed amount.				

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Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

Unit Total: \$12,692,821 \$3,885,755 \$0.4706

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0001 CLAY TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$29,074	\$87,939,011	\$9,234	\$0.0105
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$12,650	\$87,939,011	\$1,935	\$0.0022
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$54,800	\$87,939,011	\$29,372	\$0.0334
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1190	CUMULATIVE FIRE (Township)	\$85,000	\$87,939,011	\$29,284	\$0.0333
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$181,524		\$69,825	\$0.0794

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0002 FRANKLIN TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL	\$24,800	\$51,180,968	\$5,783	\$0.0113		
Rate re	educed to remain within statutory levy limitation						
0840	TOWNSHIP ASSISTANCE	\$7,700	\$51,180,968	\$4,965	\$0.0097		
Budge	t approved for displayed amount.						
1111	FIRE	\$21,000	\$51,180,968	\$20,575	\$0.0402		
Budge	Budget approved for displayed amount.						
Rate re	educed to remain within statutory levy limitation						
	Unit Total:	\$53,500		\$31,323	\$0.0612		

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0003 HARRISON 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	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$18,434	\$24,540,573	\$9,988	\$0.0407
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$3,400	\$24,540,573	\$2,012	\$0.0082
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$4,925	\$24,540,573	\$2,454	\$0.0100
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$26,759		\$14,454	\$0.0589

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0004 JACKSON 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	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0061	RAINY DAY	\$4,000	\$56,915,718	\$0	\$0.0000		
Budge	t approved for displayed amount.						
0101	GENERAL	\$25,963	\$56,915,718	\$16,904	\$0.0297		
Budge	t approved for displayed amount.						
Rate re	educed due to increased assessed valuation.						
0840	TOWNSHIP ASSISTANCE	\$7,220	\$56,915,718	\$4,952	\$0.0087		
Budge	Budget approved for displayed amount.						
Rate re	educed due to increased assessed valuation.						
	Unit Total:	\$37,183		\$21,856	\$0.0384		

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0005 JEFFERSON TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$1,000	\$52,384,147	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$24,259	\$52,384,147	\$9,848	\$0.0188
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$9,300	\$52,384,147	\$1,572	\$0.0030
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$20,000	\$52,384,147	\$16,868	\$0.0322
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$54,559		\$28,288	\$0.0540

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0006 JENNINGS TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$17,175	\$29,007,150	\$3,916	\$0.0135
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$8,000	\$29,007,150	\$5,975	\$0.0206
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$12,500	\$29,007,150	\$9,195	\$0.0317
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$37,675		\$19,086	\$0.0658

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0007 LAFAYETTE TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$14,475	\$45,471,253	\$7,912	\$0.0174
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$4,300	\$45,471,253	\$1,955	\$0.0043
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$10,000	\$45,471,253	\$5,093	\$0.0112
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$28,775		\$14,960	\$0.0329

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0008 MARION TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$23,600	\$38,493,966	\$9,970	\$0.0259
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$4,500	\$38,493,966	\$4,812	\$0.0125
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
1111	FIRE	\$9,500	\$38,493,966	\$8,238	\$0.0214
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$37,600		\$23,020	\$0.0598

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0009 MONTGOMERY TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$500	\$44,483,467	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$16,847	\$44,483,467	\$12,233	\$0.0275
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$2,150	\$44,483,467	\$0	\$0.0000
Budge	t approved for displayed amount.				
1111	FIRE	\$9,668	\$44,483,467	\$3,114	\$0.0070
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
	Unit Total:	\$29,165		\$15,347	\$0.0345

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0010 MORGAN TOWNSHIP

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

Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101 GENERAL	\$28,256	\$42,976,047	\$9,970	\$0.0232
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE	\$8,744	\$42,976,047	\$3,352	\$0.0078
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE	\$6,000	\$42,976,047	\$3,352	\$0.0078
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1190 CUMULATIVE FIRE (Township)	\$7,000	\$42,976,047	\$11,432	\$0.0266
Budget approved for displayed amount.				
Rate Approved.				
Unit Total:	\$50,000		\$28,106	\$0.0654

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0011 TAYLOR TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$19,500	\$39,280,964	\$6,442	\$0.0164
Budge	et approved for displayed amount.				
0840	TOWNSHIP ASSISTANCE	\$2,000	\$39,280,964	\$2,946	\$0.0075
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
1111	FIRE	\$10,000	\$39,280,964	\$9,545	\$0.0243
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
	Unit Total:	\$31,500		\$18,933	\$0.0482

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0012 WASHINGTON TOWNSHIP

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$54,800	\$259,388,802	\$9,857	\$0.0038
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0840	TOWNSHIP ASSISTANCE	\$35,400	\$259,388,802	\$16,860	\$0.0065
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
	Unit Total:	\$90,200		\$26,717	\$0.0103

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0013 WAYNE TOWNSHIP

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$18,912	\$53,639,969	\$19,847	\$0.0370
0840	TOWNSHIP ASSISTANCE	\$0	\$53,639,969	\$0	\$0.0000
1111	FIRE	\$9,450	\$35,188,943	\$8,762	\$0.0249
	Unit Total:	\$28,362		\$28,609	\$0.0619

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0816 GOSPORT CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$194,565	\$18,451,026	\$83,528	\$0.4527
Budge	t has been decreased because projected revenue	es are insufficient to fu	und the adopted bu	ıdget.	
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$7,179	\$18,451,026	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$50,497	\$18,451,026	\$0	\$0.0000
Budge	t approved for displayed amount.				
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,800	\$18,451,026	\$0	\$0.0000
Budge	t approved for displayed amount.				
	Unit Total:	\$255,041		\$83,528	\$0.4527

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0817 SPENCER CIVIL TOWN

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$100,000	\$114,263,804	\$0	\$0.0000
Budge	t approved for displayed amount.				
0101	GENERAL	\$1,531,187	\$114,263,804	\$822,357	\$0.7197
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
0706	LOCAL ROAD & STREET	\$15,000	\$114,263,804	\$0	\$0.0000
Budge	t approved for displayed amount.				
0708	MOTOR VEHICLE HIGHWAY	\$125,000	\$114,263,804	\$0	\$0.0000
Budge	t approved for displayed amount.				
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$100,000	\$114,263,804	\$57,132	\$0.0500
Budge	t approved for displayed amount.				
Rate A	approved.				
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$348,343	\$259,388,802	\$335,649	\$0.1294
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$100,000	\$259,388,802	\$24,642	\$0.0095
Budge	t approved for displayed amount.				
Cum F	Rate reduced according to calculation described	in IC 6-1.1-18.5-9.8.			
	Unit Total:	\$2,319,530		\$1,239,780	\$0.9086

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 6195 SPENCER-OWEN COMMUNITY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY	\$1,000,000	\$700,498,203	\$0	\$0.0000
Budge	t approved for displayed amount.				
0180	DEBT SERVICE	\$3,453,045	\$700,498,203	\$2,444,739	\$0.3490
Budge	t approved for displayed amount.				
Rate re	educed due to reduction of operating balance acc	cording to IC 6-1.1-1	7-22.		
0186	SCHOOL PENSION DEBT	\$225,599	\$700,498,203	\$0	\$0.0000
Budge	t approved for displayed amount.				
3101	EDUCATION	\$15,925,987	\$700,498,203	\$0	\$0.0000
Budge	t approved for displayed amount.				
3300	OPERATIONS	\$9,150,000	\$700,498,203	\$5,040,085	\$0.7195
Budge	t approved for displayed amount.				
Rate re	educed to remain within statutory levy limitation	n.			
	Unit Total:	\$29,754,631		\$7,484,824	\$1.0685

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 6750 CLOVERDALE COMMUNITY SCHOOL CORPORATION

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0061	RAINY DAY	\$0	\$125,203,832	\$0	\$0.0000		
0180	DEBT SERVICE	\$0	\$125,203,832	\$613,499	\$0.4900		
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.							
0186	SCHOOL PENSION DEBT	\$0	\$125,203,832	\$0	\$0.0000		
3101	EDUCATION	\$0	\$125,203,832	\$0	\$0.0000		
3300	OPERATIONS	\$0	\$125,203,832	\$1,058,598	\$0.8455		
Rate reduced to remain within statutory levy limitation.							
	Unit Total:	\$0		\$1,672,097	\$1.3355		

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0264 SPENCER-OWEN COUNTY PUBLIC LIBRARY

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL	\$1,185,234	\$825,702,035	\$665,516	\$0.0806
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
0283	LEASE RENTAL PAYMENT	\$178,662	\$825,702,035	\$161,012	\$0.0195
Budge	et approved for displayed amount.				
Rate r	educed due to increased assessed valuation.				
	Unit Total:	\$1,363,896		\$826,528	\$0.1001

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0333 Clay-Owen Solid Waste Management District

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate
8210	SPECIAL SOLID WASTE MANAGEMENT	\$0	\$825,702,035	\$0	\$0.0000
	Unit Total:	\$0		\$0	\$0.0000

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 1186 POLAND FIRE TERRITORY (JACKSON 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	Certified Budget	Certified AV	Certified Levy	Certified Rate
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$122,654	\$56,915,718	\$59,022	\$0.1037
Budge	t approved for displayed amount.				
Rate re	educed due to increased assessed valuation.				
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$51,795	\$56,915,718	\$16,961	\$0.0298
Budge	t approved for displayed amount.				
Rate A	approved.				
	Unit Total:	\$174,449		\$75,983	\$0.1335

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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County: 60 Owen

Unit: 0102 GRAYBROOK CONSERVANCY DISTRICT

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

Fund	Fund Name	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL	\$19,014	\$4,015,500	\$19,017	\$0.4736		
Budget approved for displayed amount.							
Rate re	educed due to increased assessed valuation.						
	Unit Total:	\$19,014		\$19,017	\$0.4736		

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

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