

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**Room 1058, IGCN – 100 North Senate**  
**Indianapolis, IN 46204**

**IN THE MATTER OF THE REQUEST )**  
**OF CITY OF CARMEL, HAMILTON )     A23-094**  
**COUNTY, FOR AN EXCESS LEVY )**  
**DUE TO A SHORTFALL )**

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The Department of Local Government Finance (“Department”) has reviewed the City of Carmel’s (“City”) appeal for an excess levy in the amount of \$1,001,538 due to a shortfall for the 2018 through 2023 budget years.

Indiana Code § 6-1.1-18.5-16 provides that a civil taxing unit may request permission from the Department to impose an ad valorem property tax levy that exceeds its maximum levy if:

- (1) the civil taxing unit experienced a property tax revenue shortfall that resulted from erroneous assessed valuation figures being provided to the civil taxing unit;
- (2) the erroneous assessed valuation figures were used by the civil taxing unit in determining its total property tax rate; and
- (3) the error in the assessed valuation figures was found after the civil taxing unit’s property tax levy resulting from that total rate was finally approved by the Department.

The City represents in its appeal that it cannot carry out its government functions without an excess levy because of the following reasons. First, the City claims that legislation in 2020 was adopted to “reallocate a portion of the City’s 2021-2023 LIT distributions to the City of Fishers,” resulting in a \$15.6 million loss of local income tax revenue. The City states that its LIT revenue “had been directed toward the City’s governmental functions, and these can no longer be funded without levy relief.”

Second, the City states that it “has submitted to [the Department] a resolution asking that the 2023 city rate be adjusted downward, if necessary, to match the 2023 rate of 0.7877.” The City claims that its property tax rate will drop in 2024, even with an excess levy, due to an increase in assessed value. The City then claims that the assessed value growth “represents residences and businesses that demand government services, which cannot be provided without revenue,” citing as an example the hiring of five new police officers in 2024 “at an annual appropriation of \$616,505” and annual infrastructure maintenance increasing by \$1 million since 2021.

Third, the City claims that it must maintain reserves to avoid rating downgrades by bond agencies. The City states that in 2017, its bond rating was downgraded “in part due to issues of cash reserves, and the rating has not recovered.” The City states that “like all growing, successful cities, Carmel relies on the bond market to finance rapid infrastructure improvements.” It adds that “borrowing is expensive if credit ratings drop” and “it is net benefit[*sic*] to taxpayers to maintain a high credit rating.” The City states that infrastructure expansion and maintenance

must continue to avoid traffic congestion, driving away “high-value corporate taxpayers on and near the US 31 corridor and, eventually, also drive away the high value residential taxpayers in southwest Clay Township.” The City claims that it has to compete with cities in other states for the “high-value taxpayers and employers” who might relocate to “business-friendly Tennessee, Florida, or Texas.”

Upon review of the petition, the Department, following Ind. Code § 6-1.1-18.5-16, and in consideration of all evidence provided, finds as follows:

**APPROVED WITH MODIFICATION:**

The Department approves the request in the amount of **\$224,915**. This amount is determined as follows:

First, the Department believes that the City based its requested amount on shortfalls between its certified levy and the levy derived from the county auditor’s abstract (“abstract levy”) for the respective budget years. Ind. Code § 6-1.1-18.5-16(c) states that

“the maximum amount by which the civil taxing unit’s levy may be increased [by a shortfall appeal] equals the remainder of the civil taxing unit’s property tax levy for the particular calendar year as finally approved by [the Department] minus the *actual property tax levy collected* by the civil taxing unit for that particular calendar year.”

(Emphasis added.) Therefore, the shortfall must be the result of the certified levy minus the levy that was actually collected, not the certified levy minus the abstract levy. In addition, circuit breaker credits must be discounted as well, as Ind. Code § 6-1.1-20.6-9.5(b) prohibits raising a property tax levy to offset the effects of the property tax caps. As such, the Department will determine the City’s eligible excess levy from a shortfall based on Ind. Code § 6-1.1-18.5-16(c).

Secondly, the Department should note that the City has been approved for an excess levy to recover a shortfall for 2018, 2019, 2020, and 2021.<sup>1</sup> The Department has previously approved an additional excess levy to recover a shortfall on two conditions: (1) the unit must provide additional information or justification for the excess levy; (2) the Department will not approve an excess levy to recover a shortfall greater than the difference between maximum amount the unit is eligible for and what the unit already received in a prior year.<sup>2</sup> With regard to the second condition, the Department will not approve another excess levy when the unit has received the maximum allowable excess levy. For the City’s request for an excess levy for budget years 2018, 2019, 2020, and 2021, the Department previously approved the maximum allowable excess levy,

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<sup>1</sup> For the excess levy approved for budget year 2018, see Department Order A18-026, issued December 17, 2018 (“Exhibit A”). For the excess levies approved for budget years 2019, 2020, and 2021, see Department Order A22-084, issued December 30, 2022 (“Exhibit B”).

<sup>2</sup> See Department Order A16-017, issued December 16, 2016 (“Exhibit C”).

therefore it is not necessary to consider whether additional information or justification is required.

The City was approved for an excess levy in the amount of \$199,520 for pay-2019 to recover a shortfall of revenue experienced in pay-2018<sup>3</sup>. As documented below, the City’s total certified 2018 levy across all funds is \$49,217,219. The actual collections in 2018 totaled \$46,988,658 for all funds. The circuit breaker impact for all funds (which cannot be recovered) was \$1,918,612. Thus, the City experienced a shortfall, although the entire shortfall is not attributable solely to errors and refunds, which is the only basis for a shortfall appeal under Ind. Code § 6-1.1-18.5-16. The City’s portion of errors and refunds across its taxing districts constituting its jurisdiction according to the County’s Certificates of Error and Form 17TC’s totaled \$199,520 for 2018. Because the City has already received an excess levy to recover this shortfall of revenue in a prior tax year, in the amount of \$199,520, the Department will not approve an excess levy for the City under this appeal for pay-2018.

**Budget Year: Pay 2018**

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	41,632,571	39,747,937	1,622,944	261,690	0.5769
MVH	7,584,648	7,240,721	295,669	48,258	0.1051
<b>Total</b>	<b>49,217,219</b>	<b>46,988,658</b>	<b>1,918,612</b>	<b>309,948</b>	<b>0.6820</b>

District # and Name	Errors	Refunds	Total	District Rate	Unit’s Rate	Unit’s Portion
018 Carmel	568,924	24,093	593,017	2.0286	0.6820	199,368
023 Carmel County TIF	451	0	451	2.0286	0.6820	152
031 Carmel Washington	0	0	0	2.7692	0.6820	0
<b>Totals</b>	<b>569,375</b>	<b>24,093</b>	<b>569,375</b>	<b>-</b>	<b>-</b>	<b>199,520</b>

The City was approved for an excess levy in the amount of \$131,014 for pay-2023 to recover a shortfall of revenue experienced in pay-2019<sup>4</sup>. As documented below, the City’s total certified 2019 levy across all funds is \$50,904,643. The actual collections in 2019 totaled \$48,399,902 for all funds. The circuit breaker impact for all funds (which cannot be recovered) was \$2,236,989. Thus, the City experienced a shortfall, although the entire shortfall is not attributable solely to errors and refunds, which is the only basis for a shortfall appeal under Ind. Code § 6-1.1-18.5-16. The City’s portion of errors and refunds across its taxing districts constituting its jurisdiction according to the County’s Certificates of Error and Form 17TC’s totaled \$131,014 for 2019. Because the City has already received an excess levy to recover this shortfall of revenue in a prior tax year, in the amount of \$131,014, the Department will not approve an excess levy for the City under this appeal for pay-2019.

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<sup>3</sup> Order A18-026 ("Exhibit A").

<sup>4</sup> Order A22-084 ("Exhibit B").

**Budget Year: Pay 2019**

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	41,958,679	39,982,548	1,843,861	222,270	0.5572
MVH	8,945,964	8,507,354	393,128	45,482	0.1188
<b>Total</b>	<b>50,904,643</b>	<b>48,399,902</b>	<b>2,236,989</b>	<b>267,752</b>	<b>0.6760</b>

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	Unit's Portion
018 Carmel	280,731	113,746	394,477	2.0354	0.6760	131,014
023 Carmel County TIF	0	0	0	2.0354	0.6760	0
031 Carmel Washington	0	0	0	2.9520	0.6760	0
<b>Totals</b>	<b>280,731</b>	<b>113,746</b>	<b>394,477</b>	<b>-</b>	<b>-</b>	<b>131,014</b>

The City was approved for an excess levy in the amount of \$141,032 for pay-2023 to recover a shortfall of revenue experienced in pay-2020<sup>5</sup>. As documented below, the City's total certified 2020 levy across all funds is \$55,860,731. The actual collections in 2020 totaled \$52,783,722 for all funds. The circuit breaker impact for all funds (which cannot be recovered) was \$2,260,579. Thus, the City experienced a shortfall, although the entire shortfall is not attributable solely to errors and refunds, which is the only basis for a shortfall appeal under Ind. Code § 6-1.1-18.5-16. The City's portion of errors and refunds across its taxing districts constituting its jurisdiction according to the County's Certificates of Error and Form 17TC's totaled \$141,032 for 2020. Because the City has already received an excess levy to recover this shortfall of revenue in a prior tax year, in the amount of \$141,032, the Department will not approve an excess levy for the City under this appeal for pay-2020.

**Budget Year: Pay 2020**

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	45,593,822	43,080,000	1,845,096	668,726	0.5631
MVH	10,266,909	9,703,722	415,483	147,704	0.1268
<b>Total</b>	<b>55,860,731</b>	<b>52,783,722</b>	<b>2,260,579</b>	<b>816,430</b>	<b>0.6899</b>

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	Unit's Portion
018 Carmel	314,528	105,543	420,071	2.0549	0.6899	141,032
023 Carmel County TIF	0	0	0	2.0549	0.6899	0
031 Carmel Washington	0	0	0	2.7065	0.6899	0
<b>Totals</b>	<b>314,528</b>	<b>105,543</b>	<b>420,071</b>	<b>-</b>	<b>-</b>	<b>141,032</b>

The City was approved for an excess levy in the amount of \$67,262 for pay-2023 to recover a shortfall of revenue experienced in pay-2021<sup>6</sup>. As documented below, the City's total certified

<sup>5</sup> Id.

<sup>6</sup> Id.

2021 levy across all funds is \$59,017,656. The actual collections in 2021 totaled \$56,181,238 for all funds. The circuit breaker impact for all funds (which cannot be recovered) was \$2,769,156. The City's portion of errors and refunds across its taxing districts constituting its jurisdiction according to the County's Certificates of Error and Form 17TC's totaled \$155,385 for 2021. Because the City has already received an excess levy to recover this shortfall of revenue in a prior tax year, in the amount of \$67,262, the Department will not approve an excess levy for the City under this appeal for pay-2021.

**Budget Year: Pay 2021**

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	43,995,746	41,878,671	2,064,316	52,759	0.5220
MVH	15,021,910	14,302,567	704,840	14,503	0.1783
<b>Total</b>	<b>59,017,656</b>	<b>56,181,238</b>	<b>2,769,156</b>	<b>67,262</b>	<b>0.7005</b>

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	Unit's Portion
018 Carmel	357,034	102,726	459,760	2.0727	0.7005	155,385
023 Carmel County TIF	0	0	0	2.0727	0.7005	0
031 Carmel Washington	0	0	0	2.5732	0.7005	0
<b>Totals</b>	<b>357,034</b>	<b>102,726</b>	<b>459,760</b>	<b>-</b>	<b>-</b>	<b>155,385</b>

As documented below, the City's total certified 2022 levy across all funds is \$61,553,755. The actual collections in 2022 totaled \$57,986,015 for all funds. The circuit breaker impact for all funds (which cannot be recovered) was \$3,196,295. Thus, the City experienced a shortfall, although the entire shortfall is not attributable solely to errors and refunds, which is the only basis for a shortfall appeal under Ind. Code § 6-1.1-18.5-16. The City's portion of errors and refunds across its taxing districts constituting its jurisdiction according to the County's Certificates of Error and Form 17TC's totaled \$170,326 for 2022. Thus, the Department approves an excess levy of **\$170,326** that corresponds to the 2022 budget year. This amount does not exceed either the City's portion of errors and refunds or actual shortfall for 2022.

**Budget Year: Pay 2022**

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	49,581,767	46,707,231	2,574,627	299,909	0.5591
MVH	11,971,988	11,278,784	621,668	71,536	0.1350
<b>Total</b>	<b>61,553,755</b>	<b>57,986,015</b>	<b>3,196,295</b>	<b>371,445</b>	<b>0.6941</b>

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	Unit's Portion
018 Carmel	413,308	86,544	499,852	2.0724	0.6941	167,413
023 Carmel County TIF	8,698	0	8,698	2.0724	0.6941	2,913
031 Carmel Washington	0	0	0	2.5253	0.6941	0
<b>Totals</b>	<b>422,006</b>	<b>86,544</b>	<b>508,550</b>	<b>-</b>	<b>-</b>	<b>170,326</b>

As documented below, the City’s total certified 2023 levy across all funds is \$64,971,050. The actual collections in 2023 totaled \$61,078,839 for all funds. The circuit breaker impact for all funds (which cannot be recovered) was \$3,837,622. The City’s portion of errors and refunds across its taxing districts constituting its jurisdiction according to the County’s Certificates of Error and Form 17TC’s totaled \$243,826 for 2023<sup>7</sup>. Thus, the Department approves an excess levy of **\$54,589** that corresponds to the 2023 budget year. This amount does not exceed either the City’s portion of errors and refunds or actual shortfall for 2023.

**Budget Year: Pay 2023**

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	48,573,932	45,662,933	2,869,099	41,900	0.4799
MVH	16,397,118	15,415,906	968,523	12,689	0.1620
<b>Total</b>	<b>64,971,050</b>	<b>61,078,839</b>	<b>3,837,622</b>	<b>54,589</b>	<b>0.6419</b>

District # and Name	Errors	Refunds	Total	District Rate	Unit’s Rate	Unit’s Portion
018 Carmel	701,638	81,842	783,480	2.0626	0.6419	243,826
023 Carmel County TIF	0	0	0	2.0626	0.6419	0
031 Carmel Washington	0	0	0	2.3463	0.6419	0
<b>Totals</b>	<b>701,638</b>	<b>81,842</b>	<b>783,480</b>	<b>-</b>	<b>-</b>	<b>243,826</b>

Thus, the Department approves an excess levy of **\$224,915** that corresponds to the sum of the shortfalls realized in the 2022 and 2023 budget years (\$170,326 and \$54,589, respectively). This amount does not exceed either the City’s portion of errors and refunds or actual shortfall for 2022 and 2023, and does not exceed the amount advertised and requested by the City.

This is a one-time, temporary increase.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Dated this 2 day January, 2024.

  
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**Daniel Shackle, Commissioner**

<sup>7</sup> The Department should note that the City’s calculated portion of errors and refunds only accounted for the refunds represented on the December settlement (\$26,624.71), not the June settlement (\$55,216.84). Because the Form 17TCs provided by the City includes both figures, the Department’s calculations represent both the June and December settlement refund amounts.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
Room 1058, IGCN – 100 North Senate  
Indianapolis, IN 46204

IN THE MATTER OF THE REQUEST )  
OF CITY OF CARMEL, HAMILTON )  
COUNTY, FOR AN EXCESS LEVY ) A18-025  
DUE TO A SHORTFALL )

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The Department of Local Government Finance (“Department”) has reviewed the city of Carmel’s (“City”) appeal for an excess levy in the amount of \$199,520 due to shortfalls for the 2018 budget year.

Indiana Code 6-1.1-18.5-16 provides that a civil taxing unit may request permission from the Department to impose an ad valorem property tax levy that exceeds its maximum levy if:

- (1) the civil taxing unit experienced a property tax revenue shortfall that resulted from erroneous assessed valuation figures being provided to the civil taxing unit;
- (2) the erroneous assessed valuation figures were used by the civil taxing unit in determining its total property tax rate; and
- (3) the error in the assessed valuation figures was found after the civil taxing unit’s property tax levy resulting from that total rate was finally approved by the Department.

Upon review of the petition, the Department, following IC 6-1.1-18.5-16, and in consideration of all evidence provided, finds as follows:

**APPROVED:**

The Department approves the request in the amount of \$199,520.

The City represented in its appeal that it will have insufficient appropriations for its Motor Vehicle Highway Fund (“MVH”) without an increase to its levy. The City stated it will need to maintain sufficient funds for infrastructure and road maintenance projects. This is necessary, according to the City, in order to keep what it called “high-value corporate taxpayers” in the City and keep them from relocating to cities in other states.

The City explained that it is undesirable to transfer money for MVH from the General Fund because that fund is already being put toward covering infrastructure debt service. The City also stated that it has a June 30, 2018, Rainy Day Fund balance of \$8,425,031, but it is desirable to maintain this balance to ensure payment of outstanding LIT bonds. The City added that it received a lower credit rating last year due to insufficient balances compared to debt service. Preserving a large enough balance to cover debt, the City claimed, is necessary to protect its bond rating and as a result prevent higher tax rates on future debt service.

**EXHIBIT A**  
**Department Order A18-026**

As documented below, the City's total certified 2018 levy across all funds is \$49,892,857. The actual collections in 2018 were \$46,988,658 for all funds. The circuit breaker impact for all funds (which cannot be recovered) was \$1,918,613. Thus, the City experienced a shortfall, although the entire shortfall is not attributable solely to errors and refunds, which is the only basis for a shortfall appeal under IC 6-1.1-18.5-16. The City's portion of errors and refunds across its taxing districts constituting its jurisdiction according to the City's Certificates of Error and Form 17TC's totaled \$199,520 for 2018. Thus, the Department approves an excess levy of \$199,520 that corresponds to the 2018 budget year. This amount does not exceed either the City's portion of errors and refunds or actual shortfall for 2018.

<b>Budget Year: Pay 2018</b>					
<u>Funds:</u>	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	41,632,571	39,747,937	1,622,944	261,690	0.5769
MVH	7,584,648	7,240,721	295,669	48,258	0.1051
Total	49,892,857	46,988,658	1,918,613	309,948	0.6820

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	% of Rate	Unit's Portion
Carmel City	568,294	24,093	593,017	2.0286	0.6820	33.62%	199,368
Carmel – County TIF	451	0	451	2.0286	0.6820	33.62%	152
Carmel – Washington Township	0	0	0	2.7692	0.6820	24.62%	0
Totals	568,745	24,093	593,468	2.2959	-	-	199,520

This is a one-time, temporary increase.

STATE OF INDIANA  
 DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Dated this 17<sup>th</sup> day December, 2018.

  
 Wesley R. Bennett, Commissioner



**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**Room 1058, IGCN – 100 North Senate**  
**Indianapolis, IN 46204**

**IN THE MATTER OF THE REQUEST                    )**  
**OF CITY OF CARMEL, HAMILTON                )**  
**COUNTY, FOR AN EXCESS LEVY                )**       **A22-084**  
**DUE TO A SHORTFALL                            )**

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The Department of Local Government Finance (“Department”) has reviewed the City of Carmel’s (“City”) appeal for an excess levy in the amount of \$420,000 due to a shortfall for the 2019, 2020, and 2021 budget years.

Indiana Code § 6-1.1-18.5-16 provides that a civil taxing unit may request permission from the Department to impose an ad valorem property tax levy that exceeds its maximum levy if:

- (1) the civil taxing unit experienced a property tax revenue shortfall that resulted from erroneous assessed valuation figures being provided to the civil taxing unit;
- (2) the erroneous assessed valuation figures were used by the civil taxing unit in determining its total property tax rate; and
- (3) the error in the assessed valuation figures was found after the civil taxing unit’s property tax levy resulting from that total rate was finally approved by the Department.

The City represented in its appeal that recent legislation diverts local income tax revenue from the City to the City of Fishers, resulting in what it describes as a substantial loss. The City also claims that rapidly increasing assessed value represents more facilities requiring services, citing as examples a need of \$616,505 annually to hire 5 new police officers and \$1 million annually for infrastructure maintenance. Finally, the City states that bond rating agencies require adequate cash reserves to avoid a downgraded bond rating, which would make borrowing more expensive.

Upon review of the petition, the Department, following Ind. Code § 6-1.1-18.5-16, and in consideration of all evidence provided, finds as follows:

**APPROVED WITH MODIFICATION:**

The Department approves the request in the amount of \$339,308.

As documented below, the City’s total certified 2019 levy across its General and MVH funds is \$50,904,643. The actual collections in 2019 totaled \$48,399,902 for its funds. The circuit breaker impact (which cannot be recovered) was \$2,236,989. Thus, the City experienced a shortfall, although the entire shortfall is not attributable solely to errors and refunds, which is the only basis for a shortfall appeal under Ind. Code § 6-1.1-18.5-16. The City’s portion of errors and refunds across its taxing districts constituting its jurisdiction according to the City’s Certificates of Error and Form 17TC’s totaled \$131,014 for 2019.

**EXHIBIT B**  
**Department Order A22-084**

**Budget Year: Pay 2019**

<b>Fund</b>	<b>Certified Levy</b>	<b>Actual Collections</b>	<b>Circuit Breaker</b>	<b>Shortfall</b>	<b>Rate</b>
General	41,958,679	39,892,548	1,843,861	222,270	0.5572
MVH	8,945,964	8,507,354	393,128	45,482	0.1188
<b>Total</b>	<b>50,904,643</b>	<b>48,399,902</b>	<b>2,236,989</b>	<b>267,752</b>	<b>0.6760</b>

<b>District # and Name</b>	<b>Errors</b>	<b>Refunds</b>	<b>Total</b>	<b>District Rate</b>	<b>Unit's Rate</b>	<b>Unit's Portion</b>
018 – Carmel City	280,731	113,746	394,477	2.0354	0.6760	131,014
023 – Carmel TIF	0	0	0	2.0354	0.6760	0
031 – Carmel Washington Township	0	0	0	2.9252	0.6760	0
<b>Totals</b>	<b>280,731</b>	<b>113,746</b>	<b>394,477</b>	<b>-</b>	<b>-</b>	<b>131,014</b>

As documented below, the City's total certified 2020 levy across its General and MVH funds is \$55,860,731. The actual collections in 2020 totaled \$52,783,722 for its funds. The circuit breaker impact (which cannot be recovered) was \$2,260,579. Thus, the City experienced a shortfall, although the entire shortfall is not attributable solely to errors and refunds, which is the only basis for a shortfall appeal under Ind. Code § 6-1.1-18.5-16. The City's portion of errors and refunds across its taxing districts constituting its jurisdiction according to the City's Certificates of Error and Form 17TC's totaled \$816,430 for 2020.

**Budget Year: Pay 2020**

<b>Fund</b>	<b>Certified Levy</b>	<b>Actual Collections</b>	<b>Circuit Breaker</b>	<b>Shortfall</b>	<b>Rate</b>
General	45,593,822	43,080,000	1,845,096	668,726	0.5631
MVH	10,266,909	9,703,722	415,483	147,704	0.1268
<b>Total</b>	<b>55,860,731</b>	<b>52,783,722</b>	<b>2,260,579</b>	<b>816,430</b>	<b>0.6899</b>

<b>District # and Name</b>	<b>Errors</b>	<b>Refunds</b>	<b>Total</b>	<b>District Rate</b>	<b>Unit's Rate</b>	<b>Unit's Portion</b>
018 – Carmel City	314,528	105,543	420,071	2.0549	0.6899	141,032
023 – Carmel TIF	0	0	0	2.0549	0.6899	0
031 – Carmel Washington Township	0	0	0	2.7065	0.6899	0
<b>Totals</b>	<b>314,528</b>	<b>105,543</b>	<b>420,071</b>	<b>-</b>	<b>-</b>	<b>141,032</b>

As documented below, the City's total certified 2021 levy across its General and MVH funds is \$59,017,656. The actual collections in 2021 totaled \$56,181,238 for its funds. The circuit breaker impact (which cannot be recovered) was \$2,769,238. Thus, the City experienced a shortfall, although the entire shortfall is not attributable solely to errors and refunds, which is the only basis for a shortfall appeal under Ind. Code § 6-1.1-18.5-16. The City's portion of errors and refunds across its taxing districts constituting its jurisdiction according to the City's Certificates of Error and Form 17TC's totaled \$155,383 for 2021.

**EXHIBIT B**  
**Department Order A22-084**

**Budget Year: Pay 2021**

<b>Fund</b>	<b>Certified Levy</b>	<b>Actual Collections</b>	<b>Circuit Breaker</b>	<b>Shortfall</b>	<b>Rate</b>
General	43,995,746	41,878,671	2,064,316	52,759	0.5222
MVH	15,021,910	14,302,567	704,840	14,503	0.1783
<b>Total</b>	<b>59,017,656</b>	<b>56,181,238</b>	<b>2,769,238</b>	<b>67,262</b>	<b>0.7005</b>

<b>District # and Name</b>	<b>Errors</b>	<b>Refunds</b>	<b>Total</b>	<b>District Rate</b>	<b>Unit's Rate</b>	<b>Unit's Portion</b>
018 – Carmel City	357,034	102,726	459,760	2.0727	2.0196	155,383
023 – Carmel TIF	0	0	0	2.0727	2.0196	0
031 – Carmel Washington Township	0	0	0	2.5732	2.0196	0
<b>Totals</b>	<b>357,034</b>	<b>102,726</b>	<b>459,760</b>	<b>-</b>	<b>-</b>	<b>155,383</b>

Thus, the Department approves an excess levy of \$339,308 that corresponds to the sum of the shortfalls realized in the 2019, 2020 and 2021 budget years (\$131,014, \$141,032, and \$67,262, respectively). This amount does not exceed either the City's portion of errors and refunds or actual shortfall for 2019, 2020, and 2021, and does not exceed the amount advertised and requested by the City.

This is a one-time, temporary increase.

STATE OF INDIANA  
 DEPARTMENT OF LOCAL GOVERNMENT FINANCE

WITNESS MY HAND AND SEAL of this Department on this 30th day December, 2022.

*Wesley R. Bennett*  
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**Wesley R. Bennett, Commissioner**

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
Room 1058, IGCN – 100 North Senate  
Indianapolis, IN 46204

IN THE MATTER OF THE REQUEST )  
OF ANDERSON TOWNSHIP, MADISON )  
COUNTY, FOR AN EXCESS LEVY DUE ) A16-017  
TO A SHORTFALL )

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The Department of Local Government Finance (“Department”) has reviewed Anderson Township’s (“Township”) appeal for an excess levy in the amount of \$20,331 due to alleged shortfalls for the 2013 and 2014 budget years.

Indiana Code 6-1.1-18.5-12 provides that any civil taxing unit that determines that it cannot carry out its governmental functions for an ensuing calendar year with its existing maximum levy limitations may appeal to the Department for relief from those levy limitations. In the appeal, the civil taxing unit must state that it will be unable to carry out the governmental functions committed to it by law unless it is given the authority for which it is petitioning. The civil taxing unit must support these allegations by reasonably detailed statements of fact.

Indiana Code 6-1.1-18.5-16 provides that a civil taxing unit may request permission from the Department to impose an ad valorem property tax levy that exceeds its maximum levy if:

- (1) the civil taxing unit experienced a property tax revenue shortfall that resulted from erroneous assessed valuation figures being provided to the civil taxing unit;
- (2) the erroneous assessed valuation figures were used by the civil taxing unit in determining its total property tax rate; and
- (3) the error in the assessed valuation figures was found after the civil taxing unit’s property tax levy resulting from that total rate was finally approved by the Department.

Upon review of the petition, the Department, following IC 6-1.1-18.5-12 and IC 6-1.1-18.5-16, and in consideration of all evidence provided, finds as follows:

**APPROVED:**

The Township’s appeal is granted in the amount of \$20,331. This figure reflects the Township’s combined actual shortfalls in 2013 and 2014 net an excess levy the Department has already granted the Township due to the Township’s 2014 shortfall (the Department granted an excess levy of \$13,891 on January 15, 2016).

As documented below, the Township’s certified 2014 General Fund levy and Township Assistance Fund levy (the two funds subject to the Township’s civil maximum levy and which the Township alleges experienced a shortfall) totaled \$465,368. The actual collections for these funds totaled \$291,134. The circuit breaker impact for these funds (which cannot be recovered)

**EXHIBIT C**  
**Department Order A16-017**

was \$150,087. The Township alleges that its portion of errors and refunds across the five taxing districts constituting its jurisdiction according to Madison County's Certificates of Error and Form 17TCs totaled \$29,440 for 2014. Although errors and refunds are the only basis for a shortfall appeal under IC 6-1.1-18.5-16, the Department cannot allow a unit to recover an amount greater than its actual shortfall. Because the Department has already approved an excess levy of \$13,891 that corresponds to the 2014 shortfall, the Department hereby approves an additional excess levy of \$10,257 for this 2014 shortfall. This amount does not exceed either the Township's portion of errors and refunds or actual shortfall for 2014. This additional excess levy takes into account information made available subsequent to the Department's January 15, 2016 Order. Namely, due to erroneous 2014 assessed values, the Township absorbed more circuit breaker credits than it should have.

<b>Budget Year: Pay 2014</b>					
<u>Funds:</u>	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	173,421	108,492	59,753	5,176	0.0139
Township Assistance	291,947	182,642	100,591	8,715	0.0234
Minus adjustment to circuit breakers due to county correction:			(10,257)	10,257	--
<b>Total</b>	<b>465,368</b>	<b>291,134</b>	<b>150,087</b>	<b>24,147*</b>	<b>0.0373</b>

\* The Department has already granted an excess levy of \$13,891 in response to this shortfall.

The Township alleges the following:

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	Pct of Rate	Unit's Portion
Anderson City-Anderson Twp	3,065,157	549,088	3,614,245	4.6316	0.0373	0.0081	29,107
Country Club Heights	3,708	0	3,708	3.1880	0.0373	0.0117	43
Edgewood Town	25,222	0	25,222	3.2683	0.0373	0.0114	288
River Forest Town	90	0	90	3.2028	0.0373	0.0116	1
Woodlawn Heights Town	95	0	95	3.4147	0.0373	0.0109	1
<b>Totals</b>	<b>3,094,272</b>	<b>549,088</b>	<b>3,643,359</b>	<b>3.5411</b>	<b>0.0373</b>	<b>0.0107</b>	<b>29,440</b>

As documented below, the Township's certified 2013 General Fund levy and Township Assistance Fund levy (the two funds subject to the Township's civil maximum levy and which the Township alleges experienced a shortfall) totaled \$455,607. The actual collections for these funds totaled \$300,696. The circuit breaker impact for these funds (which cannot be recovered) was \$144,837. The Township alleges that its portion of errors and refunds across the five taxing districts constituting its jurisdiction according to Madison County's Certificates of Error and Form 17TCs totaled \$32,931 for 2013. Although errors and refunds are the only basis for a shortfall appeal under IC 6-1.1-18.5-16, the Department cannot allow a unit to recover an amount greater than its actual shortfall. The Department hereby approves an excess levy of \$10,073 for this 2013 shortfall. This amount does not exceed either the Township's portion of errors and refunds or actual shortfall for 2013.

**EXHIBIT C**  
**Department Order A16-017**

<b>Budget Year: Pay 2013</b>					
<u>Funds:</u>	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	69,829	46,087	24,143	-401	0.0061
Township Assistance	385,778	254,610	133,380	-2,212	0.0337
Minus adjustment to circuit breakers due to county correction:			(12,686)	12,686	--
<b>Total</b>	<b>455,607</b>	<b>300,696</b>	<b>144,837</b>	<b>10,073</b>	<b>0.0398</b>

The Township alleges the following:

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	Pct of Rate	Unit's Portion
Anderson City-Anderson Twp	3,229,887	559,203	3,789,090	4.6554	0.0398	0.0085	32,394
Country Club Heights	1,502	399	1,901	3.0827	0.0398	0.0129	25
Edgewood Town	34,598	3,096	37,694	3.1765	0.0398	0.0125	472
River Forest Town	503	122	625	3.0013	0.0398	0.0133	8
Woodlawn Heights Town	163	2,439	2,602	3.2621	0.0398	0.0122	32
<b>Totals</b>	<b>3,266,652</b>	<b>565,260</b>	<b>3,643,359</b>	<b>3.4356</b>	<b>0.0398</b>	<b>0.0119</b>	<b>32,931</b>

The Township states that the excess levy is necessary so the Township can fulfill its poor relief obligations. The Township claims that even with the excess levy, it will be short dollars needed to provide poor relief, but that it will use the excess levy to provide meals to children to reduce township assistance demands. The Township also claims that it incurs necessary personnel expenses, including healthcare insurance costs, and that if it did not offer this benefit, it would lose staff and be unable to perform its "essential functions."

The Township acknowledges that it has a Rainy Day Fund balance of \$51,405. However, the Township represents that it has appropriated this amount into its 2017 budget for poor relief.

In sum, the Department approves a total excess levy of \$20,331 (\$10,257 for 2014 and \$10,073 for 2013). This is a one-time, temporary maximum levy adjustment.

STATE OF INDIANA  
 DEPARTMENT OF LOCAL GOVERNMENT FINANCE

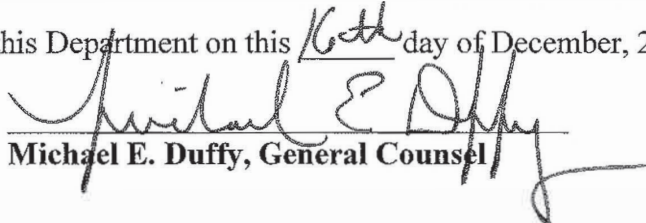
  
 Courtney L. Schaafsma, Commissioner

**EXHIBIT C**  
**Department Order A16-017**

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Michael E. Duffy, General Counsel for the Department of Local Government Finance, hereby certify that the above is an order of the Commissioner of the Department of Local Government Finance made this date in the above-entitled matter and that the Commissioner has personally signed the same under her statutory authority.

**WITNESS MY HAND AND SEAL** of this Department on this 16th day of December, 2016.

  
**Michael E. Duffy, General Counsel**