

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 GREENFIELD, HANCOCK) **A23-036**
COUNTY, FOR AN EXCESS LEVY DUE)
TO THREE-YEAR GROWTH)

The Department of Local Government Finance (“Department”) has reviewed an appeal by the City of Greenfield (“City”) for an excess levy in the amount of \$470,000 to its civil maximum levy due to three-year growth. Indiana Code § 6-1.1-18.5-13 allows the Department to grant permission to a civil taxing unit to increase its maximum levy if the Department finds that the quotient determined under Step Six of the following formula is equal to or greater than one and two-hundredths (1.02):

Step 1: Determine the three calendar years that most immediately precede the ensuing calendar year:

2023, 2022, and 2021

Step 2: Compute separately, for each of the calendar years determined in Step 1, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the civil taxing unit's total assessed value of all taxable property divided by the sum determined under this Step for the calendar year immediately preceding the particular calendar year.:

City assessed values for 2020, 2021, 2022, and 2023, respectively:

<i>2020:</i>	<i>1,014,803,243</i>
<i>2021:</i>	<i>1,095,698,509</i>
<i>2022:</i>	<i>1,166,023,851</i>
<i>2023:</i>	<i>1,381,898,639</i>

Step 2 quotients:

<i>2021/2020:</i>	<i>1.0797</i>
<i>2022/2021:</i>	<i>1.0642</i>
<i>2023/2022:</i>	<i>1.1851</i>

Step 3: Sum the results of Step 2 and divide by three:

1.1097 ([1.0797+1.0642+1.1851]/3)

Step 4: Compute separately, for each of the calendar years determined in Step 1, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the total assessed value of all taxable property in all counties divided by the sum determined under this Step for the calendar year immediately preceding the particular calendar year.

*Statewide average quotients for 2021, 2022, and 2023, respectively:
1.0392; 1.0541; 1.1481*

Step 5: Add the Step 4 results and divide by three:

1.0804 ([1.0392; 1.0541; 1.1481]/3)

Step 6: Divide the Step 3 results by the Step 5 results:

1.0271 (1.1097/1.0804)

The maximum amount that the Department may award is the amount by which Step 3 exceeds the maximum levy growth quotient (“MLGQ”) as calculated according to Ind. Code § 6-1.1-18.5-2 (this amount is 1.04 or 4% for 2024; since 1.0271 is greater than 1.020, the City is eligible for a three-year growth appeal):

0.0697 (6.97%) (1.1097-1.0400)

The City’s 2023 maximum civil levy is \$6,562,475. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 6.97% growth factor calculated above results in a figure of \$457,405, which is the maximum for which the City could qualify under the statutory formula. Under Ind. Code § 6-1.1-18.5-12(a), the City must also show that it is unable to perform its government functions without this increase.

The City states in its appeal that the excess levy is necessary as the City has had to supplement the fire protection territory, while also maintaining the additional services needed by the City. The City is a participant in, and provider unit of, a fire protection territory along with Center Township, in which most of its municipal area is located. The City allocates most of its local income tax revenue to the fire protection territory; however, in order for the City to sustain their current growth, there is a need to invest in the City’s parks and streets.

The City has identified some major capital items, including improvements needed for the maintenance garage, Indiana Department of Environmental Management mandated repairs to elevators, pool repairs, and other deferred maintenance items. The City has estimated that these improvements will cost approximately \$353,000. Additionally, the City’s IT department needs significant updates to their equipment and software for data security, and the current level of MVH funding has not been adequate to keep up with the City’s needed level of street repairs.

Finally, the City stated on its Budget Form 3 that it seeks an excess levy appeal of \$600,000 for its General Fund.

After a review of the petition, the Department, following Ind. Code §§ 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

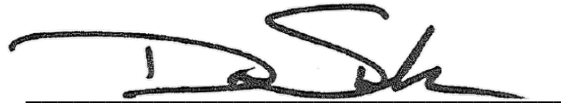
APPROVED WITH MODIFICATION:

The City’s excess levy appeal is approved in the amount of **\$457,405**. This figure reflects the amount for which the City qualifies under the statutory three-year growth formula and does not

exceed the amount for which the City advertised and petitioned the Department. This is a one-time, permanent increase.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

WITNESS MY HAND AND SEAL of this Department on this 8 day of December, 2023.

A handwritten signature in black ink, appearing to read 'D. Shackle', written over a horizontal line.

Daniel Shackle, Commissioner