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

IN THE MATTER OF THE REQUEST	)	
OF BUCK CREEK TOWNSHIP,	)	
HANCOCK COUNTY, FOR AN	)	A23-073
EXCESS LEVY DUE TO	)	
THREE-YEAR GROWTH	)	

The Department of Local Government Finance ("Department") has reviewed an appeal by Buck Creek Township ("Township") for an excess levy in the amount of $300,000 to its fire 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.:
Township assessed values for 2020, 2021, 2022, and 2023, respectively:

2020:	*486,928,058*	
2021:	*510,884,215*	
2022:	*625,785,315*	
2023:	*746,170,660*	

Step 2 quotients:

2021/2020:	*1.0492*
2022/2021:	*1.2249*
2023/2022:	*1.1924*

Step 3: Sum the results of Step 2 and divide by three:
1.1555 ([1.0492+1.2249+1.1924]/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:
1.0695 (1.1555/1.0804)

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 IC 6-1.1-18.5-2 (this amount is 1.04 or 4% for 2024; since 1.0695 is greater than 1.020, the Township is eligible for a three-year growth appeal):
0.1155 (11.55%) (1.1555-1.0400)

The Township's 2023 maximum fire levy is $2,422,657. This is the most recent fire maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 11.55% growth factor calculated above results in a figure of $279,081, which is the maximum for which the Township could qualify under the statutory formula. Under IC 6-1.1-18.5-12(a), the Township must also show that it is unable to perform its government functions without this increase.

The Township states in its appeal that it seeks an excess levy to hire three full-time firefighters, estimated to cost $310,000 overall. The Township states that its current staffing of 22 full-time firefighters is inadequate to serve the community, especially with growing development which requires additional services without additional revenue. The Township states that its levy for fire protection is 60% of that of neighboring Vernon Township and Sugar Creek Township. In addition, the Township claims its full-time firefighting personnel is less than that of those townships, 22 compared to 64 and 55, respectively. The Department notes that Vernon Township is a provider unit of a fire protection territory, and both Vernon and Sugar Creek Townships submitted excess levy appeals for pay-2024, also claiming the need to hire fire personnel as a need for an excess levy.

The Township stated on its Budget Form 3 that it seeks an excess levy appeal of $1,100,000 for its Fire and EMS Fund. This includes an excess levy appeal for $500,000 based on an extension of services. The Township has previously received an excess levy for its fire fund for pay-2023, in the amount of $111,719. The Township has also received fire maximum levy adjustments under Ind. Code § 6-1.1-18-28 for pay-2023 ($325,098) and for pay-2024 ($312,153).
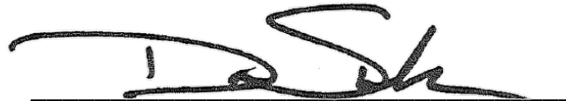
After a review of the petition, the Department, following IC 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

APPROVED WITH MODIFICATION:

The Township's excess levy appeal is approved in the amount of **$279,081**. This figure reflects the amount for which the Township qualifies under the statutory three-year growth formula and does not exceed the amount for which the Township advertised and petitioned the Department. This is a one-time, permanent increase.

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WITNESS MY HAND AND SEAL of this Department on this ____9___ day of
___November_____, 2023.

Daniel Shackle, Commissioner