

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

**IN THE MATTER OF THE REQUEST )  
OF TOWN OF GRIFFITH, )  
LAKE COUNTY, FOR AN ) **A23-062**  
EXCESS LEVY DUE TO )  
THREE-YEAR GROWTH )**

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The Department of Local Government Finance (“Department”) has reviewed an appeal by Town of Griffith (“Town”) for an excess levy in the amount of \$430,015 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.:

*Town assessed values for 2020, 2021, 2022, and 2023, respectively:*

*2020: 720,838,238  
2021: 729,515,664  
2022: 742,343,656  
2023: 955,310,074*

*Step 2 quotients:*

*2021/2020: 1.0120  
2022/2021: 1.0176  
2023/2022: 1.2869*

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

*1.1055 [(1.0120+1.0176+1.2869)/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:  
*1.0232 (1.1055/1.0804)*

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 1.0232 is greater than 1.020, the Town is eligible for a three-year growth appeal):

*0.0655 (6.55%) (1.1055-1.0400)*

The Town’s 2023 maximum civil levy is \$6,565,109. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 6.55% growth factor calculated above results in a figure of \$430,028, which is the maximum for which the Town could qualify under the statutory formula. Under IC 6-1.1-18.5-12(a), the Town must also show that it is unable to perform its government functions without this increase.

The Town states in its appeal that the excess levy is need to maintain adequate cash flows for the Town’s General and Park Funds. The Town states that the Park Fund budget will increase by 17% over 2023 and the General Fund budget has been limited to what is described as “essentials.” The Town also states that both funds have “near zero cash balances.” The Town then states that it does not receive certified shares from local income tax (“LIT”) because Lake County has not adopted a LIT rate for certified shares, and that the Town sees a significant loss in revenue to its non-debt funds due to circuit breaker, an impact which is not mitigated by the application of property tax relief credits from LIT.

The Town represents in its appeal that the highest priority with the excess levy is “operating expenses relating to personnel” in order to “maintain competitive wages and skilled employees.” Specifically, the Town seeks the excess levy to maintain positive cash flow to pay its payroll and other expenses without borrowing from other funds or emergency funding, which it describes as “unsustainable.”

The Town’s petition indicates that this excess levy would not increase the operating balances of its funds for the pay-2024 budget year.

The Town stated on its Budget Form 3 that it seeks an excess levy appeal of \$400,000 for its General Fund. Finally, the Town received a permanent excess levy of \$112,806 for pay-2020.

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 Town's excess levy appeal is approved in the amount of **\$400,000**. This figure reflects the amount for which the Town qualifies under the statutory three-year growth formula and does not exceed the amount for which the Town 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 21 day of  
November, 2023.

  
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**Daniel Shackle, Commissioner**