

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

**IN THE MATTER OF THE REQUEST )**  
**OF GREEN TOWNSHIP, MADISON ) A23-079**  
**COUNTY, FOR AN EXCESS LEVY DUE )**  
**TO THREE-YEAR GROWTH )**

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The Department of Local Government Finance (“Department”) has reviewed an appeal by Green Township, Madison County (“Township”) for an excess levy in the amount of \$13,505 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.:

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

<i>2020:</i>	<i>247,566,980</i>
<i>2021:</i>	<i>269,626,526</i>
<i>2022:</i>	<i>314,761,948</i>
<i>2023:</i>	<i>389,911,991</i>

*Step 2 quotients:*

<i>2021/2020:</i>	<i>1.0891</i>
<i>2022/2021:</i>	<i>1.1674</i>
<i>2023/2022:</i>	<i>1.2388</i>

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

*1.1651 ([1.0891+1.1674+1.2388]/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:  
*1.0783 (1.1651/1.0804)*

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 1.0783 is greater than 1.020, the Township is eligible for a three-year growth appeal):  
*0.1251 (12.51%) (1.1651-1.0400)*

The Township’s 2023 maximum civil levy is \$107,956. This is the most recent fire maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 12.51% growth factor calculated above results in a figure of \$13,504, 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 the excess levy is needed to help sustain budgets for tornado siren maintenance and cemetery care. The Township states that there is new construction in the area which has caused additional services and cash outflows. The Township states that it operates on a very small operating balance while its budget has continued to grow. The Township claims that adjustments to tornado siren maintenance and cemetery care would have to be made without an excess levy.

The Township’s maximum levy has grown by \$4,618, from \$107,956 in pay-2023 to \$112,574 in pay-2024, after application of the MLGQ. The Township’s Form 1s for the respective years show an increase of approximately \$11,560 among its General, Parks, and Township Assistance Funds. Excluding Township Assistance, the budget has increased by \$5,560. The Form 1s also indicate an increase of \$1,000 for the cost of cemetery maintenance, including a paid caretaker, and \$1,660 for tornado sirens and maintenance.

The Township’s Form 4B indicates end of year operating balances for the General, Parks, and Township Assistance Funds, as follows:

Fund	End of Year 2023	End of Year 2024	Change
General	\$12,632	\$12,723	\$91
Township Assistance	\$49,864	\$47,986	-\$1,878
Parks	\$11,908	\$17,111	\$5,203

The General Fund 2024 operating balance is based on a levy of \$67,446, which includes the excess levy requested, a circuit breaker impact of \$5,854, miscellaneous revenues of \$11,259, and a budget of \$72,760. Without the excess levy, the end of 2024 operating balance is estimated to be -\$762.

The Township’s Form 3 states an excess levy amount of \$13,505 in the General Fund. The Township also received a permanent excess levy in 2022, in the amount of \$8,155.

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 **\$13,504**. This amount does not exceed the amount for which the Township qualifies under the statutory three-year growth formula or for which the Township 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.

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

**Daniel Shackle, Commissioner**