

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

IN THE MATTER OF THE REQUEST)
OF OHIO TOWNSHIP,)
WARRICK COUNTY, FOR AN) **A23-084**
EXCESS LEVY DUE TO)
THREE-YEAR GROWTH)

The Department of Local Government Finance (“Department”) has reviewed an appeal by Ohio Township (“Township”) for an excess levy in the amount of \$150,000 to its fire and EMS 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: 1,504,567,457
2021: 1,532,162,958
2022: 1,677,649,978
2023: 2,063,718,964

Step 2 quotients:

2021/2020: 1.0183
2022/2021: 1.0950
2023/2022: 1.2301

Step 3: Sum the results of Step 2 and divide by three:
1.1145 [(1.0183+1.0950+1.2301)/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:
1.0331 (1.1162/1.0804)

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 1.0315 is greater than 1.020, the Township is eligible for a three-year growth appeal):

0.0745 (7.45%) (1.1145-1.0400)

The Township’s 2023 maximum fire and EMS levy is \$1,630,205. This is the most recent fire maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 7.45% growth factor calculated above results in a figure of \$121,408, 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, because of growing urbanization, its officials have decided to transition from using a volunteer fire department to having a full-time fire department. The Township states a full-time fire department is necessary for urban areas because volunteer fire departments are not as effective to respond to more complex emergencies present in these areas. The Township states that the excess levy will go toward wages, benefits, and health insurance for seventeen (17) hired fire personnel, including a fire chief, a deputy, 3 battalion chiefs, 3 captains, 3 lieutenants, and 6 firefighters. The Township also indicates health insurance costs for these personnel in 2024 will be about \$323,000.

The Township is adjacent to the City of Evansville. The Towns of Newburgh and Chandler are also located in the Township, but the CNAV mapped to the Township’s fire funds do not include either of these municipalities. The Township has indicated that it does not receive local income tax revenue, and the Department estimates the Township will not receive local income tax revenue in 2024.

The Township stated on its Budget Form 3 that it seeks an excess levy appeal of \$150,000 for its Fire and EMS Fund. The Township has not previously received a permanent excess levy increase.

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:

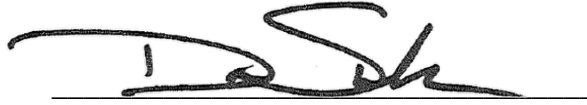
APPROVED WITH MODIFICATION:

The Township’s excess levy appeal is approved in the amount of **\$121,408**. 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.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

WITNESS MY HAND AND SEAL of this Department on this 3 day of
November, 2023.

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

Daniel Shackle, Commissioner