

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

**IN THE MATTER OF THE REQUEST )  
OF JEFFERSON TOWNSHIP PUBLIC )  
LIBRARY, CLARK COUNTY, FOR AN ) A23-010  
EXCESS LEVY DUE TO )  
THREE-YEAR GROWTH )**

The Department of Local Government Finance (“Department”) has reviewed an appeal timely submitted by October 19, 2023, pursuant to Indiana Code § 6-1.1-18.5-12 (c) by the Jeffersonville Township Public Library (“Library”) for an excess levy in the amount of \$153,620 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 preceding 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:

*The Library’s assessed values for 2020, 2021, 2022, and 2023, respectively:*

<i>2020:</i>	<i>1,935,070,509</i>
<i>2021:</i>	<i>2,059,087,620</i>
<i>2022:</i>	<i>2,362,832,928</i>
<i>2023:</i>	<i>2,699,991,456</i>

*Step 2 quotients:*

<i>2021/2020:</i>	<i>1.0641</i>
<i>2022/2021:</i>	<i>1.1475</i>
<i>2023/2022:</i>	<i>1.1427</i>

Step 3: Sum the results of Step 2 and divide by three:  
*1.1181 (1.0641+1.1475+1.1427/3)*

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:  
1.0348  $(1.1181/1.0804)$

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 1.0348 for 2024; since 1.0348 is greater than 1.020, the Library is eligible for a three-year growth appeal).  
0.0781 (7.81%)  $(1.1181 - 1.04)$

The Library’s 2023 maximum civil levy is \$1,966,960. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 7.81% growth factor calculated above results in a figure of \$153,617, which is the maximum for which the Library could qualify under the statutory formula.

Under IC § 6-1.1-18.5-12(a), the Library must also show that it is unable to perform its government functions without this increase. The Library states in its appeal petition that the excess levy is needed to fund the hiring of one full-time janitorial staff, to cover the difference between several part-time positions without benefits which it currently utilizes. The Library also states that it needs to replace at least 75 computers, which are outdated and present a potential security hazard, estimated to cost \$91,900. No rainy-day funds will be used for these purposes. There was no opposition to the excess levy appeal.

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 Library’s excess levy appeal is approved in the amount of **\$153,617**. This figure reflects the amount for which the Library qualifies under the statutory three-year growth formula and does not exceed the amount for which the Library 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 21 day of  
November, 2023.

  
**Daniel Shackle, Commissioner**