

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) **A23-072**
EXCESS LEVY DUE TO AN)
EXTENSION OF SERVICES)

The Department of Local Government Finance (“Department”) has reviewed Buck Creek Township’s (“Township”) appeal for an excess levy in the amount of \$500,000 due to an extension of services.

Upon review of the petition, the Department, following Ind. Code § 6-1.1-18.5-12, and in consideration of all evidence provided, finds as follows:

DENIED:

The Township represents in its appeal that it is “extending emergency and fire protection services into additional geographic areas and providing services which it had not previously been providing within its territory” by providing fire protection services “specific to large, expansive warehouses.” The Township represents in its appeal that in the last few years farmland has transitioned into “sprawling warehouses and commercial buildings full of people, machinery, and inventory.” The Township states that commercial buildings and warehouses requires a different response from firefighters than residential buildings due to their large size. The Township then states that “the newly constructed warehouses are a part of a TIF district authorized by the [Hancock] County Redevelopment Commission, which means the Township is not receiving any increased revenue without having levy appeals granted.” The Township states that the excess levy is necessary to hire and train additional firefighters to be able to respond to warehouse fires, adding that lack of training and staff will lead to longer response times, increased damage from fires and safety risks to current fire personnel.

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 \$300,000 based on three-year growth. 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).

The Department recognizes the need the Township presents in its appeal. However, Ind. Code § 6-1.1-18.5-13(a)(1) provides that an excess levy must result from an “annexation, consolidation, or *other extensions of governmental services* by the civil taxing unit *to additional geographic areas.*” (Emphasis added.) The Township has not cited to any such extensions of services to additional geographic areas.

The Township makes two claims. First, that it is extending an existing service (fire protection) to warehouses which have been recently built in the Township. This implies that a warehouse *per se* is a geographic area. The plain wording of Ind. Code § 6-1.1-18.5-13(a)(1), when read in the context of the other qualifying events – an annexation or a consolidation – indicates that there must be a change of service area boundaries. The Township has not claimed that its fire protection service area boundaries have changed, only that the types of real property improvements that it must now provide services to has changed.

Second, the Township claims in the alternative that it is now providing a service that it has previously not provided to its service area; specifically, fire protection for warehouses and commercial buildings. The Township’s argument rests on the idea that its current fire protection personnel are equipped mainly to respond to fires on farmland, not commercial properties. The Township has not provided any legal basis to consider fire protection for farmland as a distinct and separate governmental service from fire protection for commercial and industrial properties. The Department has accepted the adoption of a new service as justification for an extension of services appeal, for example, in cases where a fire department must now provide EMS where an private EMS company no longer operates in the service area. This is because the governmental service, such as EMS, is being newly provided within a geographic area. The Department, however, does not accept the Township’s distinction of fire protection services being provided in the Township’s existing service area as fulfilling the statutory requirement of an extension of services under Ind. Code § 6-1.1-18.5-13(a)(1).

Therefore, the Department denies the excess levy appeal.

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WITNESS MY HAND AND SEAL of this Department on this 9 day of
November, 2023.



Daniel Shackle, Commissioner