

**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 ) **A23-083**  
EXCESS LEVY DUE TO )  
THREE-YEAR GROWTH )**

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The Department of Local Government Finance (“Department”) has reviewed an appeal by Ohio Township (“Township”) for an excess levy in the amount of \$30,000 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>1,741,466,376</i>
<i>2021:</i>	<i>1,786,184,695</i>
<i>2022:</i>	<i>1,944,660,918</i>
<i>2023:</i>	<i>2,400,370,936</i>

*Step 2 quotients:*

<i>2021/2020:</i>	<i>1.0257</i>
<i>2022/2021:</i>	<i>1.0887</i>
<i>2023/2022:</i>	<i>1.2343</i>

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

*1.1162 ([1.0257+1.0887+1.2343]/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 1.0331 is greater than 1.020, the Township is eligible for a three-year growth appeal):

*0.0762 (7.62%) (1.1162-1.0400)*

The Township’s 2023 maximum civil levy is \$305,926. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 7.62% growth factor calculated above results in a figure of \$23,236, 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 it must provide care and maintenance for four (4) abandoned cemeteries, as required by Ind. Code § 23-14-68-1 et seq. The Township states that since 2016, its cemetery budget has increased by 67%. The Township states that the excess levy will be used for wages and benefits for a new cemetery groundskeeper to maintain these properties, represented as follows:

Annual average wage	\$32,860.00
Estimated health care	\$3,600.00
Estimated taxes	\$5,546.77
Estimated retirement	\$3,680.32
Total	\$45,687.09
Less 2022 services	(\$8,370.00)
Additional funding needed	\$37,317.09

Finally, the Township also states that in 2023, it had the lowest per capita budget for the general fund and township assistance fund compared to all other townships in Warrick County. Specifically, based on a Township population of 41,238 as of the 2020 Census, the per capita budget for the respective funds is \$5.83 and \$3.44.

The Township stated on its Budget Form 3 that it seeks an excess levy appeal of \$30,000 for its General Fund. The Township has not previously received a permanent excess levy increase for its civil funds.

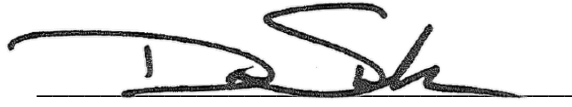
After a review of the petition, the Department, following IC 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

**APPROVED WITH MODIFICATION:**

The Township's excess levy appeal is approved in the amount of **\$23,326**. 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', is written over a horizontal line.

**Daniel Shackle, Commissioner**