

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

IN THE MATTER OF THE REQUEST)
OF BARGERSVILLE FIRE PROTECTION)
DISTRICT, JOHNSON COUNTY, FOR AN) **A23-068**
EXCESS LEVY DUE TO)
THREE-YEAR GROWTH)

The Department of Local Government Finance (“Department”) has reviewed an appeal by Bargersville Fire Protection District’s (“District”) for an excess levy in the amount of \$564,006 to its civil maximum levy due to three-year growth. Ind. 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.:

District assessed values for 2020, 2021, 2022, and 2023, respectively:

2020: 1,023,236,022
2021: 1,132,458,276
2022: 1,235,399,563
2023: 1,507,156,099

Step 2 quotients:

2021/2020: 1.1067
2022/2021: 1.0909
2023/2022: 1.2200

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

1.1392 [(1.1067+1.0909+1.2200)/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:
1.0544 (1.1392/1.0804)

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 Ind. Code § 6-1.1-18.5-2 (this amount is 1.04 or 4% for 2024; since 1.0544 is greater than 1.020, the District is eligible for a three-year growth appeal):
0.0992 (9.92%) (1.1392-1.0400)

The District’s 2023 maximum civil levy is \$5,668,403. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 9.92% growth factor calculated above results in a figure of \$562,338, which is the maximum for which the District could qualify under the statutory formula. Under Ind. Code § 6-1.1-18.5-12(a), the District must also show that it is unable to perform its government functions without this increase.

The District states in its appeal that there is increasing demand for services due to “rapidly expanding growth in the surrounding area,” citing the I-69 completion and a need for an additional ambulance “due to runs increasing over 10% from 2023.” The District also states that the Town of Bargersville’s overall assessed value increased “around 87% since 2016 and is continuing to grow rapidly.” The District claims that it “receives notification of new neighborhoods and development approvals almost weekly.”

The Department made a follow-up inquiry with the District regarding the needed staffing and costs. The District provided the following additional information:

- The District’s run volume has grown from 3,378 in 2021 to 3,721 in 2023, to date. The amount of EMS runs in that same time has grown from 1,776 to 1,998. Because of this increase in volume, the District is putting a 24 hour ambulance into operation, estimated to cost \$473,040. This cost includes 2 personnel, but excludes supplies, fuel, other services, and capital expenses.
- The District is planning to hire three additional full-time firefighters, at a total cost of \$176,958, excluding benefits.
- The District is planning to hire a maintenance worker at a cost of \$40,000, excluding benefits.
- The District is planning to hire an administrative assistant at a cost of \$24,000, excluding benefits.

- The District will not be applying any of the excess levy to providing services to the Harrison Township Fire Protection District in Morgan County, which the District has a contract with to provide services.

The District has also indicated on its Form 3 that it seeks an excess levy of \$600,000. The District received a permanent excess levy for pay-2022 in the amount of \$29,753 and pay-2023 in the amount of \$90,456. The District received an adjustment under Ind. Code § 6-1.1-18-29, estimated to be about \$1,822,746.

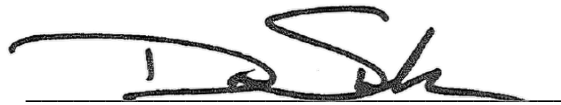
After a review of the petition, the Department, following Ind. Code §§ 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

APPROVED WITH MODIFICATION:

The District's excess levy appeal is approved in the amount of **\$562,338**. This figure reflects the amount for which the District qualifies under the statutory three-year growth formula and does not exceed the amount which the District 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 8 day of December, 2023.



Daniel Shackle, Commissioner