

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE
100 NORTH SENATE AVENUE
IGC-N, ROOM N1058
INDIANAPOLIS, INDIANA 46204**

**IN THE MATTER OF THE REVIEW)
OF THE PETITION FROM SUGAR)
CREEK FIRE PROTECTION) A23-001
DISTRICT, VIGO COUNTY,)
PURSUANT TO IC 6-1.1-18.5-28)**

FINAL DETERMINATION

The Department of Local Government Finance (“Department”) has reviewed the request of the Sugar Creek Fire Protection District (“District”) for an increase to its maximum property tax levy. Having considered the request, the Department now finds the following:

1. IC 6-1.1-18.5-28 provides for the following:
 - a. The executive of the District may, upon approval by the fiscal body of the District, and before August 1, 2023, submit a petition to the Department for an increase in the District's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2024.
 - b. The fiscal body of the District shall hold a public hearing before approving a petition. The fiscal body shall give notice of the public hearing under IC 5-3-1 and make available at the public hearing the following:
 - i. A fiscal plan describing the need for the increase to the levy and the expenditures for which the revenue generated from the increase to the levy will be used.
 - ii. A statement that the proposed increase will be a permanent increase to the District’s maximum permissible ad valorem property tax levy.
 - iii. The estimated effect of the proposed increase on taxpayers.
 - c. After the fiscal body of the District approves the petition, the District shall immediately notify the other civil taxing units and school corporations in the county that are located in the taxing district where the District is also located.
 - d. The Department shall increase the above stated maximum permissible ad valorem property tax levy for the Town in an amount not more than one hundred fifty thousand dollars (\$150,000).

2. On July 8, 2023, the financial advisor for the District submitted to the Department a petition including the resolution of the District Board of Trustees requesting an increase of one hundred fifty thousand dollars (\$150,000).

3. The petition contained the following documents:

- A notice of public hearing, published on June 17, 2023, in the *Tribune Star*. The notice stated the District Board will hold the public hearing on June 27, 2023.
- Resolution adopted by the District Board on June 27, 2023.
- Letter from the District Board, dated June 28, 2023, to the following individuals:
 - o James Bramble, Vigo County Auditor
 - o Chuck Stranahan, Town Council President, Town of West Terre Haute
 - o Carol Holbert, Trustee of Sugar Creek Township
- Document entitled "Sugar Creek Fire Protection District Fiscal Plan for Increased Tax Levy." This document listed "reasons for the requested increase in funding."
- Tax impact for Vigo County, the Town of West Terre Haute and Sugar Creek Township as a result of the levy increase.

Final Determination

WHEREFORE, based on the above findings and applicable law, the Department hereby APPROVES an increase to the District's 2024 maximum permissible levy in the amount of one hundred fifty thousand dollars (\$150,000). This is a one-time, permanent increase.

Dated this 13 day of October, 2023.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Daniel Shackle, Commissioner
Department of Local Government Finance