
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Participating Units of Fire Protection Territories

FROM: Wesley R. Bennett, DLGF Commissioner

RE: Legislation Affecting Fire Protection Territory Funding Matters

DATE: June 20, 2022

The Department of Local Government Finance (“Department”) issues this memorandum to provide guidance to townships that anticipate making a request to increase their property tax rates under Ind. Code § 6-1.1-18-29.5, enacted by House Enrolled Act 1246-2022 (“HEA 1246”).

Section 1 of HEA 1246 adds Ind. Code § 6-1.1-18-29.5 to provide for the provider unit of a fire protection territory to petition the Department to increase the maximum property tax levy for the fire protection territory’s operating fund under Ind. Code § 36-8-19-8 is based on a corresponding property tax rate increase. In order to perform the necessary calculations to find the rate increase, the Department provides the attached worksheet which will function also as a request form. The pages that follow contain detailed instructions for completing the worksheet.

A provider unit must include with the worksheet a written statement or resolution from the provider unit’s fiscal body authorizing permission to submit this request.

Please send the request form to the [Budget Division Field Representative](#) for the county in which the provider unit resides. For taxes payable in 2023, HEA 1246 requires submission of the request no later than July 31, 2022. Because July 31 falls on a Sunday in 2022, and by virtue of Ind. Code § 6-1.1-1-25, the request and worksheet must be submitted no later than **August 1, 2022**. Please note that starting in 2023, the statutory deadline to submit the worksheet and request is March 31.