

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

**IN THE MATTER OF THE REQUEST )**  
**OF HIGHLANDER FIRE PROTECTION )**  
**DISTRICT, FLOYD COUNTY, FOR THE ) IML23-009-A**  
**ESTABLISHMENT OF AN INITIAL )**  
**MAXIMUM LEVY )**

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On August 21, 2023, the Department of Local Government Finance (“Department”) issued an order approving an initial maximum levy for the Highlander Fire Protection District (“District”) in the amount of \$4,951,640 in pay-2024, reduced to \$3,508,841 for pay-2025. In both years, the maximum levy was determined after application of local income tax (“LIT”) distributions. Specifically, the pay-2024 levy was based on a proposed District budget of \$5,753,388 less a LIT distribution of \$801,748. Because the District will not be eligible for a LIT distribution until pay-2025, the application of \$801,748 in pay-2024 was made in error. Therefore, the Department amends its August 21 order for the District as follows:

First, the Department rescinds the approved pay-2024 levy of \$4,951,640 and **APPROVES** a pay-2024 levy of **\$5,753,388**. This amount is equal to the proposed budget as represented in the August 21 order, without any further application of miscellaneous revenue because the District will not be eligible for a LIT distribution in pay-2024 and the District did not represent to the Department any other non-property tax revenues will be applied to its pay-2024 budget.

Second, pursuant to IC 6-1.1-18.5-7(c), the Department must consider the effects of the levy on local income tax distributions to the District. The \$5,753,388 levy for the District in 2024 will increase the countywide attributed allocation for Floyd County from \$64,081,684 to \$69,835,072 (\$64,081,684 + \$5,753,388 = \$69,835,072). The District is estimated to account for approximately 8.2385% of the increased attributed allocation. Based on this, the District’s shares revenue for 2025 is expected to be \$1,205,047, which is 8.2385% of the total countywide certified shares revenue of \$14,626,959 in 2023. The District is also expected to receive \$453,417 in the school distribution in 2024 (based on an estimated countywide allocation amount of \$92,800,426, of which the District’s levy contributes 6.1997%). This results in a total estimated LIT revenue in 2025 of \$1,658,464.

Therefore, in pay-2025 the District’s maximum levy will be reduced to **\$4,094,924**, plus the adjustment by the maximum levy growth quotient, to account for the District receiving estimated LIT revenue in the amount of \$1,658,464 in 2025.

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Dated this 28 day August, 2023.

  
**Daniel Shackle, Commissioner**