

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

**IN THE MATTER OF THE REQUEST)
OF THE TOWN OF WHITESTOWN,)
BOONE COUNTY, FOR AN) **A23-090**
EXCESS LEVY DUE TO)
THREE-YEAR GROWTH)**

The Department of Local Government Finance (“Department”) has reviewed an appeal petition timely filed by the Town of Whitestown (“Town”) under Indiana Code § 6-1.1-18.5-12 (c) for an excess levy in the amount of \$1,500,000 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.

Whitestown’s assessed values for 2020, 2021, 2022, and 2023, respectively:

<i>2020:</i>	<i>712,983,828</i>
<i>2021:</i>	<i>809,899,345</i>
<i>2022:</i>	<i>945,462,205</i>
<i>2023:</i>	<i>1,178,633,839</i>

Step 2 quotients:

<i>2021/2020:</i>	<i>1.1359</i>
<i>2022/2021:</i>	<i>1.1674</i>
<i>2023/2022:</i>	<i>1.2466</i>

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

1.1833 (1.1359+1.1674+1.2466/3)

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:
1.0952 (1.1833/1.0804)

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 1.0952 is greater than 1.020, the Town is eligible for a three-year growth appeal):

0.1433 (14.33%) (1.1833 - 1.0400)

The Town’s 2023 maximum civil levy is \$15,283,438. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 14.33% growth factor calculated above results in a figure of \$2,190,288, which is the maximum for which the Town could qualify under the statutory formula. Under Ind. Code § 6-1.1-18.5-12(a), the Town must also show that it is unable to perform its government functions without this increase.

The Town states in its appeal the excess levy is needed to fund various expenses out of the several of its levy supported funds. For the General Fund, the Town claims it will use the excess levy for the hiring of two additional police officers and to fund providing public safety wages and benefits “at a competitive level”. The Town also states it need to hire a Town engineer and stormwater superintendent “as the [Town] is to become MS4 compliant.” The Town does not elaborate on what MS4 compliance is.

The Town then claims it needs the excess levy for its Motor Vehicle Highway fund to hire two public works employees “to accommodate the increasing infrastructure.” The Town then claims the excess levy will be used for its Fire Fund to hire an additional firefighter and raise fire department wages and benefits “to a competitive level” as “wages are below area averages causing significant turnover.”

Finally, the Town claims the excess levy will go to the Parks Fund to maintain two additional parks and the hiring of an events coordinator.

The Town did not provide any details of the costs for hiring any of the personnel it claims the excess levy would be applied. However, the Town’s Form 3 represents that it seeks an excess levy in the amount of \$950,000 for its General Fund, \$200,000 for its Motor Vehicle Highway

Fund, \$200,000 for its Municipal Fire Fund, and \$150,000 for its Park Fund. These amounts total \$1,500,000.

Since 2010, the Town claims current census data shows its population is “nearly quintupling since 2010” and assessed value has increased “137% from 2019 to 2024”, thus it states in its appeal petition that demands for services from increased population has caused the need to hire additional critical public safety personnel. Specifically, the Town states that it needs “continued approval of levy appeals” to prevent a new fire station and current public safety stations from becoming understaffed and residents underserved. The Town states “[t]here are no signs of the growth in the community slowing down and the Town must have a sustainable way to continue to provide the increasing services required.”

For the last three years, the Town has received the following permanent excess levies:

For pay-2021, in the amount of \$934,870.
For pay-2022, in the amount of \$941,842.
For pay-2023, in the amount of \$1,161,766.

The Town is also eligible for and has received automatic adjustments under Ind. Code § 6-1.1-18.5-25.

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:

The Town’s excess levy appeal is approved in the amount of **\$1,500,000**. This figure reflects the amount for which the Town qualifies under the statutory three-year growth formula and does not exceed the amount for which the Town advertised and petitioned the Department. This is a one-time, permanent increase.

STATE OF INDIANA
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WITNESS MY HAND AND SEAL of this Department on this 21 day of
November, 2023.



Daniel Shackle, Commissioner