

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

IN THE MATTER OF THE REQUEST)
OF AUBURN-ECKHART PUBLIC)
LIBRARY, DEKALB COUNTY,) A23-093
FOR AN EXCESS LEVY DUE TO A)
SHORTFALL)

The Department of Local Government Finance (“Department”) has reviewed Auburn-Eckhart Public Library’s (“Library”) appeal for an excess levy in the amount of \$6,001 due to a shortfall for the 2022 budget year.

Indiana Code § 6-1.1-18.5-16 provides that a civil taxing unit may request permission from the Department to impose an ad valorem property tax levy that exceeds its maximum levy if:

- (1) the civil taxing unit experienced a property tax revenue shortfall that resulted from erroneous assessed valuation figures being provided to the civil taxing unit;
- (2) the erroneous assessed valuation figures were used by the civil taxing unit in determining its total property tax rate; and
- (3) the error in the assessed valuation figures was found after the civil taxing unit’s property tax levy resulting from that total rate was finally approved by the Department.

The Library represented in its appeal that it has “every dollar planned for and/or used. There is little room for receiving fewer dollars than planned for.” The Library went on to say that the end of year general fund balance in 2022 was “0.08% remaining of the operating budget” and therefore submits the excess levy “to build our cash flow in the event that distributions are delayed or reduced.”

The Library stated that it serves over 13,600 people and has 60,800 items in its collection, offering 600 programs with a total of 6,500 patrons attending. The Library also stated that it has relied on donations to continue operating “at the level of service our patrons deserve.” The Library also represented that it had a levy excess of \$1,926 in 2021 that was applied to the 2023 budget.

Upon review of the petition, the Department, following Ind. Code § 6-1.1-18.5-16, and in consideration of all evidence provided, finds as follows:

APPROVED WITH MODIFICATION:

The Department approves the request in the amount of \$4,413.

As documented below¹, the City's total certified 2022 levy across all funds is \$1,015,378. The actual collections in 2022 totaled \$998,509 for all funds. The circuit breaker impact for all funds (which cannot be recovered) was \$9,620. Thus, the Library experienced a shortfall, although the entire shortfall is not attributable solely to errors and refunds, which is the only basis for a shortfall appeal under Ind. Code § 6-1.1-18.5-16. The Library's portion of errors and refunds across its taxing districts constituting its jurisdiction according to the County's Certificates of Error and Form 17TC's totaled \$4,413 for 2022.

Budget Year: Pay 2022

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
General	1,015,378	998,509	9,620	(7,249)	0.1367
Total	1,015,378	998,509	9,620	(7,249)	0.1367

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	Unit's Portion
010 Auburn-Jackson	76	0	76	2.4918	0.1367	4
012 Auburn-Keyser	1,938	0	1,938	2.6902	0.1367	98
024 Union	2,119	0	2119	1.8791	0.1367	154
025 Auburn	64,438	11,262	75,700	2.4896	0.1367	4,157
028 Auburn-Grant	0	0	0	2.5148	0.1367	0
Totals	68,572	11,262	79,834	-	-	4,413

Thus, the Department approves an excess levy of \$4,413 that corresponds to the 2022 budget year. This amount does not exceed either the City's portion of errors and refunds or actual shortfall for 2022. This is a one-time, temporary increase.

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Dated this 8 day December, 2023.



Daniel Shackle, Commissioner

¹ The Department notes that the collection, errors, and refund data provided by the Library is different than what is represented here.