

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

**IN THE MATTER OF THE REQUEST )**  
**OF TOWN OF ZANESVILLE, WELLS ) A23-011**  
**COUNTY, FOR AN EXCESS LEVY DUE )**  
**TO THREE-YEAR GROWTH )**

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The Department of Local Government Finance (“Department”) has reviewed an appeal by the Town of Zanesville (“Town”) for an excess levy in the amount of \$2,907 to its civil maximum levy due to three-year growth. Indiana 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.:

*Town assessed values for 2020, 2021, 2022, and 2023, respectively<sup>1</sup>:*

<i>2020:</i>	<i>9,356,091</i>
<i>2021:</i>	<i>10,638,082</i>
<i>2022:</i>	<i>12,192,193</i>
<i>2023:</i>	<i>13,477,753</i>

*Step 2 quotients:*

<i>2021/2020:</i>	<i>1.1370</i>
<i>2022/2021:</i>	<i>1.1461</i>
<i>2023/2022:</i>	<i>1.1054</i>

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

*1.1295 ([1.1370+1.1461+1.1054]/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*

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<sup>1</sup> The Department would note that the net assessed values included in the Town’s calculation attached with its excess levy petition do not match the correct net assessed values listed above.

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:

*1.0454 (1.1295/1.0804)*

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 1.0454 is greater than 1.020, the Town is eligible for a three-year growth appeal):

*0.0895 (8.95%) (1.1295-1.0400)*

The Town’s 2023 maximum civil levy is \$33,551. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 8.95% growth factor calculated above results in a figure of \$3,003, 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 “cost increases for MVH employees and the fire contract.” No additional information was provided with the petition.

The Department made a follow-up inquiry with the Town regarding the needed staffing and costs. The Town clarified that they have budgeted for one (1) additional maintenance employee. While the Town indicates that they have not yet adopted a salary ordinance, the Town is considering an increase to the current \$17.72 hourly wage for this position. Additionally, the Town indicated that the fire contract for 2024 is estimated to increase from \$24,000 to \$26,000.

The Town stated on its Budget Form 3 that it seeks an excess levy appeal of \$3,000 for its General Fund. Finally, the Town received a permanent excess levy of \$2,080 for Pay-2023.

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 **\$2,907**. 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 17 day of November, 2023.



**Daniel Shackle, Commissioner**