

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

**IN THE MATTER OF THE REQUEST)
OF CITY OF NOBLESVILLE,)
HAMILTON COUNTY, FOR AN) **A23-082**
EXCESS LEVY DUE TO)
THREE-YEAR GROWTH)**

The Department of Local Government Finance (“Department”) has reviewed an appeal by the City of Noblesville (“City”) for an excess levy in the amount of \$2,600,000 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.:

City assessed values for 2020, 2021, 2022, and 2023, respectively:

2020:	3,375,738,635
2021:	3,672,480,074
2022:	3,922,832,145
2023:	4,631,541,109

Step 2 quotients:

2021/2020:	1.0879
2022/2021:	1.0682
2023/2022:	1.1807

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

1.1123 ([1.0879+1.0682+1.1807]/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:

1.0295 (1.1123/1.0804)

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 1.0295 is greater than 1.020, the City is eligible for a three-year growth appeal):

0.0723 (7.23%) (1.1123-1.0400)

The City’s 2023 maximum civil levy is \$34,413,409. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 7.23% growth factor calculated above results in a figure of \$2,488,089, which is the maximum for which the City could qualify under the statutory formula. Under Ind. Code § 6-1.1-18.5-12(a), the City must also show that it is unable to perform its government functions without this increase.

The City states in its appeal that the excess levy is necessary to enable its public safety officers the resources and facilities necessary to keep up with the City’s rapid growth. The City states that in order to ensure public safety needs are met, the City needs to provide public safety officers “the resources they need to do their jobs and build the infrastructure they need to continue providing those essential services.” The City referenced a strategic plan to develop a new public safety facility to accommodate the growing number staff and equipment. The need for the development of a new facility was outlined, as follows:

- In 1992, the public safety building was placed in service to accommodate 24 public safety officers.
- In 2023, the number of public safety officers has increased to 101 sworn officers and 12 civilian professionals.
- The current facility lacks sufficient room for essential tasks, such as controlled evidence storage or private consultation rooms.
- The City currently has to lease additional space at a separate location to accommodate the needs of its public safety officers.
- In 2024 and 2025, the City plans to add an additional eight (8) sworn officers and two (2) civilian staff members.

In addition to the City’s needs for public safety officers, the City also states that the there has been an increase in costs associated with the City’s fire department services, including:

- In 2022, the City’s fire department employed 159 individuals.
- In 2024, the City’s fire department plans to employ 170 sworn firefighters and six (6) civilian employees.
- The call volume for the City’s fire department has increased by 27.4% over the past four (4) years.
- Based on the increase in call volume, the City has identified the need for an eighth fire station, and the City has estimated that the new fire station will likely taken more than 450 calls per year that would otherwise been routed to “other, more distant, stations.”

In its submission, the City also references a local ordinance to restrict the maximum property tax rate to \$1.10 per \$100 assessed valuation, and direct the Mayor to manage spending within this constraint. The City stated on its Budget Form 3 that it seeks an excess levy appeal of \$2,600,000 for its General Fund. Finally, the City received a permanent excess levy of \$1,057,848 for Pay-2023, \$853,606 for Pay-2022, and \$650,982 for Pay-2021.

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 WITH MODIFICATION:

The City’s excess levy appeal is approved in the amount of **\$2,488,089**. This figure reflects the amount for which the City qualifies under the statutory three-year growth formula and does not exceed the amount for which the City advertised and petitioned the Department. This is a one-time, permanent increase.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

WITNESS MY HAND AND SEAL of this Department on this 17 day of November, 2023.



Daniel Shackle, Commissioner