

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

**IN THE MATTER OF THE REQUEST )  
OF BUCK CREEK TOWNSHIP, )  
HANCOCK COUNTY, FOR AN ) A23-071  
EXCESS LEVY DUE TO )  
THREE-YEAR GROWTH )**

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The Department of Local Government Finance (“Department”) has reviewed an appeal by Buck Creek Township (“Township”) for an excess levy in the amount of \$6,000 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.:

*Township assessed values for 2020, 2021, 2022, and 2023, respectively:*

*2020: 486,928,058  
2021: 510,884,215  
2022: 625,785,315  
2023: 746,170,660*

*Step 2 quotients:*

*2021/2020: 1.0492  
2022/2021: 1.2249  
2023/2022: 1.1924*

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

*1.1555 ([1.0492+1.2249+1.1924]/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:  
*1.0695 (1.1555/1.0804)*

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 IC 6-1.1-18.5-2 (this amount is 1.04 or 4% for 2024; since 1.0695 is greater than 1.020, the Township is eligible for a three-year growth appeal):

*0.1155 (11.55%) (1.1555-1.0400)*

The Township’s 2023 maximum civil levy is \$43,870. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the 11.55% growth factor calculated above results in a figure of \$5,067, which is the maximum for which the Township could qualify under the statutory formula. Under IC 6-1.1-18.5-12(a), the Township must also show that it is unable to perform its government functions without this increase.

The Township states in its appeal that it seeks an excess levy to hire a part-time staffperson to help with township assistance claims. The Township states that approximately 70% of the people moving into the Township are retirees between the ages of 55 and 74 and who are on fixed income, therefore are in greater need of township assistance. The Township states that between 2017 and 2022, township assistance claims have risen by 67%. The Township stated on its Budget Form 3 that it seeks an excess levy appeal of \$6,000 for its General Fund. The Township has not previously received a permanent excess levy increase for its civil funds.

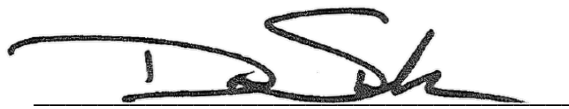
After a review of the petition, the Department, following IC 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

**APPROVED WITH MODIFICATION:**

The Township’s excess levy appeal is approved in the amount of **\$5,067**. This figure reflects the amount for which the Township qualifies under the statutory three-year growth formula and does not exceed the amount for which the Township 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   9   day of  
November \_\_\_\_\_, 2023.



**Daniel Shackle, Commissioner**