

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

IN THE MATTER OF THE REQUEST)
OF SCOTT TOWNSHIP, VANDERBURGH) **A23-095**
COUNTY, FOR AN EXCESS LEVY DUE)
TO A SHORTFALL)

The Department of Local Government Finance (“Department”) has reviewed Scott Township’s (“Township”) appeal for an excess levy in the amount of \$114,846¹ due to a shortfall for budget years 2020, 2021, and 2022. It timely filed a petition on December 27, 2023, with the Department, after the Township Board approved a resolution on December 18, 2023, to file the appeal.

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 Township represents in its appeal that it is a provider unit of a fire territory. The Township states that it received less than the certified net assessed value’s levy in 2020, 2021, and 2022 for its fire territory fund and as a result, the Township has not been able to provide cost of living raises to fire department and EMS employees since 2021. A lack of cost-of-living increases has created a situation in which hiring and retaining key public emergency employees, in fire and EMS service, has been difficult, especially since other units in the county have been able to provide higher wages. The Township stated that it currently has 32 full-time staff, as well as part-time and volunteers, to meet its needs.

The Township Fire and EMS services are certified by the National Fire Protection Association for Advance Life Support, an accreditation that requires that it maintain certain staffing levels and minimum response times, or it will be downgraded to Basic Life Support only, as described by the Township Board in its appeal petition.

¹ The petition states that the Township is requesting \$115,000, however the Township board’s resolution approving submission of the appeal states the amount to be \$114,486. The Department will not approve more than the lesser of what is stated in the petition or in the board resolution.

The Form 3 submitted by the Township indicates that it seeks an excess levy of \$200,000 for its special fire territory fund (DLGF Number 8604).

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:

The Department approves the Scott Township’s request in the amount of **\$114,846** for its Special Fire Territory Fund.

As documented below, the Township’s total certified 2020 levy for its special fire territory fund is \$2,114,880. The actual collections in 2020 totaled \$1,895,315 for this fund. The circuit breaker impact for all funds (which cannot be recovered) was \$165,820. Thus, the Township 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 Township’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 \$61,897 for 2020. Thus, the Department approves an excess levy of \$53,745 that corresponds to the 2020 budget year. This amount does not exceed either the Township’s portion of errors and refunds or actual shortfall for 2020.

Budget Year: Pay 2020

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
8604-Special Fire Territory	2,114,880	1,895,315	165,820	53,745	0.2593
Total	2,114,880	1,895,315	165,820	53,745	0.2593

District # and Name	Errors	Refunds	Total	District Rate	Unit’s Rate	Unit’s Portion
82-017 Armstrong Township	7,793	708	8,501	2.4319	0.2593	906
82-018 Darmstadt Town	0	0	0	2.5724	0.2593	0
82-021 Center-Darmstadt Town	0	0	0	2.5833	0.2593	0
82-023 German-Darmstadt	0	0	0	2.5726	0.2593	0
82-030 Scott Township	570,079	2,111	577,190	2.4745	0.2593	60,483
82-031 Scott-Darmstadt Township	4,787	285	5,072	2.5897	0.2593	508
Totals	582,659	3104	590,763	--	--	61,897

As documented below, the Township’s total certified 2021 levy for its special fire territory fund is \$2,203,318. The actual collections in 2021 totaled \$1,973,992 for this fund. The circuit breaker impact for all funds (which cannot be recovered) was \$187,927. Thus, the Township 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 Township’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 \$59,087 for 2021. Thus, the Department approves an excess levy of \$41,399 that corresponds to the 2022 budget year. This amount does not exceed either the Township's portion of errors and refunds or actual shortfall for 2021.

Budget Year: Pay 2021

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
8604-Special Fire Territory	2,203,318	1,973,992	187,927	41,399	0.2679
Total	2,203,318	1,973,992	187,927	41,399	0.2679

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	Unit's Portion
82-017 Armstrong Township	2,348	14,728	17,026	2.4588	0.2679	1,861
82-018 Darmstadt Town	1,237	0	1,237	2.8170	0.2679	118
82-021 Center-Darmstadt Town	0	0	0	2.8267	0.2679	0
82-023 German-Darmstadt	1,383	0	1,383	2.8167	0.2679	132
82-030 Scott Township	270,718	248,329	519,047	2.4962	0.2679	55,706
82-031 Scott-Darmstadt Township	10,138	3,282	13,420	2.8299	0.2679	1,270
Totals	285,824	266,339	552,163	--	--	59,087

As documented below, the Township's total certified 2022 levy for its special fire territory fund is \$2,298,377. The actual collections in 2022 totaled \$2,033,463 for all funds. The circuit breaker impact for all funds (which cannot be recovered) was \$216,222. Thus, the Township 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 Township'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 \$61,897 for 2022. Thus, the Department approves an excess levy of \$53,745 that corresponds to the 2022 budget year. This amount does not exceed either the Township's portion of errors and refunds or actual shortfall for 2022.

Budget Year: Pay 2022

Fund	Certified Levy	Actual Collections	Circuit Breaker	Shortfall	Rate
8604-Sp. Fire Territory	2,298,377	2,033,463	216,222	48,692	0.2693
Total	2,298,377	2,033,463	216,222	48,692	0.2693

District # and Name	Errors	Refunds	Total	District Rate	Unit's Rate	Unit's Portion
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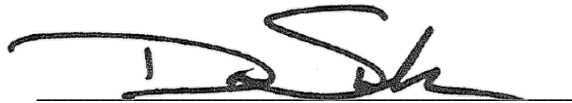
82-017 Armstrong Township	90	0	90	2.5380	0.2693	10
82-018 Darmstadt Town	0	0	0	2.8429	0.2693	0
82-021 Center-Darmstadt Town	0	0	0	2.8533	0.2693	0
82-023 German-Darmstadt	0	0	0	2.8436	0.2693	0
82-030 Scott Township	89,388	98,724	188,112	2.5758	0.2693	19,667
82-031 Scott-Darmstadt Township	9	273	282	2.8566	0.2693	27
Totals	89,487	98,997	188,484	--	--	19,703

Thus, the Department approves an excess levy in the amount of **\$114,846**. This amount is derived from the sum of the qualifying shortfalls the Township experienced in its special fire territory fund in 2020 (\$53,745), 2021 (\$41,399), and 2022 (\$19,703) ($\$53,745 + \$41,399 + \$19,703 = \$114,847$), and does not exceed the amount advertised or requested by the Township.

This is a one-time temporary increase.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Dated this 2 day January, 2024.



Daniel Shackle, Commissioner