

Department of Local Government Finance
Report of Appealing Taxing Unit

The Department of Local Government Finance (“Department”) has prescribed this template through which a petitioner supplies the information the Department requires pursuant to IC 6-1.1-18.5-12(c). The required information must be filed with the Department on or before OCTOBER 19. Only email submissions bearing a timestamp of **OCTOBER 19** or earlier will be considered. Completed submissions and additional questions about excess levy appeals should be sent by email to your [Budget Field Representative](#).

Note that IC 6-1.1-17-3(a)(6) requires that any request for an excess levy appeal be advertised as part of the notice to taxpayers of the estimated budget. Failure to comply with IC 6-1.1-17-3(a)(6) will be cause for denial.

All requests for consideration of an appeal must be specific. Please note that the Department will utilize reports from the budget certification process (Form 3, Fund Report, and Estimate of Miscellaneous Revenues) and the unit’s submitted Annual Financial Report on Gateway during its review of an appeal application. If this information is not representative of your unit’s current financial situation, please provide updated financial information and explanations as to the differences.

To submit a petition to the Department units will complete the following page, the individual page(s) applicable to the appeal(s), and the certification page. Petitions must also include any additional supporting documentation that contains an explanation or justification of the appeal and the appeal amount. Pursuant to IC 6-1.1-18.5-12(a), the Department may deny an excess levy appeal on the basis that the unit has not provided an explanation that the unit will not be able to perform its government functions without an excess levy. The Department may also deny or modify an excess levy appeal on the basis that the unit has sufficient fund balances to allow it to carry out its governmental functions. Additionally, the Department will take circuit breaker credits into consideration when estimating fund balance amounts.

Pursuant to IC 6-1.1-18.5-12(c), the Department reserves the right to require the appropriate unit official to produce relevant records or books in consideration of the appeal.

THREE-YEAR GROWTH FACTOR
(IC 6-1.1-18.5-13(a)(2))

A unit qualifies to seek a three-year growth appeal if its average assessed value growth over the last three years exceeds the statewide average max levy growth quotient (“MLGQ”) for the same time period by at least 2%.

The following is a description of the steps the Department takes in accordance with IC 6-1.1-18.5-13(a)(3) to determine a unit’s eligibility and maximum appeal amount.

Step 1: Determine the three (3) calendar years that most immediately precede the ensuing calendar year and in which a statewide general reassessment of real property under IC 6-1.1-4-4 does not first become effective (2023, 2022, and 2021).

Step 2: Calculate the assessed value of all taxable property for the unit and divide that amount by the amount calculated for the previous year.

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

Step 4: For each year, divide that amount by the amount calculated for the previous year. The calculations for Steps 4 and 5 are performed below:

| | |
|------|--------|
| 2021 | 1.0392 |
| 2022 | 1.0541 |
| 2023 | 1.1481 |

Step 5: Add the Step 4 results and divide by three (3): $(1.0392 + 1.0541 + 1.1481) / 3 = 1.0804$

Step 6: Divide the Step 3 results by the Step 5 results.

If Step 6 is equal to or greater than 1.02, then the unit is eligible for the appeal. The maximum amount that the Department may award in this appeal is the amount by which Step 3 exceeds the MLGQ as calculated according to IC 6-1.1-18.5-2.

GREENFIELD FIRE TERRITORY, HANCOCK COUNTY

THREE-YEAR GROWTH APPEAL

Steps 1 and 2:

| Year | City Assessed Value | Annexation Adjustment | Adjusted City Assessed Value | Increase |
|------|---------------------|-----------------------|------------------------------|----------|
| 2023 | \$ 1,722,573,320 | | \$ 1,722,573,320 | 1.1849 |
| 2022 | 1,453,830,798 | - | 1,453,830,798 | 1.0602 |
| 2021 | 1,371,232,185 | - | 1,371,232,185 | 1.0720 |
| 2020 | 1,279,134,212 | - | 1,279,134,212 | |

Step 3:

Three-year avg growth 1.1057

Step 4 and 5:

States three-year avg growth 1.0804

Step 6:

Divide amount calculated in Step 3 by amount calculated in Step 4 and 5 1.0234

Qualification:

Is Step 6 greater than 1.02? YES

EXCESS LEVY APPEAL PETITION - COVER PAGE

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

| | |
|---|---|
| Taxing Unit Name: | City of Greenfield Fire Territory |
| County: | Hancock County |
| Fiscal Officer Name: | Lori Elmore |
| Office Address: | 10 South State Street, Greenfield, IN 46140 |
| Telephone Number: | 317-477-4310 |
| Email Address: | lmore@greenfieldin.org |
| Financial Advisor Contact Information: | O.W. Krohn & Associates Michelle Davis - mdavis@owkcpa.com – 765.508.1764 |
| Appeal Amount: | \$315,000 |

For consideration, the submission must include the following documentation. Confirm that the following documents have been prepared and are included with your submission.

| | Required Documentation | Included? |
|----|--|---------------------------------|
| 1. | Cover page. | <input type="checkbox"/> Y or N |
| 2. | Excess Levy Appeal Petition Page 1, Page 2, and Page 3. | <input type="checkbox"/> Y or N |
| 3. | Petition to appeal for an increase above the maximum levy. | <input type="checkbox"/> Y or N |
| 4. | Signed Certification of Appeal Information. | <input type="checkbox"/> Y or N |

The required information must be filed with the Department on or before OCTOBER 19. Only email submissions bearing a timestamp of OCTOBER 19 or earlier will be considered. Completed submissions should be sent by email to your [Budget Field Representative](#).

EXCESS LEVY APPEAL PETITION – PAGE 1

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

| | | |
|-----|--|---|
| 1) | Based on the three-year growth calculation, what is the maximum appeal that the Department can consider for the unit? | \$315,000 |
| 2) | Did the fiscal body approve this excess levy appeal? | <input type="checkbox"/> Yes or <input type="checkbox"/> No |
| 3) | Was there any opposition or objection to the excess levy appeal? If yes, please provide additional information about the opposition or objection on a separate document. | Yes or <input type="checkbox"/> No |
| 4) | Was an excess levy appeal included on the ensuing year's budget notice to taxpayers (Budget Form 3 – Column 4)? | <input type="checkbox"/> Yes or <input type="checkbox"/> No |
| 5) | What was the balance of the rainy day fund on December 31, 2022? | \$0 |
| 6) | What is the current balance of the rainy day fund? | \$0 |
| 7) | Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? | Yes or <input type="checkbox"/> No |
| 8) | Has this unit transferred funds to its rainy day fund in the year in which the annexation, consolidation/reorganization, extension of services, error, shortfall, or emergency occurred? | Yes or <input type="checkbox"/> No |
| 9) | Does the unit plan to make a transfer to its rainy day fund before the end of the calendar year? | Yes or <input type="checkbox"/> No |
| 10) | Will an approved appeal increase the operating balance of any funds in the ensuing budget year? | Yes or <input type="checkbox"/> No |

EXCESS LEVY APPEAL PETITION – PAGE 2

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

Section 1 – Non-Property Tax Revenue Available to Unit

| Revenue Type | 2021 | 2022 | 2023 | 2024 (Estimated) |
|---|-------------|-------------|-------------|-----------------------------|
| LIT – Certified Shares | \$1,200,000 | 900,000 | | |
| CVET | 543 | 537 | 566 | 575 |
| Excise | 316,724 | 314,744 | 360,395 | 348,960 |
| FIT | 1,395 | 6,373 | 7,100 | 7,925 |
| Other Revenue Source 1 Ambulance Collections | 1,143,973 | 1,270,464 | 1,262,865 | 1,200,000 |
| Contribution from General Fund | | | \$400,000 | 1,000,000 |
| Township Agreements | 90,000 | 90,000 | 90,000 | 90,000 |
| Medicaid Reimbursement | 187,630 | 0 | 95,625 | 75,000 |
| Miscellaneous | 43,207 | 13,600 | 5,580 | 5,000 |
| Surplus Sale | | 1,500 | 75,000 | |

Section 2 – Percentage Increase to the Levy

| Requested Appeal | 2024 Max Levy | Percentage Increase (Requested Appeal / 2024 Max Levy) |
|-------------------------|----------------------|---|
| \$315,000 | 4,928,890 | 6.39% |

Section 3 – Estimated Impact to Tax Rate

| Requested Appeal | 2024 Certified Net Assessed Value General Fund¹ | Percentage Increase (Requested Appeal / 2024 CNAV) |
|-------------------------|---|---|
| \$315,000 | 1,722,573,320 | .0183% |

Note 1: The 2024 NAV must be certified by the county auditor by August 1. If the NAV has not been certified, contact the county auditor for an estimated value.

EXCESS LEVY APPEAL PETITION – PAGE 3

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

1. In addition to the meeting the mathematical qualifications for the appeal, the civil taxing unit must state that it will be unable to carry out the governmental functions committed to it by law unless it is given the authority that it is petitioning for. The civil taxing unit must support these allegations by reasonably detailed statements of fact. Please use the box below to provide the requested detailed statements. Provide additional pages, as needed.

The Fire Territory has seen significant growth in the past several years in Assessed Value and Population. Their revenues are not covering their basic fire operation costs and it would likely be a few years before they catch up. The Territory relies heavily on the City of Greenfield's contribution which takes away from other needs the city has. Their Assessed Value has outpaced the state's three-year average growth for three years in a row, which included a large influx of residential housing.

2. Of the governmental functions that the civil taxing unit is unable to carry, which specific expenses are the highest priority to fund, and why? Provide additional pages, as needed.

The highest priority of the Territory is safety. For the staff to remain safe and to provide their best service to the public, Management needs to give them the resources to do so. The biggest struggle with the Territory's operating budget is the number of staff. From the last few years of increased development, the department has seen an increase in run volume. In 2022, they had to have outside agencies transport 291 patients because their department did not have the staff. The department needs additional staff such as firefighters and EMT's that estimate \$120,000 per year. New residential developments are continuing to go up. Without the Excess Levy, the miscellaneous revenues from these developments will likely lag behind their needs of services and constrain the resources of the department.

3. Are there any facts, specific to this appeal, that the Department should consider in our review of the submission? Provide additional pages, as needed.

Resolution No. 2023/20

Authorizing the Filing of an Appeal for Excessive Levy

WHEREAS, the Indiana Statute statutes allow municipalities to file an appeal for excessive levy to help fund necessary municipal expenses; and

WHEREAS, criteria that allows for appeals to be filed with the Indiana Department of Local Government Finance can include the increase costs for the municipality resulting from growth; and

WHEREAS, a growth in Greenfield has resulted in increased costs of insurance the City offers it employees; and

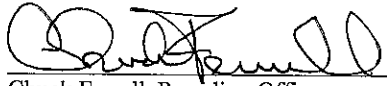
WHEREAS, criteria that allows for appeals to be filed with the Indiana Department of Local Government Finance is that a municipality's three-year average growth in assessed value exceeds 2%; and

WHEREAS, the City of Greenfield's certified average growth in assessed value over the last three years is 10.57%; and

WHEREAS, a successful appeal will allow the **City of Greenfield Fire Territory** to utilize approximately **\$315,000** in additional revenue to fund the general expenditures of the Greenfield Fire Territory.

NOW THEREFORE BE IT RESOLVED that the Common Council of Greenfield, Indiana does hereby authorize City staff to file an appeal for excessive levy with the State of Indiana.

Respectfully Submitted and Approved on this 27th day of September, 2023.




Chuck Fewell, Presiding Officer


GREENFIELD COMMON COUNCIL
Hancock County, Indiana

Voting For

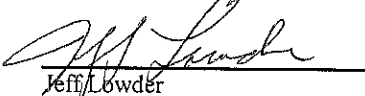
Voting Against


Kerry Grass

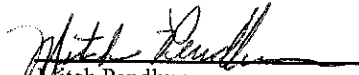
Kerry Grass


John Jester

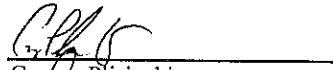
Jeff Lowder


Jeff Lowder


Jeff Lowder


Mitch Pendlum

Mitch Pendlum


George Plisinski

George Plisinski

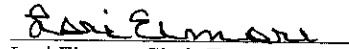

Anthony Scott

Anthony Scott


Dan Riley

Dan Riley

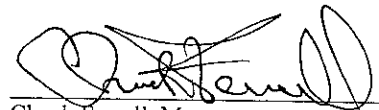
ATTEST:


Lori Elmore, Clerk-Treasurer

Presented to me to the Mayor this 27th day of September, 2023.


Lori Elmore, Clerk-Treasurer

Approved by me this 27th day of September, 2023.


Chuck Fewell, Mayor
City of Greenfield

CERTIFICATION

I, the undersigned, hereby certify that the attached appeal information and supporting documentation is correct to the best of my knowledge and belief.

Signed this 12 day of October, 2023

LORI ELMORE

(Printed Name of Fiscal Officer)

Lori Elmore

(Signature)

CLERK-TREASURER

(Title)

l.elmore@greenfieldin.org

(Email)

Michelle Davis - Kronn and Associates

(Printed Name of Financial Advisor/Consultant)

Michelle Davis

(Signature)

mdavis@owkcpa.com

(Email)