

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

IN THE MATTER OF AN ADJUSTMENT)
TO THE MAXIMUM LEVY OF PATOKA)
TOWNSHIP, GIBSON COUNTY,) **IML23-002**
PURSUANT TO IC 36-8-19-13(b))

On August 25, 2023, the Department of Local Government Finance (“Department”) issued an order to set the fire maximum levy of Patoka Township (“Township”) pursuant to Ind. Code § 36-8-19-13(b) due to the dissolution of a fire protection territory. Subsequently, on November 29, 2023, the financial advisor for the Township informed the Department that there was an error in the order. Specifically, the calculation the Department used was based on the pay-2023 maximum levy for the former fire protection territory instead of what would have been the pay-2024 maximum levy. Therefore, the Department revises the August 25, 2023, order as follows:

The Department estimated the maximum levy of the Territory for taxes payable in 2024 (including application of the maximum levy growth quotient) to be \$3,818,507. Likewise, the 2024 CNAV of the Territory, combining the CNAVs contributed by the participating units of the Territory, is \$904,969,971. Patoka Township contributed \$606,400,143, or approximately 67.01%, to the territory’s CNAV. Multiplying the maximum levy for the Territory (\$3,818,507) by the percentage contribution from Patoka Township (67.01% or 0.6701) yields a result of \$2,558,696 ($\$3,818,507 * 0.6701 = \$2,558,696$).

Therefore, pursuant to Ind. Code § 36-8-19-13 and in consideration of the foregoing, the Department approves an increase to Patoka Township’s 2024 maximum levy for its fire & EMS fund (DLGF Fund Number 1111) in the amount of **\$2,558,696**. This includes an adjustment by the maximum levy growth quotient.

Dated this 29 day of November, 2023.

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Daniel Shackle, Commissioner