

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))

Indiana Code § 36-8-19-13(b) provides that if an ordinance or a resolution to withdraw a participating unit from a fire protection territory is adopted, the Department shall adjust the territory’s maximum levy to account for the withdrawal. The maximum levy shall equal the percentage of the assessed valuation that the participating unit contributed to the territory in the year in which the ordinance or resolution is adopted. Indiana Code § 36-8-19-13(c) provides that if a participating unit’s withdrawal results in the dissolution of the territory, this adjustment of the maximum levy shall be made to each unit that formerly participated in the territory.

On March 31, 2023, Patoka Township, Gibson County, adopted a resolution to withdraw as a participating unit from a fire protection territory. The territory consisted of Patoka Township, as well as the City of Princeton, also in Gibson County.

For purposes of restoring the fire & EMS fund maximum levy for the Patoka Township, the Department determines the following:

The Department estimated the maximum levy of the Territory for taxes payable in 2024 (including application of the maximum levy growth quotient) to be \$3,671,641. 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 (\$3,671,641) by the percentage contribution from Patoka Township (67.01% or 0.6701) yields a result of \$2,460,367 ($\$3,671,641 * 0.6701 = \$2,460,367$).

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 \$2,460,367. This includes an adjustment by the maximum levy growth quotient.

Dated this 25 day of August, 2023.

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Daniel Shackle, Commissioner