
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Township Officials

FROM: Wesley R. Bennett, DLGF Commissioner

DATE: March 2, 2023

RE: Legislation Affecting Township Fire Funding Matters

The Department of Local Government Finance (“Department”) issues this memorandum to provide guidance to townships that anticipate making a request to increase their property tax rates under Ind. Code § 6-1.1-18-28, enacted by House Enrolled Act 1065-2020 (“HEA 1065”). **This memorandum supersedes all previous memoranda released by the Department on the same subject matter.**

Ind. Code § 6-1.1-18-28 states that a township may petition the Department to increase the maximum property tax levy for the township firefighting fund under Ind. Code § 36-8-13-4 based on a corresponding property tax rate increase. In order to perform the necessary calculations to find the rate increase, the Department provides the attached worksheet which will function also as a request form. The pages that follow contain detailed instructions for completing the worksheet. For repeat filers, please take note of the calculation in Step 4 which will adjust the Eligible Rate Increase for the unit.

A township must include with the request form a written statement or resolution from the township board authorizing permission to submit this request.

Please send the request form to the [Budget Division Field Representative](#) for the county in which the township resides. Note that the due date for submissions has changed. HEA 1065 requires submission of the request no later than **March 31, 2023**.

Instructions for Completing Township Firefighting Levy Increase Request (Ind. Code § 6-1.1-18-28)

Section I. Description of Service Area

This section will outline the parameters used to identify the service area for purposes of determining the population of the township's fire protection and emergency service area.

- A. Are there municipalities wholly contained within the boundaries of the service area? If the answer to this question is 'Yes,' please list the municipalities.
- B. Are there municipalities only partially contained within the boundaries of the service area? If the answer to this question is 'Yes,' please list the municipalities.

Section II. Determining Rate Increase

Proceed with each STEP as follows:

STEP ONE: Determine the percentage increase in population within the fire protection and emergency services area during the ten (10) year period immediately preceding the year in which the petition is submitted. Per Ind. Code § 6-1.1-18-28(b), the most recently available population data issued by the Census Bureau during the ten (10) year period may be used.

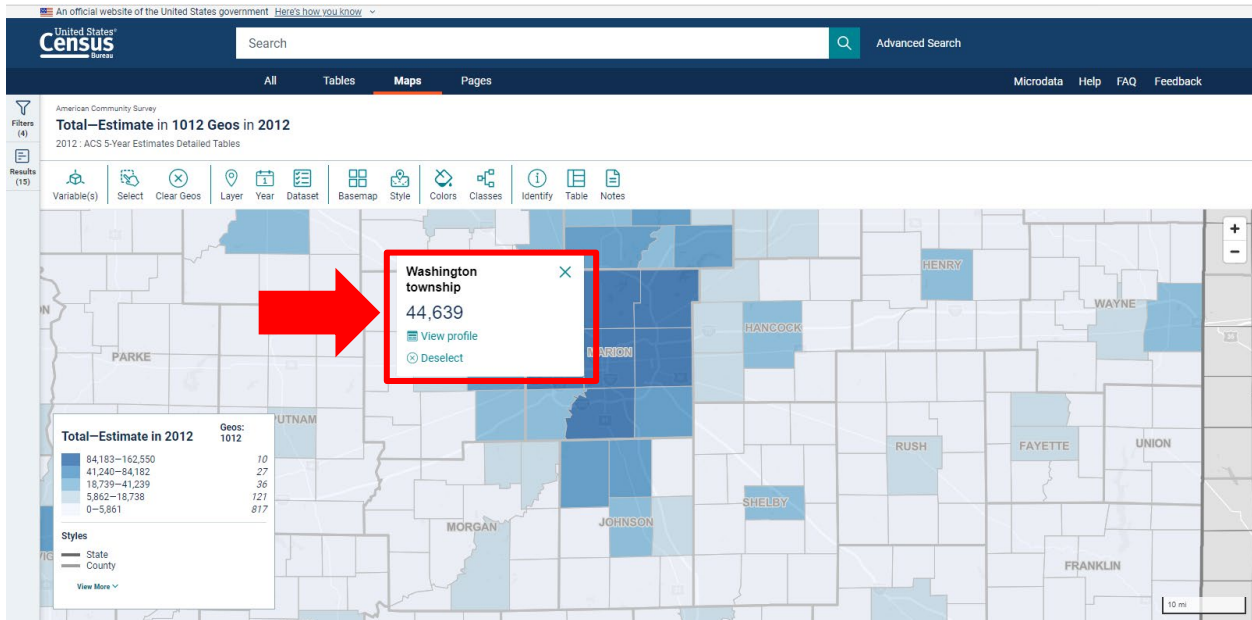
- A. Determine the 2012 American Community Survey ("ACS") Population estimate, adjusted to exclude political subdivisions in the unit and that are not in the unit's service area.

A.1 The Census Bureau provides population estimates for 2012 on its website based on the ACS 5-Year Estimates ("ACS 2012 Population Estimate"). The best method the Department can identify to find population estimates broken down by township are as follows:

Click on this link: [County Subdivision Selection Map](#)

This will open a searchable map of the United States broken down by county subdivision (i.e., townships) for each state.

- Click on the appropriate township in Indiana. After clicking on the township, a pop-up window will appear. The population estimate for 2012 will appear in the pop-up window. It is not necessary to click on "View profile", and clicking on it in this window will show the 2020 Census count.



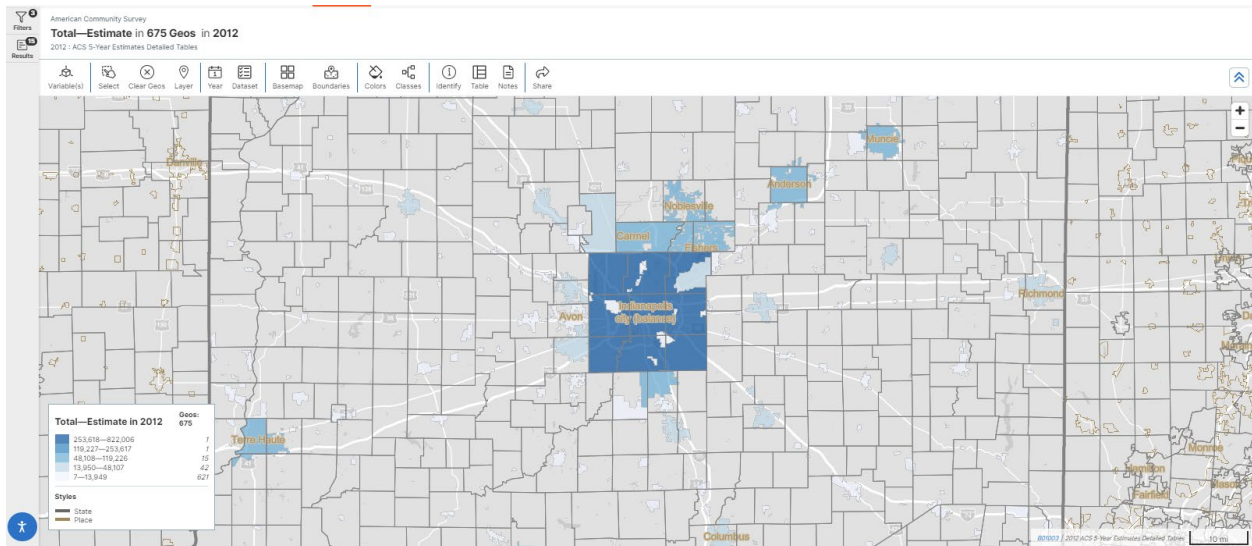
(Image for illustration purposes, only.)

A.2. Provide population counts for all political subdivisions NOT in the service area. The population count should not include the population numbers for any municipality listed under the applicable township, if the township does not provide fire and emergency services in that municipality.

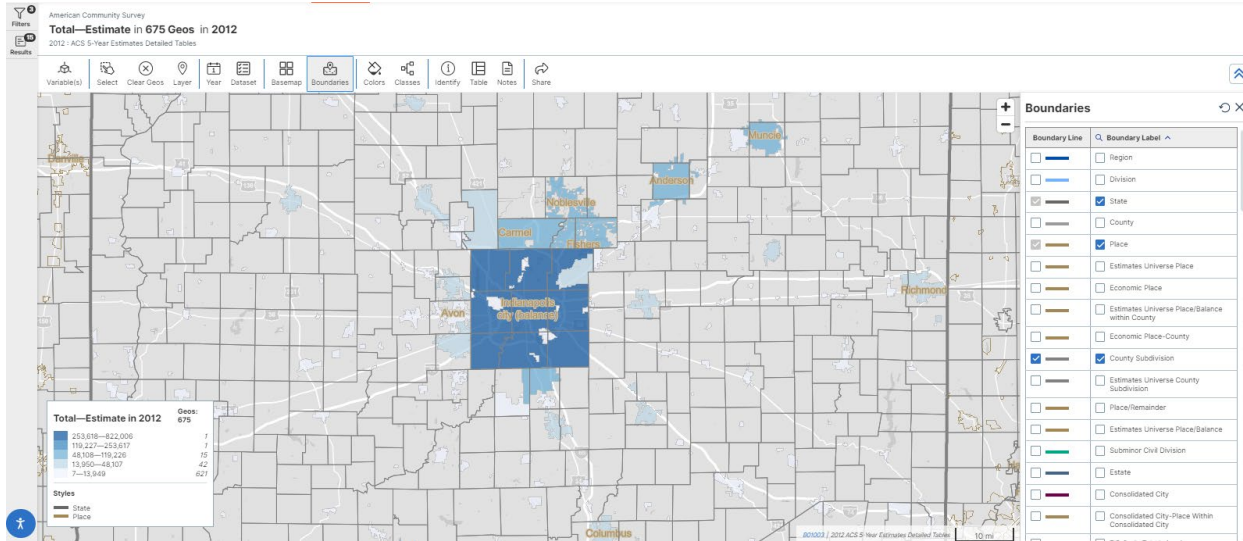
When the entirety of a municipality is located in a township, use the “Place” geography filter.

To find the municipal population counts, click on this link: [Place Map](#).

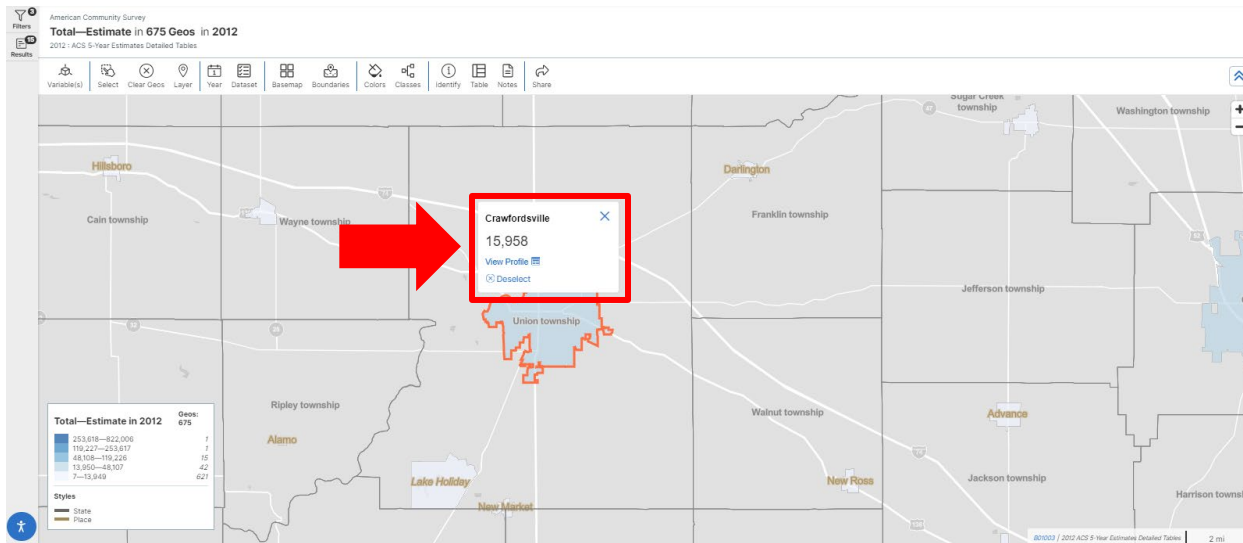
This will open a searchable map of the United States broken down by place (i.e., municipalities) for each state.



It is helpful to open the “Boundaries” submenu and click “County Subdivision.” This will show the township boundaries to better discern whether a municipality resides entirely within the township or not.



- Click on the appropriate municipality in Indiana. After clicking on the township, a pop-up window will appear. The population estimate for 2012 will appear in the pop-up window. It is not necessary to click on “View profile”, and clicking on it in this window will show the 2020 Census count.



(For illustrative purposes, only.)

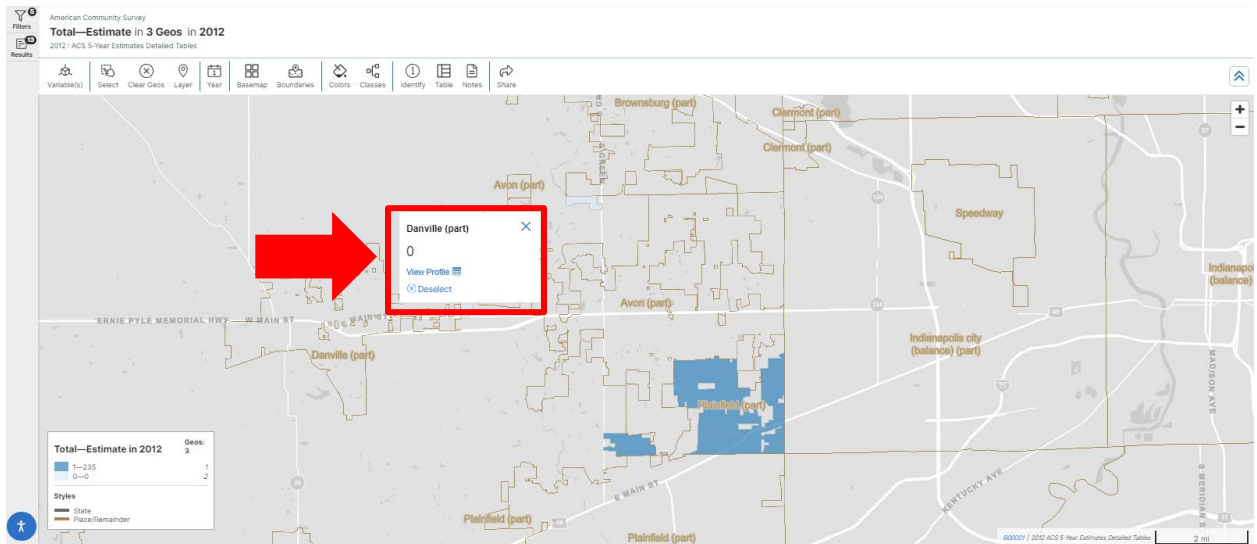
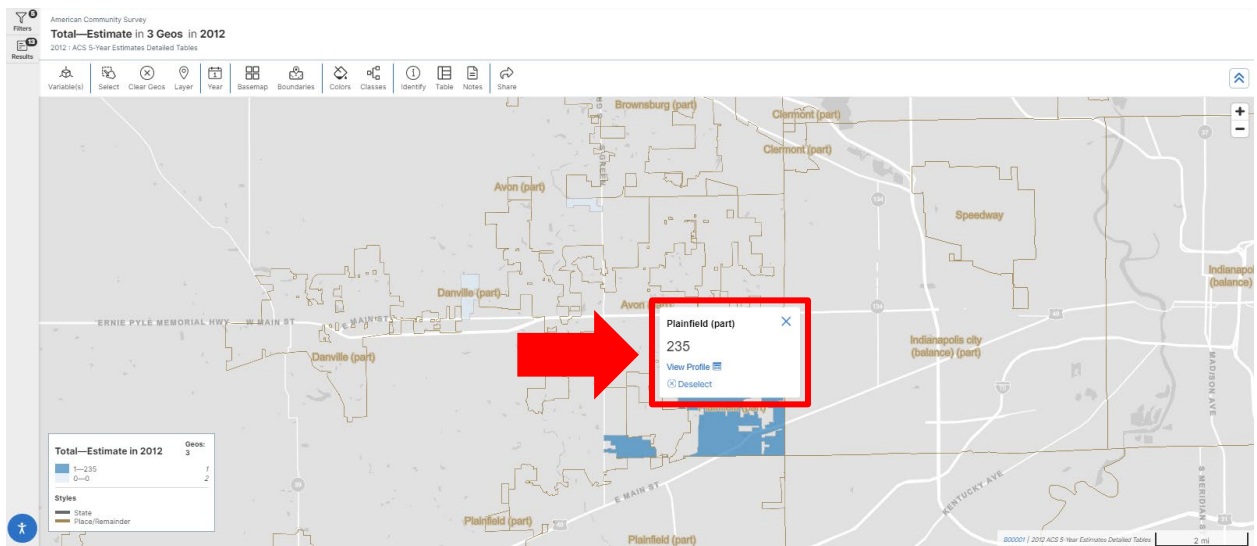
When a municipality is located in multiple townships, use the “Place/Remainder” geography filter.

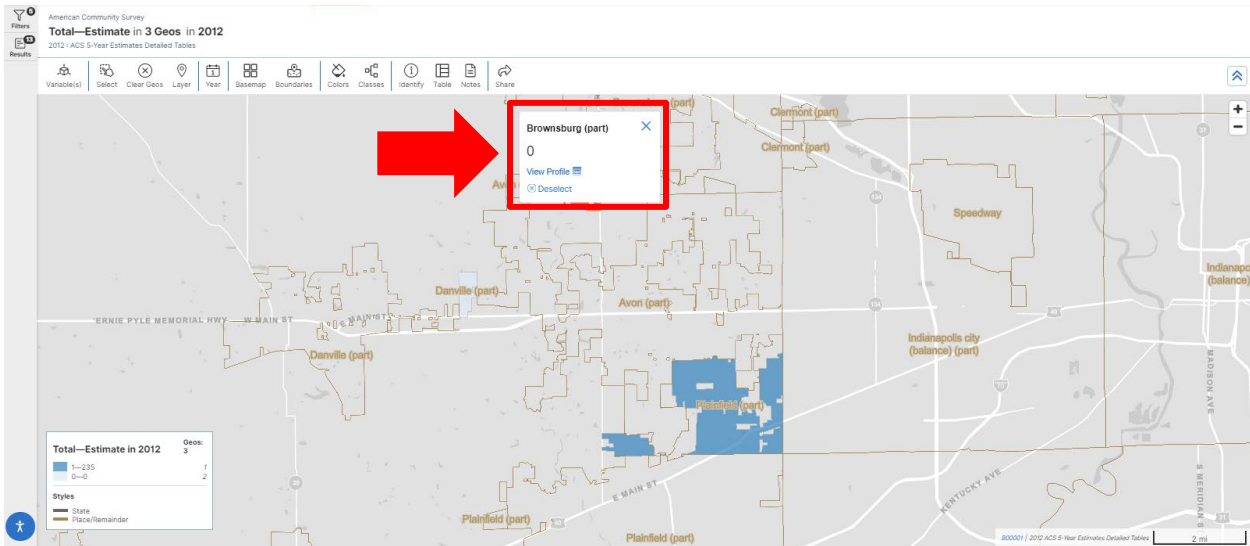
To find the partial population counts for municipalities, follow this process:

- Open this link: [2012 ACS Map](#).

- Click “Filters” on left hand side.
- Click “Geography”.
- Scroll down and click “Place/Remainder”.
- Click “Indiana”.
- Click on the appropriate county.
- Click on the appropriate township.
- Click on each municipality (part) that should be excluded. If necessary, select multiple municipalities.

Return to the searchable map. Municipal boundaries will be outlined. The parts of municipalities selected above will appear shaded. Click on the appropriate municipal part to find the 2012 ACS estimate count for that part.





(For illustrative purposes, only.)

A.3. Subtract A.1. by A.2. This will yield an **Adjusted 2012 ACS Estimate**.

B. Determine 2021 ACS Estimate, adjusted to exclude political subdivisions in the unit, not in the unit's service area.

Ind. Code § 1-1-3.5-3(d) states that the population for a political subdivision is determined by the most recent federal decennial census unless the statute specifically provides otherwise. For purposes of STEP ONE, the procedure should be followed for submissions that are due by March 31, 2022.

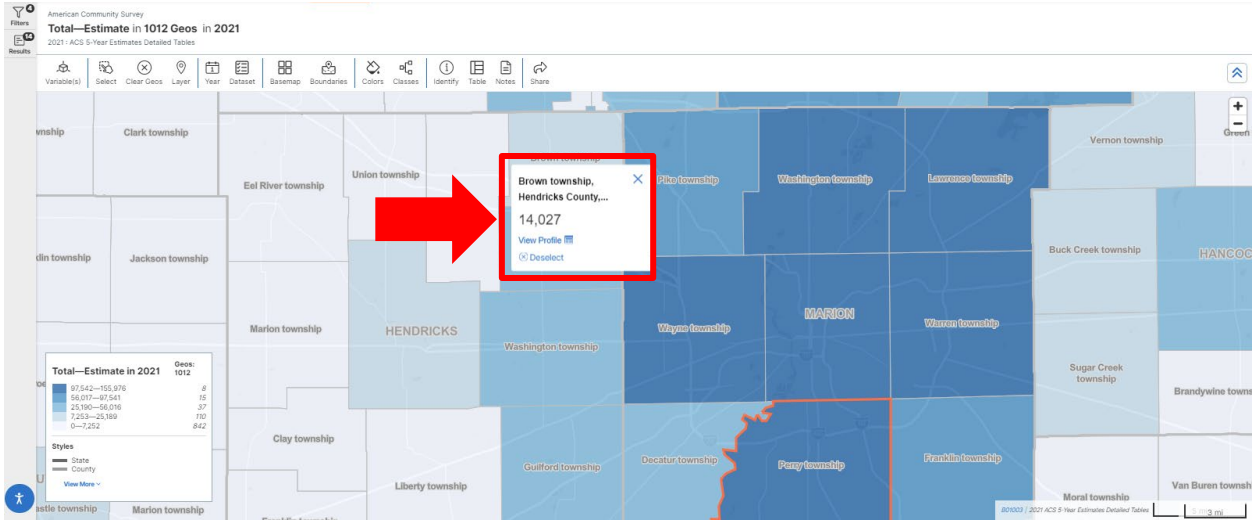
Part B will generally mirror the steps taken in Part A, except for the following:

B.1. The Census Bureau released in September 2022 the 2021 American Community Survey population estimates for the State of Indiana.

Click on this link: [County Subdivision Selection Map](#)

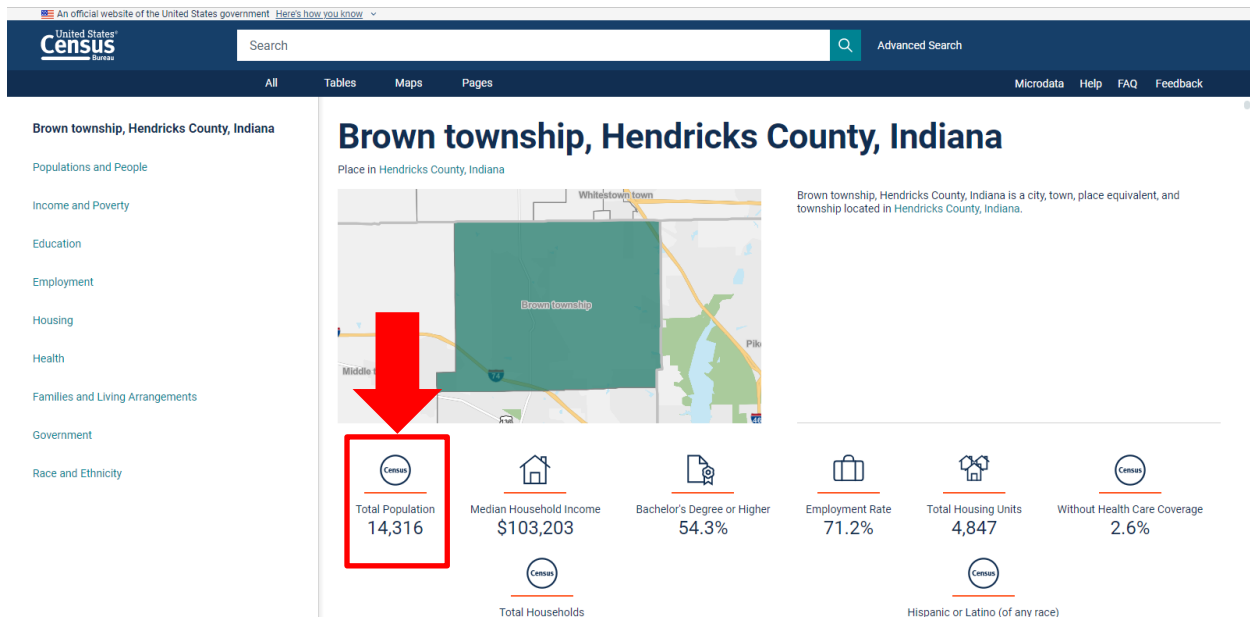
This will open a searchable map of the United States broken down by county subdivision (i.e., townships).

- Click on the appropriate township in Indiana. After clicking on the township, a pop-up window will appear. The population estimate for 2021 will appear in the pop-up window.



(Image for illustration purposes, only.)

- It is not necessary to click on “View profile”. However, clicking on it will make a new screen appear. The population figure under the map will be the 2020 Census Count. Note that because of how the ACS estimate is calculated, the ACS estimate may be lower than the 2020 Census Count.



(Image for illustration purposes, only.)

B.2. Provide population counts for all political subdivisions NOT in the service area. As with part A.2., the population count used for 2021 should not include the population numbers for any municipality listed under the applicable township, if the township does not provide fire and emergency services in that municipality.

- To find the municipal population counts, follow the same process as in A.2, but use the estimates for 2021: [2021 ACS Map](#).

