

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

IN THE MATTER OF THE REQUEST)
OF THE TOWN OF LOWELL, IN)
LAKE COUNTY, FOR AN) A23-080
EXCESS LEVY DUE TO)
THREE-YEAR GROWTH)

The Department of Local Government Finance (“Department”) has reviewed an appeal timely filed by October 19, 2023, pursuant to Indiana Code § 6-1.1-18.5-12 (c), by the Town of Lowell (“Town”) for an excess levy in the amount of \$382,081 to its civil maximum levy due to three-year growth. Ind. Code § 6-1.1-18.5-13 allows the Department to grant permission to a civil taxing unit to increase its maximum levy if the Department finds that the quotient determined under Step Six of the following formula is equal to or greater than one and two-hundredths (1.02):

Step 1: Determine the three calendar years that most immediately precede the ensuing calendar year:

2023, 2022, and 2021

Step 2: Compute separately, for each of the calendar years determined in Step 1, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the civil taxing unit’s total assessed value of all taxable property divided by the sum determined under this Step for the calendar year immediately preceding the particular calendar year.

Lowell’s assessed values for 2020, 2021, 2022, and 2023, respectively:

<i>2020:</i>	<i>445,866,404</i>
<i>2021:</i>	<i>484,131,503</i>
<i>2022:</i>	<i>515,329,344</i>
<i>2023:</i>	<i>659,294,404</i>

Step 2 quotients:

<i>2021/2020:</i>	<i>1.0858</i>
<i>2022/2021:</i>	<i>1.0644</i>
<i>2023/2022:</i>	<i>1.2794</i>

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

1.1432 (1.0858+1.0644+1.2794/3)

Step 4: Compute separately, for each of the calendar years determined in Step 1, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the total assessed value of all taxable property in all

counties divided by the sum determined under this Step for the calendar year immediately preceding the particular calendar year.

*Statewide average quotients for 2021, 2022, and 2023, respectively:
1.0392; 1.0541; 1.1481*

Step 5: Add the Step 4 results and divide by three:
1.0804 ([1.0392; 1.0541; 1.1481]/3)

Step 6: Divide the Step 3 results by the Step 5 results:
1.0581 (1.1432/1.0804)

Since 1.1432 is greater than 1.020, the Town is eligible for a three-year growth appeal.

The maximum amount that the Department may award is the amount by which Step 3 exceeds the maximum levy growth quotient (“MLGQ”) which for 2024 is 104% as calculated according to Ind. Code § 6-1.1-18.5-2.

1.032 (10.32%) (1.1432 - 1.04)

The Town’s 2023 maximum civil levy is \$3,676,850. This is the most recent civil maximum levy that the Department can use as the basis for an adjustment. Multiplying this figure by the growth factor of 10.32% calculated above results in a figure of \$379,485, which is the maximum for which the Town could qualify under the statutory formula. Under Ind. Code § 6-1.1-18.5-12(a), the Town must also show that it is unable to perform its government functions without this increase.

The Town states in its appeal the excess levy is needed to fund the hiring of additional public safety staff, citing increased calls for police officers. Additionally, with the growth of the Town, the excess levy monies will be used to hire more staff to maintain the parks. The Town seeks the excess levy to pay wages and benefits for a police clerk (\$90,000), a public works crew member (\$90,000), a public works administrator (\$90,000) and a full-time and part-time park crew member (combined \$112,081).

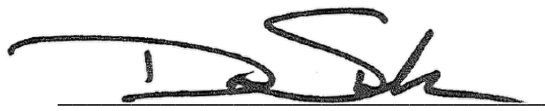
After a review of the petition, the Department, following Ind. Code §§ 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

APPROVED WITH MODIFICATION:

The Town’s excess levy appeal is approved in the amount of **\$379,485**. This figure reflects the amount for which the Town qualifies under the statutory three-year growth formula and does not exceed the amount for which the Town advertised and petitioned the Department. This is a one-time, permanent increase.

STATE OF INDIANA
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WITNESS MY HAND AND SEAL of this Department on this 21 day of
November, 2023.



Daniel Shackle, Commissioner