

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

IN THE MATTER OF THE)
ESTABLISHMENT OF AN INITIAL)
MAXIMUM LEVY FOR SHEFFIELD) **IML21-007**
TOWNSHIP, TIPPECANOE COUNTY)

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 29, 2021, the townships of Perry, Tippecanoe, and Washington, and the Town of Battle Ground, all in Tippecanoe County, adopted respective resolutions and ordinances to withdraw as participating units of the North East Fire Protection Territory ("Territory"). As a result, Sheffield Township is the only remaining participating unit of the Territory, and the Territory is effectively dissolved.

For purposes of restoring the fire maximum levy for Sheffield Township, the Department determines the following:

The Department estimated the maximum levy of the Territory for taxes payable in 2022 to be \$295,444. Likewise, the 2022 CNAV of the Territory, combining the CNAVs contributed by the participating units of the Territory, is \$1,165,839,260. Sheffield Township contributed \$163,211,430, or approximately 14.00%, to the Territory's CNAV. Multiplying the maximum levy for the Territory (\$295,444) by the percentage contribution from Sheffield Township (14.00% or 0.1400) yields a result of \$41,361 ($\$295,444 * 0.1400 = \$41,361$).

Therefore, pursuant to IC 36-8-19-13 and in consideration of the foregoing, the Department approves a 2022 maximum levy for Sheffield Township's fire operating fund in the amount of \$41,361.

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Dated this 17th day August, 2021.

Wesley R. Bennett

Wesley R. Bennett, Commissioner