

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

**IN THE MATTER OF THE REQUEST                    )**  
**OF CITY OF GREENWOOD,                         )**  
**JOHNSON COUNTY, FOR AN                        )**           **A23-053-A**  
**EXCESS LEVY DUE TO                             )**  
**THREE-YEAR GROWTH                             )**

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On December 20, 2023, the Department of Local Government Finance (“Department”) issued an order denying a three-year growth excess levy appeal by the City of Greenwood (“City”). Subsequently, on January 2, 2024, the City submitted a request for reconsideration on the basis of the additional information. This order amends and revises the December 20, 2023, order as follows.

The Department’s December 20 order stated that the City’s need under Ind. Code § 6-1.1-18.5-12 for an excess levy was premature because the City would not bring its new fire station into operation until 2026. The City provides a clarification that while the new fire station would not be in operation until 2026, the City “intends to hire and train 12 new firefighters in 2024.” The City represents that the cost associated with each firefighter will be about \$130,000, including salary, benefits, gear, and training. The City also states that these costs are expected to increase “at a rate greater than the increase in the City’s levy after 2024” even after taking into account the excess levy and local income tax dedicated to operating the new station. The City adds that in 2023 its fire department responded to over 9,000 calls and has 68 firefighters on staff. The City then states that as a comparison, “the fire department adjacent to the City’s fire district has over 100 firefighters and responds to about half as many calls.”

Finally, the City states that pursuing an excess levy in 2025 is not an option for two reasons: First, the City believes it would not qualify for a three-year growth appeal because assessed value growth is not expected to be at the level to qualify. Second, the City believes “it would not be prudent to spend \$7 million to build and equip a facility without knowing the source of the money to operate it.”

The Department reiterates that, as stated in the December 20 order, the City is eligible for \$1,431,406 based on the statutory formula in Ind. Code § 6-1.1-18.5-13(a)(2). However, the City Council resolution, included in the City’s petition, stated that the Council approved submitting an excess levy appeal of \$1,405,000. The Department finds that the costs purported by the City to hire, train, and equip each firefighter will exceed this amount ( $\$130,000 * 12 = \$1,560,000$ ).

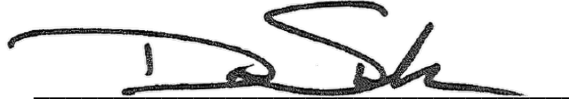
After a review of the petition, the Department, following Ind. Code §§ 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

**APPROVED WITH MODIFICATION:**

The City's excess levy appeal is approved in the amount of **\$1,405,000**. This figure reflects the amount for which the City qualifies under the statutory three-year growth formula and does not exceed the amount which the City advertised and petitioned the Department. This is a one-time, permanent increase.

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**WITNESS MY HAND AND SEAL** of this Department on this 4 day of January, 2024.

A handwritten signature in black ink, appearing to read 'D. Shackle', written over a horizontal line.

**Daniel Shackle, Commissioner**