

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE
100 NORTH SENATE AVENUE
IGC-N, ROOM N1058
INDIANAPOLIS, INDIANA 46204**

IN THE MATTER OF THE REVIEW)
OF THE PETITION FROM OTTER)
CREEK TOWNSHIP, VIGO COUNTY,) **A23-002**
PURSUANT TO IC 6-1.1-18.5-29)

FINAL DETERMINATION

The Department of Local Government Finance (“Department”) has reviewed the request of the Otter Creek Township (“Township”) for an increase to its fire maximum property tax levy. Having considered the request, the Department now finds the following:

1. IC 6-1.1-18.5-29 provides for the following:
 - a. The executive of the Township may, upon approval by the fiscal body of the Township, and before August 1, 2023, submit a petition to the Department for an increase in the Township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2024.
 - b. The fiscal body of the Township shall hold a public hearing before approving a petition. The fiscal body shall give notice of the public hearing under IC 5-3-1 and make available at the public hearing the following:
 - i. A fiscal plan describing the need for the increase to the levy and the expenditures for which the revenue generated from the increase to the levy will be used.
 - ii. A statement that the proposed increase will be a permanent increase to the Township’s maximum permissible ad valorem property tax levy.
 - iii. The estimated effect of the proposed increase on taxpayers.
 - c. After the fiscal body of the Township approves the petition, the Township shall immediately notify the other civil taxing units and school corporations in the county that are located in the taxing Township where the Township is also located.
 - d. The Department shall increase the above stated maximum permissible ad valorem property tax levy for the Township in an amount not more than one hundred thousand dollars (\$100,000).
2. On July 20, 2023, the Township trustee submitted to the Department a petition including the resolution of the Township Board requesting an increase of one hundred thousand dollars (\$100,000).
3. The petition contained the following documents:

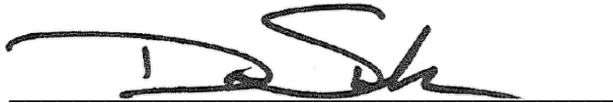
- A cover page requesting the levy increase.
- A notice of public hearing, published on July 7, 2023, in the *Tribune Star*. The notice stated the Township Board will hold the public hearing on July 18, 2023.
- Resolution adopted by the Township Board on July 18, 2023.
- Document entitled “Otter Creek Fire Department Proposed \$100,000 Levy Increase for the Otter Creek Fire Department.” This document included a statement of need and a list of the proposed expenses from the levy increase.
- Document entitled “Tax Levy Increase Methodology”, including the current township fire budget, rate, and levy, the proposed increase to the budget and rate, and tax impacts.

Final Determination

WHEREFORE, based on the above findings and applicable law, the Department hereby APPROVES an increase to the Township’s 2024 fire maximum permissible levy in the amount of one hundred thousand dollars (\$100,000). This is a one-time, permanent increase.

Dated this 13 day of October, 2023.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Daniel Shackle, Commissioner
Department of Local Government Finance