

GREENWOOD COMMON COUNCIL

RESOLUTION NO. 24-12

**A RESOLUTION OF THE GREENWOOD COMMON COUNCIL TO PETITION FOR
APPEAL OF RELIEF FROM PROPERTY TAX LEVY LIMITATIONS**

WHEREAS, the City of Greenwood population grew 28% between the 2010 and 2020 decennial Census and the City of Greenwood has determined that it cannot carry out its governmental functions for the 2025 calendar year under the levy limitations imposed by Ind. Code § 6-1.1-18.5-3, and it is necessary to petition for an appeal to the Department of Local Government Finance for relief from property tax levy limitations pursuant to Ind. Code § 6-1.1-18.5-1 *et seq.*;

WHEREAS, the City of Greenwood finds it is necessary to petition for an appeal to the Department of Local Government Finance for relief from property tax levy limitations pursuant to Ind. Code § 6-1.1-18.5-13 as its average assessed value growth over the last three years exceeds the statewide average maximum levy growth quotient for the same period by at least two percent (2%) and additional public safety and other staffing levels and operational costs levels need to be adjusted to maintain the current level of service to the population,

NOW, THEREFORE, BE IT RESOLVED BY THE GREENWOOD COMMON COUNCIL AS FOLLOWS:

It is desired and deemed necessary to proceed with the proposed appeal for relief from property tax levy limitations pursuant to Ind. Code § 6-1.1-18.5-1 *et seq.*, and as set forth in the Petition of the City of Greenwood for relief from property tax levy limitations which is attached hereto and incorporated herein.

BE IT FURTHER RESOLVED that the appropriate officials and employees of the City of Greenwood be authorized to execute any other documents on behalf of the City, and to perform any act necessary, to proceed with the appeal pursuant to Ind. Code § 6-1.1-18.5-1 *et seq.*

Two (2) copies of the Petition of the City of Greenwood for Relief from Property Tax Levy Limitations are on file in the Office of the Clerk and the Greenwood Common Council directs the Clerk to maintain for public inspection two (2) copies of said Petition in the files of the Clerk.

This Resolution shall be in full force and effect from and after its passage and approval by the Mayor of the City of Greenwood.

Passed by the Common Council of the City of Greenwood, Indiana, this 21st day of October, 2024.


Michael Campbell, President
Greenwood Common Council

The Remainder of this Page Intentionally Left Blank

ATTEST:

I hereby certify that the foregoing within and attached resolution was duly passed by the Common Council of the City of Greenwood, Indiana, at a meeting thereof held on the 21st day of October, 2024, by the following vote:

	AYE:	NAY:
Erin Betron	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Michael Campbell	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Linda S. Gibson	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Ezra Hill	<input checked="" type="checkbox"/>	<input type="checkbox"/>
J. David Hopper	<input checked="" type="checkbox"/>	<input type="checkbox"/>
David Lekse	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Teri Manship	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Steve Moan	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Michael Williams	<input checked="" type="checkbox"/>	<input type="checkbox"/>

The foregoing within and attached resolution passed by the Common Council of the City of Greenwood, Indiana, on the 21st day of October, 2024, is presented by me this 22nd day of October, 2024, at 8:00 o'clock A.m., to the Mayor of the City of Greenwood, Indiana.

Jeannine Myers
Jeannine Myers, Clerk

The foregoing within and attached resolution passed by the Common Council of the City of Greenwood, Indiana, on the 21st day of October, 2024, is approved by me this 21st day of October, 2024, at 8:00 o'clock P.m.

Mark W. Myers
MARK W. MYERS, Mayor of
the City of Greenwood, Indiana

**Department of Local Government Finance
Report of Appealing Taxing Unit**

Three-Year Growth

Ind. Code § 6-1.1-18.5-13(a)(2) permits a unit to seek an appeal if its average assessed value growth over the last three years exceeds the statewide average assessed value growth by at least 2%. The amount, if any, of an appeal for which a unit may be eligible is determined by the following formula:

Step 1: Determine the unit's certified assessed valuation for the last four years.

Step 2: Calculate the assessed value growth for each of the last three years.

Step 3: Calculate the average assessed value growth by taking the sum of the results of Step 2 and dividing them by three.

Step 4: Calculate the statewide assessed value growth for each of the last three years.

2022 1.0541

2023 1.1481

2024 1.0594

Step 5: Calculate the statewide average assessed value growth by taking the sum of the results of Step 4 and dividing by three: $(1.0541 + 1.1481 + 1.0594)/3 = 1.0872$

Step 6: Divide the Step 3 amount by the Step 5 results.

For a unit to qualify for the appeal, the Step 6 amount must be equal to or greater than 1.02. The maximum amount by which an appealing unit's maximum levy may be increased is equal to the amount by which Step 3 exceeds the maximum levy growth quotient ("MLGQ") as calculated according to Ind. Code § 6-1.1-18.5-2. The MLGQ is 1.040 for 2025. This appeal may qualify as a permanent adjustment to the unit's maximum levy.

Remainder of the page is intentionally left blank.

Department of Local Government Finance
Report of Appealing Taxing Unit
Report of Appealing Taxing Unit

The Department has prescribed this template through which a petitioner supplies the information the Department requires pursuant to Ind. Code § 6-1.1-18.5-12(c). The required information must be filed with the Department on or before **October 21, 2024**. Only email submissions bearing a timestamp of **OCTOBER 21** or earlier will be considered. Completed submissions and additional questions about excess levy appeals should be sent by email to your Budget Field Representative.

Note that Ind. Code § 6-1.1-17-3(a)(6) requires that any request for an excess levy appeal be advertised as part of the notice to taxpayers of the estimated budget. Failure to comply with Ind. Code § 6-1.1-17-3(a)(6) will be cause for denial.

All requests for consideration of an appeal must be specific. Please note that the Department will utilize reports from the budget certification process (Form 3, Fund Report, and Estimate of Miscellaneous Revenues) during its review of an appeal application. The Department may also consider the unit's submitted Gateway reports, including the Annual Financial Report Employee Compensation Report, and Budget Form 4B. If this information is not representative of your unit's current financial situation, please provide updated financial information and explanations as to the differences.

To submit a petition to the Department units will complete the following pages specific to the appeal and the certification page. Petitions must also include any additional supporting documentation that contains an explanation or justification of the appeal and the appeal amount. Pursuant to Ind. Code § 6-1.1-18.5-12(a), the Department may deny an excess levy appeal on the basis that the unit has not provided an explanation that the unit will not be able to perform its government functions without an excess levy. **The Department may also deny or modify an excess levy appeal on the basis that the unit has sufficient fund balances to allow it to carry out its governmental functions. Additionally, the Department will take circuit breaker credits into consideration when estimating fund balance amounts.**

Pursuant to Ind. Code § 6-1.1-18.5-12(c), the Department reserves the right to require the appropriate unit official to produce relevant records or books in consideration of the appeal.

Failure to timely respond with requested information may be cause for denial of the appeal.

Remainder of the page is intentionally left blank.

**Department of Local Government Finance
Report of Appealing Taxing Unit**

EXCESS LEVY APPEAL PETITION – SECTION 1: COVER PAGE
Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

Taxing Unit Name:	CITY OF GREENWOOD (GREENWOOD CIVIL CITY)
County:	JOHNSON (041)
Fiscal Officer Name:	MR. GREG WRIGHT, CPA
Office Address:	300 S MADISON AVE, GREENWOOD IN 46142
Telephone Number:	317-883-8069
Email Address:	WRIGHTG@GREENWOOD.IN.GOV
Financial Advisor Contact Information:	ADAM@STONEMUNICIPAL.COM
Appeal Amount:	\$1,287,035.00

For consideration, the submission must include the following documentation. Confirm that the following documents have been prepared and are included with your submission.

	Required Documentation	Included?
1.	Cover page – Section 1.	Y or N
2.	Excess Levy Appeal Petition - Section 2, Section 3, Section 4.	Y or N
3.	Petition to appeal for an increase above the maximum levy.	Y or N
4.	Signed Certification of Appeal Information.	Y or N

Department of Local Government Finance
Report of Appealing Taxing Unit

EXCESS LEVY APPEAL PETITION – SECTION 2

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

1.	Appeal amount requested.	\$1,287,035
2.	Did the fiscal body approve this excess levy appeal?	Yes or No
3.	Was there any opposition or objection to the excess levy appeal? If yes, please provide additional information about the opposition or objection on a separate document.	Yes or No
4.	Were any public comments received in opposition or support of the excess levy appeal?	Yes or No
5.	Was an excess levy appeal included in the ensuing year's budget notice to taxpayers (Budget Form 3 – Column 4)?	Yes or No
6.	Will an approved appeal increase the operating balance of any funds in the ensuing budget year?	Yes or No
7.	Is the excess levy appeal being requested due to one-time costs or purchase(s)?	Yes or No

EXCESS LEVY APPEAL PETITION – SECTION 3

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

Section 3.1 – Non-Property Tax Revenue Available to Unit – report revenue for all funds

Revenue Type	2022	2023	2024	2025 (Estimated)
LIT – Certified Shares	\$9,066,418	\$10,178,973	\$10,499,251	\$11,676,609
LIT – Supplemental	\$823,001	\$1,150,545	\$0	\$0
LIT – Economic Development	\$0	\$3,121,261	\$3,474,825	\$3,836,127
CVET	\$35,773	\$37,175	\$34,740	\$47,800
Excise	\$1,751,908	\$1,749,745	\$2,305,006	\$2,289,988
FIT	\$94,713	\$81,464	\$82,120	\$108,618
Other Revenue Source 1 (Cigarette Tax General Fund):	\$31,595	\$29,852	\$30,150	\$29,157
Other Revenue Source 2 ABC Gallonage):	\$142,820	\$115,773	\$137,859	\$135,829
Other Revenue Source 3 (Cigarette Tax CCIF):	\$125,420	\$109,459	\$110,550	\$106,909

Department of Local Government Finance
Report of Appealing Taxing Unit

Section 3.2 – Percentage Increase to the Levy

Requested Appeal	2025 Max Levy	Percentage Increase (Requested Appeal / 2025 Max Levy)
\$1,287,035	\$18,093,144	7.11%

Section 3.3 – Estimated Impact to the Tax Rate

Requested Appeal	2025 Certified Net Assessed Value General Fund ¹	Percentage Increase (Requested Appeal / 2025 CNAV)
\$1,287,035	\$4,276,082,439	\$0.0301 per \$100 (0.0301%)

Note 1: The 2025 NAV must be certified by the county auditor by August 1. If the NAV has not been certified, contact the county auditor for an estimated value.

Section 3.4 – Cash Balances as of December 31, unless noted differently.

Fund	2021	2022	2023	2024 (June 30)
General Fund ("1001")	\$12,014,702	\$11,425,801	\$11,216,704	\$12,417,020

Note: A separate fund report for the years shown can be submitted with the Appeal Petition in lieu of completing Section 3.4.

**Department of Local Government Finance
Report of Appealing Taxing Unit**

EXCESS LEVY APPEAL PETITION – SECTION 4

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

1. In addition to meeting the mathematical qualifications for the appeal, the civil taxing unit must state that it will be unable to carry out the governmental functions committed to it by law unless it is given the authority that it is petitioning for. The civil taxing unit must support these allegations with reasonably detailed statements of fact. Please use the box below to provide the requested detailed statements. Provide additional pages, as needed.

The City of Greenwood will be unable to carry out the governmental functions committed to it by law, such as provided public safety and protecting the health and welfare of its citizens, unless it obtains relief from the property tax levy limitations. Over the last three years, the City of Greenwood's net assessed value has grown by an average rate of 12.05% vs. the Statewide average levy growth of only 8.72%.

According to the April 2020 Census for the City of Greenwood, the population estimate is 63,830. This is an increase of 14,039 residents, or 28% since the April 2010 Census. Due to the growth in the number of individuals choosing to reside within the City of Greenwood, additional public safety and other staffing levels need to be adjusted to maintain the current level of service.

2. Of the governmental functions that the civil taxing unit is unable to carry, which specific expenses are the highest priority to fund, and why? Provide additional pages, as needed

The City shall experience increased recurring operation costs in the performance of governmental functions to serve the recent growth. These costs include but are not limited to:

- Fire staffing and operational costs related to second mobile squad. Addition of six (6) new full-time firefighters and related expenses.
- Additional administrative and general government services

3. Are there any facts specific to this appeal that the Department should consider in our review of the submission? Provide additional pages, as needed.

The City of Greenwood advertised the growth appeal via form 3 "notice to taxpayers" in the amount of \$1,287,035 prior to calculating the anticipated levy increase. The Greenwood Common Council adopted Resolution 2024-## on October 7, 2024.

**Department of Local Government Finance
Report of Appealing Taxing Unit**

4. Has the civil taxing unit created new positions or hired new staff, full-time and/or part-time? If yes, list the number of new employees, the position(s), anticipated salary, and benefit costs.

The positions have not been hired, but are fully budgeted to start January 1, 2025. The appeal is providing the additional revenues to cover the cost of new positions.

5. Is the civil taxing unit providing new services? If yes, please explain.

The proposed Fire squad is currently being provided in a limited capacity. This appeal will enable the Fire Department to staff the squad in a manner where each squad is serving half of the City which will increase the current level of service.

Department of Local Government Finance
Report of Appealing Taxing Unit

PETITION TO APPEAL FOR AN INCREASE ABOVE THE MAXIMUM LEVY

The Common Council of the City of Greenwood, Johnson County, State of Indiana, has determined to appeal to the Department of Local Government Finance for an excess property tax levy.

Appeal Type	Appeal Amount
THREE-YEAR GROWTH FACTOR	\$1,287,035

We do hereby resolve to proceed with a petition for an excess property tax levy to the Department of Local Government Finance to increase the taxing unit's maximum levy and we represent that the taxing unit cannot carry out its governmental functions under its current maximum levy for the ensuing calendar year without the excess levy.

Adopted this _____ day of _____, 20____

FOR	AGAINST

ATTEST: _____

Department of Local Government Finance
Report of Appealing Taxing Unit

CERTIFICATION

I, the undersigned, hereby certify that the attached appeal information and supporting documentation are correct to the best of my knowledge and belief.

Signed this _____ day of _____, 20 ____

(Printed Name of Fiscal Officer)

(Signature)

(Title)

(Email)

(Printed Name of Financial Advisor/Consultant)

(Signature)

(Email)