



Mayor  
Kamron Yates



201 South Union Street  
Delphi, Indiana 46923  
Phone (765)564-2097  
Visit us at: [www.cityofdelphi.org](http://www.cityofdelphi.org)

March 25, 2024 5:00 P.M.  
Delphi Common Council Special Meeting  
Live streamed on Delphi Indiana You Tube Channel  
<http://www.youtube.com/@delphiindiana491>

### Special Meeting Agenda

- I. **Calling to Order** \*Special Meeting\*
- II. **Pledge of Allegiance**
- III. **Roll Call Clerk Treasurer Price**
- IV. **Proposed Fire Territory Resolution 2024-7**
  - a. **Resolution Authorizing Petition Submission**
- V. **Other Business**
- VI. **Unfinished Business**
- VII. **New Business**
- VIII. **Future Business and Announcements**
- IX. **Miscellaneous Business**
  - a. **Board Comments and Requests**
  - b. **Clerk Treasurer Price Comments and Requests**
  - c. **Public Comments**
  - d. **Adjournment**

\*Subject to Change\*

**The City of Delphi acknowledges its responsibility to comply with the Americans with Disabilities Act of 1990. In order to assist individuals with disabilities who require special services (i.e. sign interpretive service, alternative audio/visual devices, and amanuenses) for participation in or access to City sponsored public programs, services, and/or meetings, the City requests that individuals make requests for these services forty-eight (48) hours ahead of the scheduled program, service, and/or meeting. To make arrangements, please contact the City at (765) 564-2097.**



**Resolution 2024-7**

**Adjustment of the Maximum Property Tax Levy for Fire Protection**

Whereas, IC 6-1.1-18-29.5 provides for an executive of unit serving as provider unit to a fire protection territory to petition the Department of Local Government Finance to increase the maximum property tax levy for the fire protection territory fund, provided the population of the area served has increased at least 6% over a ten-year period, based on data published by the U.S. Census Bureau; and

Whereas, U.S. Census Bureau data establish that the population of the area served with fire protection for the territories of Deer Creek Township, Madison Township, Tippecanoe Township and City of Delphi (“Fire Protection Territory”) has increased in excess of 6% during the relevant period; and

Whereas, the Delphi City Council, as fiscal body of the Fire Protection Territory, finds that an increase in the property tax maximum levy, relative to the increase in population, will benefit the property owners and residents of the area served; and

Whereas, to be effective, the petition described above must be submitted by City of Delphi with the approval of the City Council; now therefore,

Be it resolved by the City of Delphi, Carroll County:

The Delphi City Council, as fiscal body of the Fire Protection Territory, hereby approves the submission by the Mayor of the petition contemplated under IC 6-1.1-18-29.5 to effect an increase in the maximum property tax levy of the territory firefighting fund, along with any other documents required by the Department of Local Government Finance or considered appropriate by Mayor.

Adopted this 25th day of March 2024

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Attest: Julie Price, Clerk Treasurer

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Kamron Yates, Mayor, Presiding Officer

Approved/Vetoed by me, Mayor, this 25<sup>th</sup> day of March 2024

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Kamron Yates, Mayor, City of Delphi



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March 20, 2024

Honorable Kamron Yates  
Mayor of Delphi  
201 South Union Street  
Delphi, Indiana, 46923

Dear Mr. Yates:

The purpose of this letter is to describe the services we will perform for the City of Delphi in 2024.

We will prepare language, subject to legal review, necessary for the Township to apply for the maximum property tax levy increase described at Indiana Code 6-1.1-18-29.5. We will also complete forms and assemble document required by the Department of Local Government Finance as part of the process.

We will also advise on the procedure for filing the forms and documentation required by the Department of Local Government Finance for the maximum property tax levy increase and follow up as appropriate with state and county officials.

The fee for this service will be \$2,000, not to exceed 50% of the allowable levy increase amount approved by the Department of Local Government finance, payable upon approval of the increase by the Department of Local Government Finance.

Our firm and the Indiana Township Association accept no liability for any decision made by the Department of Local Government Finance for any reason.

Very truly yours,

Benjamin Roeger

Acceptance:

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Kamron Yates  
City of Delphi Mayor

Date: March 25, 2024

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

**TO: Participating Units of Fire Territories**

**FROM: Daniel Shackle, DLGF Commissioner**

**DATE: March 15, 2024**

**RE: Legislation Affecting Fire Territory Funding Matters**

The Department of Local Government Finance (“Department”) issues this memorandum to provide guidance to townships that anticipate making a request to increase their property tax rates under Ind. Code § 6-1.1-18-29.5, enacted by House Enrolled Act 1246-2022 (“HEA 1246”). **This memorandum supersedes all previous memoranda released by the Department on the same subject matter.**

Section 1 of HEA 1246 adds Ind. Code § 6-1.1-18-29.5 to provide for the provider unit of a fire protection territory to petition the Department to increase the maximum property tax levy for the fire protection territory’s operating fund under Ind. Code § 36-8-19-8 is based on a corresponding property tax rate increase. In order to perform the necessary calculations to find the rate increase, the Department provides the attached worksheet which will function also as a request form. The pages that follow contain detailed instructions for completing the worksheet.

A provider unit must include with the worksheet a written statement or resolution from the provider unit’s fiscal body authorizing permission to submit this request.

Please send the request form to the [Budget Division Field Representative](#) for the county in which the fire territory resides. Note that the due date for submissions has changed. Beginning this year, HEA 1246 requires submission of the request no later than **April 1, 2024**.

## Ind. Code § 6-1.1-18-29.5

Section 6-1.1-18-29.5 - Fire protection territory's petition for an increase to its maximum ad valorem property tax levy for its fire protection territory fund; formula; calculation

(a) The executive of a unit serving as the provider unit of a fire protection territory may, upon approval by the provider unit's fiscal body, submit a petition to the department of local government finance for an increase in the fire protection territory's maximum permissible ad valorem property tax levy for its fire protection territory fund under IC 36-8-19-8 for property taxes first due and payable in 2023 or for any year thereafter for which a petition is submitted under this section.

(b) If a petition is submitted as provided in subsection (a) before August 1, 2022, or April 1 of a year thereafter, the department of local government finance shall increase the fire protection territory's maximum permissible ad valorem property tax levy for the fire protection territory fund under IC 36-8-19-8 for property taxes first due and payable in the immediately succeeding year by using the following formula for purposes of subsection (c) (2):

STEP ONE: Determine the percentage increase in the population, as determined by the provider unit's fiscal body and as may be prescribed by the department of local government finance, that is within the fire protection territory area during the ten (10) year period immediately preceding the year in which the petition is submitted under subsection (a). The provider unit's fiscal body may use the most recently available population data issued by the Bureau of the Census during the ten (10) year period immediately preceding the petition.

STEP TWO: Determine the greater of zero (0) or the result of:

(A) the STEP ONE percentage; minus

(B) six percent (6%);  
expressed as a decimal.

STEP THREE: Determine a rate that is the lesser of:

(A) fifteen-hundredths (0.15); or

(B) the STEP TWO result.

STEP FOUR: Reduce the STEP THREE rate by any rate increase in the fire protection territory's property tax rate for its fire protection territory fund within the immediately preceding ten (10) year period that was made based on a petition submitted by the fire protection territory under this section.

(c) The fire protection territory's maximum permissible ad valorem property tax levy for its fire protection territory fund under IC 36-8-19-8 for property taxes first due and payable in a given year, as adjusted under this section, shall be calculated as:

(1) the amount of the ad valorem property tax levy increase for the fire protection territory fund without regard to this section; plus

**(2)** an amount equal to the result of:

**(A)** the rate determined under the formula in subsection (b); multiplied by

**(B)** the net assessed value of the fire protection territory area divided by one hundred (100).

The calculation under this subsection shall be used in the determination of the fire protection territory's maximum permissible ad valorem property tax levy under IC 36-8-19-8 for property taxes first due and payable in the first year of the increase and thereafter.

*IC 6-1.1-18-29.5*

Added by P.L. 95-2022, SEC. 1, eff. 3/11/2022.

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