Instructions for Completing Fire Protection Territory Levy Increase Request
(Ind. Code § 6-1.1-18-29.5)

Section I. Description of Service Area

This section will outline the parameters used to identify the service area for purposes of determining the population of the fire protection territory's service area.

A. List all participating units of the fire protection territory, including the provider unit.

B. Are there municipalities or townships wholly contained within the boundaries of a participating unit and that are not themselves participating units? If the answer to this question is 'Yes,' please list the units.

C. Are there municipalities or townships only partially contained within the boundaries of a participating unit and that are themselves participating units? If the answer to this question is 'Yes,' please list the units.

Section II. Determining Rate Increase

Proceed with each STEP as follows:

STEP ONE: Determine the percentage increase in population within the fire protection territory service area during the ten (10) year period immediately preceding the year in which the petition is submitted. Per IC 6-1.1-18-29.5(b), the most recently available population data issued by the Census Bureau during the ten (10) year period may be used.

The fire protection territory service area would be composed of all the participating units of the fire protection territory, including the provider unit. The Department uses the combined CNAVs of all participating units in certifying the budget, levy, and tax rate for the fire protection territory operating fund.
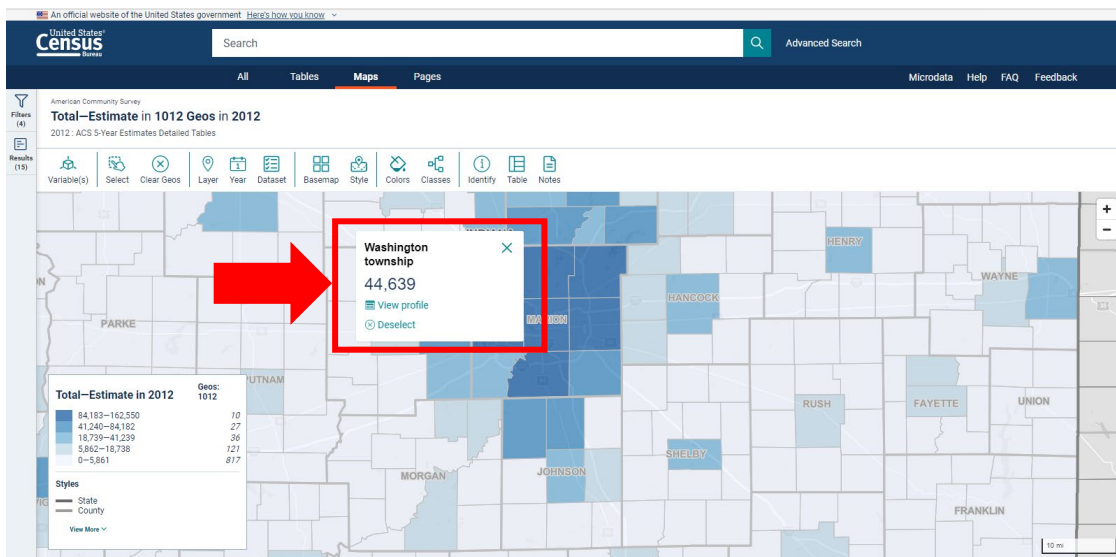
A. Determine the 2011 American Community Survey ("ACS") Population estimate, adjusted to exclude political subdivisions in the fire protection territory and that are not in the fire protection territory's service area. The Census Bureau provides population estimates for 2011 on its website based on the ACS 5-Year Estimates ("ACS 2011 Population Estimate").

To locate population estimates for Townships

A.1. The best method the Department can identify to find population estimates broken down by township is as follows:

a. Click on this link: County Subdivision Selection Map

<u>This will open a searchable map of the United States broken down by county subdivision (i.e., townships) for each state.</u>

- Click on the appropriate township in Indiana. After clicking on the township, a pop-up window will appear. The population estimate for 2011 will appear in the pop-up window. It is not necessary to click on "View profile," and clicking on it in this window will show the 2020 Census count. See Part B, below.

(Image for illustration purposes, only.)

A.2. Provide population counts for all political subdivisions NOT in the service area. The population count should not include the population numbers for any municipality that is not a part of the territory.

- If a municipality is only partly contained within the township and the number of municipal residents also in the township is not easily known, the Department will not object to using the 2010 Federal Decennial Census numbers for the township in the document "Indiana: 2010 Population and Housing Unit Counts, issued September 2012," available on the Census Bureau website at this link: https://www.census.gov/prod/cen2010/cph-2-16.pdf. The best place to find this information is on page 13, Table 8 – Population and Housing Units: 1990 to 2010; and Area Measurements and Density: 2010. This table breaks down the population for 2010 by county and then by township.
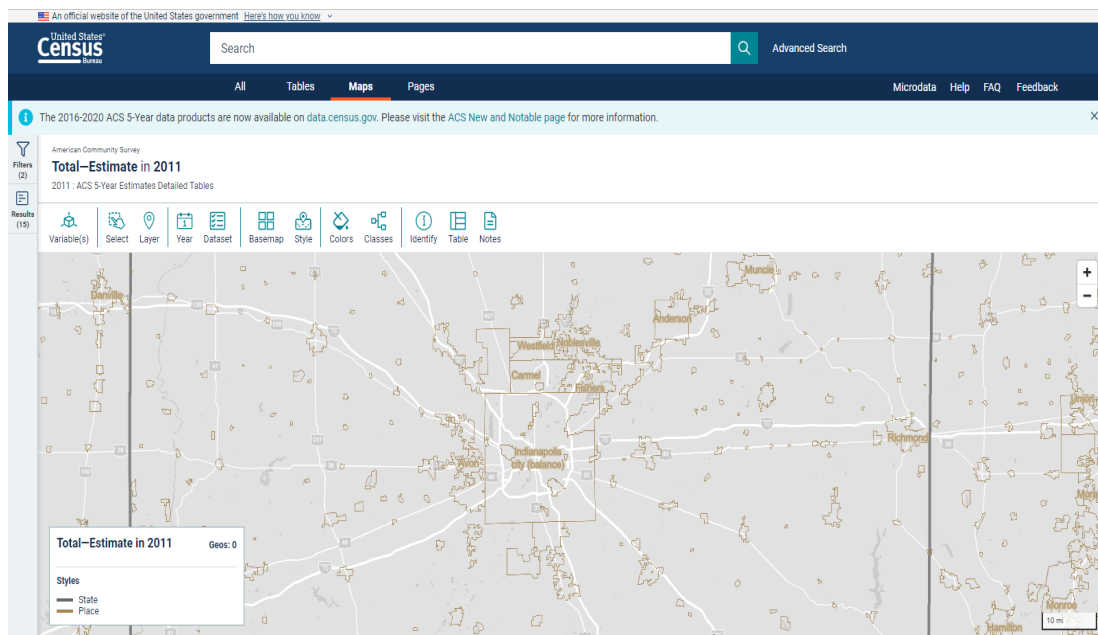
A.3. Subtract A.1. by A.2.

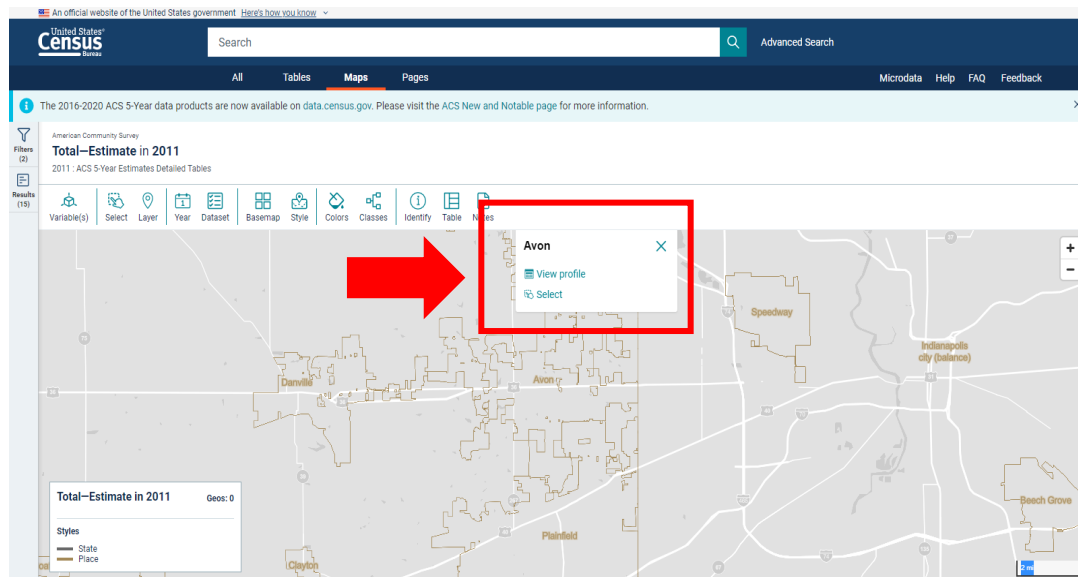*To locate population estimates for Municipalities*

A.4. The best method the Department can identify to find population estimates broken down by municipality is as follows:

a. Click on this link: Place Map.

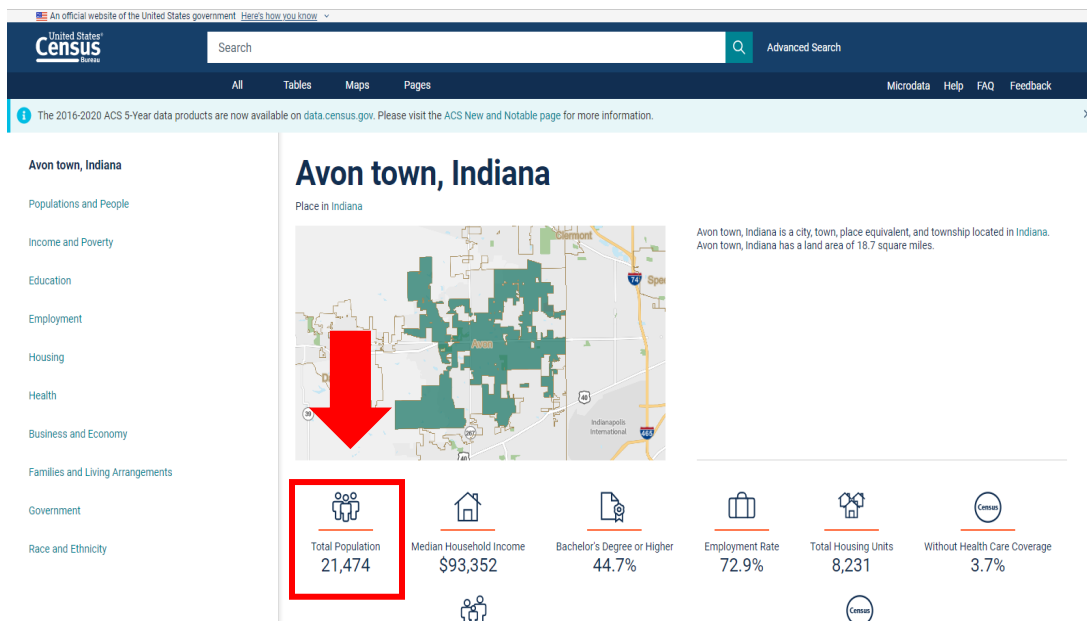This will open a searchable map of the United States broken down by place (i.e., municipalities) for each state.

b. For each municipality that resides in the township and is not in the territory's service area, click on the space within the municipal boundaries. A pop-up window will appear. The 2011 Population Estimate will appear in the pop-up window.

(Image for illustration purposes, only.)

c. Click on "View profile." A new screen will appear. The population figure under the map will be the 2011 Population Estimate.

(Image for illustration purposes, only.)

     d. If a municipality is only partly contained within the township and the number of municipal residents also in the township is not easily known, the Department suggests using the same number as reported by the Census Bureau in the document "Indiana: 2010 Population and Housing Unit Counts, issued September 2012," referenced in A.2 above. This will assume that the municipality's population has not grown relative to the township's or that the municipality has not annexed unincorporated areas of the township.

    A.5. Add A.3. and A.4. This will yield an **Adjusted 2010/2011 ACS Estimate**.

B. Determine 2020 Census Population Count, adjusted to exclude political subdivisions in the unit, not in the unit's service area.

Ind. Code § 1-1-3.5-3(d) states that the population for a political subdivision is determined by the most recent federal decennial census unless the statute specifically provides otherwise. For purposes of STEP ONE, the procedure should be followed for submissions that are due by July 31, 2022.

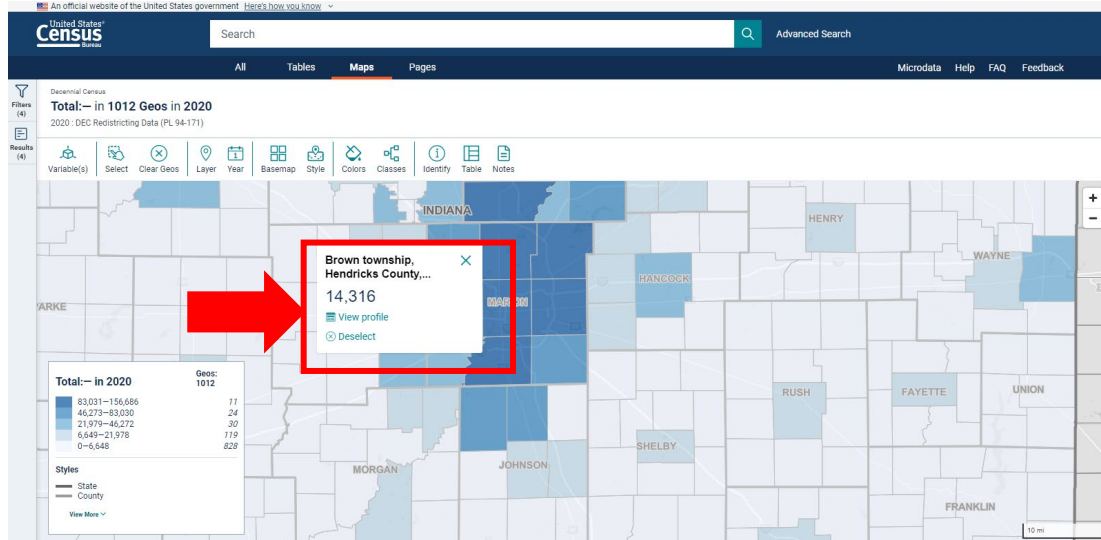Part B will generally mirror the steps taken in Part A, except for the following:

The Census Bureau had announced that it will not release the 2021 American Community Survey population estimates for the State of Indiana. Therefore, use the 2020 Census Population counts. As of the release of this memorandum, the Census Bureau has not released any publications regarding Indiana's 2020 Census results. Therefore, the 2020 Census count can be found in the same way as finding the 2010/2011 population estimates in Part A.

    B.1. *To locate population estimates for Townships*
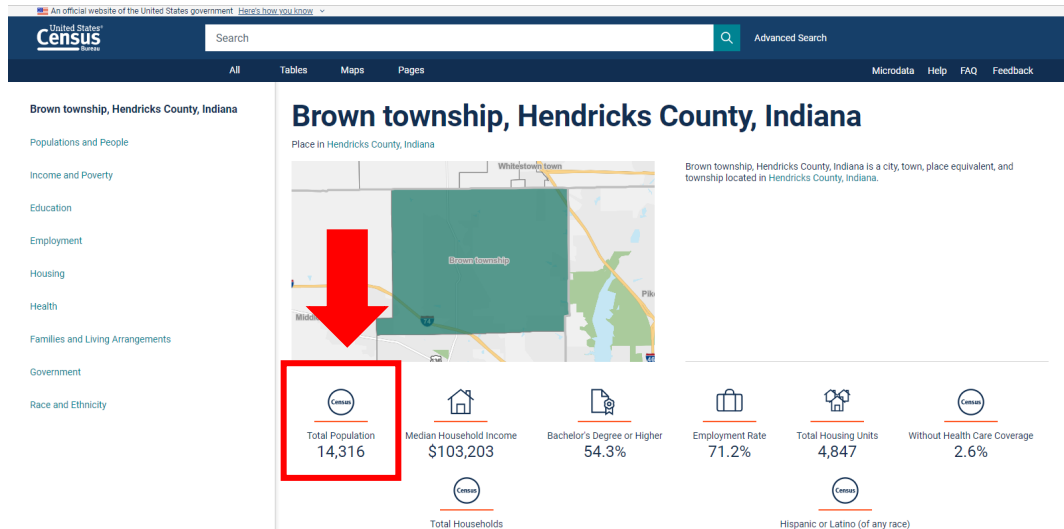
a. Click on this link: County Subdivision Selection Map

This will open a searchable map of Indiana broken down by county subdivision (i.e., townships) for each state.

i. Click on the appropriate township in Indiana. After clicking on the township, a pop-up window will appear. The 2020 Census Count will appear in the pop-up window.

(Image for illustration purposes, only.)

ii. It is not necessary to click on "View profile." However, clicking on it will make a new screen appear. The population figure under the map will be the 2020 Census Count.
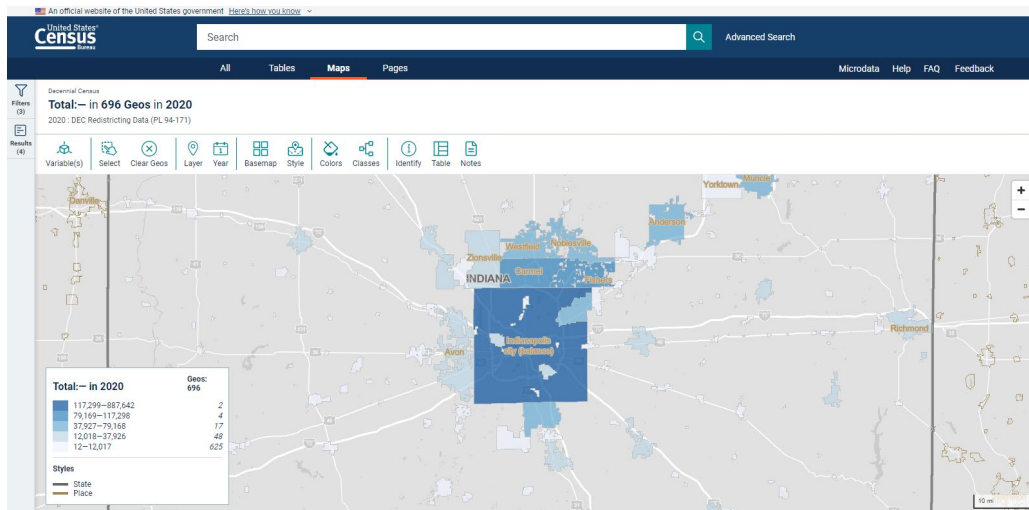

(Image for illustration purposes, only.)

B.2. *To locate population estimates for Municipalities*

    a.   To find the municipal population counts, click on this link: Place Map.

This will open a searchable map of Indiana broken down by place (i.e., municipalities) for each state.

    b.   For each municipality that resides in the township and is not in the territory's service area, click on the space within the municipal boundaries. A pop-up window will appear. The 2020 Census count will appear in the pop-up window.

(Image for illustration purposes, only.)

    c.   It is not necessary to click on "View profile." However, clicking on it will make a new screen appear. The population figure under the map will be the 2020 Census Count.
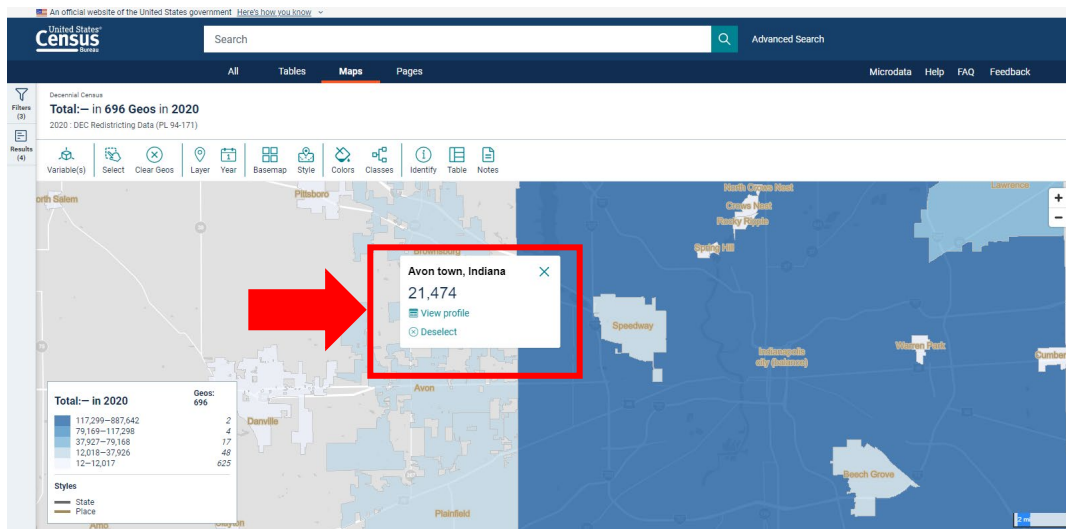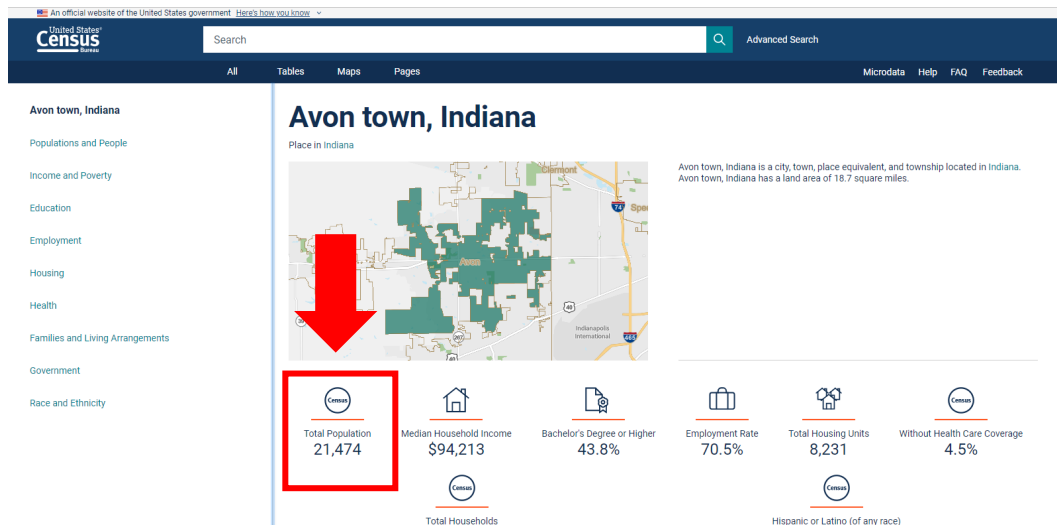
(Image for illustration purposes, only.)

B.3. Provide population counts for all municipalities NOT in the territory. As with part A.2., the population count used for 2020 should not include the population numbers for any municipality listed under the applicable township, if the municipality is not a participating unit in the fire protection territory.

a. If a municipality is only partly contained within the township and the number of municipal residents also in the township is not easily known, the Department suggests using the same number as reported by the Census Bureau in the document "Indiana: 2010 Population and Housing Unit Counts, issued September 2012," referenced in A.2 above. This assumes that the municipality's population has not grown relative to the township's or that the municipality has not annexed unincorporated areas of the township.

B.4. Subtract B.1 by B.3. This subtracts the population count of a non-participating unit municipality from a township that is a participating unit. Repeat this for all applicable townships & municipalities.

B.5. Add B.2 by B.4. This adds the population count for all townships (adjusted, if necessary) and municipalities that are participating units. This will yield an **Adjusted 2020 Population Count**.

C. Determine the average increase.

C.1. Sum the Adjusted 2010/2011 Population Count for each participating unit in the fire protection territory.

C.2. Sum the Adjusted 2020 Population Count for each participating unit in the fire protection territory.

C.3. Subtract the result of Part C.2 by the result of Part C.1. Divide this difference by the result of Part C.1. This will yield a percentage increase. This percentage may be rounded to the nearest percent (1% or 0.01).

Provider units should use these resources to determine population estimates. Whether a provider unit relies on the Census information, the Department will be using these resources to verify the submissions.

STEP TWO: Subtract the STEP ONE amount by six percent (6% or 0.06). If the result is greater than zero (0), use the result for STEP THREE. Otherwise, use zero (0).

STEP THREE: Take the lesser of the STEP TWO result or fifteen-hundredths (0.15).

STEP FOUR: If the rate was increased under IC 6-1.1-18-29.5 for the provider unit within the immediately preceding ten (10) year period, the STEP THREE result is further reduced by the sum of the rate increases made in the immediately preceding ten (10) year period. The **Eligible Rate Increase** will be determined as follows:

1. For townships that submitted a request under IC 6-1.1-18-29.5 in 2023 and thereafter, apply the following equation:

$$\begin{array}{ccccc} \text{STEP THREE Amount} & - & \text{STEP FOUR Amount certified in 2021} & = & \text{STEP FOUR Amount} \end{array}$$

   Fill in the blank with the STEP FOUR amount. If the STEP FOUR amount is less than zero (0), fill in the blank with zero (0).

2. For a request under IC 6-1.1-18-29.5 in 2022, this STEP will equal the STEP THREE amount. Fill in the blank with the STEP THREE amount.

The Department will certify the Eligible Rate Increase upon review of the provider unit's petition. Per Ind. Code § 6-1.1-18-29.5(b) and (c), the Eligible Rate Increase shall be used to determine the increase to the fire protection territory operating fund's maximum levy. The Department will not include the levy increase in its certification. The levy increase shall be calculated using the formula provided under Ind. Code § 6-1.1-18-29.5(c)(2).