

Indiana Township Trustee Duties

- ▶ Public assistance to Liberty Township
- ▶ Provide Fire/EMS protection to unincorporated area
- ▶ Maintain and Care for abandon cemeteries in Township
- ▶ Maintain Parks

Liberty Township Fire Department 2025

▶ RUN TOTALS

- ▶ 1122 + 8.7%
- ▶ NO RESPONSE 41 TIMES
- ▶ BELOW MINIMUM STAFFING 46 TIMES
- ▶ BELOW MINIMUM STAFFING DUE TO MULTIPLE RUNS 19 TIME
- ▶ 81 RESPONSES Town of Clayton
- ▶ 643 RESPONSES Liberty Township
- ▶ Mutual Aid 398 times
 - Danville 95 times
 - Plainfield 90 times
 - Mill Creek 177 times

In summery: we aided 362 times and received aid 311 times in 2025

Fire Department Coverage

▶ Staffing

- ▶ ALS Coverage 579/730 12 Hour shifts (79.3%)
- ▶ Below Minimum 29/730 12 Hour shifts (4.0%)
- ▶ No Staffing 37/730 12 Hour shifts (5.1%)

- ▶ Chiefs/Lieutenants/Captains Monthly stipends
- ▶ One Administrative Officer Salary
- ▶ 44 part time personnel Hourly by job duty (FF, Medic, EMT)
- ▶ Part time Inspector Hourly
- ▶ Current Budget Fire/EMS 1,372,616 (2026)

- ▶ A.M. Shift 791 Runs
- ▶ P.M. Shift 331 Runs

- ▶ Minimum Staffing is 4 per shift

Where to you may ask?

- ▶ Most dispatched intersection- E US 40 / SR39
- ▶ Warehouses- 92 times
- ▶ Truck Stops- 35 times
- ▶ I-70- 78 times

How many fires does Fire Department respond to?

- ▶ Working Structure Fires

- ▶ Town Of Clayton- 0
- ▶ Liberty Township- 5
- ▶ Mutual Aid- 9

- ▶ MD105 690 runs 757 EMS Runs for 2025

- ▶ AM105 67 runs

- ▶ EG105 344 runs 353 Fire Responses for 2025

- ▶ EG106 9 runs

So, what does that mean?

- ▶ 68% of the 1122 runs were for EMS
 - ▶ Ambulances are important
 - ▶ ALS coverage is important
 - ▶ Coverage/Staffing is important
 - ▶ Sustainability and financial future of Fire/EMS for Liberty is important
- ▶ Most important role and duties of Township Trustee is to provide Fire Department coverage to the unincorporated area/rural area of County

Now how do we work to fix this as a
community

▶ **Let's start here!!!**



Formation of Liberty / Clayton Fire Protection District

Slide 1 — Purpose of This Analysis

- Clayton-Liberty Fire District estimated the property tax impact of Fire
- Protection and EMS funding
- Analysis reflects **Pay 2026 assessed values**
- Shows both **current tax rate** and **maximum allowed tax rate**
- Includes estimated impacts on homeowners under Indiana tax caps

Slide 2 — Fire District Assessed Values (Pay 2026)

Clayton: \$47,786,788	-39,041.81	-95,573.58
Liberty Township: \$534,784,068	-436,918.58	-1,069,568.14
County TIF Areas: \$398,701,362	<u>-nothing</u>	<u>-797,402.73</u>
	475,960.39	1,962,544.45

Total Assessed Value:
\$981,272,218

-Based on 0.12 increase in Tax Levy for Liberty Township

-Based on 0.20 increase in tax Levy for Liberty County TIF

-797,402.73 increase in Tax Revenue from TIF District AV for Fire/EMS

Slide 3 — Fire & EMS Tax Rates

Fire & EMS Tax Rate: **0.0484**

Cumulative Fire Tax Rate: **0.0333**

Total Fire/EMS Tax Rate (Current): 0.0817

Maximum Proposed Fire/EMS Tax Rate:

0.2000

Indiana

Current Maximum Fire District/Territory

Tax Rate is 0.40

Slide 4 — Property Tax Levy Comparison

- ▶ **Current Estimated Property Tax
Current Levy
\$475,960**
- ▶ **Maximum Set Property Tax Levy:
\$1,962,544**

Fire/EMS Current Budget

1.3 Million

Current and Proposed rate are well below other
Communities in Hendricks County

Hendricks County Fire/EMS tax rate

- ▶ Territories/Township Fire Department
 - ▶ Plainfield/Guilford 0.3719
 - ▶ Brownsburg/Lincoln/Brown 0.3954
 - ▶ Pittsboro/Middle 0.5054
 - ▶ Danville/Center/Marion 0.4398
 - ▶ Avon/Washington 0.3415

- ▶ Full time career departments

Slide 5 — Example: 1% Property Tax Cap Owner Occupied Homestead \$350,000 Home (1% Cap)

- ▶ **Current Fire District Liability: \$148.00**
- ▶ **Maximum Fire District Liability: \$362.00**
 - ▶ **Increase at Maximum Proposed
Rate: \$214 per year
17.83 per month**

Example: 1% Property Tax Cap \$500,000 Home (1% Cap)

- ▶ **Current Fire Liability: \$221.57**
- ▶ **Maximum Proposed Fire District Liability :
\$542.40**
- ▶ **Increase at Proposed Maximum Rate :**
 - \$320.83 per year**
 - \$26.74 per month**

Slide 6 — Example: 2% Property Tax Cap Other Residential Property/Farmland

- ▶ \$300,000 Home**
- ▶ Increase at Maximum Rate: \$312**
 - ▶ \$600,000 Home**
- ▶ Increase at Maximum Rate: \$625**
(Annual Fire District impact)

Farmland Tax Rate 2% Tax Cap

<u>Acres</u>	<u>Current rate 0.817</u>	<u>Max. Rate 0.20</u>	<u>Impact</u>
1 Acre	2	4	2.21
5 Acres	8	19	11.04
10 Acres	15	37	22.07

Slide 7 — Example: 3% Property Tax Cap Business/Commercial Property

- ▶ **\$500,000 Commercial**
- ▶ Increase at Maximum Rate: **\$592**
- ▶ **\$1,000,000 Commercial**
- ▶ Increase at Maximum Rate: **\$1,183**
(Annual Fire District impact)

Slide 8 — Key Takeaways

- ▶ Current Fire/EMS tax rate (**0.0817**) is significantly below the proposed maximum (**0.2000**)
- ▶ Current levy generates approximately **\$475,960** for Fire & EMS services
- ▶ Requested levy authority would allow up to approximately **\$1.96M**
- ▶ Actual home assessed property value
 - ▶ Indiana tax cap classification (1%, 2%, 3%)
- ▶ Calculations assume **Pay 2027 deduction percentages**

Impact on an Average Homeowner

Example: Typical Owner-Occupied Home (1% Tax Cap)

(Representative mid-range example from the analysis)

- ▶ **Assessed Home Value:** \$300,000
- ▶ **Current Fire District Tax:** approximately **\$124 per year**
- ▶ **Fire District Tax at maximum rate:** approximately **\$302 per year**
- ▶ **Estimated Increase at maximum proposed rate:** **\$178 per year**

What this means

- ▶ Even at the maximum Fire/EMS tax rate, the annual
- ▶ increase for a typical homeowner shown in the study is **about \$15.00 per month.**

- ▶ Actual impact varies based on:
 - ▶ Assessed value
 - ▶ Indiana tax cap category (1%, 2%, or 3%)

(Assumes Pay 2027 deduction percentages, per study)

Comparison With Neighboring Fire District

Clayton-Liberty Fire District

- ▶ **Total Fire/EMS Tax Rate:** 0.0817
- ▶ **Proposed Maximum Rate:** 0.2000
- ▶ **Current Levy:** ~\$475,960
- ▶ **Structure:** Combined Fire & EMS funding

Monroe Township / Morgan County (Contextual Comparison)

- ▶ Fire protection funding structure differs by township
- ▶ Rates and services vary based on:
 - ▶ Fire-only vs. Fire & EMS funding
 - ▶ Township-level assessed value
 - ▶ Local staffing model (career / volunteer / combination)
 - ▶ .013 per 100 AV

Key Point

Direct rate comparisons between fire districts can be misleading unless service structure, EMS inclusion, and tax base are equivalent.

Why this matters

- ▶ Clayton-Liberty's current rate remains **well below its Proposed maximum**
- ▶ Homeowner impact must be evaluated **within each district's service model**, not headline rates alone

Key Context for Taxpayers

- ▶ Monroe Township's **0.1338** rate funds **fire protection only**
- ▶ Clayton-Liberty's **0.0817** rate includes **BOTH fire Protection and EMS**
- ▶ Direct rate comparisons must account for:
 - ▶ EMS inclusion or exclusion
 - ▶ Differences in service delivery and staffing
 - ▶ Differences in assessed value and tax base

Why This Matters

- ▶ Clayton-Liberty provides **more services at a lower total rate**
- ▶ Liberty Township Current Tax Rate is 1.3367 per 100 AV
- ▶ With Proposed Rate increase of 0.12 per 100 AV
- ▶ Total Rate Liberty Township will be 1.45 per 100 AV
- ▶ Fire Rate .0817 per 100 AV

This will Improve Service and staffing, Financial Stability of the Fire/EMS service in Liberty Township for future generations. Even after the 0.12 tax Levy increase Liberty Township Will remain 1 of the 3 lowest tax rates in Hendricks County with Franklin and Clay.

What Does “\$1 Billion in Assessed Value” Mean?

- ▶ **Assessed Value (AV)** is the total taxable value of all property within the Clayton–Liberty Fire Protection District.
- ▶ **Assessed Value (AV)** increases so does the Tax levy at the set tax rate.

In this analysis, that total is **\$981,272,218 — approximately \$1 billion.**

Why Assessed Value Matters

The Fire Protection District **does not set taxes on individual homes directly.**

Instead, the district sets a **tax rate**, which is applied **across the entire assessed value** of the district, that is all current warehouses and any future developments.

The **larger the total AV**, the more revenue a **small tax rate** can generate.

At the district's **current Fire/EMS tax rate (0.0817)**, the total assessed value produces **approximately \$475,960 per year** for Fire and EMS services.

At the **maximum Proposed rate allowed by law**, that same \$1 billion AV could support up to **about \$1.96 million annually** — though the district is **currently asking well below that limit.**

Why it Matters

- ▶ **A \$1 billion assessed value means Fire & EMS funding is shared across the entire community — allowing essential services to be supported with relatively low tax rates while protecting individual homeowners through Indiana tax caps.**

**Everyone will pay their
fair share!!**

So, What's Next?

▶ Petition:

- ▶ We will need 525 or more signatures of property owners in Liberty Township
- ▶ Only one signature per parcel owners or business owner/representative
- ▶ Once petition signatures are obtained, Liberty Advisory Board approval, deliver it to County Auditor which will verify signatures and forward it to County Commissioners for consideration.
- ▶ County Commissioners will hold hearings and approve or deny the petition.
- ▶ Fire Trustee Board will be developed by the Commissioners/Township/Town of Clayton.
- ▶ County Commissioner's will oversee and approve budget, but the Fire Trustees will run the day-to-day operation and planning.
- ▶ Impact would be 2027 payable 2028.

Why Fire Protection and Not Fire Territory?

- ▶ Under Fire Territory the Taxable AV stays the same which would mean higher rate for same service.
- ▶ Whereas Fire Protection District with County it brings the TIF taxable AV in with the Townships AV which means larger AV lower tax rate.

Questions?