

# DEPARTMENT OF LOCAL GOVERNMENT FINANCE REPORT OF APPEALING TAXING UNIT

The information requested must be completed in total for each appeal to be considered. The required information must be filed with the Department of Local Government Finance ("Department") on or before **OCTOBER 19, 2009**, or on or before **DECEMBER 30, 2009** for a property tax shortfall appeal pertaining to IC 6-1.1-18.5-16.

Forward to the Department this page, pages applicable to the appeal(s) to be considered, the certification page, and any supporting documentation only. Check all appeals for which you are applying on this page and submit the appropriate worksheets. (Do not forward unused pages and do not submit more than one application.)

**This appeal must be submitted to the Department directly.** Do not submit with budget paperwork sent to the County Auditor.

TAXING UNIT: \_\_\_\_\_ COUNTY \_\_\_\_\_

FISCAL OFFICER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE CONSIDERED

- |          |   |
|----------|---|
| \$ _____ | Annexation, Consolidation or Extension of Services  |
| \$ _____ | Three Year Growth Factor Exceeding 1.02% of Statewide Growth Factor                       |
| \$ _____ | Emergency Levy Appeal (natural disaster, an accident, or another unanticipated emergency) |
| \$ _____ | Correction of Advertising, Mathematical or Data Error                                     |
| \$ _____ | Property Tax Shortfall Due to Erroneous Assessed Value                                    |

For consideration, all submissions must include, in addition to the information required for the type of appeal under consideration, the following: (Please indicate by a [✓], or explanation of exclusion, attach indicated items.)

- Copy of Appeal Worksheet and Signed Certification.  
(Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)
- Copy of Ensuing (following) Year Maximum Levy Sheet
- Copy of Ensuing (following) Year Budget Proof of Publication
- Copy of Estimate of Miscellaneous Revenue (Budget Form 2) for Funds Under Appeal
- Copy of “16-Line” Financial Statement (Budget Form 4B) for Funds Under Appeal
- Copy of Resolution from Fiscal Body Approving the Excessive Levy Appeal.
- Two (2) copies of all the above including the appeal worksheet and the information required for the type of appeal under consideration.
- All documentation required for specific appeals per list on specific appeal worksheet(s).

#### NOTICE

This form and supporting documentation as requested must be filed with the Department of Local Government Finance (“Department”) on or before **OCTOBER 19** of the calendar year immediately preceding the ensuing budget year, or one or before **DECEMBER 30** for shortfall appeals.

Submissions bearing postmarks of **OCTOBER 19** or **DECEMBER 30** (if applicable) or before will be honored. In addition, the provisions of IC 6-1.1-17-3(A)(4) requires that any requests for excessive levy appeals be published as part of the notice to taxpayers of the estimated budget. Failure to comply with IC 6-1.1-17-3(A)(4) may be cause for denial. All requests for consideration for an appeal must be specific.

Appeals must be filed with the Department’s central office in Indianapolis to be considered.

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**FINANCIAL INFORMATION**

Please complete the following for funds within the maximum levy, rounded to the nearest dollar  
(do not include debt or cumulative funds):

<b>Operating BUDGET (line 1 on Fund Report)</b>	2007	2008	2009	2010 (proposed)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
<b>Total</b>	\$	\$	\$	\$

<b>Jan. 1<sup>st</sup> Cash Balance</b>	2007	2008	2009	2010 (estimated)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
<b>Total</b>	\$	\$	\$	\$

<b>Unit's Total Rate (line 17 on Fund Report)</b>	2007	2008	2009	2010 (proposed)
General				
<b>Total</b>				

<b>Revenue History</b>	2007	2008	2009	2010 (proposed)
Levy (line 16 for all funds)	\$	\$	\$	\$
CAGIT (Budget Form 2)	\$	\$	\$	\$
CEDIT (Budget Form 2)	\$	\$	\$	\$
COIT (Budget Form 2)	\$	\$	\$	\$
Misc. Rev. (Other) (Form 2)	\$	\$	\$	\$

<b>Total District Rate (found on our web site)</b>	2006	2007	2008	2009

Tax Rate Impact:

- A. 2009 Net assessed value \$ \_\_\_\_\_
- B. Total amount of appeal(s) \$ \_\_\_\_\_
- C. Unit's Rate Impact of appeal(s) = [B / (A/100)] \$ \_\_\_\_\_ (to four decimal places)
- D. District Rate Impact = C / 2009 Total District Rate \$ \_\_\_\_\_ (to four decimal places)

Did the Fiscal Body approve this excessive levy appeal(s)?  Yes  No Vote \_\_\_\_\_  
(Please submit resolution/ordinance approving appeal)

Was there any opposition or objectors to the excessive levy appeal?  Yes  No  
If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year's budget?  
 Yes  No (Please attach copy of ensuing year's budget proof of publication).

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**ANNEXATION, CONSOLIDATION, EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13 (1))**

1. State the time frame of annexations to be considered.

As of March 1:      Year \_\_\_\_\_ Year \_\_\_\_\_ Year \_\_\_\_\_

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(b) for each budget year as certified by the County Auditor? (This question relates to increases in the maximum levy that were granted as a result of the increased assessed value at the time of annexation.)

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

3. Specifically what types of services will be needed and/or increased due to the annexation?

4. State, for *each year* of annexation and for the budget classification indicated below, the increased expenses due to annexation for which the appeal should be considered. (Attach separate sheets, if necessary.)

<b>Annexation</b>	Year _____	Year _____	Year _____	<b>Total</b>
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total</b>	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

5. APPEAL AMOUNT

(a) Total Amount of Appeal (must be supported by question 4 above) \$ \_\_\_\_\_

(b) Total amounts from question 2 above \$ \_\_\_\_\_

(c) Line (a) – (b) \$ \_\_\_\_\_

(d) Number of years attributable to line (a) above \_\_\_\_\_

(e) Divide line (c) by line (d) \$ \_\_\_\_\_

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

6. Does the total amount requested match the amount in the Fiscal Plans for each annexation (include copies of all annexation resolution/ordinances and any Fiscal Plans for each annexation).  Yes  No  
 If No, please explain differences:

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)  Yes  No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No:  Yes  No

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If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

**EMERGENCY LEVY APPEAL**  
**(IC 6-1.1-18.5-13(13))**

1. A levy increase may be granted if the civil taxing unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by IC 6-1.1-18.5-3 due to a natural disaster, an accident, or another unanticipated emergency. Describe the event that caused these circumstances.

2. Total amount of the appeal \$ \_\_\_\_\_

3. Attach a Declaration of the Unit Executive that the unit cannot carry out its governmental functions for the ensuing year and an Ordinance approving the appeal by the Fiscal Body.

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**CORRECTION OF ADVERTISING, MATHEMATICAL OR DATA ERROR**  
**(IC 6-1.1-18.5-14)**

1. An excess levy may be granted for the correction of any advertising error, mathematical error, or error in data made at the local level for any calendar year that affects the determination of the limitations established by IC 6-1.1-18.5-3 or the tax rate or levy of a civil taxing unit. Describe this error. (The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)

2. Date which error was found to exist. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

3. State the ensuing year levy impact of the error. \$ \_\_\_\_\_

4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

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**PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION**  
**(IC 6-1.1-18.5-16)**

(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3)

State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (ie: which budget year experienced a shortfall?).

Pay \_\_\_\_\_ \$ \_\_\_\_\_ Pay \_\_\_\_\_ \$ \_\_\_\_\_

1. Describe in detail what caused the error(s) in assessed value and the dollar amount associated with the error(s).

2. Complete the following calculation:

- (a) Unit's District Number(s) per Auditor's Reports: \_\_\_\_\_
- (b) Total District Net Certificates of Error (per 127CER report) \$ \_\_\_\_\_
- (c) Total District Net Tax Refund Claims (per 17TC report) \$ \_\_\_\_\_
- (d) Total District Net Errors and Refunds Issued (b+c) \$ \_\_\_\_\_

Please highlight on Auditor's reports the pertinent information used in this calculation.

Note: Please use the "Net" column – penalty and interest amounts do not qualify

The following information is required to be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
- (b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
- (c) County Form 22 (County Auditor's Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall.

4. Please complete the following calculation:

Note: List only funds within the maximum levy – debt funds and cumulative funds do not qualify for this appeal

(A) Fund	(B) Certified Levy	(C) Actual Distribution	(D) Circuit Breaker	(E) Difference (B-C-D)
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total</b>	\$ _____	\$ _____	\$ _____	\$ _____

5. In the past three (3) years, has the unit experienced a Levy Excess? [ ] Yes [ ] No  
 (If Yes, state the taxing year and amount)

2008 \$ \_\_\_\_\_

2007 \$ \_\_\_\_\_

2006 \$ \_\_\_\_\_

6. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

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**CERTIFICATION**

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

**Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_**

\_\_\_\_\_  
(Printed Name of Fiscal Officer)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Printed Name of Financial Advisor)

\_\_\_\_\_  
(Signature)

Forward all information to:  
Department of Local Government Finance  
Budget Division – Administrative Assistant  
100 North Senate Avenue, Room N1058  
Indianapolis, IN 46204-2211

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**PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY**

The \_\_\_\_\_ of the \_\_\_\_\_,  
(Fiscal/Governing Body) (Taxing Unit)

\_\_\_\_\_ County, State of Indiana, has determined to file for an excess levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested:

- Annexation (IC 6-1.1-18.5-13(1)) \$ \_\_\_\_\_
- Three Year Growth (IC 6-1.1-18.5-13(3)) \$ \_\_\_\_\_
- Emergency Levy Appeal (C-1.1-18.5-13(13)) \$ \_\_\_\_\_
- Property Tax Shortfall (IC 6-1.1-18.5-16) \$ \_\_\_\_\_
- Correction of Error (IC 6-1.1-18.5-14) \$ \_\_\_\_\_

The fiscal/governing body of \_\_\_\_\_, \_\_\_\_\_ County hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance to increase the taxing unit's maximum levy.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

FOR

AGAINST

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ATTEST: \_\_\_\_\_

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