DEPARTMENT OF LOCAL GOVERNMENT FINANCE
100 North Senate Avenue, Room 1058N
Indianapolis, Indiana 46204-2256

Notice is hereby given the fiscal officers and taxpayers of all taxing units located in Clay County, Indiana, that prior to the review of the budgets, tax rates and levies for the year 2012 payable 2013, the Department of Local Government Finance, by its representatives, will conduct a public hearing on said matter, to be held in the County Commissioners' Room of the Clay County Courthouse, Brazil, IN on the date and time as follows:

November 28, 2012 at 10:00AM

CLAY COMMUNITY SCHOOLS
BRAZIL CIVIL CITY
CARBON CIVIL TOWN
CENTER POINT CIVIL TOWN
CLAY CITY CIVIL TOWN
KNIGHTSVILLE CIVIL TOWN
STAUNTON CIVIL TOWN
HARMONY CIVIL TOWN
BRAZIL PUBLIC LIBRARY
CLAY COUNTY UNIT
CLAY COUNTY REDEVELOPMENT COMMISSION
BRAZIL TOWNSHIP
CASS TOWNSHIP
DICK JOHNSON TOWNSHIP
HARRISON TOWNSHIP
JACKSON TOWNSHIP
LEWIS TOWNSHIP
PERRY TOWNSHIP
POSEY TOWNSHIP
SUGAR RIDGE TOWNSHIP
VAN BUREN TOWNSHIP
WASHINGTON TOWNSHIP

Assessed values will be available for review in the County Auditor's Office at least seven (7) days prior to the date of the Department budget hearing. Taxpayers shall have the right to be heard and/or to present written testimony on the budgets, tax rates and tax levies as adopted by the above named taxing units.

The following only apply if the County Board of Tax Adjustment or County Auditor modifies the budgets, tax rates, or tax levies of a political subdivision:

Ten (10) or more taxpayers or one (1) taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision may initiate an appeal from the modification of a political subdivision's budget, tax rate, or tax levy by filing a statement of their objections with the County Auditor. The statement must be filed not later than ten (10) days after the publication of the notice required by IC 6-1.1-17-12. The statement must specifically identify the provisions of the budget, tax rate, or tax levy to which the taxpayers object. The County Auditor shall forward the statement, along with the taxing unit's budget, to the Department. IC 6-1.1-17-13.

A political subdivision may appeal to the Department for an increase in its tax rate or tax levy as modified by the county board of tax adjustment or the county auditor. To initiate the appeal, the political subdivision shall file a statement with the Department not later than ten (10) days after publication of the notice required by IC 6-1.1-17-12. The legislative body of the political subdivision must authorize the filing of the statement by adopting a resolution. The resolution must be attached to the statement of objections, and the statement must be signed by:

(1) In the case of counties, by the board of county commissioners and by the president of the county council.

(2) In the case of all other political subdivisions, by the highest executive officer and by the presiding officer of the legislative body. IC 6-1.1-17-15.

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Brian E. Bailey, Commissioner