Distressed Unit Appeals Board Process

Distressed Political Subdivision Petition
Petition due to DUAB on or before December 8 of the year prior to relief.

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Initial Hearing
DUAB reviews and comments upon the distressed unit's petition and proposed financial plan not more than 30 calendar days from the date the distressed unit filed the petition.

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Financial Plan Development
Distressed unit works with DUAB, taxpayers and other units affected by the financial plan to develop an acceptable financial plan.

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Adoption by Unit
If relief is sought under IC 6-1.1-20.3-8(b)(2), only the governing body of the political subdivision affected by the financial plan must adopt a resolution agreeing to the terms of the distressed unit's financial plan.

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Adoption by Affected Units
If relief is sought under IC 6-1.1-20.3-8(b)(1) or (3), the governing body of each political subdivision affected by the financial plan must adopt a resolution agreeing to the terms of the distressed unit's financial plan.

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Final Hearing
DUAB conducts final hearing on Circuit Breaker relief not more than 30 calendar days after receipt of each affected unit's resolution approving the distressed unit's financial plan.

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Final Determination
Not more than 7 calendar days from the final hearing, the DUAB shall issue a written final determination containing the relief actions, if any, approved at the final hearing.

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Audit
If relief is granted, DUAB is required to conduct audits as necessary to ensure distressed unit is abiding by terms of the agreed to financial plan.