Department of Local Government Finance

**Report of Appealing Taxing Unit**

The Department of Local Government Finance (“Department”) has prescribed this template through which a petitioner supplies the information the Department requires pursuant to Ind. Code § 6-1.1-18.5-12(c). The required information must be filed with the Department on or before OCTOBER 19. Only submissions bearing postmarks (or a timestamp, if sent by email) of **OCTOBER 19** or earlier will be considered. Completed submissions and additional questions about excess levy appeals should be directed to your [Budget Field Representative](https://www.in.gov/dlgf/files/Budget_Field_Reps.pdf).

Note that Ind. Code § 6-1.1-17-3(a)(5) requires that any request for an excess levy appeal be advertised as part of the notice to taxpayers of the estimated budget. Failure to comply with Ind. Code § 6-1.1-17-3(a)(5) will be cause for denial.

All requests for consideration of an appeal must be specific. Please note that the Department will utilize reports from the budget certification process (Form 3, Fund Report, and Estimate of Miscellaneous Revenues) and the unit’s submitted Annual Financial Report on Gateway during its review of an appeal application. If this information is not representative of your unit’s current financial situation, please provide updated financial information and explanations as to the differences.

To submit a petition to the Department units will complete the following page, the individual page(s) applicable to the appeal(s), and the certification page. Petitions must also include any additional supporting documentation that contains an explanation or justification of the appeal and the appeal amount. Pursuant to Ind. Code § 6-1.1-18.5-12(a), the Department may deny an excess levy appeal on the basis that the unit has not provided an explanation that the unit will not be able to perform its government functions without an excess levy. The Department may also deny or modify an excess levy appeal on the basis that the unit has sufficient fund balances to allow it to carry out its governmental functions. Additionally, the Department will take circuit breaker credits into consideration when estimating fund balance amounts.

Pursuant to Ind. Code § 6-1.1-18.5-12(c), the Department reserves the right to conduct hearings, require any officer or member of the unit to appear before the Department, or require the appropriate unit official to produce relevant records or books in consideration of the appeal. The Department shall determine whether a hearing or production of records or both, is necessary if, after an examination of the appeal and supporting information provided by the unit, the Department is unable to ascertain the unit’s justification for the appeal or the appeal amount.

**ANNEXATION, CONSOLIDATION/REORGANIZATION,**

**OR EXTENSION OF SERVICES**

**(Ind. Code § 6-1.1-18.5-13(a)(1))**

A unit may qualify for an excess levy if, in the judgment of the Department, an excess levy is reasonably necessary due to increased costs to the unit resulting from (1) annexation, (2) consolidation (or reorganization), or (3) other extensions of governmental services by the unit to additional geographic areas.

With respect to annexation, consolidation, or other extensions of governmental services in a calendar year, if those increased costs are incurred by the unit in that calendar year and more than one (1) immediately succeeding calendar year, the unit may appeal for an excess levy based on those increased costs in any of the following:

(1) The first calendar year in which those costs are incurred.

(2) One (1) or more of the immediately succeeding four (4) calendar years.

A unit seeking an excess levy due to an annexation may only receive an increase to its levy that exceeds the adjustment to the unit’s levy as calculated in STEP THREE of Ind. Code § 6-1.1-18.5-3(a).

A unit seeking an excess levy due to consolidation must, if applicable, provide the Department with the amount of savings realized by that unit due to consolidation pursuant to Ind. Code § 36-1-7-16, Ind. Code § 36-1.5-3-5(a), or other applicable law.

A unit seeking an excess levy due to an extension of services must show that the unit is providing a service to an additional geographic area. The Department will consider the unit providing a service within its own geographic boundaries that it has not previously provided.

Please note that the information required for the appeal will depend on whether the basis of the appeal is an annexation, consolidation, or extension of services. **The unit must show the statutory basis for the annexation, consolidation, or extension of services.**

**EXCESS LEVY APPEAL PETITION – COVER PAGE**

Annexation, Consolidation (Reorganization), Extension of Services

|  |  |
| --- | --- |
| **Taxing Unit Name:** |  |
| **County:** |  |
| **Fiscal Officer Name:** |  |
| **Office Address:** |  |
| **Telephone Number:** |  |
| **Email Address:** |  |
| **Financial Advisor**  **Contact Information:** |  |
| **Appeal Amount:** |  |

**For consideration, the submission must include the following documentation. Confirm that the following documents have been prepared and are included with your submission.**

|  |  |  |
| --- | --- | --- |
|  | Required Documentation | Included? |
| 1. | Cover page | Y or N |
| 2. | Petition to appeal for an increase above the maximum levy | Y or N |
| 3. | Signed Certification of Appeal Information | Y or N |
| 4. | Description of facts leading to annexation, consolidation/reorganization, or extension of services. | Y or N |
| 5. | All ordinances/resolutions related to annexation, consolidation, or extension of services | Y or N |
| 6. | All fiscal impact statements related to annexation, consolidation, or extension of services | Y or N |
| 7. | Explanation of types of services that will be needed and/or increased  (Required for Annexation Only) | Y or N |
| 8. | Reorganization Plan including any appropriate maps.  (Required for Consolidation/Reorganization Only) | Y or N |
| 9 | Statement or certification of realized savings (if applicable).  (Required for Consolidation/Reorganization Only) | Y or N |

The required information must be filed with the Department on or before OCTOBER 19. Only submissions bearing postmarks (or a timestamp, if sent by email) of OCTOBER 19 or earlier will be considered. Completed submissions should be directed to your DLGF Budget Field Representative.

**EXCESS LEVY APPEAL PETITION – PAGE 2**

Annexation, Consolidation (Reorganization), Extension of Services

**Section 1 – Non Property Tax Revenue available to Unit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Revenue Type** | 2020 | 2021 | 2022 | 2023  (Estimated) |
| LIT – Certified Shares |  |  |  |  |
| LIT – Supplemental |  |  |  |  |
| CVET |  |  |  |  |
| Excise |  |  |  |  |
| FIT |  |  |  |  |
| Other Revenue Source 1  (Please describe):  \_\_\_\_\_ |  |  |  |  |
| Other Revenue Source 2  (Please describe):  \_\_\_\_\_ |  |  |  |  |
| Other Revenue Source 3  (Please describe):  \_\_\_\_\_ |  |  |  |  |
| Other Revenue Source 4  (Please describe):  \_\_\_\_\_ |  |  |  |  |
| Other Revenue Source 5  (Please describe):  \_\_\_\_\_ |  |  |  |  |

**Section 2 – Percentage Increase to the Levy**

|  |  |  |
| --- | --- | --- |
| Requested Appeal | 2023 Max Levy | Percentage Increase  (Requested Appeal / 2023 Max Levy) |
| $ | $ |  |

**Section 3 – Estimated Impact to Tax Rate**

|  |  |  |
| --- | --- | --- |
| Requested Appeal | 2023 Certified Net Assessed Value  General Fund1 | Percentage Increase  (Requested Appeal / 2023 CNAV) |
| $ | $ |  |

**Note 1: The 2023 NAV must be certified by the county auditor by August 1. If the NAV has not been certified, contact the county auditor for an estimated value.**

**EXCESS LEVY APPEAL PETITION – PAGE 2**

Annexation, Consolidation (Reorganization), Extension of Services

**If the Appeal is based on an annexation, please complete this page.**

1. Below provide additional information about the appeal and the annexation(s).

|  |  |  |
| --- | --- | --- |
| A. | Appeal Amount Requested: | **$** |
| B. | Number of Years Attributable |  |
| C. | Estimated Increase to Non-Property Tax Revenue  (Due to annexation) |  |

1. This question relates to automatic increases in the maximum levy of up to 15% as a result of increased assessed value stemming from the annexation. What levy increases occurred under Ind. Code § 6-1.1-18.5-3(a) for each budget year?

|  |  |  |
| --- | --- | --- |
|  | Year | Levy Increase Amount |
|  | 2022 |  |
|  | 2021 |  |
|  | 2020 |  |
| D. | Total: |  |

1. Has the Department already approved any excess levy appeals requested by the unit pursuant to Ind. Code § 6-1.1-18.5-13(a)(1) due to this annexation?

|  |  |  |
| --- | --- | --- |
|  | Year | Levy Increase Amount |
|  | 2022 |  |
|  | 2021 |  |
|  | 2020 |  |
| E. | Total: |  |

Annexation Appeal Amount Summary:

|  |  |  |
| --- | --- | --- |
| Total Appeal Amount | Question 1-A | $ |
| IC 6-1.1-18.5-3(a) Adjustment | Question 2-D |  |
| IC 6-1.1-18.5-13(a)(1) Adjustment | Question 3-E |  |
| Total #1: | 1A minus 2D minus 3E | $ |

|  |  |  |
| --- | --- | --- |
| Total #1 Restated |  | $ |
| Number of Years Attributable | Question 1-B |  |
| Total #2: | Total #1 divided by Question 1B | $ |

|  |  |  |
| --- | --- | --- |
| Total #2 Restated |  | $ |
| Estimated Increase to Non-Property Tax Revenue | Question 1-C |  |
| Total #3: | Total #2 Plus Question 1-C | $ |

1. State for *each year* for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Category** | Year 2020 | Year 2021 | Year 2022 | Total |
| Personnel | $ | $ | $ | $ |
| Supplies | $ | $ | $ | $ |
| Services & Charges | $ | $ | $ | $ |
| Debt | $ | $ | $ | $ |
| Capital Outlay | $ | $ | $ | $ |
| Township Assistance | $ | $ | $ | $ |
| Total | $ | $ | $ | $ |

**EXCESS LEVY APPEAL PETITION – PAGE 3**

Annexation, Consolidation (Reorganization), Extension of Services

**If the Appeal is based on a Consolidation (Reorganization), please complete this page.**

1. Below provide additional information about the appeal and the Consolidation (Reorganization).

|  |  |  |
| --- | --- | --- |
| A. | Appeal Amount Requested: | **$** |
| B. | Date of referendum approving the consolidation/reorganization: |  |
| C. | Effective date of consolidation/reorganization: |  |

1. State for *each year* for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Category** | Year 2020 | Year 2021 | Year 2022 | Total |
| Personnel | $ | $ | $ | $ |
| Supplies | $ | $ | $ | $ |
| Services and Charges | $ | $ | $ | $ |
| Debt | $ | $ | $ | $ |
| Capital Outlay | $ | $ | $ | $ |
| Township Assistance | $ | $ | $ | $ |
| Total | $ | $ | $ | $ |

1. Has the Department already approved any excess levy appeals requested by the unit pursuant to Ind. Code § 6-1.1-18.5-13(a)(1) due to this Consolidation (Reorganization)?

|  |  |
| --- | --- |
| Year | Previously Approved Levy Increase Amount |
| 2022 |  |
| 2021 |  |
| 2020 |  |
| Total: |  |

1. Discuss the total amount requested and justify the financial need for the appeal. Include an explanation of how the unit will be unable to perform its government function without an excess levy.Indicate how much miscellaneous revenue will be generated by the consolidation/reorganization. Include additional pages, if needed.
2. Describe any new types of services or increase the amount of spending on existing services that the Consolidation (Reorganization) requires the unit to provide. Include additional pages, if needed.

**EXCESS LEVY APPEAL PETITION – PAGE 4**

Annexation, Consolidation (Reorganization), Extension of Services

1. What funds will be needed for the newly-consolidated or reorganized unit? Include additional pages, if needed.
2. Will the Consolidation (Reorganization) generate any new or increase any existing non-property tax revenue sources? Include additional pages, if needed.
3. Does the fiscal impact statement describe the effect of the consolidation/reorganization on the other units of government in the jurisdiction? If not, please describe.
4. Discuss the savings or reduction in expenses (if any) as a result of the Consolidation/Reorganization. Include additional pages, if needed.

**EXCESS LEVY APPEAL PETITION – PAGE 5**

Annexation, Consolidation (Reorganization), Extension of Services

**If the Appeal is based on an extension of services, please complete this page.**

1. Below provide additional information about the appeal and the Consolidation (Reorganization).

|  |  |  |
| --- | --- | --- |
| A. | Appeal Amount Requested: | **$** |
| B. | Date of referendum approving the extension of services: |  |
| C. | Effective date of the extension of services: |  |

1. Describe the extension of services and what services are being extended. Include additional pages, if needed.
2. What is the percent change in assessed valuation?

|  |  |
| --- | --- |
| Prior Year Tax Base (CNAV) for Service Area | **$** |
| Ensuring Year Tax Base (CNAV) for Service Area | **$** |
| Percentage Increase (Ensuing Year divided by Prior Year) |  |

1. State for *each year* for each budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Category** | Year 2020 | Year 2021 | Year 2022 | Total |
| Personnel | $ | $ | $ | $ |
| Supplies | $ | $ | $ | $ |
| Services and Charges | $ | $ | $ | $ |
| Debt | $ | $ | $ | $ |
| Capital Outlay | $ | $ | $ | $ |
| Township Assistance | $ | $ | $ | $ |
| Total | $ | $ | $ | $ |

1. Discuss the total amount requested and justify the financial need for the appeal. Include an explanation of how the unit will be unable to perform its government function without an excess levy.Indicate how much miscellaneous revenue will be generated by the extension of services. Include additional pages, if needed.

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

The \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

(Fiscal Body) (Taxing Unit)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ County, State of Indiana, has determined to appeal to the

(County Name)

Department of Local Government Finance for an excess property tax levy.

|  |  |
| --- | --- |
| Appeal Type | Appeal Amount |
| ANNEXATION |  |
| CONSOLIDATION (REORGANIZATION) |  |
| EXTENSION OF SERVICES |  |
| TOTAL: |  |

We do hereby resolve to proceed with a petition for an excess property tax levy to the Department of Local Government Finance to increase the taxing unit’s maximum levy and we represent that the taxing unit cannot carry out its governmental functions under its current maximum levy for the ensuing calendar year without the excess levy.

Adopted this \_\_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_

|  |  |
| --- | --- |
| FOR | AGAINST |
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ATTEST: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**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)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Email)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Printed Name of Financial Advisor/Consultant)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Signature)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Email)