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 December 30. Only submissions bearing postmarks (or a timestamp, if sent by email) of **December 30** 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.

**PROPERTY TAX SHORTFALL DUE TO**

**ERRONEOUS ASSESSED VALUATION**

**(Ind. Code § 6-1.1-18.5-16)**

This appeal is applicable only to those funds under the maximum permissible levy as determined by Ind. Code § 6-1.1-18.5-3. “Shortfall” is defined as a unit receiving a property tax distribution less than the unit’s certified levy due to erroneous assessed value estimates or refunds paid on successful assessment appeals. The impact of circuit breaker credits does not constitute a shortfall for purposes of this appeal and those losses cannot be recovered with additional property taxes. Also, a difference in assessed valuation between the certified net assessed value and the county abstract does not mean that an error necessarily occurred. A unit alleging a shortfall because of a difference in assessed valuation between the certified net assessed value and the county abstract must demonstrate to the Department that the difference was due to an actual error, not simply the auditor’s statutorily-permissible withholding of assessed valuation under Ind. Code § 6-1.1-17-0.5. State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (i.e., which budget year experienced a shortfall?). Please be aware that under Ind. Code § 6-1.1-18.5-16(a) and (b), a unit may not request an excess levy for a shortfall that occurred more than five (5) years from the date of the unit’s most recent certified budget, rate, and levy.

This appeal is based on the unit’s share of lost revenues shown on the Certificate of Error or Certificate of Tax Refund Claims. The Actual Distribution column is not to include delinquent property tax payments or circuit breaker credits. Also, the Department will not grant a shortfall appeal in an amount greater than the unit’s portion of errors and refunds, even if the unit’s actual shortfall is greater than its portion of errors and refunds.

Although a shortfall appeal is statutorily not due until December 30, the Department requests that this appeal be submitted as soon as possible to facilitate timely budget review and certification.

**EXCESS LEVY APPEAL PETITION - COVER PAGE**

Shortfall Appeal

|  |  |
| --- | --- |
| **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. | Excess Levy Appeal Petition Page 1, Page 2, and Page 3 | Y or N |
| 3. | Petition to appeal for an increase above the maximum levy | Y or N |
| 4. | Signed Certification of Appeal Information | Y or N |
| 5. | County Form 127-CER (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. | Y or N |
| 6. | County Form 17-TC (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. | Y or N |
| 7. | County Form 22 (County Auditor’s Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall (for both the June & December settlements). | Y or N |

The required information must be filed with the Department on or before DECEMBER 30. Only submissions bearing postmarks (or a timestamp, if sent by email) of DECEMBER 30 or earlier will be considered. Completed submissions should be directed to your DLGF Budget Field Representative.

**EXCESS LEVY APPEAL PETITION – PAGE 1**

Shortfall Appeal

**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.**

**Section 4 – Levy Excess**

Use the table below to report any Levy Excess amount in the prior five years.

|  |  |
| --- | --- |
| **Budget Year** | **Levy Excess Amount** |
| **2022** |  |
| **2021** |  |
| **2020** |  |
| **2019** |  |
| **2018** |  |

**Section 5 – Shortfall Appeal Under Ind. Code § 6-1.1-18.5-16**

Complete the following information to compute the amount of distribution less than 100% of the unit’s certified levy. Columns A, B, and C can be found on the Certified Budget Order.

|  |  |
| --- | --- |
| Enter Shortfall Year |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| (A) Fund | (B) Certified Levy | (C) Certified Rate | (D) Actual Distribution | (E) Circuit Breaker |
|  | $ | $ | $ |  |
|  | $ | $ | $ |  |
|  | $ | $ | $ |  |
|  | $ | $ | $ |  |
|  | $ | $ | $ |  |
|  | $ | $ | $ |  |
|  | $ | $ | $ |  |
| Total | $ | $ | $ |  |

Note 1: Appeals must only funds within the maximum levy; debt funds and certain cumulative funds do not qualify for this appeal.

Note 2: Units may file a shortfall appeal for a different year. If the shortfall will cover more than one year, the unit should include a separate Section 5 for each year being appealed.

**EXCESS LEVY APPEAL PETITION – PAGE 2**

Shortfall Appeal

**Section 6 – Justification for Appeal**

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.

**EXCESS LEVY APPEAL PETITION – PAGE 3**

Shortfall Appeal Under Ind. Code § 6-1.1-18.5-16(b)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |
| District # and Name | District Net Error Amount | District Net  Refund Amount | Total District  Errors & Refunds | District Rate | Unit’s Rate | Unit’s Percent of District Rate | Unit’s Portion of Errors & Refunds |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | **Total** |  |

Notes: Column A: List all the taxing districts of which the unit is a part.

Column B: Enter the amount from the net column for that district from the 127-CER report.

Column C: Enter the amount from the net column for that district from the 17-TC report.

Column D: Add columns B and C.

Column E: This information can be found on the Department's website; it is a page that is submitted with the Certified Budget Order.

Column F: This is the unit’s total rate of all qualifying funds; it is the total rate from column C of the calculation in step 2.

Column G: Divide column F by column E.

Column H: Multiply column D by column.

**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 |
| SHORTFALL |  |

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 |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

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)