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 of 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.

**THREE-YEAR GROWTH FACTOR**

**(Ind. Code § 6-1.1-18.5-13(a)(2))**

A unit qualifies to seek a three-year growth appeal if its average assessed value growth over the last three years exceeds the statewide average max levy growth quotient (“MLGQ”) for the same time period by at least 2%.

The following is a description of the steps the Department takes in accordance with Ind. Code § 6-1.1-18.5-13(a)(3) to determine a unit’s eligibility and maximum appeal amount.

Step 1: Determine the three (3) calendar years that most immediately precede the ensuing calendar year and in which a statewide general reassessment of real property under Ind. Code § 6-1.1-4-4 does not first become effective (2022, 2021, and 2020).

Step 2: Calculate the assessed value of all taxable property for the unit and divide that amount by the amount calculated for the previous year.

Step 3:Sum the results of Step 2 and divide by three (3).

Step 4: For each year, divide that amount by the amount calculated for the previous year. The calculations for Steps 4 and 5 are performed below:

2020 1.0409

2021 1.0392

2022 1.0541

Step 5: Add the Step 4 results and divide by three (3): (1.0409 + 1.0392 + 1.0541)/3 = 1.0447

Step 6: Divide the Step 3 results by the Step 5 results.

If Step 6 is equal to or greater than 1.02, then the unit is eligible for the appeal. The maximum amount that the Department may award in this appeal is the amount by which Step 3 exceeds the MLGQ as calculated according to Ind. Code § 6-1.1-18.5-2. (This amount is 1.05 for 2023.)

**EXCESS LEVY APPEAL PETITION - COVER PAGE**

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

|  |  |
| --- | --- |
| **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 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 |

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 1**

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

|  |  |  |
| --- | --- | --- |
| 1) | Based on the three year growth calculation, what is the maximum appeal that the Department can consider for the unit? |  |
| 2) | Did the fiscal body approve this excess levy appeal? | Yes or No |
| 3) | Was there any opposition or objection to the excess levy appeal?  If yes, please provide additional information about the opposition or objection on a separate document. | Yes or No |
| 4) | Was an excess levy appeal included on the ensuing year’s budget notice to taxpayers (Budget Form 3 – Column 4)? | Yes or No |
| 5) | What was the balance of the rainy day fund on December 31, 2021? |  |
| 6) | What is the current balance of the rainy day fund? |  |
| 7) | Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? | Yes or No |
| 8) | Has this unit transferred funds to its rainy day fund in the year in which the annexation, consolidation/reorganization, an extension of services, error, shortfall, or emergency occurred? | Yes or No |
| 9) | Does the unit plan to make a transfer to its rainy day fund before the end of the calendar year? | Yes or No |
| 10) | Will an approved appeal increase the operating balance of any funds in the ensuing budget year? | Yes or No |

**EXCESS LEVY APPEAL PETITION – PAGE 2**

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

**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 3**

Three-Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor

1. In addition to the meeting the mathematical qualifications for the appeal, the civil taxing unit must state that it will be unable to carry out the governmental functions committed to it by law unless it is given the authority that it is petitioning for. The civil taxing unit must support these allegations by reasonably detailed statements of fact. Please use the box below to provide the requested detailed statements. Provide additional pages, as needed.
2. Of the governmental functions that the civil taxing unit unable to carry, which specific expenses are the highest priority to fund, and why? Provide additional pages, as needed.
3. Are there any facts, specific to this appeal, that the Department should consider in our review of the submission? Provide additional pages, as 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 |
| THREE-YEAR GROWTH FACTOR |  |

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\_\_\_\_

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| 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)