

Department of Local Government Finance

Report of Appealing Taxing Unit

The information requested below must be completed in total for each appeal to be considered. Pursuant to IC 6-1.1-18.5-12, the required information must be filed with the Department of Local Government Finance (“Department”) on or before **OCTOBER 19** or on or before **DECEMBER 30 in the case of an appeal due to a shortfall** (IC 6-1.1-18.5-16).

Forward to the Department only this page, pages applicable to the appeal(s) to be considered, the certification page, and any supporting documentation. Check all appeals for which you are applying on this page and submit the appropriate worksheets. Do not forward unused pages and do not submit more than one application.

This appeal must be submitted only to the Department’s Indianapolis office. Do not submit the appeal with budget paperwork sent to the county auditor.

TAXING UNIT: _____ COUNTY _____

FISCAL OFFICER: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

TELEPHONE: _____ FAX: _____

E-MAIL ADDRESS: _____

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE CONSIDERED

- \$ _____ Annexation, Consolidation, or Extension of Services

- \$ _____ Three Year Growth Factor Equal to or Exceeding 1.02% of Statewide Growth Factor

- \$ _____ Emergency Levy Appeal
(Natural disaster, an accident, or other unanticipated emergency; the Department does not consider the condition of general economic recession to be an unforeseen emergency)

- \$ _____ Correction of Advertising, Mathematical, or Data Error

- \$ _____ Property Tax Shortfall Due to Erroneous Assessed Value

For consideration, all submissions must include, in addition to the information required for the type of appeal under consideration, the following:

(Please attach each item below to this petition and indicate with a [√] the items attached. If an item has not been attached, provide an explanation for its exclusion.)

- Two copies of all the below including the appeal worksheet and the information required for the type of appeal under consideration
- Copy of Appeal Worksheet and Signed Certification. (Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)
- Copy of Ensuing (following) Year Maximum Levy Sheet
- Copy of Ensuing (following) Year Budget Proof of Publication
- Copy of Estimate of Miscellaneous Revenue (Budget Form 2) for Funds Under Appeal
- Copy of "16-Line" Financial Statement (Budget Form 4B) for Funds Under Appeal
- Copy of Resolution from Fiscal Body Approving the Excessive Levy Appeal
- All documentation required for specific appeals per list on specific appeal worksheet(s)

NOTICE

Submissions bearing postmarks of **OCTOBER 19** or **DECEMBER 30** (for shortfall appeals only) or earlier will be considered. Note that the provisions of IC 6-1.1-17-3(a)(4) require that any requests for excessive levy appeals be published as part of the notice to taxpayers of the estimated budget. Failure to comply with IC 6-1.1-17-3(a)(4) may be cause for denial. All requests for consideration of an appeal must be specific.

Notice: All information requested above must be submitted with the appeal. Failure to comply may result in denial of the appeal.
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FINANCIAL INFORMATION

Please complete the following for funds within the maximum levy, rounded to the nearest dollar
(do not include debt or cumulative funds):

Operating BUDGET (line 1 on Fund Report)	2009	2010	2011	2012 (proposed)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

Jan. 1 Cash Balance	2009	2010	2011	2012 (proposed)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

Unit's Total Rate (line 17 on Fund Report)	2009	2010	2011	2012 (proposed)
Fund: General				
Total				

Revenue History	2009	2010	2011	2012 (proposed)
Levy (line 16 for all funds)	\$	\$	\$	\$
CAGIT (Budget Form 2)	\$	\$	\$	\$
CEDIT (Budget Form 2)	\$	\$	\$	\$
COIT (Budget Form 2)	\$	\$	\$	\$
Misc. Rev. (Other) (Form 2)	\$	\$	\$	\$

Total District Rate (found on Department website)	2009	2010	2011	2012 (Estimated)

Tax Rate Impact:

- A. 2011 net assessed value \$ _____
- B. Total amount of appeal(s) \$ _____
- C. Unit's rate impact of appeal(s) = [B / (A/100)] \$ _____ (to four decimal places)
- D. District rate impact = C / 2011 Total District Rate \$ _____ (to four decimal places)

Did the fiscal body approve this excessive levy appeal(s)? Yes No
Vote _____ (Please submit resolution/ordinance approving appeal.)

Was there any opposition or objection to the excessive levy appeal? Yes No
If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year's budget?
 Yes No (Please attach copy of ensuing year's budget proof of publication.)

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ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES
(IC 6-1.1-18.5-13(a)(1))

1. State the time frame of annexations to be considered.

As of March 1: Year _____ Year _____ Year _____

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(a) for each budget year as certified by the County Auditor? (This question relates to increases in the maximum levy that were granted as a result of the increased assessed value at the time of annexation.)

Budget Year _____ Adjustment Made \$ _____

Budget Year _____ Adjustment Made \$ _____

Budget Year _____ Adjustment Made \$ _____

3. Specifically, what types of services will be needed and/or increased due to the annexation?

4. State for *each year* of annexation and for the budget classification indicated below the increased expenses due to annexation for which the appeal should be considered. (Attach separate sheets, if necessary.)

Annexation	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

Note: The above is required to be completed for consideration of this appeal.

5. APPEAL AMOUNT
- (a) Total amount of appeal (must be supported by question 4 above) \$ _____
- (b) Total amounts from question 2 above \$ _____
- (c) Line (a) – line (b) \$ _____
- (d) Number of years attributable to line (a) above _____
- (e) Divide line (c) by line (d) \$ _____

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

6. Does the total amount requested match the amount in the fiscal plans for each annexation (include copies of all annexation resolution(s)/ordinance(s) and any fiscal plans for each annexation). Yes No
 If No, please explain the differences (a map of the area is preferred):

7. Has this unit transferred funds to its Rainy Day Fund during this budget year or the immediately preceding budget year? Yes No

If yes, please state the amount and the fund from which the transfer was made:
 Fund _____ Amount \$ _____

If no, does the unit plan to transfer funds to its Rainy Day Fund in the near future? Yes No

If yes, please indicate the anticipated amount: \$ _____

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**THREE YEAR GROWTH FACTOR
(IC 6-1.1-18.5-13(a)(3))**

A unit qualifies to seek the three year growth appeal if its average assessed value growth over the last three years exceeds the statewide average assessed value growth for the same time period by at least 2%. The following is a description of the steps the Department takes in accordance with IC 6-1.1-18.5-13(a)(3) to determine a unit's eligibility and maximum appeal amount.

Step 1: Determine the most recent three calendar years in which a general reassessment did not occur or the initial annual adjustment of the assessed value of real property under IC 6-1.1-4-4.5 did not first become effective (2011, 2010, and 2009).

Step 2: Calculate the assessed value of all taxable property for the unit, plus the assessed value deducted under the inventory deduction in 2006 Pay 2007, plus the amount deducted under the homestead supplemental deduction in 2008 Pay 2009. For each of those years, 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: Add the statewide total assessed value of all taxable property for all units, plus the assessed value deducted under the inventory deduction in 2006 Pay 2007, plus the assessed value deducted for the homestead supplemental deduction in 2008 Pay 2009. For each year, divide that amount by the amount calculated for the previous year. The calculations for Steps 4 and 5 are performed below:

Statewide Averages Adjusted for Inventory and Homestead Deductions

2009	1.0220
2010	1.0000
2011	0.9840

Step 5: Add the Step 4 results and divide by three (3): $(1.0220+1.0000+0.9840)/3 = 1.0002$

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 6 exceeds the assessed value growth quotient ("AVGQ") as calculated according to IC 6-1.1-18.5-2. (This amount is 1.029 for 2012.)

Answer the following questions:

1. Justify the financial need for the appeal. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.

2. State precisely the circumstances under which those items are of highest priority to be funded.

3. Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b?
 Yes No

If yes, indicate the anticipated amount. \$ _____

Will this amount exceed 10% of the Operating Budget? Yes No

4. Has this unit transferred funds to its Rainy Day Fund during this budget year or the immediately preceding budget year? Yes No

If yes, please state the amount and the fund from which the transfer was made:

Fund _____ Amount \$ _____

If no, does the unit plan to transfer funds to its Rainy Day Fund in the near future?
 Yes No

Notice: All information requested above must be submitted with the appeal. Failure to comply may result in denial of the appeal.

If yes, please indicate the anticipated amount: \$ _____

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EMERGENCY LEVY APPEAL
(IC 6-1.1-18.5-13(a)(13))

1. A levy increase may be granted if a unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by IC 6-1.1-18.5-3 due to a natural disaster, an accident, or another unanticipated emergency. **Describe the event that caused these circumstances. Please note that the Department does not consider the condition of general economic recession to be an unforeseen emergency.**

A township may apply for an emergency appeal due to an unanticipated emergency increasing the amount of township assistance requests. The following criteria are used to evaluate township requests (please respond to each factor to be considered):

- Description of emergency. The township must identify a specific, unforeseen emergency to which it is responding. The Department does not consider the general concept of the economy being in recession as an unforeseen emergency.
- Demonstrated increase in township assistance demands. The township, using TA-7 data from the past ten years, must show that more applicants have applied and more relief has been given this year than in past years. Include copies of the TA-7 forms for the past ten years with the application.
- Demonstrated financial need. The township must provide financial information to demonstrate that the township assistance budget and all useable cash balances and other township assets have been exhausted.
- Reasonable administrative overhead for the current year. The Department compares the direct assistance provided and the total disbursements from the township assistance fund. The Department will ensure that a significant portion of the disbursements were for direct assistance.
- The Department may consider other factors it deems relevant when evaluating such requests.

2. Total amount of the appeal \$_____

3. Attach an ordinance approving the appeal by the unit's Fiscal Body and a declaration from the unit executive that the unit cannot carry out its governmental functions for the ensuing year.

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CORRECTION OF ADVERTISING, MATHEMATICAL, OR DATA ERROR
(IC 6-1.1-18.5-14)

1. An excess levy may be granted for the correction of any advertising error, mathematical error, or error in data made at the local level for any calendar year that affects the tax rate or levy of a unit or the determination of the limitations established by IC 6-1.1-18.5-3. **Describe this error.** (The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)

2. Date on which error was identified: _____ / _____ / _____

3. State the error’s impact on the ensuing year’s levy. \$ _____

4. Has this unit transferred funds to its Rainy Day Fund during this budget year or the immediately preceding budget year? Yes No

If yes, please state the amount and the fund from which the transfer was made.

Fund _____ Amount \$ _____

If no, does the unit plan to transfer funds to Rainy Day Fund? Yes No

5. Does this unit have a fund balance of 10% or more of its annual budget before the transfer to its Rainy Day Fund? Yes No

If yes, what is the percent of fund balance? _____%

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PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION
(IC 6-1.1-18.5-16)

(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3)

1. 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?).

Pay _____ \$ _____ Pay _____ \$ _____

2. Describe in detail what caused the error(s) in assessed value and the dollar amount associated with the error(s).

3. Complete the following calculation:

- (a) Unit's District Number(s) per Auditor's Reports: _____
- (b) Total District Net Certificates of Error (per 127CER report) \$ _____
- (c) Total District Net Tax Refund Claims (per 17TC report) \$ _____
- (d) Total District Net Errors and Refunds Issued (b+c) \$ _____

Please highlight on auditor's reports the pertinent information used in this calculation. Note: Please use the "Net" column—penalty and interest amounts do not qualify.

The following information must be attached to this document for the appeal to be considered:

- (a) County Form 127CER (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.
- (b) County Form 17TC (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.
- (c) County Form 22 (County Auditor's Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall.

4. Please complete the following calculation to compute the amount the unit is eligible to receive. List only funds within the maximum levy—debt funds and cumulative funds do not qualify for this appeal.

(A) Fund	(B) Certified Levy	(C) Actual Distribution	(D) Circuit Breaker	(E) Difference (B-C-D)
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

5. In the past three (3) years, has the unit experienced a levy excess? () Yes () No
 (If yes, state the taxing year and amount.)

2010 \$ _____
 2009 \$ _____
 2008 \$ _____

6. Has this unit transferred funds to its Rainy Day Fund during this budget year or the immediately preceding budget year? () Yes () No

If yes, please state the amount and the fund from which the transfer was made.
 Fund _____ Amount \$ _____

If no, does the unit plan to transfer funds to Rainy Day Fund? () Yes () No

7. Does this unit have a fund balance of 10% or more of its annual budget before the transfer to its Rainy Day Fund? _____ If yes, what is the percent fund balance? _____%

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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)

(Printed Name of Financial Advisor / Consultant)

(Signature)

Forward all information to:
Department of Local Government Finance
Budget Division – Judy Robertson
100 North Senate Avenue, Room N1058
Indianapolis, IN 46204-2211

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PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY

The _____ of the _____,
(Fiscal/Governing Body) (Taxing Unit)

_____ County, State of Indiana, has determined to file for an excess levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested:

- Annexation (IC 6-1.1-18.5-13(a)(1)) \$ _____
- Three Year Growth (IC 6-1.1-18.5-13(a)(3)) \$ _____
- Emergency Levy Appeal (IC-1.1-18.5-13(a)(13)) \$ _____
- Property Tax Shortfall (IC 6-1.1-18.5-16) \$ _____
- Correction of Error (IC 6-1.1-18.5-14) \$ _____

The fiscal/governing body of _____, _____ County hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance to increase the taxing unit's maximum levy.

Adopted this _____ day of _____, _____.

FOR

AGAINST

ATTEST: _____

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