**Correction of Advertising Errors, Mathematical Errors, or Errors in Data**

Through a correction of error appeal pursuant to Ind. Code § 6-1.1-18.5-14, the Department may order a correction of any advertising error, mathematical error, or error in data made at the local level for any calendar year if the Department finds that the error affects the determination of the unit’s maximum levy, tax rates, or tax levies. The unit must state what type of error occurred and the amount of the error that should be considered by the Department. The unit should provide documentation showing that a specific error occurred. **Requests for consideration of errors that may occur will not be considered.**

Most critically, because this appeal contemplates errors involving advertising or mathematical calculations (i.e., objective, and mechanical or typographical errors), the Department will not consider appeals seeking to correct a unit’s past policy decisions. In other words, if a unit voluntarily reduces its maximum levy for a year but subsequently regrets this decision, this is not an error as contemplated by Ind. Code § 6-1.1-18.5-14 and thus would not qualify for a correction of error appeal. The Department will vigorously enforce this policy.

A requested correction should not be related to refunds or errors made and/or corrected due to assessment appeals. These types of “errors” are calculated via the shortfall appeal.

Remainder of the page is intentionally left blank.

**Report of Appealing Taxing Unit**

The 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 21, 2024**. Only email submissions bearing a timestamp of **OCTOBER 21** or earlier will be considered. Completed submissions and additional questions about excess levy appeals should be sent by email to your [Budget Field Representative](https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf).

Note that Ind. Code § 6-1.1-17-3(a)(6) 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)(6) 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) during its review of an appeal application. The Department may also consider the unit’s submitted Gateway reports, including the Annual Financial Report, Employee Compensation Report, and Budget Form 4B. 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 pages specific to the appeal 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 require the appropriate unit official to produce relevant records or books in consideration of the appeal.

**Failure to timely respond with requested information may be cause for denial of the appeal.**

Remainder of the page is intentionally left blank.

**EXCESS LEVY APPEAL PETITION – SECTION 1: COVER PAGE**

Correction of Advertising, Mathematical Errors, or Errors in Data

|  |  |
| --- | --- |
| **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 – Section 1. | Y or N |
| 2. | Excess Levy Appeal Petition - Section 2, Section 3, Section 4. | 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 |

**EXCESS LEVY APPEAL PETITION – SECTION 2**

Correction of Advertising, Mathematical Errors, or Errors in Data

|  |  |  |
| --- | --- | --- |
| 1. | Appeal amount requested | $ |
| 2. | Did the fiscal body approve this excess levy appeal? | Y or N |
| 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. | Y or N |
| 4. | Were any public comments received in opposition or support of the excess levy appeal? | Y or N |
| 5. | Was an excess levy appeal included in the ensuing year’s budget notice to taxpayers (Budget Form 3 – Column 4)? | Y or N |
| 6. | Will an approved appeal increase the operating balance of any funds in the ensuing budget year? | Y or N |

**EXCESS LEVY APPEAL PETITION – SECTION 3**

Correction of Advertising, Mathematical Errors, or Errors in Data

**Section 3.1 – Non-Property Tax Revenue Available to Unit – *report revenue for all funds***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Revenue Type** | 2022 | 2023 | 2024 | 2025  (Estimated) |
| LIT – Certified Shares |  |  |  |  |
| LIT – Supplemental |  |  |  |  |
| LIT – Public Safety |  |  |  |  |
| LIT – Economic Development |  |  |  |  |
| 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 3.2 – Percentage Increase to the Levy**

|  |  |  |
| --- | --- | --- |
| Requested Appeal | 2025 Max Levy | Percentage Increase  (Requested Appeal /  2025 Max Levy) |
|  |  |  |

**Section 3.3 – Estimated Impact to the Tax Rate**

|  |  |  |
| --- | --- | --- |
| Requested Appeal | 2025 Certified Net Assessed Value General Fund1 | Percentage Increase  (Requested Appeal /  2025 CNAV) |
|  |  |  |

***Note 1: The 2025 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 3.4 – Cash Balances as of December 31, unless noted differently.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Fund** | 2021 | 2022 | 2023 | 2024  (June 30) |
|  |  |  |  |  |
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***Note: A separate fund report for the years shown can be submitted with the Appeal Petition in lieu of completing Section 3.4.***

**EXCESS LEVY APPEAL PETITION – SECTION 4**

Correction of Advertising, Mathematical Errors, or Errors in Data

1. Describe the error, including as much specific information as possible including, but not limited to, the cause of the error, the date the error was identified, and steps that have been taken to prevent the error from occurring. Please add additional pages as necessary.
2. State the error’s impact on the ensuing year’s levy 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.Please add additional pages as necessary.

**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 |
| CORRECTION OF ADVERTISING, MATHEMATICAL ERRORS, OR ERRORS IN DATA |  |

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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ATTEST: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**CERTIFICATION**

I, the undersigned, hereby certify that the attached appeal information and supporting documentation are 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)