**Emergency**

Pursuant to Ind. Code § 6-1.1-18.5-13(a)(3), a unit may seek an increase in its maximum levy if it cannot carry out its governmental functions for an ensuing year due to a natural disaster, accident, or other unanticipated emergency. A unit must describe the underlying emergency giving rise to the appeal. This is a temporary appeal.

A unit submitting an emergency appeal must document the following:

1. Description of emergency.
2. Demonstrated increased services.
3. Demonstrated financial need.
4. Detailed, reasonable administrative overhead for the current year.

The Department may consider other factors it deems relevant when evaluating emergency appeals.

Pervasive unemployment or poverty resulting from a generally weak local or national economy will not be treated as an emergency. A unit will have to point to a specific occurrence, such as a tornado, flood, or the sudden closure of the unit’s sole or primary private employer to qualify for an emergency appeal.

Additionally, a general impact on governmental functions due to COVID or the expiration of grants would not satisfy the requirements for this type of appeal. A unit will have to point to a specific, localized, quantifiable impact and provide sufficient additional documentation to support this appeal.

Approved appeals will be treated as a temporary increase to the maximum levy of the unit. The appeal amount will be removed before the ensuing year’s maximum levy is calculated.

Remainder of this 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 page, the individual page(s) appliable 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 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**

Emergency

|  |  |
| --- | --- |
| **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 - Sections 2 through 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 |
| 5. | A separate document describing the event that caused the emergency appeal. | Y or N |
| 6. | Ordinance/resolution from the unit fiscal body declaring that the unit cannot carry out its governmental functions for the ensuing year without the appeal and why. | Y or N |

**EXCESS LEVY APPEAL PETITION – SECTION 2**

Emergency

|  |  |  |
| --- | --- | --- |
| 1. | Appeal amount requested. | $ |
| 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. | Were any public comments received in opposition or support of the excess levy appeal? | Yes or No |
| 5. | Was an excess levy appeal included in the ensuing year’s budget notice to taxpayers (Budget Form 3 – Column 4)? | Yes or No |
| 6. | Will an approved appeal increase the operating balance of any funds in the ensuing budget year? | Yes or No |

**EXCESS LEVY APPEAL PETITION – SECTION 3**

Emergency

**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**

Emergency

Describe the nature of the emergency. 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 |
| EMERGENCY |  |

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 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)