**Three-Year Growth**

Ind. Code § 6-1.1-18.5-13(a)(2) permits a unit to seek an appeal if its average assessed value growth over the last three years exceeds the statewide average assessed value growth by at least 2%. The amount, if any, of an appeal for which a unit may be eligible is determined by the following formula:

**Step 1:** Determine the unit’s certified assessed valuation for the last four years.

**Step 2:** Calculate the assessed value growth for each of the last three years.

**Step 3:** Calculate the average assessed value growth by taking the sum of the results of Step 2 and dividing them by three.

**Step 4:** Calculate the statewide assessed value growth for each of the last three years.

2022 1.0541

2023 1.1481

2024 1.0594

**Step 5:** Calculate the statewide average assessed value growth by taking the sum of the results of Step 4 and dividing by three: (1.0541 + 1.1481 + 1.0594)/3 = 1.0872

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

For a unit to qualify for the appeal, the Step 6 amount must be equal to or greater than 1.02. The maximum amount by which an appealing unit’s maximum levy may be increased is equal to the amount by which Step 3 exceeds the maximum levy growth quotient (“MLGQ”) as calculated according to Ind. Code § 6-1.1-18.5-2. The MLGQ is 1.040 for 2025. This appeal may qualify as a permanent adjustment to the unit’s maximum levy.

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**

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 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**

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

|  |  |  |
| --- | --- | --- |
| 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 |
| 7. | Is the excess levy appeal being requested due to one-time costs or purchase(s)? | Yes or No |

**EXCESS LEVY APPEAL PETITION – SECTION 3**

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

**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**

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

1. In addition to 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 with 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 is 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.
4. Has the civil taxing unit created new positions or hired new staff, full-time and/or part-time? If yes, list the number of new employees, the position(s), anticipated salary, and benefit costs.
5. Is the civil taxing unit providing new services? If yes, please explain.

**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 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)