

RESOLUTION 14-128

Appealing Maximum Levy

WHEREAS, the City of Westfield's Comprehensive Financial Plan has projected revenue and expenditures for the next five years;

WHEREAS, the Comprehensive Financial Plan has identified a need for a consistent source of revenue in order to have a sustainable budget to provide services such as public safety, planning, economic development and infrastructure improvements and repair;

WHEREAS, in past years, the City of Westfield has appealed the maximum levy to address the needs of the community;

WHEREAS, the City of Westfield can appeal the 2015 maximum levy due to a property tax shortfall occurring as a result of annexation;

WHEREAS, the total amount of the shortfall is estimated to be \$150,000 (see attached);

WHEREAS, the Council will need to sign the State form titled "Petition to Appeal for an Increase to the Maximum Levy", in addition to this Council Resolution; Now, therefore, the Westfield City Council hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance to increase the maximum levy.

[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY]

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 IC 6-1.1-18.5-12(c). The required information must be filed with the Department on or before **OCTOBER 20** or, **in the case of an appeal due to a shortfall** (IC 6-1.1-18.5-16), on or before **DECEMBER 30**.

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

This application may be submitted electronically, faxed, or mailed (see last page for details).

TAXING UNIT: CITY OF WESTFIELD COUNTY: HAMILTON

FISCAL OFFICER: MS. CINDY GOSSARD

ADDRESS: 130 PENN STREET

CITY/STATE/ZIP: WESTFIELD, IN 46074

TELEPHONE: (317) 804-3020

E-MAIL ADDRESS: cgossard@westfield.in.gov

FINANCIAL CONSULTANT (IF APPLICABLE): FSG CORP.; GREG GUERRETTAZ

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

\$ 150,000 Annexation, Consolidation, or Extension of Services

\$ _____ Three Year Growth Factor Equal to or Exceeding 2% 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

SUBMISSION INFORMATION

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.)

[✓] One complete package of all the below, including the appeal worksheet and the information required for the type of appeal under consideration.

[✓] Copy of cover page, appeal worksheet(s), tax rate information page, and signed certification. (Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)

[✓] Copy of resolution from fiscal body approving the excessive levy appeal along with a statement that the unit will be unable to carry out the governmental functions assigned to it by law unless it is granted this appeal. The unit must include reasonably detailed statements of fact supporting this statement. (IC 6-1.1-18.5-12(a))

[✓] All documentation required for specific appeal, as specified on the worksheet(s).

NOTICE

ONLY submissions bearing postmarks of **OCTOBER 20** or **DECEMBER 30** (for shortfall appeals only) or earlier will be considered. Note that IC 6-1.1-17-3(a)(4) requires that any request for an excessive levy appeal 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) will be cause for denial. All requests for consideration of an appeal must be specific.

TAX RATE INFORMATION

Total District Rate (found on Department website)	2012	2013	2014	2015 (Estimated)
Westfield	2.9954	3.0960	3.0947	3.1032

Tax Rate Impact:

- A. 2014 net assessed value \$ 1,765,628,544
- B. Total amount of appeal(s) \$ 150,000
- C. Unit's rate impact of appeal(s) = [B / (A/100)] .0085%
- D. District rate impact = C / 2014 Total District Rate .0027%

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.)

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

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 \$ _____

Fund _____ Amount \$ _____

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: \$ _____

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)

Gregory T. Guerrettaz
(Printed Name of Municipal 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
E-mail: JRobertson@dlgf.in.gov
Fax: (317) 974-1629

PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY

The City Council of the City of Westfield,
(Fiscal/Governing Body) (Taxing Unit)

Hamilton 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)) \$ 150,000
- 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 _____, 20____

FOR

AGAINST

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ATTEST: _____

ALL OF WHICH IS RESOLVED THIS _____ DAY OF _____ 2014.

WESTFIELD CITY COUNCIL

Voting For

Voting Against

Abstain

Jim Ake

Jim Ake

Jim Ake

Steven Hoover

Steven Hoover

Steven Hoover

Robert L. Horkay

Robert L. Horkay

Robert L. Horkay

Charles Lehman

Charles Lehman

Charles Lehman

Robert J. Smith

Robert J. Smith

Robert J. Smith

Cindy Spoljaric

Cindy Spoljaric

Cindy Spoljaric

Robert W. Stokes

Robert W. Stokes

Robert W. Stokes

ATTEST:

Cindy J. Gossard, Clerk Treasurer

I hereby certify that RESOLUTION 14-128 was delivered to the Mayor of Westfield
on the _____ day of _____, 2014, at _____ m.

Cindy J. Gossard, Clerk-Treasurer

I hereby Approve RESOLUTION 14-128

this _____ day of _____, 2014.

J. Andrew Cook, Mayor

I hereby Veto RESOLUTION 14-128

this _____ day of _____, 2014.

J. Andrew Cook, Mayor

ATTEST:

Cindy J. Gossard, Clerk Treasurer