

## RESOLUTION 09-12

### A RESOLUTION OF THE CITY OF WESTFIELD 2010 BUDGET APPEALS

**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 2010 maximum levy due to a property tax shortfall occurring as a result of annexation and an error in computing the tax rate;

**WHEREAS**, the City of Westfield has a three-year growth factor higher than the statewide growth factor;

**WHEREAS**, the City of Westfield prays for relief from the adjustment made to the computations whereas this is a unique appeal qualifying under various parts of the current statute and that the DLGF approved the first year of the three year appeal needed;

**WHEREAS**, the total amount of the shortfall is estimated to be \$3,996,345 (see attached);

**WHEREAS**, the City has been required to borrow \$1,000,000 for payable 2009 and will approve a borrowing of \$5,500,000 for payable 2010;

**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.

**Section 1.** That Council does now find that the foregoing statements are true and that all required actions necessary to appeal the current maximum levy for the City of Westfield are hereby ordered and authorized.

**Section 2.** This Resolution shall be in full force and effect immediately.

[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY]

ALL OF WHICH IS RESOLVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2009.

WESTFIELD CITY COUNCIL

Voting For

Voting Against

Abstain

\_\_\_\_\_  
John Dippel

\_\_\_\_\_  
John Dippel

\_\_\_\_\_  
John Dippel

\_\_\_\_\_  
Steve Hoover

\_\_\_\_\_  
Steve Hoover

\_\_\_\_\_  
Steve Hoover

\_\_\_\_\_  
Bob Horkay

\_\_\_\_\_  
Bob Horkay

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Bob Horkay

\_\_\_\_\_  
Ken Kingshill

\_\_\_\_\_  
Ken Kingshill

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Ken Kingshill

\_\_\_\_\_  
Bob Smith

\_\_\_\_\_  
Bob Smith

\_\_\_\_\_  
Bob Smith

\_\_\_\_\_  
Thomas Smith

\_\_\_\_\_  
Thomas Smith

\_\_\_\_\_  
Thomas Smith

\_\_\_\_\_  
Rob Stokes

\_\_\_\_\_  
Rob Stokes

\_\_\_\_\_  
Rob Stokes

ATTEST:

\_\_\_\_\_  
Cindy Gossard, Clerk Treasurer

I hereby certify that RESOLUTION 09-12 was delivered to the Mayor of Westfield

on the \_\_\_\_\_ day of \_\_\_\_\_, 2008, at \_\_\_\_\_ m.

\_\_\_\_\_  
Cindy Gossard, Clerk-Treasurer

I hereby APPROVE RESOLUTION 09-12

this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

\_\_\_\_\_  
J. Andrew Cook, Mayor

I hereby VETO RESOLUTION 09-12

this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

\_\_\_\_\_  
J. Andrew Cook, Mayor

ATTEST:

\_\_\_\_\_  
Cindy Gossard, Clerk Treasurer

October \_\_, 2009

State of Indiana

before the Department of Local Government Finance

**PETITION OF THE CITY OF WESTFIELD  
FOR RELIEF FROM PROPERTY TAX LEVY LIMITATIONS**

The Petitioner, the City of Westfield, pursuant to the procedures provided in Indiana Code 6-1.1-17-15 and Indiana Code 6-1.1-18.5-12, files this petition for relief from the limitations imposed under Indiana Codes 6-1.1-18.5-13a(4), 6-1.1-18.5-16 and alleges:

1. This petition has been duly authorized by resolution of the City Council of the City of Westfield, a copy of which is attached; and
2. These costs are the result of the need to provide increased public services due to annexation and growth and have, in fact, occurred and are not being funded as a result of the abstract being less than the "1782 Notice/Budget Order".

The Petitioner asks the Board that the City of Westfield be granted relief from the provisions of Indiana Codes 6-1.1-18.5-13a(2), 6-1.1-18.5-16 and that pursuant to Indiana Code 6-1.1-18.5-14 it be allowed to impose an additional property tax levy to fund increases in its FY 2010 for all tax supported budgets.

Respectfully Submitted,

J. Andrew Cook, Westfield Mayor

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
REPORT OF APPEALING TAXING UNIT**

The information requested must be completed in total for each appeal to be considered. The required information must be filed with the Department of Local Government Finance ("Department") on or before **OCTOBER 19, 2009**, or on or before **DECEMBER 30, 2009** for a property tax shortfall appeal pertaining to IC 6-1.1-18.5-16.

Forward to the Department this page, pages applicable to the appeal(s) to be considered, the certification page, and any supporting documentation only. 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 to the Department directly.** Do not submit with budget paperwork sent to the County Auditor.

TAXING UNIT:            City of Westfield COUNTY Hamilton

FISCAL OFFICER:       Ms. Cindy J. Gossard; Clerk-Treasurer

ADDRESS:                130 Penn Street

CITY/STATE/ZIP:        Westfield, Indiana 46074

TELEPHONE:            (317) 804-3026                      FAX: (317) 804-3024

E-MAIL ADDRESS:      [cgossard@westfield.IN.gov](mailto:cgossard@westfield.IN.gov)

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

\$ _____	Annexation, Consolidation or Extension of Services
\$ <u>2,375,000</u>	Three Year Growth Factor Exceeding 1.02% of Statewide Growth Factor
\$ _____	Emergency Levy Appeal (natural disaster, an accident, or another unanticipated emergency)
\$ <u>1,621,345</u>	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 indicate by a [✓], or explanation of exclusion, attach indicated items.)

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

### NOTICE

This form and supporting documentation as requested must be filed with the Department of Local Government Finance (“Department”) on or before **OCTOBER 19** of the calendar year immediately preceding the ensuing budget year, or one or before **DECEMBER 30** for shortfall appeals.

Submissions bearing postmarks of **OCTOBER 19** or **DECEMBER 30** (if applicable) or before will be honored. In addition, the provisions of IC 6-1.1-17-3(A)(4) requires 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 for an appeal must be specific.

Appeals must be filed with the Department’s central office in Indianapolis to be considered.

Notice: All above requested information 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):

<b>Operating BUDGET (line 1 on Fund Report)</b>	2007	2008	2009	2010 (proposed)
Fund: General	\$6,905,801	\$6,714,277	\$7,275,000	\$10,466,949
MVH	\$731,956	\$1,014,305	\$522,209	\$843,319
Fire	\$4,817,895	\$4,669,317	\$6,000,000	\$6,575,500
	\$	\$	\$	\$
<b>Total</b>	<b>\$12,455,652</b>	<b>\$12,397,899</b>	<b>\$13,797,209</b>	<b>\$17,885,768</b>

<b>Jan. 1<sup>st</sup> Cash Balance</b>	2007	2008	2009	2010 (estimated)
Fund: General	\$574,535	\$743,964	\$875,730	\$3,667,651
MVH	\$213,313	\$515,787	\$391,280	\$550,002
Fire	\$146,347	\$120,252	\$1,978	\$1,480,294
	\$	\$	\$	\$
<b>Total</b>	<b>\$934,195</b>	<b>\$1,380,003</b>	<b>\$1,268,988</b>	<b>\$5,697,947</b>

<b>Unit's Total Rate (line 17 on Fund Report)</b>	2007	2008	2009	2010 (proposed)
General	.1544	.1943	.3130	.5438
MVH	.0002	.0000	.0042	.0187
Fire	.0992	.1263	.2290	.3683
<b>Total</b>	<b>.2538</b>	<b>.3206</b>	<b>.5462</b>	<b>.9308</b>

<b>Revenue History</b>	2007	2008	2009	2010 (proposed)
Levy (line 16 for all funds)	\$4,131,305	\$7,612,037	\$11,536,049	\$16,553,692
CAGIT (Budget Form 2)	\$0	\$0	\$0	\$0
CEDIT (Budget Form 2)	\$0	\$0	\$0	\$0
COIT (Budget Form 2)	\$2,701,861	\$2,786,436	\$2,391,672	\$1,864,284
Misc. Rev. (Other) (Form 2)	\$4,051,074	\$4,572,161	\$1,748,234	\$1,590,429

<b>Total District Rate (found on our web site)</b>	2006	2007	2008	2009
Westfield Town	2.8376	2.5208	2.5089	2.4728

Tax Rate Impact:

- A. 2009 Net assessed value \$ 1,746,298,726
- B. Total amount of appeal(s) \$ 3,996,345
- C. Unit's Rate Impact of appeal(s) = [B / (A/100)] \$ .2288 (to four decimal places)
- D. District Rate Impact = C / 2009 Total District Rate \$ .0925 (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 objectors 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).

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

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

A unit qualifies for this appeal if its average assessed value growth quotient (AVGQ) over the last three years exceeds the statewide average AVGQ (the statewide AVGQ for 2010 is 3.8%) by at least 2%. The following information is for illustration purposes only and does not reflect the AVGQ. Since 2006 pay 2007 was an annual adjustment year, do not use 2007 assessed values to compute the three-year growth factor.

Example:

**Step 1:** Determine your certified assessed values for the last five years.

2009 AV = \$2,120,814,072  
 2008 AV = \$2,036,244,300  
 2007 AV = \$1,815,322,707  
 2006 AV = \$1,572,155,628  
 2005 AV = \$1,368,661,455

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

2009 AV divided by 2008 AV      2,120,814,072 / 2,036,244,300 = 1.0415  
 2008 AV divided by 2007 AV      2,036,244,300 / 1,815,322,707 = 1.2952  
 2006 AV divided by 2005 AV      1,572,155,628 / 1,368,661,455 = 1.1487

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

1.0415 + 1.2952 + 1.1487 = 3.4854  
 3.4854 / 3 =  
 Average AVGQ = 1.1618

Note: Your AVGQ (Step 3) must be equal to or greater than 1.02 to qualify for this appeal.

**Answer the following questions:**

1. Determine your average AVGQ by using the example above:

**Step 1:**      2008p2009 AV = 1,746,298,726  
                  2007p2008 AV = 2,057,307,423  
                  2006p2007 AV = 1,243,620,064  
                  2005p2006 AV = 965,736,295  
                  2004p2005 AV = 783,881,915

**Step 2:**      2008p2009 AV 1,746,298,726 divided by 2007p2008 AV 2,057,307,423 = .8488  
                  2007p2008 AV 2,057,307,423 divided by 2006p2007 AV 1,243,620,064 = 1.6543  
                  2005p2006 AV 965,736,295 divided by 2004p2005 AV 783,881,915 = 1.2320

**Step 3:**      Add the results of Step 2 and divide by three (3) = 1.2450 (Average AVGQ)

2. Requested amount of increase to the maximum levy = 2,375,000 (estimated)  
 (Result of **Step 3** multiplied by the “**2010 Adjusted Limit**” from maximum levy worksheet minus “**2010 Unit Maximum Levy**” from maximum levy worksheet)

3. Is the result of Step 3 above (your average AVGQ) at least 1.02?    Yes **X**    No \_\_\_\_\_

4. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.

**Personal Services – Police \$1,485,000**  
**Personal Services – Fire \$890,000**

5. State precisely the circumstances as to why those items in 4 above are of highest priority to be funded.  
**The City of Westfield continues to view public safety as one of its highest priorities. The City has experienced tremendous growth and has experienced a need for additional funds for public safety to continue the to provide the level of service the residents of Westfield have come to expect.**

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

If yes, indicate the anticipated amount                      \$ \_\_\_\_\_

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)                      ( ) Yes    ( **X** ) No

If Yes:      Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No:      \_\_\_\_\_ Yes      **X** No

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

**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 determination of the limitations established by IC 6-1.1-18.5-3 or the tax rate or levy of a civil taxing unit. Describe this error. (The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)

**The City tax rate shown on the Pay 2009 1782 Notice does not agree with the City tax rate shown in the Hamilton County Pay 2009 property tax abstract. The 1782 Notice shows a total levy for the City of Westfield of \$11,536,049. The actual property taxes billed for the City of Westfield per the Hamilton County Pay 2009 property tax abstract is \$9,914,704. This error results in a shortfall of \$1,621,345. The DLGF approved the first year of this three year appeal for taxes payable in 2009.**

2. Date which error was found to exist. 10/01/2008

3. State the ensuing year levy impact of the error. \$1,621,345

4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)  Yes  No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No:  Yes  No

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

**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 \_\_\_\_\_

**Cindy J. Gossard**  
\_\_\_\_\_  
(Printed Name of Fiscal Officer)

\_\_\_\_\_  
(Signature)

**Clerk-Treasurer**  
\_\_\_\_\_  
(Title)

**Gregory T. Guerrettaz**  
\_\_\_\_\_  
(Printed Name of Financial Advisor)

  
\_\_\_\_\_  
(Signature)

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

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

**PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY**

The Common 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(1))                                            | \$ _____                  |
| <input checked="" type="checkbox"/> Three Year Growth (IC 6-1.1-18.5-13(3)) | <b><u>\$2,375,000</u></b> |
| Emergency Levy Appeal (C-1.1-18.5-13(13))                                   | \$ _____                  |
| Property Tax Shortfall (IC 6-1.1-18.5-16)                                   | \$ _____                  |
| <input checked="" type="checkbox"/> Correction of Error (IC 6-1.1-18.5-14)  | <b><u>\$1,621,345</u></b> |

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: \_\_\_\_\_

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.
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**CITY OF WESTFIELD, INDIANA**

**Pay 2009 1782 Notice Compared to Estimated**

**Pay 2009 Abstract Assessed Valuations and City Property Tax Billing Amounts**

	<u>Assessed Value</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
City of Westfield	1,292,075,813	\$ 0.6606	\$ 8,535,454
Westfield AG Abatement	39,115,097	-	-
Westfield Abatement	-	0.6606	-
Westfield Abatement 09C	4,678,675	0.4957	23,192
Westfield Abatement 09D	410,429,141	0.3304	1,356,058
	<u>\$ 1,746,298,726</u>		<u>\$ 9,914,704</u>

**Pay 2009 1782 Notice Assessed Valuation and Property Tax Levy**

	<u>Assessed Value</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
City of Westfield	<u>\$ 1,746,298,726</u>	\$ 0.6606	<u>\$ 11,536,049</u>
			<u>\$ 1,621,345</u>

2009 Reduction in City Property Taxes

\$ 1,621,345