

A RESOLUTION OF THE DELAWARE COUNTY COUNCIL APPROVING THE FILING OF A PROPERTY TAX SHORTFALL-EXCESS LEVY APPEAL BY THE MUNCIE COMMUNITY SCHOOLS

WHEREAS, erroneous assessed valuation figures resulted in a shortfall in the general property tax levies collected in 2006 for the Muncie Community Schools general and transportation funds; and

ORIGINAL

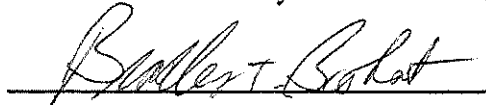
WHEREAS, on February 27, 2007, the Muncie Community Schools filed an appeal for an excess levy for budget year 2008 to make up the shortfall in said funds with the Indiana Department of Local Government Finance; and

WHEREAS, the Muncie Community Schools has requested approval from the county fiscal body of Delaware County for the filing of the excess levy appeal;

NOW, THEREFORE, BE IT RESOLVED BY THE DELAWARE COUNTY COUNCIL, DELAWARE COUNTY, INDIANA:

THAT the Delaware County Council hereby approves the filing of the excess levy appeal by the Muncie Community Schools in the amount of \$811,364 for the general fund and \$160,396 for the transportation fund.

ADOPTED by the Delaware County Council this 24 day of April, 2007.



Bradley Bookout, Council President



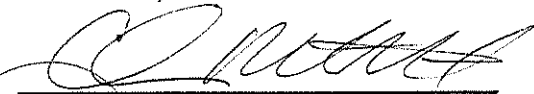
Mel Botkin, Council Member



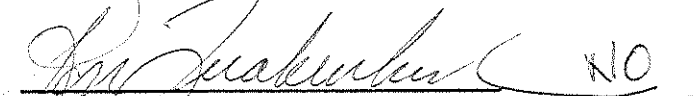
Ted Bowman, Council Member



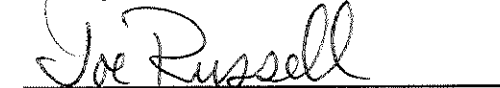
Mary Chambers, Council Member



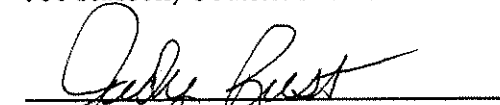
Chris Matchett, Council Member

 NO

Ron Quakenbush, Council Member



Joe Russell, Council Member



Judy Rust, Auditor of Delaware County

*Shortfall**March
April*

Muncie Community Schools

2501 N. OAKWOOD AVENUE • MUNCIE, IN 47304-2399

Prepare Now - Anticipate the Future

February 27, 2007

Indiana Department of
Local Government Finance (DLGF)
Attn: Judy Robertson
100 N. Senate Avenue – Rm. 1058N
Indianapolis, IN 46204

ORIGINAL

To Whom It May Concern:

Re: Excess Levy Appeal –
Property Tax Levy Shortfall

Per IC 6-1.1-19-4.7, the Board of School Trustees of the Muncie Community Schools hereby petitions the DLGF for an excess levy for Budget Year 2008 in the General Fund and the Transportation Fund due to a levy shortfall confirmed upon final Property Tax settlement on December 29, 2006. The Delaware County Auditor's Office has determined that this shortfall was due to the use of erroneous assessed values in setting Property Tax rates for collection in 2006. The certified abstract of assessed values used for 2005 pay 2006 included Ball State University property and Ball Memorial Hospital property in error thus causing rates to be set too low.

Muncie Community Schools is seeking your early approval for an excess levy to be collected in 2008 to recover this confirmed shortfall. It is our understanding that the documentation you need to act on this petition appeal has already been forwarded to you in anticipation of excess levy appeals from several local units similarly affected by this same assessed value error. The Delaware County Auditor's Office and Shelly Gemmill, local Field Officer for DLGF, have supposedly provided the following required documentation to you in this matter:

County Form 127CER – Certificates of Error
County Form 17TC – Certificates of Tax Refund
County Form 22 – Certificates of Tax Distributions

If we were misinformed concerning your earlier receipt of these documents, please advise me and I will secure the required form.

We are seeking expedited approval from the Commissioner of the DLGF in lieu of a hearing before the School Property Tax Control Board (SPTCB). We intend to increase our advertised 2008 maximum normal levies in the General Fund and the Transportation Fund by the amounts noted in this appeal petition.

Thanks for your expedited consideration of this appeal.

Cordially,



Mark A. Burkhardt
Associate Superintendent-Treasurer

Enclosure

Copy: Delaware County Council

PETITION TO APPEAL

The Board of School Trustees of the Muncie Community Schools, Delaware County, State of Indiana, has determined to file for an excess levy appeal.

Shortfall Appeal Amount Requested: General Fund \$ 811,364
Transportation Fund \$ 160,396

To recover a levy shortfall due to erroneous assessed values for 2005 pay 2006, pursuant to IC 6-1.1-19-4.7.

The Board of School Trustees of the Muncie Community Schools hereby authorizes proceeding with a petition to the Department of Local Government Finance for an Excess Levy to recover the 2006 shortfall in Budget Year 2008.

Adopted this 23rd day of January, 2007.

BOARD OF SCHOOL TRUSTEES
Muncie Community Schools

Robert E. Kellems
Robert E. Kellems, President

Julius J. Anderson
Julius J. Anderson, Vice-President

Jennifer J. Abrell
Jennifer J. Abrell, Secretary

Marilyn L. Carey
Marilyn L. Carey, Member

Kevin P. Smith
Kevin P. Smith, Member

ATTEST:

Jennifer J. Abrell
Jennifer J. Abrell, Secretary

MAR-Disk #49
2/20/07

**PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED
VALUATION**

(Appeal is only applicable to the general and transportation operating funds)
IC 6-1.1-19-4.7

School Corporation: Muncie Community Schools
County: Delaware

School corporations may file for a shortfall appeal until December 31 of the current year. Schools can opt to request the DLGF Commissioner take action on the shortfall appeal without a SPTCB recommendation. Do you want the shortfall appeal to be considered by the Commissioner without a recommendation by the School Property Tax Control Board? Yes X No

1. State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year.

Year <u>2008 General</u>	Amount <u>811,364</u>
Year <u>2008 Transportation</u>	Amount <u>160,396</u>
Year <u> </u>	Amount <u> </u>

2. The following information is required to be attached to this document for appeal consideration: Forwarded to DLGF previously by Delaware County Auditor and Shelly Gemmill of DLGF

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
- (b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
- (c) County Form 22 (County Auditor's Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall.

3. In the past three (3) years, has the unit experienced a Levy Excess? ☒ Yes ☐ No
(If yes, state the taxing year and amount)

2005	\$ 4,370
2004	\$317,746

4. Shortfall Calculation: Year 2006

General Fund:

Certified Property Tax Levy less Charter School Levy	<u>\$15,138,184</u>
June Property Tax Distribution	<u>7,092,250</u>
+ December Property Tax Distribution	<u>7,234,570</u>
= Total Property Tax Distribution	<u>14,326,820</u>
Certified Levy minus Distribution equals shortfall	<u>811,364</u>

Transportation Fund:

Certified Property Tax Levy	<u>3,136,765</u>
June Property Tax Distribution	<u>1,474,454</u>
+ December Property Tax Distribution	<u>1,502,283</u>
= Total Property Tax Distribution	<u>2,976,369</u>
Certified Levy minus Distribution equals shortfall	<u>160,396</u>