

**RESOLUTION NO. 2072**

**A RESOLUTION AUTHORIZING AND APPROVING  
A PETITION FOR A LEVY APPEAL TO BE FILED WITH THE  
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**WHEREAS**, The Town Council of the Town of Munster, Indiana, as the fiscal and legislative body of the Town is planning to pass and adopt an "Ordinance for Appropriations and Tax Rates" for the 2021 fiscal and calendar year; and

**WHEREAS**, The Town of Munster, through its Town Council, has determined that it would be unable to carry out in the ensuing budget year the governmental functions and responsibilities committed to it by law without tax relief; and

**WHEREAS**, Pursuant to the procedures provided in IC 6-1.1-18.5-12, IC 6-1.1-18.5-13, IC 6-1.1-18.5-14 and IC 6-1.1-18.5-16, it is necessary for the Town of Munster to petition for relief from the limitations imposed by IC 6-1.1-18.5-3; now, therefore, be it

**RESOLVED** That the Town Council President of the Town of Munster is hereby authorized and directed to execute documents necessary to file an appeal with the Department of Local Government Finance for relief from maximum levy limitations as determined by IC 6-1.1-18.5-3 and as allowed by IC 6-1.1-18.5-14; and

**RESOLVED** 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 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.

**PASSED AND ADOPTED** by the Town Council of the Town of Munster on the 31<sup>st</sup> day of August, 2020, by a vote of \_\_\_\_\_ in favor and \_\_\_\_\_ opposed.

**TOWN COUNCIL OF THE TOWN  
OF MUNSTER, LAKE COUNTY,  
INDIANA.**

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**Lec Ann Mellon, President**

**ATTEST:**

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**Wendy Mis, Clerk-Treasurer**

STATE OF INDIANA       )  
                                      )  
COUNTY OF LAKE       )       SS:

**BEFORE THE DEPARTMENT OF  
LOCAL GOVERNMENT FINANCE**

**PETITION OF THE TOWN OF MUNSTER, LAKE COUNTY, INDIANA,  
APPEALING FOR RELIEF FROM PROPERTY TAX LEVY LIMITATIONS**

The Petitioner, the Town of Munster, pursuant to the procedures provided in IC 6-1.1-18.5-12, IC 6-1.1-18.5-13, IC 6-1.1-18.5-14 and IC 6-1.1-18.5-16, file this petition for relief from the limitations imposed by IC 6-1.1-18.5-3 and alleges:

1. This petition has been duly authorized by Resolution 2072 of the Munster Town Council, a copy of which is attached;
2. In 2019,
  - a. The Petitioner issued General Obligation bonds in the amount of \$985,000.00.
  - b. The Petitioner submitted an amortization schedule to its Field Representative and in the Debt Service module of Gateway in order to secure a property tax levy for the debt service payments of 2020.
  - c. The Petitioner discovered an error in the amortization schedule on June 1, 2020 causing the property tax levy to be less than the amount needed to meet the debt service payments due in 2020.
  - d. The shortfall equals \$17,686.81 in the Debt Service Fund #0180.
  - e. The Petitioner has attached copies of the original and corrected amortization schedules to this petition.
3. In 2019,
  - a. The Petitioner issued Park and Recreation bonds in the amount of \$985,000.00.
  - b. The Petitioner submitted an amortization schedule to its Field Representative and in the Debt Service module of Gateway in order to secure a property tax levy for the debt service payments of 2020.
  - c. The Petitioner discovered an error in the amortization schedule on June 1, 2020 causing the property tax levy to be less than the amount needed to meet the debt service payments due in 2020.
  - d. The shortfall equals \$18,067.18 in the Park Bond Fund #1380.

- e. The Petitioner has attached copies of the original and corrected amortization schedules to this petition.
4. The petitioner appeals for \$35,754.00 in relief due to property tax shortfalls as allowed in IC 6-1.1-18.5-14.
5. Without relief, the Petitioner would be unable to carry out the governmental functions and responsibilities committed to it by law during the ensuing budget year. The shortfall would prevent the Petitioner from making the timely, payment of its required debt service for the ensuing year.

The Petitioner asks the Department of Local Government Finance that the Town of Munster be granted relief from the provisions of IC 6-1.118.5-3 and as allowed by IC 6-1.1-18.5-14 and that it be allowed to impose additional property tax levy in the amount of \$35,754.00.

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Lee Ann Mellon, President  
Munster Town Council

ATTEST:

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Wendy Mis, Clerk-Treasurer