**APPENDIX A**

**PROCEDURE CHECKLIST**

All units seeking to establish or reestablish a cumulative fund must complete and submit this form with the following supplemental documentation:

1. Resolution/Ordinance signed by adopting body (Appendix C)
2. Certificate of No Remonstrance (Appendix E)

All submissions must be made no later than May 31, 2024. Units may submit electronically to their [Department Field Representative](https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf). Additional information regarding the submission of required materials can be found on the Department’s memo.

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| **UNIT INFORMATION** |
| Taxing Unit Name: |  |
| County: |  |
| Primary Contact Name: |  |
| Phone Number: (XXX) XXX-XXXX |  |
| Email: |  |

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| **FUND INFORMATION** |
| Fund Name: |  |
| Relevant Code Citation: |  |
| Check one of the following: Establishing new fundReestablishing existing fund |
| **ADOPTION INFORMATION** |
| Date of Public Hearing (DD/MM/YYYY) |  |
| Date of Adoption (DD/MM/YYYY) |  |
| Adopted Rate: ($X.XXXX) | $ |

**APPENDIX B**

**NOTICE TO TAXPAYERS OF HEARING ON PROPOSED CUMULATIVE
 FUND**

 (Name of Fund)

Notice is hereby given to the taxpayers of ,

(Name of Unit)

 , County, Indiana, that the

(County Name) (Name of Adopting Body)

will consider at

(Location of Meeting)

at o’clock am/pm on , 20\_\_\_, the establishment of

(Time) (Day and Month)

a Cumulative Fund under the provisions of

(Name of Fund)

Indiana Code for the purposes as follows:

(Code Citation)

***{Unit may set out selected uses as provided by the applicable statute or the unit may state “For all uses as set out in IC \_\_\_\_\_\_\_\_.”} (Do not publish this statement “as is.”)***

The tax will be levied on all taxable real and personal property within the taxing district and

will not exceed $\_\_\_\_\_\_\_\_\_ per $100 of assessed valuation. The proposed fund will be levied

 (Adopted Rate)

beginning with taxes due and payable in the year 20\_\_\_. Taxpayers appearing at such hearing shall have the right to be heard thereon. The proposed tax rate for the Cumulative \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Fund is subject to certification by the Department of

(Name of Fund)

Local Government Finance.

Within 30 days after the date of the adoption of the cumulative fund by the , the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ will publish a Notice of Adoption.

(Name of Adopting Body) (Name of Unit)

Upon publication of the Notice of Adoption, 25 or more taxpayers in the taxing district may file a petition with the County Auditor not later than noon 30 days after the publication of the Notice of Adoption setting forth their objections to the proposed fund.

Dated this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_.

(Adopting Body)

**APPENDIX C**

**ORDINANCE/RESOLUTION ESTABLISHING CUMULATIVE**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ FUND**

(Name of Fund)

**Under Indiana Code** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Code Citation)

**BE IT ORDAINED/RESOLVED** by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, (Adopting Body) (County Name)

County, Indiana that a need now exists for the establishment of a Cumulative

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Fund for the following purposes:

 (Name of Fund)

***{Unit may set out selected uses as provided by the applicable statute or the unit may state “For all uses as set out in IC \_\_\_\_\_\_\_\_.”} (Do not publish this statement “as is.”)***

**BE IT FURTHER ORDAINED/RESOLVED** that this Board will adhere to the provisions of Indiana Code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. The proposed fund will not exceed $\_\_\_\_\_\_\_\_\_\_\_\_ on each

$100 of assessed valuation. Said tax rate will be levied beginning with taxes for 20\_\_\_ payable 20\_\_\_.

**BE IT FURTHER ORDAINED/RESOLVED** that a certified copy of this ordinance/resolution shall be submitted to the Department of Local Government Finance of the State of Indiana as provided by law. The tax rate for this Fund is subject to certification by the Department of Local Government Finance.

Duly adopted by the following vote of the members of said \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ this \_\_\_\_\_

(Adopting Body)

day of \_\_\_\_\_\_\_\_\_\_, 20\_\_\_.

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| **Official Vote**Aye **|** Nay | **Name** | **Signature** |
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| **Attestation (Fiscal Officer)** |  |

**APPENDIX D**

**ORDINANCE/RESOLUTION ESTABLISHING CUMULATIVE**

**CAPITAL DEVELOPMENT FUND**

**Under Indiana Code** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Code Citation)

**BE IT ORDAINED/RESOLVED** by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, (Adopting Body) (County Name)

County, Indiana that a need now exists for the establishment of a Cumulative Capital Development Fund for the following purposes:

***{Unit may set out selected uses as provided by the applicable statute or the unit may state “For all uses as set out in IC \_\_\_\_\_\_\_\_.”} (Do not publish this statement “as is.”)***

**BE IT FURTHER ORDAINED/RESOLVED** that this Board will adhere to the provisions of Indiana Code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

(Code Citation)

The proposed fund will not exceed $\_\_\_\_\_\_\_\_\_\_\_\_ on each $100 of assessed valuation for taxes payable in 20\_\_\_; $\_\_\_\_\_\_\_\_\_\_ on each $100 of assessed valuation for taxes payable in 20\_\_\_\_; $\_\_\_\_\_\_\_\_\_\_\_\_ on each $100 of assessed valuation for taxes payable in 20\_\_\_\_ and thereafter, continuing until reduced or rescinded.

**BE IT FURTHER ORDAINED/RESOLVED** that a certified copy of this ordinance/resolution shall be submitted to the Department of Local Government Finance of the State of Indiana as provided by law. The tax rate for this Fund is subject to certification by the Department of Local Government Finance.

Duly adopted by the following vote of the members of said \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ this \_\_\_\_\_

(Adopting Body)

day of \_\_\_\_\_\_\_\_\_\_, 20\_\_\_.

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| **Official Vote**Aye **|** Nay | **Name** | **Signature** |
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| **Attestation (Fiscal Officer)** |  |

**APPENDIX E**

**(FOR USE IN ESTABLISHING OR REESTABLISHING**

**FIRE PROTECTION TERRITORY EQUIPMENT REPLACEMENT FUND)**

**ORDINANCE/RESOLUTION ESTABLISHING**

**FIRE PROTECTION TERRITORY EQUIPMENT REPLACEMENT FUND**

IC 36-8-19-8.5

**BE IT ORDAINED/RESOLVED** by the

(Adopting Body of Participating Unit)

of , County, Indiana that a need now exists for the

 (County Name)

establishment of a Fire Protection Territory Equipment Replacement Fund for the following purposes:

***{Unit may set out selected uses as provided by the applicable statute or the unit may state “For all uses as set out in IC 36-8-19-8.5.”} (Do not publish this statement “as is.”)***

**BE IT FURTHER ORDAINED/RESOLVED** that this Board will adhere to the provisions of Indiana Code 36-8-19-8.5. The proposed fund will not exceed $\_\_\_\_\_\_\_\_\_\_\_\_ on each $100 of (Adopted Rate)

assessed valuation. Said tax rate will be levied beginning with taxes for 20\_\_\_ payable 20\_\_\_ and will be a uniform tax rate.

**BE IT FURTHER ORDAINED/RESOLVED** that a certified copy of this ordinance/resolution shall be submitted to the Department of Local Government Finance of the State of Indiana as provided by law. The tax rate for this Fund is subject to certification by the Department of Local Government Finance.

**BE IT FURTHER ORDAINED/RESOLVED** that \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ is the Provider Unit of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Fire Protection Territory and \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ is/are the Participating Unit(s) of said Fire Protection Territory. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, as Provider Unit, is authorized to establish this Fund. This ordinance/resolution contains or incorporates by reference the contents of the agreement to establish the Fund.

Duly adopted by the following vote of the members of said \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ this

(Adopting Body)

\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_, 20\_\_\_.

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| **Official Vote**Aye **|** Nay | **Name** | **Signature** |
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| **Attestation (Fiscal Officer)** |  |

**APPENDIX F**

**NOTICE OF ADOPTION**

To the taxpayers of , Indiana.

(Name of Unit)

You are hereby notified that on , 20\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_ County,

(Date) (Name of Unit) (County Name)

 Indiana, pursuant to notice heretofore given, and under and by virtue of IC ,

(Code Citation)

duly adopted a plan whereby a Cumulative Fund was

(Name of Fund)

established to provide for the following:

***{Unit may set out selected uses as provided by the applicable statute or the unit may state “For all uses as set out in IC \_\_\_\_\_\_\_\_.” } (Do not publish this statement “as is.”)***

The fund will be provided for by a property tax rate of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ per one hundred

 (Adopted rate)

dollars ($100.00) of taxable real and personal property within the taxing unit beginning in 20\_\_\_ payable 20\_\_\_ and thereafter, continuing until reduced or rescinded.

\_\_\_\_\_\_\_\_ or more taxpayers in the taxing unit who will be affected by the tax rate and corresponding levy may file a petition with the \_\_\_\_\_\_\_\_\_\_\_\_\_ County Auditor not later than

 (County Name)

noon 30 days after the publication of this Notice setting forth their objections to the proposed cumulative fund. Upon the filing of the petition, the County Auditor shall immediately certify the same to the Department of Local Government Finance, at which point the Department will fix a date for and conduct a public hearing on the proposed cumulative fund before issuing its approval, disapproval, or modification thereof.

Dated this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_.

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Adopting Body)

**APPENDIX G**

**CERTIFICATE OF NO REMONSTRANCE**

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Auditor of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

(Auditor’s Name) (County Name)

do hereby certify that there were no remonstrances filed against the proposed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Name of Fund)

adopted by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_.

(Name of Adopting Body) (Date)

A Notice of Adoption was published on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in the

(Date(s) of Publication)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ newspaper(s).

(Name of Newspaper(s))

Dated this \_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_.

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Auditor’s Name)