

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE
100 NORTH SENATE AVENUE
IGC-N, ROOM N1058
INDIANAPOLIS, INDIANA 46204**

**IN THE MATTER OF THE REVIEW)
OF PROPOSED LANGUAGE FOR A)
BALLOT QUESTION REGARDING) No. 20-012-REF
LANESVILLE COMMUNITY)
SCHOOL CORPORATION)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
FEBRUARY 11, 2020**

1. Lanesville Community School Corporation ("Corporation") proposes to place an operating referendum on the ballot for the purpose of continuing a referendum tax levy with a tax rate not to exceed seventeen cents (\$0.17) per one hundred dollars (\$100) of assessed value.
2. Under Indiana law, voters in the area served by the Corporation will vote in a referendum to approve or deny the Corporation's proposed tax rate. Pursuant to IC 20-46-1-8.5, a resolution to extend a referendum levy must be adopted by the governing body of a school corporation and approved in a referendum before December 31 of the final calendar year in which the school corporation's previously approved referendum levy is imposed.
3. Indiana law governs the format and wording of the ballot question for the referendum.
4. Under Indiana law, the "question to be submitted to the voters in the referendum **must read as follows**":

"For the __ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation continue to impose a property tax rate that does not exceed _____ (insert amount) cents (\$0.__) (insert amount) on each one hundred dollars (\$100) of assessed valuation and for the purpose of funding _____ (insert short description of purposes)? The tax rate requested in this referendum was originally approved by the voters in the _____ (insert name of the school corporation) in _____ (insert the year in which the referendum tax levy was approved)."

Indiana Code 20-46-1-10.1 (emphasis added). The number of years for which a referendum tax levy may be extended if the public question under this section is approved may not exceed the number of years for which the expiring referendum tax levy was imposed.

5. The ballot question then must contain five parts:
 - the number of calendar years for which the tax will be in effect;
 - the amount of the tax rate;
 - the purpose of the funding;

- the name of the school corporation; and
 - the year in which the initial referendum was originally approved.
6. The law requires the Department of Local Government Finance (“Department”) to review the language for compliance with IC 20-46-1-10.1. The Department may either approve or reject the language.
 7. On February 11, 2020, the Department received a letter from the Corporation presenting the proposed ballot question for the referendum. The resolution is incorporated by reference into this Order.

Compliance of Language

8. The Department must review the proposed language for compliance with IC 20-46-1-10.1. The Department may either approve or reject the language. The Department concludes that the language is in compliance with IC 20-46-1-10.1.

Final Determination

WHEREFORE, based on the above findings and applicable law, the Department finds that the proposed language is in compliance with IC 20-46-1-10.1 and approves the language as proposed.

Dated this 13th day of February, 2020.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

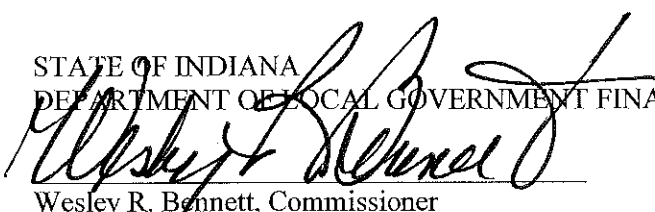

Wesley R. Bennett, Commissioner
Department of Local Government Finance

EXHIBIT A

REFERENDUM TAX LEVY RESOLUTION

WHEREAS, Indiana Code 20-46-1, as amended, permits a public school corporation to adopt a resolution to place a referendum on the ballot if the governing body of the school corporation determines that the school corporation cannot, in a calendar year, carry out its public educational duty unless it imposes a referendum tax levy under Indiana Code 20-46-1, as amended; and

WHEREAS, the Board of School Trustees (the "Board") of the Lanesville Community School Corporation (the "School Corporation"), being the governing body of the School Corporation, has determined that based on current revenue calculations for the years 2021 through and including 2027 the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy in accordance with Indiana Code 20-46-1, as amended; and

WHEREAS, based on the foregoing, the Board now desires to adopt a resolution to place a referendum on the ballot under Indiana Code 20-46-1, as amended, now therefore,

BE IT RESOLVED, that this Board hereby determines that based on current revenue calculations for the years 2021 through and including 2027 the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy of up to, but not to exceed \$0.17 per \$100 assessed valuation per year starting in 2021 through and including 2027 in accordance with Indiana Code 20-46-1, as amended.

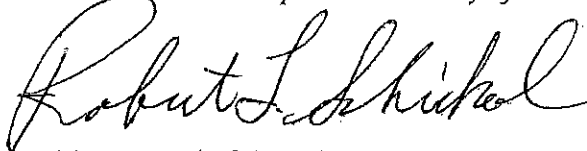
BE IT FURTHER RESOLVED, that there shall be placed on a ballot to be considered in a referendum of the registered voters residing in the boundaries of the School Corporation at an election to be held on May 5, 2020, the following question: "For the seven (7) calendar years immediately following the holding of the referendum, shall the Lanesville Community School Corporation continue to impose a property tax rate that does not exceed seventeen cents (\$0.17) on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other property taxes imposed by the school corporation for the purpose of funding academic and education programs at current levels, to manage class sizes, to retain teachers and to promote school safety? The tax rate requested in this referendum was originally approved by the voters in the Lanesville Community School Corporation in 2014."

BE IT FURTHER RESOLVED, that the Superintendent of the School Corporation (the "Superintendent") of the School Corporation or the Secretary of the Board be and hereby is authorized to certify a copy of this resolution to the Department of Local Government Finance in accordance with Indiana Code 20-46-1, as amended.

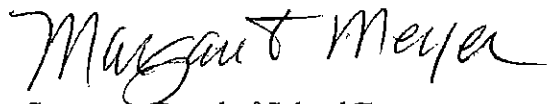
BE IT FURTHER RESOLVED, that any officer of the Board, the Superintendent be, and hereby is, authorized, empowered and directed, on behalf of the School Corporation, to take any and all action as such person deems necessary or desirable to effectuate the foregoing

resolutions, including any revisions to the form of the public question in order to receive approval from the Department of Local Government Finance, and any such actions heretofore made or taken be, and hereby are, ratified and approved.

Passed and adopted this 11th day of February, 2020.

Handwritten signature of Robert L. Schickel in cursive script.

President, Board of School Trustees

Handwritten signature of Margaret Meyer in cursive script.

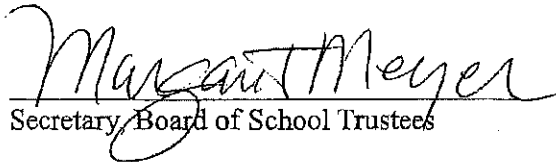
Secretary, Board of School Trustees

CERTIFICATION OF REFERENDUM TAX LEVY RESOLUTION

I, Margaret Meyer, Secretary of the Board of School Trustees (the "Board") of Lanesville Community School Corporation, hereby certify that I was present at the meeting of the Board on February 11, 2020. Furthermore, I affirm under the penalties for perjury that the resolution attached to this certificate is a true and correct copy of the resolution that was adopted by a majority of the Board and signed by the President and Secretary of the Board.

I affirm, under the penalties for perjury, that the foregoing representations are true to the best of my knowledge and belief.

Date: February 11, 2020


Secretary, Board of School Trustees