

**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. 19-001-REF**
METROPOLITAN SCHOOL DISTRICT)
OF DECATUR TOWNSHIP, MARION)
COUNTY)

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
FEBRUARY 13, 2019**

1. Metropolitan School District of Decatur Township, Marion County (“District”) proposes to place an operating referendum on the ballot for the purpose of establishing a referendum tax levy with a tax rate not to exceed twenty-eight and nine tenths cents (\$0.2890) per one hundred dollars (\$100) of assessed value.
2. Under Indiana law, voters in the area served by the District will vote in a referendum to approve or deny the District’s proposed tax rate.
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 District 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 that is in addition to all other property taxes imposed by the school District for the purpose of funding _____ (insert short description of purposes)?”

Indiana Code 20-46-1-10 (emphasis added).

5. The ballot question then must contain three parts:
 - the number of calendar years for which the tax will be in effect;
 - the amount of the tax rate; and
 - the purpose of the funding.
6. The law requires the Department of Local Government Finance (“Department”) to review the language for compliance with IC 20-46-1-10. The Department may either approve or reject the language.

7. On February 13, 2019, the Department received an e-mail from the District presenting the proposed ballot question for the referendum.
8. The District requested that the Department review this proposed question:

“For the eight (8) calendar years immediately following the holding of the referendum, shall the Metropolitan School District of Decatur Township impose a property tax rate that does not exceed twenty-eight and nine tenths cents (\$0.2890) 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 student transportation, student safety, maintenance and electricity?”

Compliance of Language

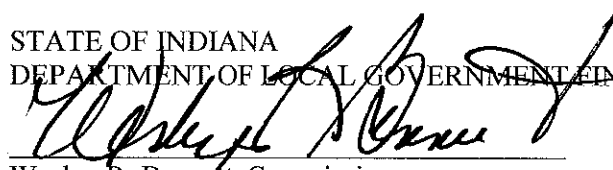
9. The Department acknowledges that the District currently has a referendum levy rate, approved by voters in 2013 and set to expire in 2020. The Department does not object to the District using a proposed question under IC 20-46-1-10 instead of the proposed question to extend a referendum levy under IC 20-46-1-10.1. The Department also notes that IC 20-46-1-19.5 prohibits simultaneously imposing more than one (1) referendum levy in a calendar year. Hence, should the voters approve the above proposed question, the currently effective referendum levy rate will have to be discontinued for the same year the new referendum levy goes into effect.
10. The Department must review the proposed language for compliance with IC 20-46-1-10. The Department may either approve or reject the language. The Department concludes that the language is in compliance with IC 20-46-1-10.

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 and approves the language as proposed.

Dated this 18th day of February, 2019.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner
Department of Local Government Finance