

**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. 16-014-REF  
MONROE COUNTY COMMUNITY )  
SCHOOL CORPORATION, MONROE )  
COUNTY )**

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**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED JUNE  
29, 2016**

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1. Monroe County 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 eleven and five-hundredths cents (\$0.1150) 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).”

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. Indiana Code 20-46-1-10.1 (emphasis added).

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 June 29, 2016, the Department received an e-mail from the Corporation presenting the proposed ballot question for the referendum. The Corporation represents that its initial referendum was approved in 2010 for a total of six years.
  8. The Corporation has requested that the Department review this proposed question:

For the six (6) calendar years immediately following the holding of the referendum, shall the Monroe County Community School Corporation continue to impose a property tax rate that does not exceed \$0.1150 on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other property tax levies imposed by the school corporation for the purpose of funding teachers, resources, and programs that provide learning opportunities for children? The tax rate requested in this referendum was originally approved by the voters in the Monroe County Community School Corporation in 2010.”

**Compliance of Language**


9. 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 not in compliance with IC 20-46-1-10 for the following reasons: 1) The phrase “that provide learning opportunities for children” colors the question and creates a bias in favor of the referendum. Statute requires inclusion of a “short description of purposes” of the funding. The Corporation’s proposed language exceeds a “short description of purposes” by introducing phrasing that qualifies or editorializes the question. 2) Statute does not provide for the phrase “and that is in addition to all other property tax levies imposed by the school corporation.” 3) Statute requires that the tax rate be spelled out and stated numerically (“\_\_\_\_\_ (insert amount) cents (\$0.\_\_\_\_) (insert amount)”).

**Final Determination**

WHEREFORE, based on the above findings and applicable law, the Department finds that the proposed language is not in compliance with IC 20-46-1-10.1 and disapproves the language as proposed.

Dated this 30<sup>th</sup> day of June, 2016.

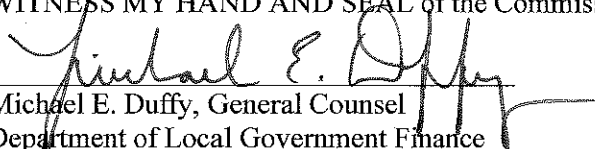
STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
Courtney L. Schaafsma, Commissioner  
Department of Local Government Finance

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Michael E. Duffy, General Counsel for the Department of Local Government Finance, hereby certify that the above is an order of the Commissioner of the Department of Local Government Finance made this date in the above-entitled matter and that the Commissioner has personally signed the same under her statutory authority.

WITNESS MY HAND AND SEAL of the Commissioner on this the 30th day of June, 2016.

  
Michael E. Duffy, General Counsel  
Department of Local Government Finance