

**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-A  
MONROE COUNTY COMMUNITY )  
SCHOOL CORPORATION, MONROE )  
COUNTY )**

---

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION RESUBMITTED  
JULY 5, 2016**

---

1. On June 30, 2016, the Department of Local Government Finance (“Department”) disapproved ballot language proposed by Monroe County Community School Corporation (“Corporation”), which 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 one-half cents (\$0.1150) per one hundred dollars (\$100) of assessed value.
2. On July 5, 2016, the Corporation resubmitted proposed ballot language to the Department.
3. 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.
4. Indiana law governs the format and wording of the ballot question for the referendum.
5. 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).

6. 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.
7. The law requires the Department to review the language for compliance with IC 20-46-1-10.1. The Department may either approve or reject the language.
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 eleven and one-half cents (\$0.1150) on each one hundred dollars (\$100) of assessed valuation and for the purpose of funding teachers, resources and educational programs? 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 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 20-46-1-10.1 and approves the language as proposed.

Dated this 7th day of July, 2016.

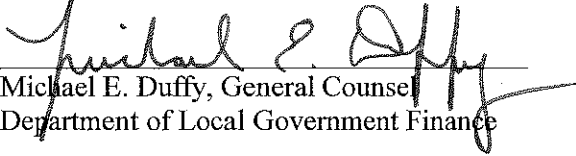
STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
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 7<sup>th</sup> day of July, 2016.

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