

**COUNTY AUDITOR'S CERTIFICATION
OF PERCENTAGES INCLUDED IN REFERENDUM QUESTION**

To: Department of Local Government Finance ("DLGF"):

I, Patricia A. Pickens, Auditor of the County of Elkhart as of the date hereof, have received a request on behalf of the governing body of the Concord Community Schools (the "School Corporation") to determine the percentages to be included in the form of the ballot question for a renewal referendum pursuant to Indiana Code 20-46-1-10.1.

I have referred to Indiana Code 20-46-1 et seq., the Memoranda by the DLGF dated as of May 27, 2021 regarding the Legislative Changes to Property Tax Referenda and Property Tax Referendum Calculations, and the DLGF Property Tax Referenda Presentation dated July 15, 2021.

I have used the property assessment data, tax rates, tax deductions, tax credits, and school referenda levy for 2014 pay 2015 in calculating the percentages herein.

In good faith and to the best of my ability given the limitations of the statutory provisions, I have determined that the following percentages should be included in the form of the question provided by the School Corporation:

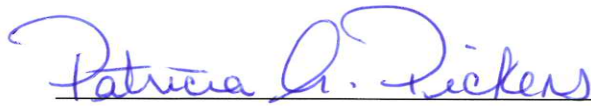
“. . . originally increased the average property tax paid to the school corporation per year on a residence within the school corporation by 34.48%, and

originally increased the average property tax paid to the school corporation per year on a business property within the school corporation by 27.48%.”

As requested by the DLGF, I have attached to this certification my data and worksheets used for purposes of the calculations.

Dated: July 23, 2021.

ELKHART COUNTY AUDITOR



Patricia A. Pickens



CAP1 2014 TAB

YEAR	CAP	TYPE	TAX DIST	COUNT	GROSS AV
2014	1	REAL	009	4941	638,885,800
2014	1	REAL	011	353	40,730,200
2014	1	REAL	013	195	27,858,300
				5489	707,474,300
2014	1	MH	011	47	677,100
2014	1	MH	013	99	2,949,700
				146	3,626,800
				5635	711,101,100
					AVERAGE REAL 128,889
					AVERAGE REAL/MH 126,194

CAP1 2020 TAB

YEAR	CAP	TYPE	TAX DIST	COUNT	GROSS AV
2020	1	REAL	009	5453	895,351,300
2020	1	REAL	011	412	63,406,500
2020	1	REAL	013	221	40,199,000
				6086	998,956,800
2020	1	MH	011	28	569,800
2020	1	MH	013	102	4,083,000
				130	4,652,800
				6216	1,003,609,600
					AVERAGE REAL 164,140
					AVERAGE REAL/MH 161,456

CAP3 2014 TAB

YEAR	CAP	TYPE	TAX DIST	COUNT	GROSS AV
2014	3	REAL	009	5731	240,393,800
2014	3	REAL	011	1053	263,889,700
2014	3	REAL	013	217	90,698,500
				7001	594,982,000
2014	3	BPP	009	508	42,904,820
2014	3	BPP	011	601	114,800,510
2014	3	BPP	013	205	13,638,720
				1314	171,344,050
					AVERAGE REAL 84,985
					AVERAGE REAL/BPP 92,162

CAP3 2020 TAB

YEAR	CAP	TYPE	TAX DIST	COUNT	GROSS AV
2020	3	REAL	009	5168	135,455,900
2020	3	REAL	011	1053	392,740,000
2020	3	REAL	013	222	105,434,500
				6443	633,630,400
2020	3	BPP	009	210	40,631,430
2020	3	BPP	011	452	150,753,920
2020	3	BPP	013	166	16,857,670
				828	208,243,020
2020	3	MH	011	336	156,500
2020	3	MH	013	53	28,600
				389	185,100
				7660	842,058,520
					AVERAGE REAL 96,344
					AVERAGE REAL/BPP 115,785
					AVERAGE REAL/BPP/MH 109,929

INCLUDES UTILITIES
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BPP 2014 TAB

YEAR	CAP	TYPE	TAX DIST	COUNT	GROSS AV	COUNT W/O ZEROS
2014	3	BPP	009	495	21,417,180	479
2014	3	BPP	011	601	105,530,240	586
2014	3	BPP	013	200	12,409,640	194
				1296	139,357,060	1,259
					AVERAGE BPP 107,528.60	
					AVERAGE BPP W/O 0 110688.6894	

BPP 2020 TAB

YEAR	CAP	TYPE	TAX DIST	COUNT	GROSS AV	COUNT W/O ZEROS
2020	3	BPP	009	375	17,026,560	190
2020	3	BPP	011	589	141,980,660	438
2020	3	BPP	013	210	15,072,070	156
				1174	174,079,290	784
					AVERAGE BPP 148,278.78	
					AVERAGE BPP W/O 0 222,039.91	

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School Corporation: Concord Community Schools

STEP 1: Determine the average assessed value of a homestead located within the political subdivision

2014 Average (Mean) Homestead Value: \$126,194

STEP 2: For purposes of determining the net assessed value of the average homestead located within the political subdivision, subtract:

(A) an amount for the homestead standard deduction under IC 6-1.1-12-37 as if the homestead described in STEP ONE was eligible for the deduction: (\$45,000)

(B) an amount for the supplemental homestead deduction under IC 6-1.1-12-37.5 as if the homestead described in STEP ONE was eligible for the deduction; from the result of STEP ONE: (\$28,418)

In this step, apply the homestead deduction and supplemental deduction to the average assessed value of the homestead found in STEP ONE using the calculation found in IC 6-1.1-12-37(c) and 37.5(b), respectively: \$52,776

STEP 3: Divide the result of STEP TWO by one hundred (100) \$527.76

STEP 4: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the political subdivision.

(1) find all the taxing districts that comprise the boundaries of the local unit

Concord Township (009)
Elkhart City - Concord Township (011)
Goshen City - Concord Township (013)

(2) find the tax rate for each taxing district

Concord Township \$2.4438
Elkhart City - Concord Township \$4.1554
Goshen City - Concord Township \$3.7371

(3) find the sum of the tax rates \$10.3363

(4) divide the sum by the number of taxing districts 3

\$3.4454

Note: The above STEP 4 represents 2015 tax rates, less the School Referendum rate of \$0.3803.

STEP 5: For purposes of determining the net property tax liability of the average homestead located within the political subdivision

(A) multiply the result of STEP 3 by the result of STEP 4 \$1,818.37

(B) as appropriate, apply any currently applicable county property tax credit rates (\$74.49)

and the credit for excessive property taxes under Ind. Code § 6-1.1- 20.6-7.5(a)(1) (\$481.94)

\$1,261.94

Note: The above circuit breaker tax credit calculation does not include any upward adjustment for the 2015 School Referendum rate of \$0.3803.

STEP 6: Determine the amount of the political subdivision's part of the result determined in STEP FIVE.

(A) Take the total 2015 certified tax rate for the School Corporation, less any existing referendum rates, and divide by the result of STEP 4 46.13%

(B) Multiply by the result of STEP 5 \$582.14

Note: The above STEP 6 has been updated to reflect DLGF guidance received on July 12th, 2021. Per the DLGF, the percentage calculated in STEP 6A does not include the School Corporation's 2015 Certified Operating Referendum Fund Tax Rate of \$0.3803.

STEP 7: Multiply

(A) tax rate that will be imposed if the public question is approved by voters \$0.3803

(B) the result of STEP 3 \$200.71

STEP 8: Divide the result of STEP 7 by the result of STEP 6, expressed as a percentage 34.48%

Divide the result of STEP 7 by the result of STEP 5, expressed as a percentage 15.90%

School Corporation: Concord Community Schools

STEP 1: Determine the average assessed value of a business property located within the political subdivision

2014 Average (Mean) Business Property Value: \$92,162

STEP 2: Divide the result of STEP TWO by one hundred (100) \$921.62

STEP 4: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the political subdivision.

(1) find all the taxing districts that comprise the boundaries of the local unit	
Concord Township (009)	
Elkhart City - Concord Township (011)	
Goshen City - Concord Township (013)	
(2) find the tax rate for each taxing district	
Concord Township	\$2.4438
Elkhart City - Concord Township	\$4.1554
Goshen City - Concord Township	\$3.7371
(3) find the sum of the tax rates	\$10.3363
(4) divide the sum by the number of taxing districts	3
	<u>\$3.4454</u>

Note: The above STEP 4 represents 2015 tax rates, less the School Referendum rate of \$0.3803.

STEP 5: For purposes of determining the net property tax liability of the average homestead located within the political subdivision

(A) multiply the result of STEP 3 by the result of STEP 4	\$3,175.38
(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under Ind. Code § 6-1.1- 20.6-7.5(a)(1)	(\$130.07)
	<u>(\$280.45)</u>
	<u>\$2,764.86</u>

Note: The above circuit breaker tax credit calculation does not include any upward adjustment for the 2015 School Referendum rate of \$0.3803.

STEP 6: Determine the amount of the political subdivision's part of the result determined in STEP FIVE.

(A) Take the total 2015 certified tax rate for the School Corporation, less any existing referendum rates, and divide by the result of STEP 4	46.13%
(B) Multiply by the result of STEP 5	\$1,275.45

Note: The above STEP 6 has been updated to reflect DLGF guidance received on July 12th, 2021. Per the DLGF, the percentage calculated in STEP 6A does not include the School Corporation's 2021 Certified Operating Referendum Fund Tax Rate of \$0.3752.

STEP 7: Multiply

(A) tax rate that will be imposed if the public question is approved by voters	\$0.3803
(B) the result of STEP 3	<u>\$350.49</u>

STEP 8: Divide the result of STEP 7 by the result of STEP 6, expressed as a percentage **27.48%**

Divide the result of STEP 7 by the result of STEP 5, expressed as a percentage **12.68%**