

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
Room 1058, IGCN – 100 North Senate  
Indianapolis, IN 46204**

**IN THE MATTER OF THE PETITION            )**  
**FOR REVIEW ALLEGING ARTIFICIAL        )**  
**DIVISION OF A CONTROLLED PROJECT    )**       **CP22-001**  
**BY SOUTH DEARBORN COMMUNITY        )**  
**SCHOOL CORPORATION                    )**

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**FINAL DETERMINATION**

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**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

**INTRODUCTION**

1. Indiana Code 6-1.1-20-3.1 and IC 6-1.1-20-3.6 provide that a political subdivision may not artificially divide a capital project into multiple capital projects in order to avoid the requirements of the petition and remonstrance process or referendum process, respectively.
  
2. Indiana Code 6-1.1-20-3.1 and IC 6-1.1-20-3.6 also provide that a person that owns property within a political subdivision or a person that is a registered voter residing within a political subdivision may file a petition with the Department of Local Government Finance (“Department”) objecting that the political subdivision has artificially divided a capital project into multiple capital projects in order to avoid the requirements of the petition and remonstrance process or referendum process, respectively. The petition must be filed not more than ten days after the political subdivision gives notice of the preliminary determination to issue the bonds or enter into the lease for the project. If the Department receives such a petition, it must, not later than 30 days after receiving the petition, make a final determination on the issue of whether the capital projects were artificially divided.
  
3. A controlled project is, with some exceptions, any project financed by bonds or a lease that will cost a political subdivision more than the lesser of \$5,815,445 or an amount equal to 1% of the total gross assessed value of property within the political subdivision on the last assessment date, if that amount is at least \$1,000,000. IC 6-1.1-20-1.1; [Department Nonrule Policy Document #2021-1](#). Generally, a controlled project with a cost that exceeds \$5,815,445 is subject to the statutory requirements for a petition and remonstrance or, if the cost is greater than \$17,446,334, the referendum process. IC 6-1.1-20-3.1 & 3.2; IC 6-1.1-20-3.5 & 3.6; [Department Nonrule Policy Document #2021-1](#).
  
4. A school corporation is a political subdivision. IC 6-1.1-1-12.

## RELEVANT PROCEDURAL HISTORY

5. On January 28, 2022, Josh Holland submitted a petition to the Department (“Petition”). The petition did not include Mr. Holland’s name or address, but it was contained in an e-mail sent by Mr. Holland wherein he identified himself as the petitioner. The Petition was not submitted using State Form 55888 – Petition for Review of Proposed Controlled Project, which the Department makes available. The Petition also does not indicate whether Mr. Holland is a registered voter or property owner within the Corporation. Mr. Holland later confirmed that he is a registered voter and property owner who is eligible to file a petition under IC 6-1.1-20-3.1 and 3.6. *E-mail from Joshua Holland to Department, February 23, 2022, 1:18 p.m.*

6. The Petition claims a capital project proposed by the South Dearborn Community School Corporation (“Corporation”) “seems to be artificially separated” and goes on to list several pieces of evidence to corroborate this claim:

- The three facilities are “officially recognized as existing buildings of the [Corporation]” in the notices of the public hearing and notice of determination.
- The agenda for the public hearing on January 18, 2022, includes line items that do not refer to “any reasonable specificity” but cite to “a singular project.”
- The Superintendent expressed the following needs referencing renovations to the South Dearborn High School specifically, whereas the official notices reference a “Site Project” and improvements “throughout the School Corporation.” Such renovations to the high school are purported to include corridors, sound systems, a large exterior structure for athletic purposes, a suitable restroom facility, and a “bigger concession stand.” The Petition claims the Superintendent expressed need for “site improvements” which relate to “items not improved” during a recent capital project.
- The HVAC Project cannot reasonably be considered an independently desirable end in itself because at the public hearing on the projects, the Superintendent described the HVAC Project as covering portions of South Dearborn Middle School and Aurora Elementary School. The Petition then states that “at least two other facilities are cited within a ‘HVAC Project’” in the notices, but support was only provided for the “named facilities on the site of the central campus.” Therefore, the Petition claims, the desirable end as presented within the notices is unreasonable.
- The School Board held a public hearing separate from what is described as “Patron Comments.” Public comments were limited to three minutes per person, and while the notice of public hearing implied “participation in the discussion of the hearing,” the hearing was treated as “Patron Comments.”

*Petition.*

7. Mr. Holland did not include any information about what was referenced in the Petition, such as information about any project, the notice of public hearing or notice of determination, the agenda for the public hearing, or any information about the school buildings.

8. On January 31, 2022, the Department notified the Corporation that it received the Petition. *E-mail from Department to Shawn Spindler, Corporation Business Manager, January 31, 2022 at*

*1:13 p.m.* On February 14, 2022, the Department received a letter from the Corporation containing its response to the Petition and exhibits. *E-mail from Kristin McClellan, Bond Counsel for Corporation to Department, February 14, 2022 at 3:33 p.m., with attachment; Corporation Response Letter.*

9. The Corporation's response contained several exhibits, as labelled by the Corporation:

- Corporation Exhibit A: *Draft* minutes from a meeting of the Board of School Trustees (the "Board") of the School Corporation held on January 18, 2022.
- Corporation Exhibit B: Proofs of Publication of: (i) the Notice of Project Hearing – “Site Project”; (ii) the Notice of Project Hearing – “HVAC Project”; and (iii) the Notice of Project Hearing – “High School Project”.
- Corporation Exhibit C: Resolution for the Site Project adopted by the Board on January 18, 2022.
- Corporation Exhibit D: Resolution for the HVAC Project adopted by the Board on January 18, 2022.
- Corporation Exhibit E: Resolution for the High School Project adopted by the Board on January 18, 2022.
- Corporation Exhibit F: Scope, Cost Summary and Construction Timeline for Each Project.
- Corporation Exhibit G: Financial information presented by the School Corporation's underwriter at the public hearings for the projects, held on January 18, 2022.

10. With respect to the representations about the different projects as stated in the Petition, the Corporation states that “colloquial use of a singular versus a plural has no bearing on the actual facts regarding each of the projects.”

11. The Corporation states that South Dearborn High School (“High School”), Aurora Elementary, South Dearborn Middle School, the administrative building, maintenance building, and certain athletic facilities are all located in a “central campus.” The Corporation claims that each school building and facility on the central campus is a stand-alone building and not physically connected to each other.

12. The Corporation states that each project is for different types of work: (i) the Site Project concerns outdoor improvements and new outdoor construction on the central campus and paving work throughout all Corporation campuses; (ii) the HVAC Project concerns HVAC renovations across all buildings in the Corporation; and (iii) the High School Project concerns academic and operational interior renovations and improvements that is specific to the High School building. The Corporation also states each project is being bid separately and at different times. The Corporation also states that each project can be pursued and completed without any other project having to be started and completed, and while all students can benefit from the Site Project work, only students at the High School will benefit from the High School Project work.

13. With respect to the claim about the current projects carrying on work from a prior capital project, the Corporation states that there was a project completed in 2020. The Corporation states

the 2020 project involved replacing a failing HVAC system in the High School, as well as additions requested by interested parties, including students, staff, parents, and taxpayers. Such additions included an auditorium, pool, show choir room and greenhouse. The Corporation states that none of the work in this project was dependent on or related to any of the work done in any of the current projects. By contrast to the 2020 project, the Corporation argues, the goals of the Site Project are in response to community input to update athletic facilities and making site improvements, while the goal of the High School Project is to address safety, security, and operational needs within the High School building.

14. Specific to the HVAC Project, the Corporation claims that this project will cover all buildings except the High School building, which was completed in the previous 2020 project and was prioritized because of the failure of the system at the time. The Corporation states the project has a goal of installing new chillers and boilers at the elementary and middle schools, and a new AC system at the administrative building. The Corporation adds that the HVAC Project requires different skills and expertise compared to the other projects.

15. The Corporation states that prior to conducting the public hearing, it hired an architectural firm to evaluate needs at the buildings and sites throughout all its campuses, including a facility and finance review. The Corporation argues that units must be able to periodically review its needs for routine maintenance and repair of its facilities. The Corporation also argues that Mr. Holland's argument suggests that there will be artificial division of a project anytime a unit wants to maintain, repair, or improve facilities.

16. The Corporation adds in its response that it analyzed community input, needs, school board priorities, tax rate impacts, and potentially changing interest rates and construction cost estimates. According to the Corporation, the hearing was helpful in gauging community support and feedback about what was important to pursue. The Corporation states that interest rates are expected to increase in the next 6 to 12 months, and with uncertainty in the market, the Corporation stated the "maximum allowable project costs" were included in the resolutions "to ensure that the school corporation complied with the law" and provide flexibility. The Corporation argues that this does not imply that it had artificially divided one project.

17. The Corporation provided draft minutes of the January 18, 2022, public hearing, a copy of the published notices and resolutions for each project, PowerPoint slides about each project by compiled by the architectural firm Lancer + Beebe, LLC, and financial information developed by financial advisor Raymond James Public Finance ("Raymond James"). The Corporation included in its response a claim that the projects will be tax neutral.

18. On February 18, 2022, Mr. Holland submitted an addendum to his Petition. *E-mail from Josh Holland to Department, February 18, 2022, 4:10 p.m., with attachment; ("Petition addendum")*. In his addendum, Mr. Holland reiterates a lack of clarity by the Corporation in describing the projects, such as specifically naming facilities in the HVAC Project while "broadly phrasing 'throughout the School Corporation' in a Site Project"; using the term "throughout" in the notices which Mr. Holland claims is "designed to either lead or mislead citizen thinking"; citing support for the projects through specific examples at the Hearing rather than as described in the notices; and the Corporation failing to provide a "direct reason to a

desirable end each[sic] of the three projects.” Mr. Holland also claims the Corporation has not provided a record of communication stemming from a meeting on December 21, 2021, which he says would show support or objection from “patrons” to the Board. He also includes a claim that even with declining enrollment, the Corporation refuses to close school buildings that would keep taxes neutral. *Petition addendum.*

19. On February 21, 2022, upon request from the Department, the Corporation provided additional information. *E-mail from Kristin McClellan to Department, February 19, 2022, 11:42 a.m.* The Corporation claims that each Project is separate and distinct, and therefore has an independently desirable end in itself, by virtue of the facts of each: the projects “are at different buildings, consist of different types of work, will be contracted separately, will be designed, bid, and constructed at different times, and call for different types of contractors.” The Corporation argues it represented to the public that it was going to limit the dollar amount for each project to ensure priorities are met, and that the public was given an opportunity to be heard. Regarding the HVAC Project, the Corporation states it was aware back in 2019 that the HVAC system at the High School was failing and therefore was added to the 2020 Project, which contained various work that “was dependent on other types of work performed at that time” and was factually one project. Finally, the Corporation states that it does not have a facility study and that it wanted to get through the legal process before it expended money on further design development.

## **FINDINGS OF FACT**

20. The Corporation is composed of five schools: Aurora Elementary; Dillsboro Elementary; Manchester Elementary; South Dearborn High School; and South Dearborn Middle School. *Corporation website, sdsc.k12.in.us, last accessed February 23, 2022.* There is also one administrative building, named the “Manchester Central Office”. *Corporation Exhibit D.*

21. There were three separate public hearing notices published by the Corporation in the *Aurora Journal-Press* on January 4, 2022, and the *Dearborn County Register* on January 6, 2022: (i) a “Notice of Project Hearing High School Project”; (ii) a “Notice of Project Hearing HVAC Project”; and (iii) a “Notice of Project Hearing Site Project.” Each notice gave (1) the time, date, and place of the hearing as 6:30 p.m., January 18, 2022, at 6109 Squire Place, Aurora, Indiana; (2) the purpose as “to discuss and hear objections and support” regarding the proposed project, along with a brief description of the project; and (3) an invitation to “attend and participate in the public hearing.” *Corporation Exhibit B; Notice of Project Hearing, High School Project; Notice of Project Hearing, HVAC Project; Notice of Project Hearing, Site Project.*

22. The High School Project notice described the purpose as “renovation of and improvements to South Dearborn High School, including the purchase of equipment and technology.” *Notice of Project Hearing, High School Project.* The HVAC Project notice described the purpose as “renovation of and improvements to Aurora Elementary School, South Dearborn Middle School, Dillsboro Elementary School, Manchester Central Office, including the purchase of equipment and technology.” *Notice of Project Hearing, HVAC Project.* The Site Project notice described the purpose as “physical education and athletic improvements throughout the School Corporation, including the site work, paving, the construction of outbuildings and the purchase of equipment and technology.” *Notice of Project Hearing, Site Project.*

23. There is only one Notice of Determination that has been published in both the *Aurora Journal-Press* and the *Dearborn County Register*, the first publication taking place on January 25, 2022, and January 27, 2022, respectively. The notice states that the School Board has preliminarily determined to enter into a lease and issue bonds “in the aggregate amount of (i) \$5,815,000 to fund the physical education and athletic improvements throughout the School Corporation, including site work, paving, the construction of outbuildings and the purchase of equipment and technology (the “Site Project”); (ii) \$5,815,000 to fund the renovation of and improvement to Aurora Elementary School, South Dearborn Middle School, Dillsboro Elementary School, Manchester Central Office, including HVAC improvements, the purchase of equipment and technology (the “HVAC Project”); and (iii) \$5,815,000 to fund the renovation of and improvements to South Dearborn High School, including the purchase of equipment and technology (the “High School Project”).” *Notice of Determination*.

24. The Site Project resolution includes the following statements:

- The project involves “proposed physical education and athletic improvements throughout the School Corporation, including site work, paving, and construction of outbuildings and the purchase of equipment and technology.”
- “[T]he purpose of the Site Project is to provide an improved educational environment for students.”
- “[T]he estimated hard and soft costs of the Site Project are \$5,336,000, with estimated costs of issuance (including capitalized interest less interest earnings and interim lease rental) of \$479,000, resulting in total estimated Site Project cost of \$5,815,000.”
- “[T]he estimated \$5,815,000 will be funded by one or more of the following: Operations Fund, Common School Fund Loan, general obligation bond issue and/or a building corporation bond issue with an anticipated impact on the Debt Service Fund tax rate of \$0.0152 per \$100 assessed valuation . . . beginning in 2025. However, as existing obligations mature, the anticipated increase to the Debt Service Fund tax rate is expected to be \$0.00 above the current rate.”

*Corporation Exhibit C.*

25. The HVAC Project resolution includes the following statements:

- The project involves “renovation of and improvements to Aurora Elementary School, South Dearborn Middle School, Dillsboro Elementary School, Manchester Central Office, including HVAC improvements, the purchase of equipment and technology.”
- “[T]he purpose of the HVAC Project is to provide an improved educational environment for students.”
- “[T]he estimated hard and soft costs of the HVAC Project are \$5,336,000, with estimated costs of issuance (including capitalized interest less interest earnings and interim lease rental) of \$479,000, resulting in total estimated HVAC Project cost of \$5,815,000.”
- “[T]he estimated \$5,815,000 will be funded by one or more of the following: Operations Fund, Common School Fund Loan, general obligation bond issue and/or a building

corporation bond issue with an anticipated impact on the Debt Service Fund tax rate of \$0.0152 per \$100 assessed valuation . . . beginning in 2025. However, as existing obligations mature, the anticipated increase to the Debt Service Fund tax rate is expected to be \$0.00 above the current rate.”

*Corporation Exhibit D.*

26. The High School Project resolution includes the following statements:

- The project involves “renovation of and improvements to South Dearborn High School, including the purchase of equipment and technology.”
- “[T]he purpose of the High School Project is to provide an improved educational environment for students.”
- “[T]he estimated hard and soft costs of the High School Project are \$5,336,000, with estimated costs of issuance (including capitalized interest less interest earnings and interim lease rental) of \$479,000, resulting in total estimated High School Project cost of \$5,815,000.”
- “[T]he estimated \$5,815,000 will be funded by one or more of the following: Operations Fund, Common School Fund Loan, general obligation bond issue and/or a building corporation bond issue with an anticipated impact on the Debt Service Fund tax rate of \$0.0152 per \$100 assessed valuation . . . beginning in 2025. However, as existing obligations mature, the anticipated increase to the Debt Service Fund tax rate is expected to be \$0.00 above the current rate.”

*Corporation Exhibit E.*

27. The PowerPoint slides, created by Lancer + Beebe, describing each project, are as follows:

**PROJECT #1 – SITE PROJECT**

**SCOPE:**

- **(\$3,300,000)** ATHLETIC BUILDING (HOUSING FOOTBALL, TRACK, SOCCER, CONCESSION AND SUPPORT)
- **(\$1,152,000)** BLEACHER AND PRESS BOX
- **(4,652,000)** TOTAL

  

- **(\$300,000)** PAVING - ALTERNATE

**TIMELINE:**

• RECEIVE BIDS	SEPT 2022
• CONSTRUCTION START	JAN 2023
• CONSTRUCTION END	MAY 2024

**SOUTH SD DEARBORN**  
Community School Corporation

**LANCER + BEEBE, LLC**  
ARCHITECTURE | PLANNING | INTERIORS

## PROJECT #2 – HVAC

### SCOPE:

- ~~(\$90,000)~~ HVAC UPGRADES - AURORA
- ~~(\$1,700,000)~~ HVAC UPGRADES – MIDDLE SCHOOL
- ~~(\$800,000)~~ HVAC UPGRADES – DILLSBORO
- ~~(\$600,000)~~ HVAC UPGRADES - MANCHESTER
- ~~(\$150,000)~~ NEW A/C – ADMIN BUILDING
- **\$4,340,000** **TOTAL**

### TIMELINE:

- RECEIVE BIDS JULY 2022
- CONSTRUCTION START DEC. 2022
- CONSTRUCTION END JULY 2023



## PROJECT #3 – HIGH SCHOOL

### SCOPE:

- ~~(\$1,000,000)~~ LED LIGHTING
- ~~(\$400,000)~~ NEW EQUIPMENT
- ~~(\$400,000)~~ NEW FURNITURE
- ~~(\$1,000,000)~~ RESTROOM RENOVATIONS
- ~~(\$1,350,000)~~ TECHNOLOGY UPGRADES
- **\$4,500,000** **TOTAL**

### TIMELINE:

- RECEIVE BIDS JUNE 2022
- CONSTRUCTION START JULY 2022
- CONSTRUCTION END JULY 2023



*Corporation Exhibit F.*

28. The draft minutes of the January 18 hearing contain a section entitled “Hearing on Projects/Building Projects/Actions.” As the minutes state, Corporation attorney Larry Eaton “informed the public about the requirement of a public hearing when projects of one million dollars or more are funded by a school through bonds or financing” and that the purpose of the hearing “is to inform the public and to allow interested parties, taxpayers and patrons to the [Corporation] to voice their opinions about the projects.” The minutes then state that

Superintendent Eric Lows “gave a brief description of each of the projects and then asked [a representative of Lancer + Beebe] to speak.” The minutes then state that Damian Maggos of Raymond James gave a presentation to the Board, after which the hearing was opened up for public comments. The minutes state that “Mr. Pat Holland and Mr. Josh Holland from Moores Hill expressed their concerns about the projects and stated they don’t understand what the money is going to be spent on” and that “Mr. Lows read a list of items that they plan to cover each of the projects.” The minutes then state that a motion and vote was made by the Board on a resolution for each project. *Corporation Exhibit A*.

29. The financial impact analysis by Raymond James includes a breakdown of the costs to issue bonds for each project and the debt service fund tax impact. *Corporation Exhibit G*. Such analysis is outside the scope of what the Department has to review under IC 6-1.1-20-3.1(c) and 3.6(j) and therefore will not be considered.

### ANALYSIS

30. Indiana Code 6-1.1-20-3.2(c) and 3.6(j) only require that a “written petition” be submitted to the Department and does not specify how it is submitted. However, while neither statute requires that the State Form 55888 be used, that form when completed would inform the Department that the petitioner is either a registered voter or a property owner within the political subdivision; in other words, that the petitioner is eligible to submit a petition under IC 6-1.1-20-3.1(c) or 3.6(j). The Petition submitted by Mr. Holland does not have this information. Mr. Holland later confirmed he is a registered voter and property owner, though he did not give his address. *Corporation Exhibit A*. The Department will proceed as if Mr. Holland’s petition was validly filed.

31. Indiana Code 6-1.1-20-3.1(c) & 3.6(j) state that a controlled project is artificially divided when the result of one (1) or more of the subprojects cannot reasonably be considered an independently desirable end in itself without reference to another capital project. This a fact-sensitive inquiry. The Department makes its determinations on a case-by-case basis in reliance on the applicable law and facts.

32. It is not disputed that the Corporation advertised and proposed three distinct projects, what has been described the High School Project, Site Project, and HVAC Project. The “Independently Desirable End Test,” as it were, prescribed by IC 6-1.1-20-3.1(c) & 3.6(j) requires the Department to evaluate whether the result of the High School Project, HVAC Project, and Site Project can each “reasonably be considered an independently desirable end in itself” without reference to any other projects.

33. The basis of Mr. Holland’s claim of artificial division is that each of the projects were represented as if they were all one project. This claim is not without merit. The resolutions for each project mirror each other except for the description of the project. The stated hard and soft costs are identical, the stated expected Debt Service Fund tax rate increase is identical, and, most notably, the stated purpose of each project is the same, to “provide an improved educational environment for students.” Moreover, the Corporation published one notice of determination. Although the notice of determination states the school board determined to issue bonds for three

separate projects, the stated cost of \$5,815,000 is given for each project, while the project description is different for each.

34. However, the Department does not accept that all the supposed representations of the projects are evidence that the Corporation artificially divided them. The tests under IC 6-1.1-20-3.1 & 3.6 require the Department to determine whether a reasonable person, looking at the projects themselves, can come to a conclusion that the result of any one project does not have an independently desirable end without reference to another project. While communication does play a role in this – otherwise it would be impossible to know what the projects entail – evaluating particular statements does not, by itself, demonstrate a project has been artificially divided. Stated another way, a Corporation official’s word choice or imprecision in making statements about a project, or a generic description used for a published notice in a newspaper, is not necessarily proof of artificial division. Similarly, the statement of purpose in the resolutions “to provide an improved educational environment for students” is vague, deliberately or not, and could be used for any school board resolution. The Department will instead look to the components of the projects to determine whether the results of such projects can be reasonably considered to be independently desirable. Mr. Holland also claims that the Corporation has not described the projects with “reasonable specificity”, particularly in the posted agenda for the public hearing. Reasonable specificity is not an identifiable standard in IC 6-1.1-20-3.1(c) or 3.6(j).

35. It is clear from the Corporation’s response and the slides from the Lancer + Beebe presentation that the projects have different scopes. The Site Project covers renovations of an athletic building with an included paving component. The HVAC Project involves replacing HVAC systems in most of the school buildings. The High School Project involves various improvements at the High School. The Lancer + Beebe presentation also shows distinct costs, bidding periods, and construction periods for each project.

36. The Department is not convinced that the timing of the projects demonstrates that the projects are separate and distinct from each other. Projects completed at different points in time can still nonetheless be part of a single overarching project if the desired end of each project requires reference to another capital project. Similarly, the Department declines to accept the fact that different contracts and contractors will be used as showing the projects are independent. It is expected that there be different kinds of technical skill needed for a particular project. This would reduce the desired end to be the completion of one task, even if it is among many others at the same time or place. Moreover, it moves away from what the statute expressly asks: whether the result of a proposed project can be reasonably considered to have an independently desirable end.

37. The project descriptions provided by the Corporation indicate that the Site Project and High School Project can be carried out independently without reference to each other. For example, installing new bleachers and a press box at an athletic facility can be carried out without having to undergo installing new LED lights and renovating restrooms at the High School. Discerning the separateness of the HVAC Project is more difficult. The HVAC system at the High School was replaced as part of the 2020 Project. The Corporation states the 2020 Project was an assortment of various tasks that were dependent of each other. Had the High School been

included in the HVAC Project, there would be a better case for claiming that and the High School Project were artificially divided. Likewise, if an HVAC system for the athletic facilities was included, but there is no indication HVAC is a part of the Site or HVAC Project.

38. A claim could be made that the paving component of the Site Project is artificially divided because it covers other areas in the Corporation's jurisdiction and not just the athletic facility. However, even if that is the case, the \$500,000 estimated cost, when added to the expected costs of the High School Project, would not put the cost of that project over the threshold to being a controlled project.

39. The Department does acknowledge Mr. Holland's claim of an apparent lack of communication from the school board about the projects, as his concerns about how the Corporation should address declining enrollment and the tax burden. Resolving those concerns are a matter of public access and are outside the Department's ability to review the controlled project under IC 6-1.1-20-3.1 & 3.6. Likewise, the Corporation's claims about the projects being tax neutral is not relevant to whether the result of the projects are independently desirable.

40. In conclusion, the High School Project, HVAC Project, and Site Project have been shown to be able to be completed independent of one another. Even if the Corporation were not to pursue one or more of the projects, pursuing and completing any of the other projects will not be affected.

#### **FINAL DETERMINATION**

41. Therefore, the Department finds that each project is reasonably considered to have an independently desirable end in itself without reference to any other capital project either previously performed by the Corporation.

42. Therefore, pursuant to IC 6-1.1-20-3.1(c) & 3.6(j) and in light of the foregoing, the Department finds that the Corporation has not artificially divided a project to avoid the petition and remonstrance or referendum process under IC 6-1.1-20.

Dated this 28th day of February, 2022.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
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**Wesley R. Bennett, Commissioner**