PORTER COUNTY AUDITOR'S CERTIFICATION OF CERTAIN INFORMATION INCLUDED IN REFERENDUM QUESTION

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

I, Karen Martin, am the Auditor of Porter County, Indiana as of the date hereof. I have received a request on behalf of the governing body of Union Township School Corporation (the "School Corporation") to determine certain figures to be included in the form of the ballot question for a referendum pursuant to Indiana Code § 20-46-1-10.

I have referred to the statutory language and guidance previously provided by the Indiana Department of Local Government Finance.

I have determined that the following figures should be included in the form of the question provided by the School Corporation:

A. School Corporation's median household assessed value, rounded up to the next fifty thousand dollars ($50,000): $400,000 and

B. Dollar amount by which the annual property tax bill for a household of the aforementioned assessed value would increase per year, rounded up to the next whole dollar, if the School Corporation imposes a maximum annual referendum tax rate of $0.35 and a maximum annual referendum tax levy of $3,374,291.00: $681.

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

Dated: June 11th, 2026

PORTER COUNTY AUDITOR

Karen M Martin

Karen Martin

cc: Leigh Barnes, Superintendent, Union Township School Corporation (via email lbarnes@union.k12.in.us)
Allen Cochran (via email acochran@union.k12.in.us)
Kristin McClellan, Esq. (via email kristin.mcclellan@icemiller.com)
Josh Winters, Esq. (via email josh.winters@icemiller.com)

Proposed Operating Referendum Rate	0.3500
Estimated Referendum Levy (1)	3,604,823

Maximum Operating Referendum Rate	0.3500
Maximum Operating Referendum Levy	3,604,823

Taxpayer Type (2)	Annual Impact
Median Homestead ($400,000)	680.40
Ballot Question Homestead ($400,000) (3)	680.40
$75,000 Homestead	66.15
$100,000 Homestead	113.40
$150,000 Homestead	207.90
$250,000 Homestead	396.90
$350,000 Homestead	585.90
1 Acre of Farmland	6.53
100 Acres of Farmland	650.50
$100,000 Rental Property	308.00
$100,000 Commercial Property	350.00

(1) Calculated using 2026 Net AV. Future collections may be impacted by changes in Net AV.

(2) Calculated using Pay 2027 deduction amounts and percentages.

(3) Calculated using the maximum referendum rate. All other figures are calculated using the proposed r