

**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. 26-008-REF
SOUTHEAST DUBOIS COUNTY SCHOOL)
CORPORATION, DUBOIS COUNTY)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JUNE 4, 2026**

1. Southeast Dubois County School Corporation (“Corporation”) proposes to place an operating referendum on the ballot for the purpose of continuing a referendum tax levy.
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**”:

"Shall _____ (insert the name of the school corporation) continue to increase property taxes paid to the school corporation for no more than _____ (insert the number of years immediately following the holding of the referendum) years for the purpose of funding _____ (insert brief description of the purposes) by imposing a property tax rate that does not exceed _____ (insert property tax rate) and results in a maximum annual amount that does not exceed _____ (insert maximum amount of annual levy). If this operating referendum public question is NOT approved by the voters, for a median residence of _____ (insert the school corporation's median household assessed value, rounded up to the next fifty thousand dollars (\$50,000)), the property's annual tax bill would decrease by _____ (insert dollar amount, rounded up to the next whole dollar) per year. If this operating referendum public question is approved by the voters, it would be a renewal of the most recent operating referendum public question passed in _____ (insert year the original operating referendum public question passed) with a property tax rate of _____ (insert property tax rate of the original operating referendum public question)."

Indiana Code 20-46-1-10.1 (emphasis added). 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 eight (8) years.

5. The ballot question then must contain nine parts:
 - The name of the school corporation.
 - The number of calendar years for which the tax will be in effect.
 - The purpose of the funding.
 - The maximum property tax rate.
 - The maximum amount of annual levy.
 - The median household assessed value for the school corporation.
 - The estimated decrease to the property tax bill of a median residence if the referendum is not approved by the voters.
 - The year in which the initial referendum was originally approved.
 - The property tax rate of the initial referendum.
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 4, 2026, the Department received a resolution from the Corporation presenting the proposed ballot question for the referendum to be held in November 2026. The proposed ballot question is as follows:

"Shall Southeast Dubois County School Corporation continue to increase property taxes paid to the school corporation for no more than eight (8) years for the purpose of funding and maintaining academic and educationally-related programs and opportunities to meet the learning needs of all students, student health and safety initiatives, maintaining class sizes and recruiting and retaining teachers and staff in response to reductions in property tax revenue by imposing a property tax rate that does not exceed \$0.19 and results in a maximum annual amount that does not exceed \$1,242,788. If this operating referendum public question is NOT approved by the voters, for a median residence of \$200,000, the property's annual tax bill would decrease by \$164 per year. If this operating referendum public question is approved by the voters, it would be a renewal of the most recent operating referendum public question passed in 2020 with a property tax rate of \$0.19."
8. The resolution represents that the referendum tax rate proposed by the Corporation is \$0.19 per \$100 assessed valuation.
9. The Corporation previously held a referendum in 2020.

10. On June 4, 2026, the Department received from the Corporation, pursuant to IC 20-46-1-10.3, a certification by the Dubois County Auditor of the median household assessed value in the school corporation and the property tax decrease on the median household should the referendum not pass.

Median Household Assessed Value and Property Tax Increase

11. As certified by the Dubois County Auditor under IC 20-46-1-10.3, the median household assessed value is determined to be \$200,000, and the annual property tax decrease on the median household, should the referendum not pass, is \$164.

Compliance of Language

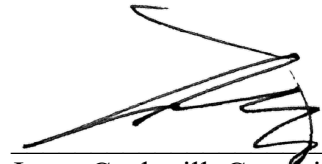
12. The Department must review the proposed language for compliance with IC 20-46-1-10.1. The Department may either approve or reject the language. The Department finds that the proposed question is in compliance with IC 20-46-1-10.1.

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 5th day of June, 2026.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Jason Cockerill, Commissioner
Department of Local Government Finance