

**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. 19-023-REF
CROTHERSVILLE COMMUNITY)
SCHOOL CORPORATION)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
NOVEMBER 13, 2019**

1. Crothersville Community School Corporation (“Corporation”) proposes to place an operating referendum on the ballot for the purpose of establishing a referendum tax levy with a tax rate not to exceed sixty-three cents (\$0.63) per one hundred dollars (\$100) of assessed value.
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.
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**”:

“For the ___ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation 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 that is in addition to all other property taxes imposed by the school corporation for the purpose of funding _____ (insert short description of purposes)?”

Indiana Code 20-46-1-10 (emphasis added).

5. The ballot question then must contain three parts:
 - the number of calendar years for which the tax will be in effect;
 - the amount of the tax rate; and
 - the purpose of the funding.
6. The law requires the Department of Local Government Finance (“Department”) to review the language for compliance with IC 20-46-1-10. The Department may either approve or reject the language.

7. On November 13, 2019, the Department received an e-mail from the Corporation presenting the proposed ballot question for the referendum. The resolution is incorporated by reference into this Order.

Compliance of Language

8. The Department must review the proposed language for compliance with IC 20-46-1-10. 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 and approves the language as proposed.

Dated this 18th day of November, 2019.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner
Department of Local Government Finance

REFERENDUM TAX LEVY RESOLUTION

WHEREAS, Indiana Code 20-46-1, as amended, permits a public school corporation to adopt a resolution to place a referendum on the ballot if the governing body of the school corporation determines that the school corporation cannot, in a calendar year, carry out its public educational duty unless it imposes a referendum tax levy under Indiana Code 20-46-1, as amended (the "Referendum Tax Levy Resolution"); and

WHEREAS, the Board of School Trustees (the "Board") of Crothersville Community Schools (the "School Corporation"), being the governing body of the School Corporation, has determined that based on current revenue calculations for the years 2021 through and including 2029, the School Corporation will not be able to carry out its public educational duty based on current estimates on expected losses due to the Circuit Breaker Tax Caps, unless it annually imposes a referendum tax levy in accordance with Indiana Code 20-46-1, as amended; and

WHEREAS, the Board has determined it is necessary to adopt this Referendum Tax Levy Resolution to authorize a maximum annual rate amount that does not exceed \$.63 cents on each one hundred dollars (\$100) of assessed valuation and to have such annual rate placed on a referendum on the ballot on May 5, 2020 under Indiana Code 20-46-1, as amended; now, therefore,

BE IT RESOLVED, that this Board hereby determines that based on current revenue calculations for the years 2021 through and including 2029, the School Corporation will not be able to carry out its public educational duty based on current estimates on expected losses due to the Circuit Breaker Tax Caps, unless it annually imposes a referendum tax levy of up to, but not to exceed \$0.63 per \$100 assessed valuation per year starting in 2021 through and including 2029, in accordance with Indiana Code 20-46-1, as amended.

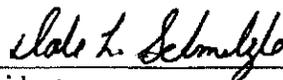
BE IT FURTHER RESOLVED, that there shall be placed on a ballot to be considered in a referendum of the registered voters residing in the boundaries of the School Corporation at an election to be held on May 5, 2020, the following question: "For the eight (8) calendar years immediately following the holding of the referendum, shall Crothersville Community Schools impose a property tax rate that does not exceed sixty three cents (\$.63) on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other property taxes imposed by the school corporation for the purpose of funding academic and educationally related programs, including the attraction and retention of teachers, expanding academic programs, and providing support for students with special needs."

BE IT FURTHER RESOLVED, that the Superintendent (the "Superintendent") or Treasurer (the "Treasurer") of the School Corporation or the Secretary of the Board be and hereby is authorized to certify a copy of this resolution to the Department of Local Government Finance in accordance with Indiana Code 20-46-1, as amended.

BE IT FURTHER RESOLVED, that any officer of the Board, the Superintendent or the Treasurer be, and hereby is, authorized, empowered and directed, on behalf of the School Corporation, to take any and all action as such person deems necessary or desirable to effectuate the foregoing resolutions, including any revisions to the form of the public question, and any such actions heretofore made or taken be, and hereby are, ratified and approved.

Adopted this 11th day of November, 2019.

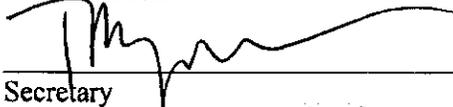
BOARD OF SCHOOL TRUSTEES OF
CROTHERSVILLE COMMUNITY SCHOOLS



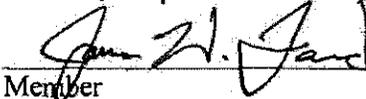
President



Vice President



Secretary



Member

Member