

**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. 18-007-REF
CROWN POINT COMMUNITY)
SCHOOL CORPORATION)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JANUARY 23, 2018**

1. Crown Point 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 twenty-one cents (\$0.21) per one hundred dollars (\$100) of assessed value. The Corporation represents that its initial referendum was approved in 2011.
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**”:

"For the __ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation continue to 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 for the purpose of funding _____ (insert short description of purposes)? The tax rate requested in this referendum was originally approved by the voters in the _____ (insert name of the school corporation) in _____ (insert the year in which the referendum tax levy was approved)."

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 the number of years for which the expiring referendum tax levy was imposed.

5. The ballot question then must contain five parts:
 - the number of calendar years for which the tax will be in effect;
 - the amount of the tax rate;

- the purpose of the funding;
 - the name of the school corporation; and
 - the year in which the initial referendum was originally approved.
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 January 23, 2018, the Department received an e-mail from the Corporation presenting the proposed ballot question for the referendum.
 8. The Corporation requested that the Department review this proposed question:

“For the eight (8) calendar years immediately following the holding of the referendum, shall the Crown Point Community School Corporation impose a property tax rate that does not exceed twenty-one cents (\$0.21) on each one hundred dollars (\$100) of assessed valuation for the purpose of funding academic and educationally related programs, to manage class sizes and to retain teachers? The tax rate requested in this referendum was originally approved by the voters in the Crown Point Community School Corporation in 2011.”

Compliance of Language

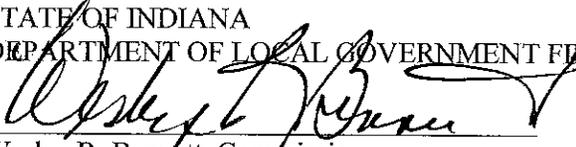
9. The proposed language states that the referendum levy to be voted on would last “[f]or the eight (8) years” immediately following the referendum. The Corporation indicated in its resolution that the expiring referendum levy was approved by voters in 2011, was to last for seven (7) years, and set to expire at the end of 2018. Under IC 20-46-1-10.1(c), the number of years for which a referendum tax levy may be extended if the public question is approved may not exceed the number of years for which the expiring referendum tax levy was imposed. Therefore, the Department concludes that the language is not 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 not in compliance with IC 20-46-1-10.1 and denies the language as proposed.

Dated this 30th day of January, 2018.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner
Department of Local Government Finance