

**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. 18-028-REF
CULVER COMMUNITY SCHOOL)
CORPORATION)**

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

1. Culver 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 seventeen cents (\$0.17) 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 July 23, 2018, the Department received by mail a resolution 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 Culver Community Schools Corporation impose a property tax rate that does not exceed seventeen cents (\$0.17) on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other taxes imposed by the school corporation for the purpose of funding academic and educationally-related programs, increasing student opportunities and student safety, managing class sizes, and attracting and retaining teachers?”

Compliance of Language

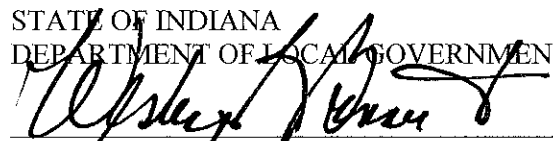
9. The Department must review the proposed language for compliance with IC 20-46-1-10. The Department may either approve or reject the language. The proposed language does not include the phrase “in addition to all other property taxes” but rather the phrase “in addition to all other taxes.” This phrasing is not in conformity with the statutorily prescribed template found in IC 20-46-1-10(b). Moreover, the phrase is misleading as the only kind of tax a school corporation may impose under Indiana law is a property tax.

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 and denies the language as proposed.

Dated this 24th day of July, 2018.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner
Department of Local Government Finance