

**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. 19-009-REF  
DUNELAND SCHOOL CORPORATION )**

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**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED  
FEBRUARY 28, 2019**

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1. This supersedes the Order of the Department of Local Government Finance ("Department"), signed on March 4, 2019, in the above captioned matter.
2. Duneland 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-two cents (\$0.22) per one hundred dollars (\$100) of assessed value. The Corporation represents that its initial referendum was approved in 2012.
3. 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.
4. Indiana law governs the format and wording of the ballot question for the referendum.
5. 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.

6. 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.

7. The law requires the Department to review the language for compliance with IC 20-46-1-10.1. The Department may either approve or reject the language.
8. On February 28, 2019, the Department received an e-mail from the Corporation presenting the proposed ballot question for the referendum.
9. The Corporation requested that the Department review this proposed question:

“For the seven (7) calendar years immediately following the holding of the referendum, shall the Duneland School Corporation continue to impose a property tax rate that does not exceed twenty-two cents (\$0.22) on each one hundred dollars (\$100) of assessed valuation for the purpose of funding and maintaining the current educational and operational programs including student safety and building security, compensating teachers and staff, maintaining class sizes and any other educational or operational needs of the School Corporation? The tax rate requested in this referendum was originally approved by the voters in the Duneland School Corporation in 2012.”

#### Compliance of Language

10. 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 concludes that the language 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 5<sup>th</sup> day of March, 2019.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
Wesley R. Bennett, Commissioner  
Department of Local Government Finance