IN THE MATTER OF THE REVIEW )
OF PROPOSED LANGUAGE FOR A )
BALLOT QUESTION REGARDING ) No. 20-020-REF
GARY COMMUNITY SCHOOL )
CORPORATION )

FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED JULY 22, 2020

1. Gary Community School Corporation ("Corporation") proposes to place an operating referendum on the ballot for the purpose of continuing a referendum tax levy with a tax rate not to exceed forty six and sixty hundredths cents ($0.4660) 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 22, 2020, the Department received a resolution from the Corporation presenting the proposed ballot question for the referendum. The proposed ballot question is as follows:
"For the eight (8) calendar years immediately following the holding of the referendum, shall the Gary Community School Corporation impose a property tax rate that does not exceed forty six and sixty hundredths cents ($0.4660) 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 teachers, instructional staff, student pre-school, athletics and extracurricular activities, student safety and assisting with balancing the budget?"

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 23rd day of July, 2020.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett
Wesley R. Bennett, Commissioner
Department of Local Government Finance