

**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)
METROPOLITAN SCHOOL DISTRICT) No. 19-024-REF
OF WASHINGTON TOWNSHIP,)
MARION COUNTY)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
DECEMBER 12, 2019**

1. Metropolitan School District of Washington Township, Marion County (“District”), 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-five cents (\$0.25) per one hundred dollars (\$100) of assessed value.
2. Under Indiana law, voters in the area served by the District will vote in a referendum to approve or deny the District’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 District 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 District 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 20, 2019, counsel for the District submitted the following to the Department for a preliminary review:

"For the eight (8) calendar years immediately following the holding of the referendum, shall MSD of Washington Township impose a property tax rate that does not exceed twenty-five cents (\$0.25) 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 improving student safety, increasing student support services, expanding existing academic support programs and retaining teachers and staff?"

The Department responded by stating that it had no objection to this language.

8. On December 12, 2019, the Department received an e-mail from the District presenting the proposed ballot question for the referendum. The resolution is incorporated by reference into this Order.

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 Department makes the following recommendations:
- After "(a) repealing the existing referendum fund tax rate", remove "\$0.11,". In addition, remove "of \$0.25 which is \$0.14 above the current referendum fund tax rate". These phrases are not provided for in the statutory template, have not been previously approved by the Department in prior orders, and exceed a brief description of purpose.
 - After "(b) replacing the existing referendum fund tax rate with a new referendum fund tax", insert "rate".
 - Hence, after incorporating the recommended changes, the ballot question should read as follows after "for the purpose of": "(a) repealing the existing referendum fund tax rate and (b) replacing the existing referendum fund tax rate with a new referendum fund tax rate that will provide funding for improving student safety, increasing student support services, expanding existing academic support programs and retaining teachers and staff?"

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 19th day of December, 2019.

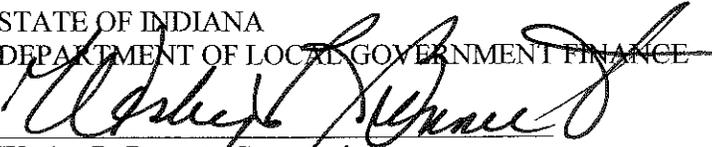
STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett, Commissioner
Department of Local Government Finance

EXHIBIT D

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; and

WHEREAS, the voters of the Metropolitan School District of Washington Township (the "School Corporation") passed an operating referendum levy in the amount of \$0.11 on November 8, 2016, which operating referendum tax rate is permitted to be levied through the calendar year 2023 (the "2016 Operating Referendum"); and

WHEREAS, in order to combine the capital referendum and operating referendum on one ballot at a scheduled election for the good of the community, the School Corporation desires to request an operating referendum in May, 2020; and

WHEREAS, the Board of Education (the "Board") of 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 2028, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy in accordance with Indiana Code § 20-46-1, as amended; and

WHEREAS, the Board has no desire or intention to levy both the 2016 Operating Referendum rate and a 2020 operating referendum rate, if passed, in calendar years 2021 - 2023; and

WHEREAS, based on the foregoing, the Board now desires to adopt a resolution to place a referendum on the ballot 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 2028, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy of up to, but not to exceed twenty-five cents (\$0.25) per one hundred dollars (\$100) assessed valuation per year starting in 2021 through and including 2028, 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 the MSD of Washington Township impose a property tax rate that does not exceed twenty-five cents (\$0.25) 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 (a) repealing the existing referendum fund tax rate of \$0.11, and (b) replacing the existing referendum fund tax rate with a new referendum fund tax of \$0.25 which is \$0.14 above the current referendum fund tax rate that will provide funding for

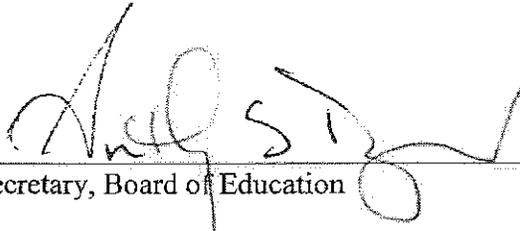
improving student safety, increasing student support services, expanding existing academic support programs and retaining teachers and staff?"

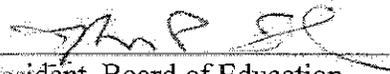
BE IT FURTHER RESOLVED, that the Board hereby agrees and determines that if the 2020 operating referendum levy is approved by the voters in May, 2020, that it will not levy the \$0.11 2016 Operating Referendum tax rate in calendar years 2021 through 2023 which was originally approved in November, 2016 and is otherwise authorized and therefore the Board commits to levying only one operating referendum in 2021 through 2023.

BE IT FURTHER RESOLVED, that any officer of the Board, Superintendent of the School Corporation (the "Superintendent") or Chief Business Officer (the "Business Officer") of the School Corporation 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 in order to receive approval from the Department of Local Government Finance, and any such actions heretofore made or taken be, and hereby are, ratified and approved.

BE IT FURTHER RESOLVED, that the Superintendent, Business Officer 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.

Passed and adopted this 11th day of December, 2019.


Secretary, Board of Education


President, Board of Education