

**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. 19-003-REF**
RIVER FOREST COMMUNITY)
SCHOOL CORPORATION)

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JANUARY 29, 2019**

1. River Forest 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 one dollar and nineteen cents (\$1.19) 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 January 29, 2019, 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 year or years immediately following the holding of the referendum, shall the River Forest Community School Corporation impose a property tax rate that does not exceed one dollar and nineteen cents (\$1.19) 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 teaching positions, staff positions, transportation services, and educational programming?”

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 notes that underlining the tax rate amounts is not in the statutory form of the question. The Department finds, however, that this does not invalidate the proposed question as presented, and therefore 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 5th day of February, 2019.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner
Department of Local Government Finance