

**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. 19-025-REF
SOUTH BEND COMMUNITY)
SCHOOL CORPORATION)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
DECEMBER 17, 2019**

1. South Bend 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 thirty-five and sixteen hundredths cents (\$0.3516) 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 December 17, 2019, the Department received a letter from the Corporation presenting the proposed ballot question for the referendum. The resolution is incorporated by reference into this Order.

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 19th day of December, 2019.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner
Department of Local Government Finance

**RESOLUTIONS OF
THE BOARD OF SCHOOL TRUSTEES OF THE SOUTH BEND COMMUNITY
SCHOOL CORPORATION, ST. JOSEPH COUNTY, INDIANA
(REFERENDUM TAX LEVY FUND)**

WHEREAS, Indiana Code § 20-46-1-8, as amended, permits a public school corporation to adopt a resolution to place a referendum under Indiana Code 20-46-1, as amended, on the ballot if the governing body of the school corporation determines that (a) 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, or (b) a referendum tax levy under Indiana Code 20-46-1, as amended, should be imposed to replace property tax revenue that the school corporation will not receive because of the application of the credit under Indiana Code 6-1.1-20.6, as amended; and

WHEREAS, the Board of School Trustees of the South Bend Community School Corporation, St. Joseph County, Indiana (the "Board"), being the governing body of the South Bend Community School Corporation, St. Joseph County, Indiana (the "School Corporation"), hereby determines that based on current revenue calculations for the years 2021 through and including 2028, taking into account the significant reductions in the anticipated property tax revenue the School Corporation would experience because of the application of the credit under Indiana Code 6-1.1-20.6, as amended, and the amount of the monthly distributions received from the State of Indiana as well as other revenues that have been received by the School Corporation on an annual basis in prior years from federal, state and local governments and other entities, the School Corporation is not going to be able to carry out its public educational duty unless it annually imposes a referendum tax levy of at least \$20,800,000 for the years 2021 through and including 2028, in accordance with Indiana Code 20-46-1, as amended (the "2021 Referendum Tax Levy Fund"); and

WHEREAS, based on the foregoing, the Board now desires to adopt a resolution to (a) place a referendum under Indiana Code 20-46-1, as amended, on the May 2020 ballot with the information set forth in this resolution for the 2021 Referendum Tax Levy Fund, (b) request the public question be placed on the ballot of the election to be held on the first Tuesday after the first Monday in May, 2020, and (c) authorizing any of the members of the Board, the Superintendent of the School Corporation (the "Superintendent") and/or the Chief Financial Officer of the School Corporation (the "Chief Financial Officer"), or each of the foregoing person's designees, to take any and all actions necessary or desirable to effectuate the purposes and intents of these resolutions.

NOW, THEREFORE, BE IT RESOLVED, by the Board of School Trustees of the South Bend Community School Corporation, St. Joseph County, Indiana, as follows:

1. It is hereby determined that based on current revenue calculations for the years 2021 through and including 2028, taking into account the significant reductions in the anticipated property tax revenue the School Corporation would experience because of the application of the credit under Indiana Code 6-1.1-20.6, as amended, and the amount of the monthly distributions received from the State of Indiana as well as other revenues that have been received by the School Corporation on an annual basis in prior years from federal, state and local governments and other entities, the School Corporation will not be able to carry out its public educational duty

unless it annually imposes a referendum tax levy of at least \$20,800,000 for the years 2021 through and including 2028, in accordance with Indiana Code 20-46-1, as amended.

2. There shall be placed on a ballot to be considered in a referendum of the registered voters residing in the geographical boundaries of the School Corporation to be held in the election to be held on the first Tuesday after the first Monday in May, 2020 the following question, as may be amended by the Superintendent, his designee, the Chief Financial Officer or her designee: "For the eight (8) calendar years immediately following the holding of the referendum, shall the South Bend Community School Corporation, St. Joseph County, Indiana, impose a property tax rate that does not exceed thirty-three and thirty-four one hundredths cents (\$0.3334) 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 providing funding for (a) the maintenance, enhancement, and expansion of curriculum and course offerings, (b) the creation of additional opportunities for career pathways including trades and career center course offerings, (c) increases in teacher compensation, and (d) comprehensive behavioral and emotional supports for students with counselors, college coaches and social workers in each building?"

3. Each of the Superintendent, his designee, the Chief Financial Officer and her designee is hereby authorized to certify a copy of this resolution in accordance with Indiana Code 20-46-1, as amended, to the Department of Local Government Finance (the "DLGF") for approval of the question stated above in Section 2.

4. Following the approval of the question by the DLGF, each of the Superintendent, his designee, the Chief Financial Officer and her designee is hereby authorized to certify a copy of this resolution in accordance with Indiana Code 20-46-1, as amended, to (a) the County Council of St. Joseph County, Indiana (the "Council"), and (b) the St. Joseph County Clerk (the "Clerk").

5. Each of the Superintendent, his designee, the Chief Financial Officer and her designee is authorized to make any and all changes or modifications to the form of the question submitted to the Council, the Clerk and the DLGF which any of the Superintendent, his designee, the Chief Financial Officer or her designee deems necessary or desirable to convey the purposes and goals of the 2021 Referendum Tax Levy Fund and the intentions of the Board.

6. Each of the Superintendent, his designee, the Chief Financial Officer and her designee is hereby authorized and directed to request the Clerk and the St. Joseph County Election Board to put the above-stated public question on the ballot at the election to be held on the first Tuesday after the first Monday in May, 2020.

7. Any officer of the School Corporation, any member of the Board, the Superintendent, his designee, the Chief Financial Officer or her designee 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, and any such actions heretofore made or taken be, and hereby are, ratified and approved.

Adopted and approved by the Board of School Trustees of the South Bend Community School Corporation, St. Joseph County, Indiana, this 2nd day of December, 2019.

AYES

NAYS

[Handwritten signatures in the AYES column]

ATTEST:

[Handwritten signature]

Secretary of the Board of School Trustees