

**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. 19-017-REF  
VIGO COUNTY SCHOOL )  
CORPORATION )**

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**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED JULY  
9, 2019**

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1. Vigo County 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 sixteen and twenty-two hundredths cents (\$0.1622) 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 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 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 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 July 9, 2019, the Department received the resolution 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 15<sup>th</sup> day of July, 2019.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
Wesley R. Bennett, Commissioner  
Department of Local Government Finance

**EXHIBIT A**

**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 Board of School Trustees (the "Board") of the Vigo County School Corporation (the "School Corporation"), being the governing body of the School Corporation, has determined that based on current revenue calculations for the years 2020 through and including 2027, 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, 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,

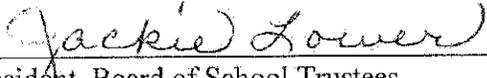
BE IT RESOLVED, that this Board hereby determines that based on current revenue calculations for the years 2020 through and including 2027, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy of up to, but not to exceed \$0.1622 per \$100 assessed valuation per year starting in 2020 through and including 2027, in accordance with Indiana Code §20-46-1, as amended.

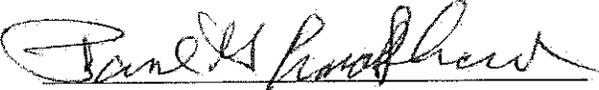
BE IT FURTHER RESOLVED, that there shall be placed on a ballot to be considered in a referendum of the registered voters residing in the boundaries of the School Corporation at an election to be held on November 5, 2019, the following question: "For the eight (8) calendar years immediately following the holding of the referendum, shall Vigo County School Corporation impose a property tax rate that does not exceed sixteen and twenty-two hundredths cents (\$0.1622) 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 safe transportation of students, to maintain safe and secure schools, reduce class sizes and attract and retain teachers and staff for our children?"

BE IT FURTHER RESOLVED, that the Superintendent of the School Corporation (the "Superintendent") or Chief Financial Officer (the "Financial Officer") of the School Corporation 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.

BE IT FURTHER RESOLVED, that any officer of the Board, the Superintendent or the Financial Officer 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.

*Passed and adopted this 8<sup>th</sup> day of July, 2019.*

  
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President, Board of School Trustees

  
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Secretary, Board of School Trustees

**CERTIFICATION OF REFERENDUM TAX LEVY RESOLUTION**

I, Paul Lockhart, Secretary of the Board of School Trustees (the "Board") of Vigo County School Corporation, hereby certify that I was present at the meeting of the Board on July 8, 2019. Furthermore, I affirm under the penalties for perjury that the resolution attached to this certificate is a true and correct copy of the resolution that was adopted by a majority of the Board and signed by the President and Secretary of the Board.

I affirm, under the penalties for perjury, that the foregoing representations are true to the best of my knowledge and belief.

Date: July 8, 2019

  
Secretary, Board of School Trustees