

**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. 2019-010-REF
ZIONSVILLE COMMUNITY)
SCHOOLS)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED MAY
14, 2019**

1. Zionsville Community Schools (“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 twenty-four and forty-four hundredths cents (\$0.2444) 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 May 14, 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

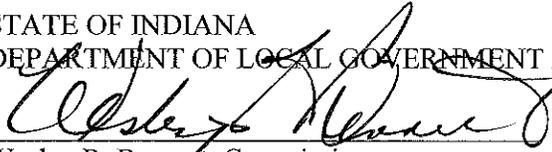
8. The Department must review the proposed language for compliance with IC 20-46-1-10. The Department may either approve or reject the language. The Department concludes that the language is in compliance with IC 20-46-1-10.

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 16th day of May, 2019.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner
Department of Local Government Finance

**REFERENDUM TAX LEVY RESOLUTION OF THE BOARD OF SCHOOL TRUSTEES
OF THE ZIONSVILLE COMMUNITY SCHOOLS, BOONE COUNTY, INDIANA**

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, on June 8, 2015, the Board of School Trustees of the Zionsville Community Schools, Boone County, Indiana (the "Board"), being the governing body of the Zionsville Community Schools, Boone County, Indiana (the "School Corporation"), determined that based on current revenue calculations for the years 2016 through and including 2021, 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, the School Corporation would not be able to carry out its public educational duty unless it annually imposes a referendum tax levy not to exceed the tax rate of \$0.2444 per \$100 of assessed valuation for the years 2016 through and including 2021, in accordance with Indiana Code 20-46-1, as amended (the "2016 Referendum Tax Levy Fund"); and

WHEREAS, on November 3, 2015, a majority of the voters that voted on the 2016 Referendum Tax Levy Fund approved the establishment of the 2016 Referendum Tax Levy Fund to be used by the School Corporation to offset the anticipated losses of revenues described in the immediately preceding paragraph; and

WHEREAS, the Board has now determined that taking into account the need to add staff as a result of significant increases in enrollment and the significant reductions in the anticipated property tax revenue the School Corporation will continue to 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, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy not to exceed the tax rate of \$0.2444 per \$100 of assessed valuation for the years 2020 through and including 2027, in accordance with Indiana Code 20-46-1, as amended (the "2020 Referendum Tax Levy Fund"); and

WHEREAS, the Board has now determined that if a majority of the voters voting on the 2020 Referendum Tax Levy Fund approve the imposition of the 2020 Referendum Tax Levy Fund, the Board will repeal the imposition of the 2016 Referendum Tax Levy Fund effective for the property taxes payable in 2020 and beyond; and

WHEREAS, based on the foregoing, the Board now desires to adopt a resolution to (a) place a public question on the ballot for the election to be held in November, 2019, with the information set forth in this resolution in accordance with Indiana Code 20-46-1, as amended,

and (b) repeal the imposition of the 2016 Referendum Tax Levy Fund effective for the property taxes payable in 2020 and beyond if a majority of the voters voting on the 2020 Referendum Tax Levy Fund approve the imposition of the 2020 Referendum Tax Levy Fund.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SCHOOL TRUSTEES OF ZIONSVILLE COMMUNITY SCHOOLS, BOONE COUNTY, INDIANA, as follows:

Section 1. It is hereby determined that based on current revenue calculations for the years 2020 through and including 2027, taking into account the need to add staff as a result of significant increases in enrollment and the significant reductions in the anticipated property tax revenue the School Corporation will continue to 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, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy not to exceed the tax rate of \$0.2444 per \$100 of assessed valuation for the years 2020 through and including 2027, in accordance with Indiana Code 20-46-1, as amended.

Section 2. It is hereby determined that if a majority of the voters voting on the 2020 Referendum Tax Levy Fund approve the imposition of the 2020 Referendum Tax Levy Fund, the imposition of the 2016 Referendum Tax Levy Fund is hereby repealed effective for the property taxes payable in 2020 and beyond.

Section 3. 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 held in November, 2019, the following question: "For the eight (8) calendar years immediately following the holding of the referendum, shall Zionsville Community Schools impose a property tax rate that does not exceed twenty-four and forty-four hundredths cents (\$0.2444) 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 levy, and (b) replacing the existing referendum fund tax levy with a new referendum fund tax levy that will provide funding for academic and educationally related programs and managing class sizes at current levels which reflect community standards?"

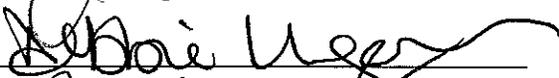
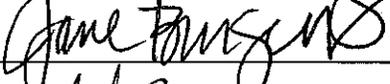
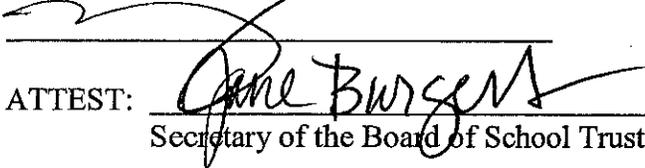
Section 4. The Superintendent of the School Corporation (the "Superintendent") or his designee, the Chief Operations Officer of the School Corporation (the "Chief Operations Officer") or her designee or the Chief Financial Officer of the School Corporation (the "Chief Financial Officer") or his designee 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 3.

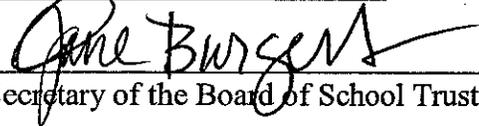
Section 5. After approval of the question language by the DLGF, each of the Superintendent or his designee, the Chief Operations Officer or her designee or the Chief Financial Officer or his designee is hereby authorized to certify a copy of this resolution and the DLGF's approval in accordance with Indiana Code 20-46-1, as amended, to (a) the Boone County Council, and (b) the Boone County Circuit Court Clerk.

Section 6. Any officer of the School Corporation, the Superintendent or his designee, the Chief Operations Officer or her designee or the Chief Financial Officer or his 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, including, but not limited to, requesting a special election be held in the unincorporated areas of Boone County that are within the geographical boundaries of the School Corporation, if the Boone County Election Board determines such request is necessary, and any such actions heretofore made or taken be, and hereby are, ratified and approved.

PASSED AND ADOPTED this 13th day of May, 2019.

BOARD OF SCHOOL TRUSTEES OF THE
ZIONSVILLE COMMUNITY SCHOOLS, BOONE COUNTY, INDIANA

<u>AYE</u>	<u>NAY</u>
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ATTEST: 
Secretary of the Board of School Trustees