

**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 AND ESTIMATED)
RATE CERTIFICATION FOR A BALLOT) No. 19-012-REF
QUESTION REGARDING HUNTINGTON)
COUNTY COMMUNITY SCHOOLS)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JULY 10, 2019**

1. Huntington County Community Schools (“Corporation”) proposes to issue bonds or enter into a lease to finance the 2020 Safety, Security, Replacement, and Restoration Project, which includes the renovation of and improvements to Huntington North High School, and other related campus improvements, which is estimated to cost not more than \$68,480,000 and is estimated to increase the property tax rate for debt service by a maximum of \$0.3381 per \$100 of assessed valuation.
2. Under Indiana law, the voters in the area served by the Corporation will vote in a referendum to approve or deny borrowing for the project and raise property taxes to support it.
3. Indiana law governs the format and wording of the ballot question for the referendum. Indiana Code 6-1.1-20-3.6(c).
4. Under Indiana law, “the **following question shall** be submitted to the eligible voters at the election”:

“Shall _____ (insert the name of the political subdivision) issue bonds or enter into a lease to finance _____ (insert a brief description of the controlled project), which is estimated to cost not more than _____ (insert the total cost of the project) and is estimated to increase the property tax rate for debt service by _____ (insert increase in tax rate as determined by the department of local government finance)?”

Indiana Code 6-1.1-20-3.6(c) (emphasis added).

5. The ballot question then must contain three parts:

- a brief description of the project;
- the estimated total project cost; and

- the estimated tax rate increase for the project.
6. The law requires the Department of Local Government Finance (“Department”) to determine the estimate of the tax rate increase.
 7. The law also requires the Department to either approve the ballot language or recommend that it be modified to ensure that the description of the controlled project is accurate and not biased.
 8. On July 10, 2019, the Department received the Corporation’s proposed question from the Huntington County Election Board (“Election Board”). The document containing the proposed question is incorporated by reference into this Order.

Determination of Tax Rate Increase

9. The Department estimates the tax rate increase in reliance on the Corporation’s proposed debt from the project, assessed valuation of the property in the area served by the Corporation, an amortization schedule submitted by the Corporation, and estimated miscellaneous revenues. Based on this information, the Department certifies a rate of \$0.3381 per \$100 of assessed valuation.

Accuracy and Bias

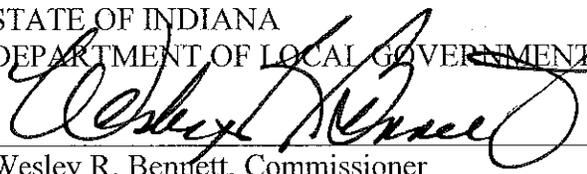
10. The Department must review the language of the public question to evaluate whether the description of the controlled project is accurate and is not biased against either a vote in favor of or a vote against the controlled project. The Department concludes that the description of the controlled project is not biased against either a vote in favor of or a vote against the controlled project.

Final Determination

WHEREFORE, based on the above findings and applicable law, the Department finds that the proposed language is in compliance with 6-1.1-20-3.6(c) and approves the language as proposed. The Department certifies a rate of \$0.3381 per \$100 of assessed valuation.

Dated this 15th day of July, 2019.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner
Department of Local Government Finance

**EXCERPTS FROM MINUTES OF A MEETING
OF THE
HUNTINGTON COUNTY ELECTION BOARD**

A meeting of the Huntington County Election Board (the "Board") was held at Huntington County Clerks Office, Huntington, Indiana, on July 10, 2019 at the hour of 10:30 a.m. (Local Time), pursuant to notice duly given in accordance with the rules of the Board.

The meeting was called to order by the President of the Board (the "President").

On call of the roll, the members of the Board were shown to be present or absent as follows:

Present: Lori Guy, Carolyn Smith, Shelley Septer

Absent:

(Among other proceedings had and actions taken were the following:)

The President stated that on July 9, 2019, the Board received a letter from the Auditor of Huntington County, Indiana regarding proposed referendum language to be placed on the ballot in the November 5, 2019 election relating to Huntington County Community School Corporation (the "School Corporation"). Upon motion made, seconded, and approved, the following resolution was adopted:

WHEREAS, pursuant to Indiana Code 6-1.1-20-3.6 (the "Statute"), the School Corporation did, on June 20, 2019, adopt a preliminary determination resolution regarding the issuance of bonds or entering into a lease to finance the renovation of and improvements to Huntington North High School, and other related campus improvements (the "Project"); and

WHEREAS, a certified petition was received requesting the application of a local public question process for the Project; and

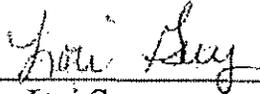
WHEREAS, pursuant to the Statute, the Huntington County Election Board (the "Board") is required to submit to the Department of Local Government Finance (the "DLGF") the proposed language to be placed on the ballot regarding the Project for the DLGF's review, evaluation, and recommendations;

NOW, THEREFORE, BE IT RESOLVED, that this Board hereby preliminarily approves the following ballot language (the "Ballot Language") to be submitted to the DLGF for review:

"Shall Huntington County Community School Corporation issue bonds or enter into a lease to finance the 2020 Safety, Security, Replacement, and Restoration Project, which includes the renovation of and improvements to Huntington North High School, and other related campus improvements, which is estimated to cost not more than \$68,480,000 and is estimated to increase the property tax rate for debt service by a maximum of \$0.3381 per \$100 of assessed valuation?"

BE IT FURTHER RESOLVED, that this Board hereby authorizes the County Clerk, on behalf of this Board, to submit the Ballot Language to the DLGF and authorizes the Clerk to sign any and all documents needed to alter the public question to conform to any modifications made by the DLGF.

There being no further business to come before the meeting, the meeting was thereupon adjourned.



President - Lori Guy

ATTESTED:



Secretary - Shelley Septer