

**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. 25-013-REF
LAKE CENTRAL SCHOOL)	
CORPORATION, LAKE COUNTY)	

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JULY 14, 2025**

1. Lake Central School Corporation (“Corporation”) proposes to place an operating referendum on the ballot for the purpose of imposing a referendum tax levy.
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**”:

“Shall _____ (insert the name of the school corporation) increase property taxes paid to the school corporation for no more than _____ (insert the number of years immediately following the holding of the referendum) years for the purpose of funding _____ (insert a brief description of the purposes) by imposing a property tax rate that does not exceed _____ (insert property tax rate) and results in a maximum annual amount that does not exceed _____ (insert maximum amount of annual levy). If this operating referendum public question is approved by the voters, for a median residence of _____ (insert the school corporation's median household assessed value, rounded up to the next fifty thousand dollars (\$50,000)), the property's annual property tax bill would increase by _____ (insert dollar amount, rounded up to the next whole dollar) per year. (If, in the previous five (5) years, the school corporation has conducted an operating referendum public question, the following shall also be included in the ballot language.) The most recent operating referendum public question proposed by the school corporation was held in _____ (insert year) and _____ (insert whether the measure passed or failed).”

Indiana Code 20-46-1-10 (emphasis added).¹ The number of years for which a referendum tax levy may be extended if the public question under this section is approved may not exceed eight (8) years.

5. The ballot question then must contain five parts:
 - The number of calendar years for which the tax will be in effect.
 - The purpose of the funding.
 - The name of the school corporation.
 - The year in which the most recent referendum was held and whether the referendum passed or failed.
 - The estimated average percent increase of taxes paid to the school corporation on residential and business property if the taxes are approved in the referendum, as certified by the county auditor under IC 20-46-1-10(e).
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 14, 2025, the Department received a resolution from the Corporation presenting the proposed ballot question for the referendum to be held in November 2025. The resolution is represented to have been adopted on June 30, 2025. The proposed question reads as follows:

“Shall Lake Central School Corporation increase property taxes paid to the School Corporation for no more than eight (8) years for the purpose of sustaining educational and operational funding stability in response to reductions in property tax revenue, including recruiting and retaining teachers and staff, supporting essential student health and safety initiatives, and maintaining class sizes, academic programs, and opportunities to meet the learning needs of all students, by imposing a property tax rate that does not exceed \$0.2614 and results in a maximum annual amount that does not exceed \$17,772,033? If this operating referendum public question is approved by the voters, for a median residence of \$350,000, the property’s annual property tax bill would increase by \$474 per year. The most recent operating referendum public question proposed by the school corporation was held in 2018 and passed.”
8. The Corporation previously held a property tax referendum in 2018, which passed.
9. On July 14, 2025, the Department received from the Corporation, pursuant to IC 20-46-1-10.3, a certification by the Lake County Auditor of the median household assessed value in the school corporation and the property tax increase on the median household should the referendum pass.

¹ Although the ballot question template prescribed by IC 20-46-1-10 was amended by Senate Enrolled Act 1-2025 (“SEA 1”), effective July 1, 2025, IC 20-46-1-23 provides that a ballot question proposed in a resolution adopted on or before June 30, 2025 may be placed on the ballot in an election held in the fall of calendar year 2025. However, IC 20-46-1-23 does not specify whether to use the ballot question template as in effect as of the date of the resolution or the template as modified by SEA 1. Therefore, the Department has no objection to using either the ballot template prescribed by IC 20-46-1-10 prior to or following the effective date of the change made by SEA 1.

Median Household Assessed Value and Property Tax Increase

10. As certified by the Lake County Auditor under IC 20-46-1-10.3, the median household assessed value is determined to be \$350,000, and the property tax increase on the median household, should the referendum pass, is \$474.

Compliance of Language

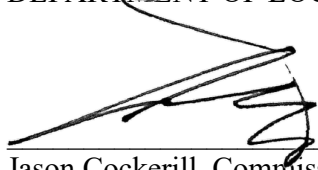
11. The Department must review the proposed language for compliance with IC 20-46-1-10. The Department may either approve or reject the language. The Department finds that the proposed language complies with IC 20-46-1-10.

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 23rd day of July, 2025.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

A handwritten signature in black ink, appearing to read 'Jason Cockerill', is written over a horizontal line.

Jason Cockerill, Commissioner
Department of Local Government Finance