

**TIPPECANOE COUNTY AUDITOR'S CERTIFICATION
OF CERTAIN INFORMATION INCLUDED IN REFERENDUM QUESTION**

To: Department of Local Government Finance ("DLGF"):

I, Jennifer Weston, am the Auditor of Tippecanoe County, Indiana as of the date hereof. I have received a request on behalf of the governing body of West Lafayette Community School Corporation (the "School Corporation") to determine certain figures to be included in the form of the ballot question for a referendum pursuant to Indiana Code § 20-46-1-10.

I have referred to the statutory language and guidance previously provided by the Indiana Department of Local Government Finance.

I have determined that the following figures should be included in the form of the question provided by the School Corporation:

- A. School Corporation's median household assessed value, rounded up to the next fifty thousand dollars (\$50,000): \$350,000; and
- B. Dollar amount by which the annual property tax bill for a household of the aforementioned assessed value would increase per year, rounded up to the next whole dollar, if the School Corporation imposes a maximum annual referendum tax rate of \$0.5706 and a maximum annual referendum tax levy of \$16,100,000: \$956.00.

As requested by the DLGF, I have attached to this certification my data and worksheets used for purposes of the above determinations.

Dated: May 29, 2026

TIPPECANOE COUNTY AUDITOR



Jennifer Weston

cc: Dr. Shawn Griener, Superintendent of West Lafayette Community School Corporation (greiners@wl.k12.in.us)
Anna Roth (via email rotha@wl.k12.in.us)
Michelle Cronk, Chief Financial Officer of West Lafayette Community School Corporation (via email cronkm@wl.k12.in.us)
Mike Reuter (via email michreut@gmail.com)
Kristin McCellan, Ice Miller LLP (via email kristin.mcclellan@icemiller.com)
Josh Winters, Ice Miller LLP (via email josh.winters@icemiller.com)

Data & Assumptions:

Use countywide data set 2/6/2026 - just prior to the 25Pay26 billing

Isolated taxing districts 024, 026, and 035 for WLCSC

Filtered homesteaded properties only = 3025 properties valued \$66,400 to \$1,451,600

Sorted smallest to largest gross assessed value, median 1513th record = \$333,300

Rounded to the nearest \$50,000 = \$350,000

Verified with DLGF using homestead properties is acceptable - 2026 Spring Conference

Also calculated all residential excluding vacant land and homestead only - result same

Tax Increase Calculation:

max rate x (net median residence/\$100) = property tax increase

Formulas:

26Pay27 Homestead Standard = \$40,000

26Pay27 Supplemental Homestead = 46% (((\$350,000 - \$40,000)*.46) = \$142,600

26Pay27 NAV on \$350,000 GAV = \$167,400

Tax impact = \$167,400/100 * .37 *current referendum rate* = \$620

Tax impact = \$167,400/100 * .5706 *proposed referendum rate* = \$956

Result:

Pay 2027 GAV not yet rolled to auditor 5/28/26

Pay 2026 Median GAV (homestead only*)	\$333,300
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Rounded up to nearest \$50K	\$350,000
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2027 Homestead Standard	\$40,000
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2027 Homestead Supplemental (46%)	\$142,600
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NAV	\$167,400
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Proposed Rate	\$0.5706
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Tax Increase	\$956.00
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* Median GAV of all residential excluding vacant land (500 series) = \$300,200

Rounded up to nearest \$50k, result is same