

**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. 25-014-REF
SCHOOL CITY OF WHITING,	)	
LAKE COUNTY	)	

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JUNE 18, 2026**

1. School City of Whiting (“Corporation”), proposes to issue bonds or enter into a lease to finance the School City of Whiting 2026 Student Facilities, Safety, and Transportation Improvement Project, which, as represented by the Corporation, includes health, safety, and security upgrades to all school facilities; renovation and improvements and the potential construction of additions to student learning environments at all school buildings, upgrades to school buildings to support technology-ready classrooms; construction of and improvements to athletic and support facilities and performing arts and music facilities, including a band room, together with the purchase of equipment, technology and buses to provide a safe and healthy learning environment (collectively, the "Project"). The corporation estimates that the Project will cost \$68,115,000 over a maximum term of thirty (30) years.
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) increase property taxes paid to the _____ (insert the type of political subdivision) 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 project use or purpose) for which the principal debt amount for the project will cost no more than _____ (insert the total cost of the project principal amount) and the financing cost including interest and fees will cost no more than an additional _____ (insert the total financing costs including interest and fees) and is estimated to increase the property taxes paid to the _____ (insert the type of political subdivision) by imposing a property tax rate that results in a maximum annual amount that does not exceed _____ (insert maximum amount of annual levy). If this capital referendum

public question is approved by the voters, for a median residence of _____ (insert the political subdivision'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.”

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

5. The ballot question then must contain nine parts:

- The name of the political subdivision.
- The type of the political subdivision.
- The number of calendar years for which the tax will be in effect.
- A brief description of the project use or purpose.
- The estimated total cost of the project principal amount.
- The estimated total financing costs including interest and fees.
- The maximum amount of annual levy.
- The median household assessed value for the political subdivision.
- The estimated increase to the property tax bill of a median residence if the referendum is approved by the voters.

6. 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.

7. On June 18, 2026, the Department received the Corporation’s proposed question from the Lake County Election Board (“Board”). The proposed ballot question is as follows:

"Shall School City of Whiting increase property taxes paid to the School Corporation for no more than twenty-three years for the purpose of funding the School City of Whiting 2026 Student Facilities, Safety, and Transportation Improvement Project which includes health, safety, and security upgrades to all school facilities; renovation and improvements and the potential construction of additions to student learning environments at all school buildings; upgrades to school buildings to support technology-ready classrooms; and construction of and improvements to athletic and support facilities and performing arts and music facilities, including a band room, together with the purchase of equipment, technology and buses, and student safety improvements for which the principal debt amount for the project will cost no more than \$39,305,000 and the financing cost including interest and fees will cost no more than an additional \$28,810,000 and is estimated to increase the property taxes paid to the School Corporation by imposing a property tax rate that results in a maximum annual amount that does not exceed \$3,500,000. If this capital referendum public question is approved by the voters, for a median residence of \$250,000, the property's annual property tax bill would increase by \$530 per year."

8. On June 18, 2026, the Department received from the Corporation, pursuant to IC 6-1.1-20-3.6(c), 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.

Median Household Assessed Value and Property Tax Increase

9. As certified by the Lake County Auditor under IC 6-1.1-20-3.6, the median household assessed value is determined to be \$250,000, and the property tax increase on the median household, should the referendum pass, is \$530.

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 accurate and not biased against either a vote in favor of or a vote against the controlled project.

Compliance of Language

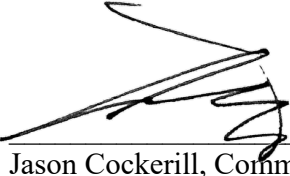
11. The Department must review the proposed language for compliance with IC 6-1.1-20-3.6(c). The Department may either approve or reject the language. The Department concludes that the language is in compliance with IC 6-1.1-20-3.6(c).

Final Determination

WHEREFORE, based on the above findings and applicable law, the Department finds that the proposed language is in compliance with IC 6-1.1-20-3.6(c) and approves the language as proposed.

Dated this 29th day of June, 2026.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Jason Cockerill, Commissioner
Department of Local Government Finance