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

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

I, Tiara Jackson, am the Auditor of Elkhart County, Indiana as of the date hereof. I have received a request on behalf of the governing body of Wa-Nee Community School Corporation (the "School Corporation") to determine certain figures to be included in the form of the ballot question for a school safety referendum pursuant to Indiana Code § 20-46-9-9.

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): $250,000; 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 $0.10 and a maximum annual referendum tax levy of $1,750,000: $114.

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

Dated: 07/07/2026

ELKHART COUNTY AUDITOR

Tiara Jackson

Tiara Jackson

20260701-cck-rgh

WA-NEE COMMUNITY SCHOOL CORPORATION

SCHOOL SAFETY REFERENDUM - RESIDENTIAL TAXPAYER IMPACT

	Median - Wa-Nee Community School Corporation without vacant properties	**Median - Wa-Nee Community School Corporation vacant properties**
Median Gross AV (1)	$240,400	$223,900
Gross AV Rounded to the Next $50,000 (2)	250,000	250,000
Pay 2027 Standard Deduction ($40,000) (2)	(40,000)	(40,000)
Pay 2027 Supplemental Homestead Deduction (46%) (2)	(96,600)	(96,600)
Net AV	$113,400	$113,400
Referendum Max Tax levy/Tax Rate (3)	$0.1000	$0.1000
Referendum Annual Taxpayer Impact (4)	***$114***	***$114***

Calculations per Indiana Department of Local Government Finance (DLGF) memo dated June 10, 2025.
Link to DLGF memo: Legislative Changes to Property Tax Referenda and Controlled Projects
(1) Provided by County Auditor's Office. DLGF permits the use of homestead assessed values and assessed values in the 500 series.
(2) Per Senate Enrolled Act (SEA) 1 (2025).
(3) Per School Corporation.
(4) Estimated annual taxpayer impact rounded up to the nearest dollar.

CALCULATION FOR CERTIFICATION OF SCHOOL SAFETY REFERENDUM - RESIDENTIAL TAXPAYER IMPACT

COUNTY:	ELKHART	
SCHOOL CORPORATION:	WA-NEE COMMUNITY SCHOOL CORPORATION	
DATA		
HOMESTEAD FILE AS OF:	Friday, June 26, 2026	
HOMESTEAD PROPERTY LOCATED IN TAXING DISTRICTS :	HARRISON WAKARUSA TOWN - HARRISON TOWSHIP LOCKE TOWNSHIP NAPPANEE CITY - LOCKE TOWNSHIP OLIVE TOWNSHIP WAKARUSA TOWN - OLIVE TOWNSHIP UNION TOWNSHIP NAPPANEE CITY - UNION TOWNSHIP GOSHEN CITY - HARRISON TOWNSHIP	
TOTAL PARCELS (NOT INCLUDING VACANT PROPERTIES)	4,949	
MEDIAN HOMESTEAD VALUE:	$240,400	
ROUNDED UP TO NEXT $50,000	$250,000	
FORMULAS USED:		
2026 PAY 2027 STANDARD HOMESTEAD	$40,000	
2026 PAY 2027 SUPPLEMENTAL HOMESTEAD	$96,600	$250,000 - $40,000 = $210,000 46%
2026 PAY 2027 NET ASSESSED VALUE	$113,400	$250.000 - $40,000 - $96,600 = $113,400
PROPOSED MAX TAX RATE: (PER SCHOOL CORPORATION)	$0.1000	
CALCULATION		
MEDIAN HOMESTEAD VALUE	$240,400 *	
ROUNDED UP TO NEXT $50,000	$250,000	
2026 PAY 2027 STANDARD HOMESTEAD	($40,000)	
2026 PAY 2027 SUPPLEMENTAL HOMESTEAD	($96,600)	
2026 PAY 2027 NET ASSESSED VALUE	$113,400	
PROPOSED MAX TAX RATE:	$0.1000	
PROPOSED MAX TAX RATE ESTIMATED IMPACT:	**$114.00**	$113,400 x $0.1000 / 100

* MEDIAN GAV OF ALL RESIDENTIAL PROPERTY INCLUDING VACANT PROPERTY IS $223,900 RESULTING IN THE SAME ESTIMATED IMPACT.

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

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

I, Alyssa Schmucker, am the Auditor of Kosciusko County, Indiana as of the date hereof. I have received a request on behalf of the governing body of Wa-Nee Community School Corporation (the "School Corporation") to determine certain figures to be included in the form of the ballot question for a school safety referendum pursuant to Indiana Code § 20-46-9-9.

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): $250,000; 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 $0.10 and a maximum annual referendum tax levy of $1,750,000: $114.

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

Dated: 7-6-26

KOSCIUSKO COUNTY AUDITOR

Alyssa Schmucker

Alyssa Schmucker

Wa Nee Tax Calc

Referendum I	$0.10

AV	250,000	
Homestead	40,000	
Sup Homestea	96,600	
	113,400	
	$113.40	
	$114.00	Rounded up

Alyssa Schmucker
7-6-26