

**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. 26-034-REF
CROWN POINT COMMUNITY SCHOOL	)	
CORPORATION, LAKE COUNTY	)	

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
July 30, 2026**

1. Crown Point Community 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). 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 up to nine parts:
 - The name of the school corporation.
 - The number of calendar years for which the tax will be in effect.
 - The purpose of the funding.
 - The maximum property tax rate.
 - The maximum amount of annual levy.
 - The median household assessed value for the school corporation.
 - The estimated increase to the property tax bill of a median residence if the referendum is approved by the voters.
 - The year in which the most recent operating referendum was held (if one was held in the previous five years).
 - Whether the most recent operating referendum passed or failed (if one was held in the previous five years).
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 June 30, 2026, the Department received a resolution from the Corporation presenting the proposed ballot question for the referendum to be held in November 2026. On July 24, 2026, the Department received a correction to the ballot question. The proposed ballot question is as follows:

"Shall Crown Point Community Schools increase property taxes paid to the School Corporation for no more than eight (8) years for the purpose of funding and sustaining educational and operational funding stability in response to reductions in property tax revenue, supporting essential health and safety initiatives, supporting and retaining teachers and staff, maintaining class sizes, student transportation, and funding academic and support programs to meet the educational needs of all students, by imposing a property tax rate that does not exceed \$0.3870 and results in a maximum annual amount that does not exceed \$19,750,000? 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 \$648 per year. The most recent operating referendum public question proposed by the school corporation was held in 2025 and passed."
8. The resolution represents that the referendum tax rate proposed by the Corporation is not to exceed \$0.3870 per \$100 assessed valuation.
9. The Corporation previously held a referendum in 2025, which passed.

10. On June 30, 2026, 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. On July 24, 2026, the Department received from the Corporation, pursuant to IC 20-46-1-10.3, a certification by the Lake County Auditor the corrected amount of the property tax increase on the median household should the referendum pass.

Median Household Assessed Value and Property Tax Increase

11. 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 \$648.

Compliance of Language

12. 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 30th day of July, 2026.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Jason Cockerill, Commissioner
Department of Local Government Finance