

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

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

I, Michaelene Houston, am the Auditor of Starke County, Indiana as of the date hereof. I have received a request on behalf of the governing body of Culver Community Schools 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.

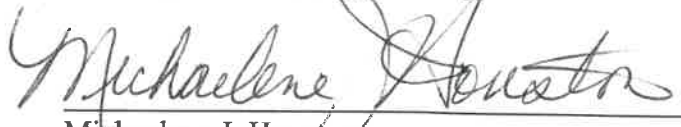
I have determined that the following figures should be included in the form of the question provided by the School Corporation:

- A. School Corporation's median household assessed value, rounded up to the next fifty thousand dollars (\$50,000): \$ 200,000; 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 \$0.24 and a maximum annual referendum tax levy of \$2,899,000: \$ 208.

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

Dated: June 30, 2026

STARKE COUNTY AUDITOR


Michaelene J. Houston

cc: Karen Shuman, Superintendent, Culver Community Schools Corporation
Casey Howard, Business Manager, Culver Community Schools
Randall G. Hesser, Warrick & Boyn, LLP
Christopher Pottratz, Warrick & Boyn, LLP
Tim Shelly, Warrick & Boyn, LLP
Amy Corsaro, Ice Miller LLP
Erik Long, Ice Miller LLP
Tracy Barnhart, Ice Miller LLP
Brock Bowsher, Baker Tilly
Sean McGill, Baker Tilly
Barry Gardner, Policy Analytics, LLC
April Fitterling, Policy Analytics, LLC
Steve Klink, First Tuesday Communication

Culver Community Schools Corporation

OPERATING REFERENDUM - RESIDENTIAL TAXPAYER IMPACT

	Median - all four counties	Median - all four counties
Median Gross AV (1)	\$37,700	\$161,100
Gross AV Rounded to the Next \$50,000 (2)	50,000	200,000
Pay 2027 Standard Deduction (\$40,000) (2)	(40,000)	(40,000)
Pay 2027 Supplemental Homestead Deduction (46%) (2)	(4,600)	(73,600)
Net AV	\$5,400	\$86,400
Referendum Max Tax levy/Tax Rate (3)	\$0.2400	\$0.2400
Referendum Annual Taxpayer Impact (4)	\$13	\$208
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.		