



LaGrange County Auditor

114 West Michigan Street, Suite 1
LaGrange, IN 46761

Phone 260-499-6310
Fax 260-499-6401

STATE OF INDIANA)
)
COUNTY OF LaGRANGE) SS:

I, Kathryn Hopper, do certify that I am the duly elected, qualified and acting Auditor of LaGrange County, Indiana.

I have received a request from the governing body of the Westview School Corporation (the "School Corporation") to determine the percentages to be included in the from of the ballot question for a referendum pursuant to Indiana Code "IC" 20-46-1-10.1 The calculations were completed using 2023 pay 2024 tax rates and assessed values.

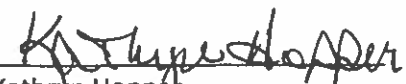
I have used the maximum tax rate provided by the school Corporation of \$0.294.

I hereby certify that the following should be used in the ballot question under IC 20-46-1-10.1:

*"...and if extended will increase the average property tax paid to the school corporation per year on a residence within the school corporation by **74.85%** and if extended will increase the average property tax paid to the school corporation per year on a business property within the school corporation by **61.17%.**"*

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

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND SEAL OF LaGRANGE COUNTY THIS 19th DAY OF DECEMBER, 2024.


Kathryn Hopper
Auditor, LaGrange County, Indiana

Westview Referenda Calculation IC 20-46-1-10

AVERAGE ASSESSED VALUE OF HOMESTEAD AND 3% PROPERTY

12/19/2024
2023 pay 2024

Homestead									
Real	003	005	006	007	008	014	015	017	Results
23/24 Gross Assessed Value Real	110,108,900	248,091,500	25,135,300	274,048,000	15,041,500	316,410,100	55,245,100	249,091,600	1,293,172,000
# Hmstds (1% CB cap property)	378	825	151	840	102	1,083	238	895	4,512
									286,607.27
									Avg
									286,607.27
									Average Auditor Calculation

Mobile Home									
23/24 Homestead AV MH	003	005	008	007	008	014	015	017	Results
# Hmstds (1% CB cap property)	0	0	0	4	37400	0	0	0	43100
	0	0	0	2	2	0	0	0	4
									132,100.00
									13,210.00
									Policy Analytics Figure
									286,002

Business Property 3%									
23/24 Gross Assessed Value Real	003	005	006	007	008	014	015	017	Results
# parcels	50,736,800	86,708,700	7,726,000	109,127,600	61,983,500	145,013,700	84,483,000	68,537,300	614,316,600
23/24 Gross Assessed Value Personal	13,144,920	15,344,020	1,779,900	32,218,270	46,232,880	35,895,420	20,942,940	12,830,750	178,389,100
# parcels	103	139	22	169	66	217	81	120	917
TOTAL	63,881,720	102,052,720	9,505,900	141,345,870	108,216,380	180,909,120	105,425,940	81,368,050	792,705,700
# parcels	626	1465	224	1280	266	2555	525	1800	8741
									90,688.22
									Policy Analytics Figure
									90,688

792,705,700	8,741	90,688.22	Average Auditor Calculation
-------------	-------	-----------	-----------------------------

School Operating Referenda Calculation per IC 20-46-1-10

WESTVIEW December 2024

References

For District

HOMESITE AD PROPERTY

	003	004	006	007	008	014	015	017	Results
Step 1-Average 23p24 6.1%									
A) Hmsd's % of Capital Property	\$ 100,000,000	\$ 24,000,000	\$ 25,000,000	\$ 27,000,000	\$ 15,000,000	\$ 316,410,100	\$ 55,245,100	\$ 250,144,700	\$ 1,293,004,100
B) Hmsd's % of Capital Property	1%	1%	1%	1%	1%	1.00%	1.1%	1.1%	4.52%
Avg									\$ 206,000
Step 2-Average 23p24 N/A									
A) Hmsd's Stand									\$ 48,000
B) Hmsd's Stand									\$ 89,251
Avg									\$ 108,752
Step 3-Average 23p24 N/A									
Avg									\$ 108,752
Step 4-Avg 23p24 Tax Rate									
A) Gross Tax Rate	\$ 1.197	\$ 1.197	\$ 1.197	\$ 1.197	\$ 1.197	\$ 1.123	\$ 2.284	\$ 1.115	\$ 12,6675
Avg									\$ 12,6675
Step 5-Net Prop Tax Liab									
A) Gross Tax Liability									\$ 1,267,252
B) PTR reduced (referenda tax)									\$ 1,267,252
Uniform 1%									\$ 1,267,252
C) Credit (1% = 0)									\$ 1,267,252
Net Prop Tax Liability									\$ 1,267,252
Step 6-School Allocation of Net Tax									
A) Westview Crt Pay 2024 Tax Rate	\$ 0.7583	\$ 0.7583	\$ 0.7583	\$ 0.7583	\$ 0.7583	\$ 0.7583	\$ 0.7583	\$ 0.7583	\$ 0.7583
A) Westview Crt Pay 2024 Tax Rate (less referenda rate)	\$ 0.2777	\$ 0.2777	\$ 0.2777	\$ 0.2777	\$ 0.2777	\$ 0.2777	\$ 0.2777	\$ 0.2777	\$ 0.2777
Net Westview Crt Pay 2024 Tax Rate	\$ 0.4806	\$ 0.4806	\$ 0.4806	\$ 0.4806	\$ 0.4806	\$ 0.4806	\$ 0.4806	\$ 0.4806	\$ 0.4806
B) Allocation									\$ 584,292
Step 7-Edm Tax to be imposed									
A) Edm Referenda Rate									\$ 29,400
B) Edm Average Tax									\$ 437,331
Step 8-5% increase due to Referenda									
Final Result									\$ 74,852

^a—see calculation supporting the immateriality for full details.

Business

24 District

BUSINESS PROPERTY

[illegible]

more calculation supporting documentation for full details)

23/24

Tab Rate Chart for the year 2023 payable 2024

Notice is hereby given that the Tax Duplicates for the Taxing Units of LaGrange County, for the year 2023 payable 2024 are now in the hands of the LaGrange County Auditor, who is ready to receive the Taxes charged thereon. The following table shows the rate of taxation on each \$100.00 of Taxable Real Estate, Personal Property and Mobile Homes. The first installment will be delinquent after November 12, 2024. Kathryn Hopper, Auditor of LaGrange County.

Fund	Fund Name	44 001	44 002	44 003	44 004	44 005	44 006	44 007	44 008	44 009	44 010	44 011	44 012	44 013	44 014	44 015	44 016	44 017	44 018
	Bloomfield Township	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625	0.1625
101	County General	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073	0.0073
124	County Reassessment	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126
790	Cumulative Bridge	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118
801	County Health	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207
1301	County Park & Recreation	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294	0.0294
2391	County Cumulative Capital Dev.	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243
44 1	TOTAL COUNTY	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643	0.2643
101	Township General	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089	0.0089
840	Township Assistance	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201	0.0201
1111	Township Fire and EMS	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140
1190	Township Cumulative Fire	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333	0.0333
1312	Township Recreation	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378	0.0378
44 2	TOTAL TOWNSHIP	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021	0.2021
101	Corporation General	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906	0.1906
708	Corporation Street(MNH)	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332	0.7332
4108	Municipal Fire	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813	0.0813
1191	Corporation Cum Fire	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366	0.3366
1303	Corporation Parks & Recreation	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466
2120	Corporation Cemetery	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744	0.1744
2379	City/Town CCI	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2391	Corporation Cum Capital Dev	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6290	Corp Cum Sewer	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
44 3	TOTAL CITY/TOWN	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627	1.5627
22	Ref Sch Pos 109	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891	0.0891
180	Ref Sch Debt Service	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177	0.4177
3300	School Operations	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068	0.5068
44 4	TOTAL SCHOOL	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252
101	Library General	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157	0.0157
1380	Library Debt Service	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409	0.0409
44 5	TOTAL LIBRARY	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111
8210	Solid Waste	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111	0.0111
44 6	TOTAL SPECIAL UNIT	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222	0.0222
	TOTAL TAX FORCES (Less Conservancy)	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859	2.3859

Property Tax 03/21/2024 02:48 PM BY KHOPPER3