CARROLL COUNTY AUDITOR'S CERTIFICATION OF PERCENTAGES INCLUDED IN REFERENDUM QUESTION

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

I, Beth L. Myers, am the Auditor of Carroll County as of the date hereof. I have received a request on behalf of the governing body of the Delphi Community School Corporation (the "School Corporation") to determine the percentages 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 Memorandum by the DLGF dated May 27, 2021 regarding Legislative Changes to Property Tax Referenda and Property Tax Referendum Calculations.

I have used the maximum tax rate provided by the School Corporation of \$0.2032.

I have determined, with the assistance of Baker Tilly Municipal Advisors, LLC and Darren Bates, Date Pit Stop Advisor, that the following percentages should be included in the form of the question provided by the School Corporation.

- A. Original estimated average percentage of property tax increase on a residence of \$23.13% and
- B. Original estimated average percentage of property tax increase on a business of \$23.13%.

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

Dated this 8th day of July, 2022.

CARROLL COUNTY AUDITOR

Beth L. Myers

cc: Ann-Marie Circle, Superintendent, Delphi Community School Corporation Erik Long, Ice Miller LLP Brock Bowsher, Baker Tilly Municipal Advisors, LLC Steve Klink, First Tuesday Communications.