



AUDITOR OF MARION COUNTY

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**CERTIFICATION OF PERCENTAGES
INCLUDED IN REFERENDUM QUESTION**

I, Julie L. Voorhies, the duly elected and acting Auditor of Marion County, Indiana, have received a request on behalf of the governing body Perry Township Schools (the "School Corporation") to determine the percentages to be included in the form of the ballot question for a renewal referendum pursuant to IC 20-46-1-10.1.

I have referred to the Memoranda by the Indiana Department of Local Government Finance (the "DLGF") entitled "Legislative Changes to Property Tax Referenda (May 21, 2021) and "Property Tax Referendum Calculations" (July 27, 2021).

I have used the maximum tax rate of \$0.4212, which is the same originally approved by the voters in 2015, and have used the property assessment data, tax rates, tax deductions, tax credits, and school referenda levy for 2015-pay-2016 in calculating the percentages herein.

Accordingly, I hereby certify that the following percentages should be included in the form of the question provided by the School Corporation:

"... originally increased the average property tax paid to the school corporation per year on a residence with the school corporation by **44.5%** and originally increased the average property tax paid to the school corporation per year on a business property within the school corporation by **38.4%**."

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


Julie L. Voorhies,
Auditor of Marion County, Indiana

Date: December 14, 2021

cc: Superintendent, Perry Township Schools

Parcel Valuation Data for the Political Subdivision

Cap 1 2015 Pay 2016				Cap 1 2020 Pay 2021			
Type	Tax District	Count	Gross AV	Type	Tax District	Count	Gross AV
Real	500	20,434	2,722,755,400	Real	500	21,674	3,671,295,400
Real	513	537	57,343,800	Real	513	553	77,462,600
Real	520	127	18,773,100	Real	520	137	25,084,600
Real	523	271	35,609,900	Real	523	297	46,790,500
Real	570	63	5,266,200	Real	570	65	6,327,700
Real	574	1,102	94,294,900	Real	574	1,111	122,888,500
Real	Total	22,534	2,934,043,300	Real	Total	23,837	3,949,849,300
MH	500	74	375,050	MH	500	60	389,660
MH	574	8	24,960	MH	574	8	18,630
MH	Total	82	400,010	MH	Total	68	408,290
Grand Total		22,616	2,934,443,310	Grand Total		23,905	3,950,257,590
Average Real			130,205	Average Real			165,702
Average Real/MH			129,751	Average Real/MH			165,248

Cap 3 2015 Pay 2016				Cap 3 2020 Pay 2021			
Type	Tax District	Count	Gross AV	Type	Tax District	Count	Gross AV
Real	500	13,002	994,080,100	Real	500	14,517	1,031,702,300
Real	513	517	14,998,300	Real	513	573	17,637,400
Real	520	19	170,200	Real	520	21	201,800
Real	523	159	2,331,200	Real	523	190	1,328,400
Real	570	160	51,547,800	Real	570	165	51,621,300
Real	574	1,027	62,431,700	Real	574	1,204	68,186,100
Real	576	3	1,153,700	Real	576	3	1,157,700
Real	Total	14,887	1,126,713,000	Real	Total	16,673	1,171,835,000
BPP	500	2,173	292,942,210	BPP	500	1,376	296,430,970
BPP	513	86	4,394,400	BPP	513	71	6,338,660
BPP	520	10	349,090	BPP	520	9	347,220
BPP	523	19	899,070	BPP	523	17	801,030
BPP	570	220	35,829,030	BPP	570	161	60,823,350
BPP	574	265	17,460,220	BPP	574	196	13,340,340
BPP	576	12	31,200	BPP	576	15	180,200
BPP	Total	2,785	351,905,220	BPP	Total	1,845	378,261,770
MH	500	2	1,310	MH	500	3	24,120
MH	Total	2	1,310	MH	Total	3	24,120
Grand Total		17,674	1,478,619,530	Grand Total		18,521	1,550,120,890
Average Real			126,357	Average Real			205,020
Average Real/BPP			83,670	Average Real/BPP			83,708
Average Real/BPP/MH			83,661	Average			83,695

STEP 1: Determine the average assessed value of a business located within the political subdivision		
	Total Business Gross Assessed Value	1,478,619,530
	Number of Businesses	17,674
	Average Business Gross Assessed Value	<u>83,661</u>
STEP 2:	Divide the result of STEP TWO by one hundred (100)	<u>836.61</u>
STEP 3:	Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation imposed on property located within the political subdivision for the year in which the existing referendum rate was first applied.	
	(1) find all the taxing districts that comprise the boundaries of the local unit	
	(2) find the tax rate for each taxing district	
	PERRY OUTSIDE (500)	2.6546
	CITY OF SOUTHPORT (513)	2.6868
	BEECH GROVE PERRY SCHOOL (520)	3.6372
	TOWN OF HOMECROFT (523)	3.0598
	INDPLS PERRY PLC O/S SAN (570)	2.6546
	INDPLS PERRY P&F IN SAN (574)	2.6546
	INDPLS PERRY FIRE O/S SAN (576)	2.6546
	(3) find the sum of the tax rates	<u>20.0022</u>
	(4) divide the sum by the number of taxing districts	<u>2.8575</u>
STEP 4:	For purposes of determining the net property tax liability of the average homestead located within the political subdivision	
	(A) multiply the result of STEP 3 by the result of STEP 4	<u>2,390.58</u>
	(B) as appropriate, apply any applicable county property tax credit rates and the credit for excessive property taxes under IC § 6-1.1- 20.6-7.5(a)(1)	
	Circuit Breaker Cap Credit 3	-
		<u>2,390.58</u>
STEP 5:	Determine the amount of the political subdivision's part of the result determined in STEP FIVE.	
	(i) Find the total certified tax rate for the unit's funds as reflected in the budget order for the year in which the existing referendum rate was first applied.	<u>1.0977</u>
	(ii) Divide the certified tax rate by the STEP FOUR amount & multiply the result by the STEP FIVE amount.	918.35
STEP 6:	Determine the estimated tax rate that will be imposed if the public question is approved by the voters.	0.4212
STEP 7:	Multiply the result of STEP 7 by the result of STEP 3	<u>352.38</u>
STEP 8:	Divide the result of STEP EIGHT by the result of STEP SIX, expressed as a percentage.	38.4%