

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

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

I, Peggy Holinga Katona, am the Auditor of the Lake County as of the date hereof. I have received a request on behalf of the governing body of the Highland 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 Memoranda by the DLGF dated as of May 27, 2021, as supplemented, regarding the Legislative Changes to Property Tax Referenda and Property Tax Referendum Calculations.

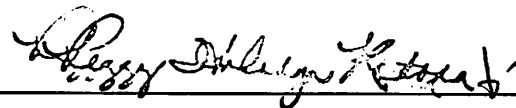
I have determined that the following percentages should be included in the form of the question provided by the School Corporation:

- A. Original estimated average percentage of property tax increase on a residence of 56.08% and
- B. Original estimated average percentage of property tax increase on a business of 51.86%.

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

Dated: January 25, 2023

LAKE COUNTY AUDITOR



Peggy Holinga Katona