COUNTY AUDITOR'S CERTIFICATION OF PERCENTAGES INCLUDED IN REFERENDUM QUESTION

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

I, Vicki Urbanik, am the Auditor of the County of Porter as of the date hereof. I have received a request on behalf of the governing body of the Valparaiso Community School Corporation (the "School Corporation") to determine the percentages to be included in the form of the ballot question for a renewal referendum pursuant to Indiana Code 20-46-1-10.1.

I have referred to the Memoranda by the DLGF dated as of May 27, 2021 regarding the Legislative Changes to Property Tax Referenda and Property Tax Referendum Calculations as well as the July 27, 2021 memorandum regarding revisions to the Property Tax Referendum Calculations.

I have used the maximum tax rate provided by the School Corporation of \$0.2042, which is the same originally approved by the voters in 2015 in calculating the percentages herein.

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 school corporation property tax increase on a residence of 23.4% and
- B. Original estimated average percentage of school corporation property tax increase on a business of 19.4%

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

Dated Feb. 4, 2022

Vicki Urbanik

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PORTER COUNTY AUDITOR

cc: Superintendent, Valparaiso Community School Corporation