

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

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

I, Robin Mills, am the Auditor of Hamilton County as of the date hereof. I have received a request on behalf of the governing body of Westfield Washington Schools (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 Memorandum by the DLGF dated as of May 27, 2021 regarding the Legislative Changes to Property Tax Referenda and Property Tax Referendum Calculations.

I have used the maximum tax rate provided by the School Corporation of \$0.17, which is reduced from the original of \$0.20 approved by the voters in 2016 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 property tax increase on a residence of 16.0%, and
- B. Original estimated average percentage of property tax increase on a business of 14.2%.

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

Dated this 30th day of June, 2022



HAMILTON COUNTY AUDITOR

Robin M Mills

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Property Tax Referendum Calculations Westfield Schools 21p22

	(b20/b19)																			
HS property (1%)	Step 1	Step 2A	Step 2B	Step 3	Step 4	Step 5A	Step 5B	Total unit rate less	Step 6i	Step 6ii	Oper & Safety only	Capital Projects only, part 1	Step 7 * Step 3	Step 8/Step 6						
	Average GAV	Standard HS Ded	Supp HS Ded	NAV	Average Tax Rate	Prop Tax	CB &	ref rate	School Rate		School provided	School provides	estimate ref rate	Step 7a	Est Max pmt-Est misc rev/	Est Max pmt-Est misc rev/	Step 8	Step 9	Tax District Rates	
							Co. Prop Tax Credit	Step 6i				CNAV + TIF*100	Step 7a		Step 7b					
Operating/Safety	323,116	45,000	97,340	1,808	2.4041	4,346	494	1.2	1,923		0.17	-	307.32	16.0%	2.4881	09--Westfield City				
Capital Projects	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	2.1148 08--Westfield Washington Twp
																				2.4881 09A--Westfield Ag Abated
																				2.5253 09Z--Carmel Washington
																				9.6163
Net Business Property (3%)	Step 1			Step 2	Step 3	Step 4a	Step 4b	Step 5i	Step 5ii											
	176,428	-	-	1,764	2.4041	4,241	0	1.2	2,117		0.17	-	299.93	14.2%						
Westfield Schools																				
HS 1% properties	15,468																			
1% Homestead GAV	4,997,951,100																			
3% Properties	6,512																			
3% GAV at CNAV	1,148,900,360																			

Used full city rate for 09A due to comparing to 16p17 budget rate
Abated rates should reflect full rate

Prepared 6/30/22, leg

Property Tax Referendum Calculations Westfield Schools 16p17														Oper & Safety only School provides		Capital Projects only, part 1 School provides		Est Max pmt-Est misc rev Est Max pmt-Est misc rev/ CNAV + TIF*100		Step 7 * Step 3		Step 8/Step 6	
	(b20/b19) Step 1	Step 2A	Step 2B	Step 3 Step 2 Result	Step 4	Step 5A	Step 5B CB &	Total unit rate less ref rate Step 6i	Step 6ii	estimate ref rate Step 7a	Step 7b	Step 8	Step 9	Tax District Rates									
HS property (1%)	Average GAV	Standard HS Ded	Supp HS Ded	NAV	Average Tax Rate	Prop Tax	Co. Prop Tax Credit	School Rate															
Operating/Safety	244,708	45,000	69,898	1,298	2.7273	3,540	833	1.5139	1,503	0.20	-	259.62	17.3%	2.8383	D9--Westfield City								
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Net Business Property (3%)	Step 1 134,170		-	Step 2 1,342	Step 3 2.7273	Step 4a 3,659	Step 4b	Step 5i 0	Step 5ii 1.5139	2,031	0.20	-	268.34	13.2%									
Westfield Schools																							
HS 1% properties	11,501																						
1% Homestead GAV	2,814,386,300																						
3% properties	6,188																						
3% GAV at Certification	830,243,580																						

Prepared 6/30/22, leg