

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
100 NORTH SENATE AVENUE  
IGC-N, ROOM N1058  
INDIANAPOLIS, INDIANA 46204**

<b>IN THE MATTER OF THE REVIEW</b>	)	
<b>OF PROPOSED LANGUAGE FOR A</b>	)	
<b>BALLOT QUESTION REGARDING</b>	)	<b>No. 22-008-REF</b>
<b>VIGO COUNTY SCHOOL</b>	)	
<b>CORPORATION</b>	)	

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**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED  
JANUARY 28, 2022**

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1. Vigo County School Corporation (“Corporation”), proposes to issue bonds or enter into a lease to fund the 2022 High School Safety, Security, Infrastructure, Replacement and Restoration Project which includes the construction of academic spaces and renovation of and improvements to North Vigo High School, South Vigo High School and West Vigo Middle/High School, site improvements and the purchase of equipment and technology, which is estimated to cost \$261,790,000 over 22 years.
2. Under Indiana law, the voters in the area served by the Corporation will vote in a referendum to approve or deny borrowing for the project and raise property taxes to support it.
3. Indiana law governs the format and wording of the ballot question for the referendum. Indiana Code 6-1.1-20-3.6(c).
4. Under Indiana law, “the **following question shall** be submitted to the eligible voters at the election”:

“Shall \_\_\_\_\_ (insert the name of the political subdivision) increase property taxes paid to the \_\_\_\_\_ (insert the type of taxing unit) by homeowners and businesses? If this public question is approved by the voters, the average property tax paid to the \_\_\_\_\_ (insert the type of taxing unit) per year on a residence would increase by \_\_\_\_\_% (insert the estimated average percentage of property tax increase paid to the political subdivision on a residence within the political subdivision as determined under IC 6-1.1-20-3.6(n)) and the average property tax paid to the \_\_\_\_\_ (insert the type of taxing unit) per year on a business property would increase by \_\_\_\_\_% (insert the estimated average percentage of property tax increase paid to the political subdivision on a business property within the political subdivision as determined under IC 6-1.1-20-3.6(o)). The political subdivision may issue bonds or enter into a lease to (insert a brief description of the controlled project), which is estimated to cost \_\_\_\_\_ (insert the total cost of the project) over \_\_\_\_\_ (insert number of years to bond maturity or termination of lease) years. The most recent property tax referendum within the boundaries of

the political subdivision for which the public question is being considered was proposed by \_\_\_\_\_ (insert name of political subdivision) in \_\_\_\_\_ (insert year of most recent property tax referendum) and \_\_\_\_\_ (insert whether the measure passed or failed).”

Indiana Code 6-1.1-20-3.6(c) (emphasis added).

5. The ballot question then must contain five parts:

- The name of the political subdivision.
- A brief description of the project.
- The estimated total project cost.
- The year in which the most recent property tax referendum within the boundaries of the political subdivision was held and whether the referendum passed or failed.
- The estimated average percent increase of taxes paid to the school corporation on residential and business property if the taxes are approved in the referendum, as certified by the county auditor.

6. The law also requires the Department to either approve the ballot language or recommend that it be modified to ensure that the description of the controlled project is accurate and not biased.

7. On January 28, 2022, the Department received the Corporation’s proposed question from the Vigo County Election Board. The proposed ballot question is as follows:

"Shall Vigo County School Corporation increase property taxes paid to the school corporation by homeowners and businesses? If this public question is approved by the voters, the average property tax paid to the school corporation per year on a residence would increase by 55.55% and the average property tax paid to the school corporation per year on a business property would increase by 50.64%. The political subdivision may issue bonds or enter into a lease to fund the 2022 High School Safety, Security, Infrastructure, Replacement and Restoration Project which includes the construction of academic spaces and renovation of and improvements to North Vigo High School, South Vigo High School and West Vigo Middle/High School, site improvements and the purchase of equipment and technology, which is estimated to cost \$261,790,000 over 22 years. The most recent property tax referendum within the boundaries of the political subdivision for which this public question is being considered was proposed by the Vigo County School Corporation in 2019 and passed."

8. On January 27, 2022, the Department received from the Vigo County Auditor, pursuant to IC 6-1.1-20-3.6(p), the estimated average percent increase to homesteads and business property, respectively, of the property taxes that would be imposed by the Corporation if the referendum passes, as certified by the Vigo County Auditor.

### **Accuracy and Bias**

9. The Department must review the language of the public question to evaluate whether the description of the controlled project is accurate and is not biased against either a vote in favor of or a vote against the controlled project. The Department concludes that the description of the controlled project is not biased against either a vote in favor of or a vote against the controlled project.

### **Compliance of Language**

10. The Department must review the proposed language for compliance with IC 6-1.1-20-3.6(c). The Department may either approve or reject the language. The Department concludes that the language is in compliance with IC 6-1.1-20-3.6(c).

### **Estimate of Average Percent Increase in Taxes**

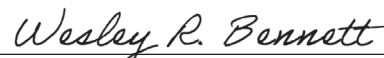
11. The estimated average percent increase in taxes, as certified by the Vigo County Auditor under IC 6-1.1-20-3.6(p), is **55.55%** for homesteads and **50.64%** for business property.

### **Final Determination**

WHEREFORE, based on the above findings and applicable law, the Department finds that the proposed language is in compliance with IC 6-1.1-20-3.6(c) and approves the language as proposed.

Dated this 2nd day of February, 2022.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
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Wesley R. Bennett, Commissioner  
Department of Local Government Finance