

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

**IN THE MATTER OF THE REVIEW )  
OF PROPOSED LANGUAGE FOR A )  
BALLOT QUESTION REGARDING ) No. 22-015-REF  
BROWN COUNTY SCHOOLS, )  
BROWN COUNTY )**

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**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED  
JULY 15, 2022**

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1. Brown County Schools (“Corporation”) proposes to place an operating referendum on the ballot for the purpose of imposing a referendum tax levy.
2. Under Indiana law, voters in the area served by the Corporation will vote in a referendum to approve or deny the Corporation’s proposed tax rate.
3. Indiana law governs the format and wording of the ballot question for the referendum.
4. Under Indiana law, the “question to be submitted to the voters in the referendum **must read as follows**”:

"Shall the school corporation increase property taxes paid to the school corporation by homeowners and businesses for \_\_\_\_\_ (insert number of years) years immediately following the holding of the referendum for the purpose of funding \_\_\_\_\_ (insert short description of purposes)? 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 \_\_\_\_\_% (insert the estimated average percentage of property tax increase on a residence within the school corporation) and the average property tax paid to the school corporation per year on a business property would increase by \_\_\_\_\_% (insert the estimated average percentage of property tax increase on a business within the school corporation). The most recent property tax referendum proposed by the school corporation was held in \_\_\_\_\_ (insert year) and \_\_\_\_\_ (insert whether the measure passed or failed)."

Indiana Code 20-46-1-10 (emphasis added). The number of years for which a referendum tax levy may be imposed if the public question under this section is approved may not exceed eight (8) years.

5. The ballot question then must contain five parts:

- The number of calendar years for which the tax will be in effect.
  - The purpose of the funding.
  - The name of the school corporation.
  - The year in which the most recent referendum 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 under IC 20-46-1-10(e).
6. The law requires the Department of Local Government Finance (“Department”) to review the language for compliance with IC 20-46-1-10. The Department may either approve or reject the language.
7. On July 15, 2022, the Department received a resolution from the Corporation presenting the proposed ballot question for the referendum. The proposed ballot question is as follows:
- "Shall Brown County Schools increase property taxes paid to the school corporation by homeowners and business for eight (8) years immediately following the holding of the referendum for the purpose of funding the Taxpayer Investment Plan which will include providing for teacher and staff salaries, benefits and programs, Birth-5 program and funding the Career Resource Center? 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 33.91% and the average property tax paid to the school corporation per year on a business property would increase by 20.91%. The most recent property tax referendum proposed by the school corporation was held in 2016 and passed."
8. The Corporation previously held a property tax referendum, as stated in the proposed question.
9. The resolution adopted by the Corporation represents that the intended maximum annual property tax rate proposed in the referendum will not exceed twelve cents (\$0.1200).
10. On July 22, 2022, the Department received from the Corporation, pursuant to IC 20-46-1-10(e), 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 Brown County Auditor.

### **Compliance of Language**

11. The Department must review the proposed language for compliance with IC 20-46-1-10. The Department may either approve or reject the language. The Department notes that underlining the percentages is not in the statutory form of the question. The Department finds, however, that this does not invalidate the proposed question as presented, and therefore concludes that the language is in compliance with IC 20-46-1-10.

**Estimate of Average Percent Increase in Taxes**

12. The estimated average percent increase in taxes, as certified by the Brown County Auditor under IC 20-46-1-10(e), is **33.91%** for homesteads and **20.91%** 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 20-46-1-10 and approves the language as proposed.

Dated this 25th day of July, 2022.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett  
Wesley R. Bennett, Commissioner  
Department of Local Government Finance