

**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. 22-013-REF
DELPHI COMMUNITY SCHOOL)
CORPORATION, CARROLL COUNTY)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JULY 11, 2022**

1. Delphi Community School Corporation (“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 11, 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 the Delphi Community School Corporation 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 daily educational operations, academic and support programs, managing class sizes, attracting and retaining teachers, and for any other educational needs of the school corporation, at a maximum referendum property tax rate of \$0.2032? If this public question is approved by the voters, the average property tax paid to the school corporation per year on a residence within the school corporation would increase by 21.9% and the average property tax paid to the school corporation per year on a business property would increase by 21.9%. The most recent property tax referendum proposed by the school corporation was held in 2009 and failed."
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 twenty and thirty-two hundredths cents (\$0.2032).
10. On July 11, 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 Carroll 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 finds that the proposed question 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 Carroll County Auditor under IC 20-46-1-10(e), is **23.13%** for homesteads and **23.13%** 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. The Corporation shall ensure that the estimated average percent increases certified by the Carroll County Auditor, **23.13%** for homesteads and **23.13%** for business property, are incorporated into the language prior to certification under IC 20-46-1-8(b)(1).

Dated this 19th day of July, 2022.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

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