

**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. 24-008-REF
LAKE STATION COMMUNITY)
SCHOOL CORPORATION,)
LAKE COUNTY)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JULY 18, 2024**

1. Lake Station Community School Corporation (“Corporation”) proposes to place an operating referendum on the ballot for the purpose of continuing 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. Pursuant to IC 20-46-1-8.5, a resolution to extend a referendum levy must be adopted by the governing body of a school corporation and approved in a referendum before December 31 of the final calendar year in which the school corporation’s previously approved referendum levy is imposed.
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 continue to impose increased 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)? The property tax increase requested in this referendum was originally approved by the voters in _____ (insert the year in which the referendum tax levy was approved) and if extended will increase the average property tax paid to the school corporation per year on a residence within the school corporation by _____% (insert the estimated average percentage of property tax increase on a residence within the school corporation) and if extended will increase the average property tax paid to the school corporation per year on a business property within the school corporation by _____% (insert the estimated average percentage of property tax increase on a business within the school corporation)."

Indiana Code 20-46-1-10.1 (emphasis added). The number of years for which a referendum tax levy may be extended 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 initial referendum was originally approved.
 - 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 20-46-1-10.1(d).
6. The law requires the Department of Local Government Finance (“Department”) to review the language for compliance with IC 20-46-1-10.1. The Department may either approve or reject the language.
7. On July 22, 2024, the Department received a resolution from the Corporation presenting the proposed ballot question for the referendum to be held in November 2023. The proposed ballot question is as follows:

"Shall Lake Station Community Schools continue to impose increased property taxes paid to the School Corporation by homeowners and businesses for eight (8) years immediately following the holding of the referendum for the purpose of funding school bus transportation, maintaining and expanding academic programs, recruitment and retention of teachers and staff, student safety and security services, and other educational needs? The property tax increase requested in this referendum was originally approved by the voters in 2017 and if extended will increase the average property tax paid to the School Corporation per year on a residence within the School Corporation by 65.14% and if extended will increase the average property tax paid to the School Corporation per year on a business property within the School Corporation by 58.58%."
8. The resolution represents that the referendum tax rate proposed by the Corporation is \$0.54 per \$100 assessed valuation.
9. The Corporation previously held a referendum in 2017.
10. On July 18, 2024, 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 Lake County Auditor.

Estimate of Average Percent Increase in Taxes

11. The estimated average percent increase in taxes, as certified by the Lake County Auditor under IC 20-46-1-10(e), is **65.14%** for homesteads and **58.58%** for business property.

Compliance of Language

12. The Department must review the proposed language for compliance with IC 20-46-1-10.1. The Department may either approve or reject the language. The Department finds that the proposed question is in compliance with IC 20-46-1-10.1.

Final Determination

WHEREFORE, based on the above findings and applicable law, the Department finds that the proposed language is in compliance with IC 20-46-1-10.1 and approves the language as proposed.

Dated this 24 day of July, 2024.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Daniel Shackle, Commissioner
Department of Local Government Finance