

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

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|------------------------------------|---|-----------------------|
| <b>IN THE MATTER OF THE REVIEW</b> | ) |                       |
| <b>OF PROPOSED LANGUAGE FOR A</b>  | ) |                       |
| <b>BALLOT QUESTION REGARDING</b>   | ) | <b>No. 25-012-REF</b> |
| <b>NORTHWEST ALLEN COUNTY</b>      | ) |                       |
| <b>SCHOOL CORPORATION, ALLEN</b>   | ) |                       |
| <b>COUNTY</b>                      | ) |                       |

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**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED  
JULY 14, 2025**

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1. Northwest Allen County 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 \_\_\_\_\_ (insert the name of the school corporation) increase property taxes paid to the school corporation for no more than \_\_\_\_\_ (insert the number of years immediately following the holding of the referendum) years for the purpose of funding \_\_\_\_\_ (insert a brief description of the purposes) by imposing a property tax rate that does not exceed \_\_\_\_\_ (insert property tax rate) and results in a maximum annual amount that does not exceed \_\_\_\_\_ (insert maximum amount of annual levy). If this operating referendum public question is approved by the voters, for a median residence of \_\_\_\_\_ (insert the school corporation's median household assessed value, rounded up to the next fifty thousand dollars (\$50,000)), the property's annual property tax bill would increase by \_\_\_\_\_ (insert dollar amount, rounded up to the next whole dollar) per year. (If, in the previous five (5) years, the school corporation has conducted an operating referendum public question, the following shall also be included in the ballot language.) The most recent operating referendum public question 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).<sup>1</sup> 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 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 14, 2025, the Department received a resolution from the Corporation presenting the proposed ballot question for the referendum to be held in November 2025. The resolution is represented to have been adopted on June 23, 2025. The proposed question reads as follows:

“Shall Northwest Allen County Schools increase property taxes paid to the School Corporation for no more than eight (8) years for the purpose of funding educational instruction and staffing at a Career and Technical Education facility; retention and attraction of teachers, support staff, and administrators; school safety and well-being staffing and initiatives; instructional support staffing at all buildings; and district-wide staffing by imposing a property tax rate that does not exceed \$0.2787 and results in a maximum annual amount that does not exceed \$12,156,914? If this operating referendum public question is approved by the voters, for a median residence of \$ \_\_\_\_\_, the property’s annual property tax bill would increase by \$ \_\_\_\_\_ per year.”

8. The Corporation had never previously held a property tax referendum.

9. The resolution states that the Corporation administration is authorized, empowered, and directed on behalf of the Corporation to “take any and all action as such person seems necessary or desirable to effectuate the foregoing resolutions,” including “making any revisions to [the resolution] in order to receive approval from [the Department].” The cover letter provided to the Department, signed by the Corporation superintendent, included a copy of the proposed question as follows:

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<sup>1</sup> Although the ballot question template prescribed by IC 20-46-1-10 was amended by Senate Enrolled Act 1-2025 (“SEA 1”), effective July 1, 2025, IC 20-46-1-23 provides that a ballot question proposed in a resolution adopted on or before June 30, 2025 may be placed on the ballot in an election held in the fall of calendar year 2025. However, IC 20-46-1-23 does not specify whether to use the ballot question template as in effect as of the date of the resolution or the template as modified by SEA 1. Therefore, the Department has no objection to using either the ballot template prescribed by IC 20-46-1-10 prior to or following the effective date of the change made by SEA 1.

“Shall Northwest Allen County Schools increase property taxes paid to the School Corporation for no more than eight (8) years for the purpose of funding educational instruction and staffing at a Career and Technical Education facility; retention and attraction of teachers, support staff, and administrators; school safety and well-being staffing and initiatives; instructional support staffing at all buildings; and district-wide staffing by imposing a property tax rate that does not exceed \$0.2787 and results in a maximum annual amount that does not exceed \$12,156,914? If this operating referendum public question is approved by the voters, for a median residence of \$350,000, the property’s annual property tax bill would increase by \$505 per year.”

10. On July 14, 2025, the Department received from the Corporation, pursuant to IC 20-46-1-10.3, a certification by the Allen County Auditor of the median household assessed value in the school corporation and the property tax increase on the median household should the referendum pass.

#### **Median Household Assessed Value and Property Tax Increase**

11. As certified by the Porter County Auditor under IC 20-46-1-10.3, the median household assessed value is determined to be \$350,000, and the property tax increase on the median household, should the referendum pass, is \$505.

#### **Compliance of Language**

12. 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 language complies with IC 20-46-1-10.

#### **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 23rd day of July, 2025.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Jason Cockerill, Commissioner  
Department of Local Government Finance