

**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. 25-003-REF
SILVER CREEK COMMUNITY SCHOOL)
CORPORATION, CLARK COUNTY)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JANUARY 16, 2025**

1. Silver Creek Community School Corporation (“Corporation”), proposes to issue bonds or enter into a lease to finance projects related to the construction of a new elementary school, a new field house, transportation service building, and administration building, as well as renovations to Silver Creek Primary School, Silver Creek Middle School, and Silver Creek High School, which is estimated to cost \$62,860,000 over twenty-five (25) 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 16, 2025, the Department received the Corporation’s proposed question from the Clark County Election Board (“Board”). Subsequently, the Board submitted a revised question at the request of the Department to correct a typographical error. The proposed ballot question is as follows:

"Shall the Silver Creek School Corporation, Clark County, Indiana 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 44.13% and the average property tax paid to the School Corporation on a business property would increase by 32.56%. The School Corporation may issue bonds or enter into a lease to finance the School Construction Project which consists of (i) the acquisition of land and the construction/renovation of one or more buildings thereon, including a new elementary school, for school purposes, and all related improvements in connection therewith; (ii) Silver Creek Primary School improvements including but not limited to the addition of classrooms, equipment and landscaping, and all related improvements in connection therewith; (iii) the construction and equipping of a new field house, transportation service building and administration building and all related improvements in connection therewith; (iv) Silver Creek Middle School improvements including but not limited to the addition of classrooms, classroom equipment, window and floor replacement, and all related improvements in connection therewith; (v) Silver Creek Elementary School improvements including but not limited to the addition of classrooms, equipment and landscaping, and all related improvements in connection therewith; and (vi) Silver Creek High School improvements, including but not limited to HVAC, roofing, walls, parking, paving, sidewalk improvements, furniture and equipment, and all related improvements in connection therewith, which is estimated to cost \$62,860,000 over twenty-five years. The School Corporation has not previously proposed a property tax referendum.”

8. The Corporation has not previously held a referendum.
9. On January 16, 2025, the Department received from the Corporation, pursuant to IC 6-1.1-20-3.6(p), the certified statement of 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 Clark County Auditor. The certification from the Clark County Auditor represented that the proposed tax rate is \$0.3840.
10. The Corporation has not previously held a property tax referendum. The Department notes that prior to the submission of the proposed question, the Corporation requested the Department review the question preliminarily. The Department did a preliminary review as a courtesy. The Department responded to the Corporation by noting that other units have typically left the last sentence of the proposed question off if the unit had never previously held a property tax referendum, rather than replace it as the Corporation has done in its proposed question.

Accuracy and Bias

11. 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 accurate and not biased against either a vote in favor of or a vote against the controlled project.

Compliance of Language

12. 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

13. The estimated average percent increase in taxes, as certified by the Clark County Auditor under IC 6-1.1-20-3.6(p), is **44.13%** for homesteads and **32.56%** 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 24 day of January, 2025.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Jason Cockerill, Commissioner
Department of Local Government Finance