

**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. 22-010-REF**
VALPARAISO COMMUNITY SCHOOL)
CORPORATION, PORTER COUNTY)

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
FEBRUARY 8, 2022**

1. Valparaiso 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 originally increased the average property tax paid to the school corporation per year on a residence within the school corporation by _____% (insert the original estimated average percentage of property tax increase on a residence within the school corporation) and originally increased the average property tax paid to the school corporation per year on a business property within the school corporation by _____% (insert the original 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(e).
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 February 8, 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 Valparaiso Community Schools continue to impose increased 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 managing class sizes and essential health & safety initiatives, retaining teachers and staff, funding academic and educationally related programs and changing the maximum operating referendum tax levy fund rate from \$0.2042 to \$0.1495 per one hundred dollars (\$100) of assessed valuation? The property tax increase requested in this referendum was originally approved by the voters in May, 2015, and originally increased the average property tax paid to the school corporation per year on a residence within the school corporation by 23.4% and originally increased the average property tax paid to the school corporation per year on a business property within the school corporation by 19.4%."
8. On February 8, 2022, the Department received from the Porter County Auditor, 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 Porter County Auditor.

Compliance of Language

9. 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 concludes that the language is in compliance with IC 20-46-1-10.1.

Estimate of Average Percent Increase in Taxes

10. The estimated average percent increase in taxes, as certified by the Porter County Auditor under IC 20-46-1-10(e), is **23.4%** for homesteads and **19.4%** 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 20-46-1-10.1 and approves the language as proposed.

Dated this 10th day of February, 2022.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

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