

**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. 23-014-REF**  
**BLUFFTON-HARRISON                    )**  
**METROPOLITAN SCHOOL DISTRICT    )**

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**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED  
JUNE 22, 2023**

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1. Bluffton-Harrison Metropolitan School District (“Corporation”) proposes to place a referendum under IC 20-46-9 on the ballot for the purpose of establishing a school safety referendum tax levy with a tax rate not to exceed seven and one-half cents (\$0.075) per one hundred dollars (\$100) of assessed value.
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 schools 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 schools per year on a residence would increase by \_\_\_\_\_% (insert the estimated average percentage of property tax increase paid to schools on a residence within the school corporation as determined under subsection (b)) and the average property tax paid to schools per year on a business property would increase by \_\_\_\_\_% (insert the estimated average percentage of property tax increase paid to schools on a business property within the school corporation as determined under subsection (c)). 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 20-46-9-9 (emphasis added).

5. The ballot question then must contain the following:

- the number of calendar years for which the tax will be in effect;
  - the purpose of the funding; and
  - the estimated average percent increase of taxes paid to the schools on residential and business property if the taxes are approved in the referendum, as certified by the county auditor.
6. The law requires the Department of Local Government Finance (“Department”) to review the language for compliance with IC 20-46-9-9. The Department may either approve or reject the language.
  7. On June 22, 2023, the Department received the resolution from the Corporation presenting the proposed ballot question for the referendum. Subsequently, on June 29, 2023, the Corporation submitted a revised question. The proposed question reads as follows:

“Shall the Bluffton Harrison M.S.D. increase property taxes paid to schools by homeowners and businesses for eight (8) years immediately following the holding of the referendum for the purpose of funding the social, emotional, safety, and security needs for all students and staff including: (a) additional school resource officers, (b) physical safety and security improvements, (c) mental health support for students that promote social and emotional well-being, and (d) professional development/training which focuses on proactive safety strategies for faculty and staff? If this public question is approved by the voters, the average property tax paid to schools per year on a residence would increase by 9.63% and the average property tax paid to schools per year on a business property would increase by 7.94%.”
  8. On June 22, 2023, the Department received from the Corporation, pursuant to IC 20-46-9-9 (d), 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 Wells County Auditor. The estimates are based on a property tax rate of seven and one-half cents (\$0.075).

### **Compliance of Language**

9. The Department must review the proposed language for compliance with IC 20-46-9-9. The Department may either approve or reject the language. The Department finds the language in compliance with IC 20-46-9-9.

### **Estimate of Average Percent Increase in Taxes**

10. The estimated average percent increase in taxes, as certified by the Wells County Auditor under IC 20-46-1-10(e), is **9.63%** for homesteads and **7.94%** 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 20-46-9-9 and approves the language as proposed.

Dated this 30 day of June, 2023.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

A handwritten signature in black ink, appearing to read 'D. Shackle', is written over a horizontal line.

Daniel Shackle, Commissioner  
Department of Local Government Finance