

**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. 23-013-REF**  
**FORT WAYNE COMMUNITY                )**  
**SCHOOL CORPORATION                    )**

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**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED  
JUNE 13, 2023**

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1. Fort Wayne Community School Corporation (“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 ten cents (\$0.10) 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 three parts:

- the number of calendar years for which the tax will be in effect;
  - the amount of the tax rate; and
  - the purpose of the funding.
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 13, 2023, the Department received the resolution from the Corporation presenting the proposed ballot question for the referendum. Subsequently, on June 21, 2023, the Corporation submitted a revised question. The proposed question reads as follows:

“Shall the Fort Wayne Community Schools, Allen County, Indiana, 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 salaries and benefits for security, mental health and support personnel and costs for services from third-party providers and acquisition and/or installation of safety and security equipment and technology used in connection with the operation of one or more school buildings? If this public question is approved by the voters, the average property tax paid to schools per year on a residence would increase by 12.74% and the average property tax paid to schools per year on a business property would increase by 11.96%. The most recent property tax referendum proposed by the school corporation was held in 2020 and passed.”

8. On June 13, 2023, 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 Allen County Auditor. The estimates are based on a property tax rate of ten cents (\$0.10).

### **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 concludes that the language is in compliance with IC 20-46-9-9.

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

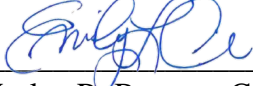
10. The estimated average percent increase in taxes, as certified by the Allen County Auditor under IC 20-46-1-10(e), is **12.74%** for homesteads and **11.96%** for business property.

### **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 22 day of June, 2023.

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
\_\_\_\_\_ (for)  
Wesley R. Bennett, Commissioner  
Department of Local Government Finance