

July 7, 2025

**Transmitted via e-mail**

Jason Cockerill, Commissioner  
Emily Crisler, General Counsel  
David Marusarz, Deputy General Counsel  
Stephen Lucas, Deputy General Counsel  
Indiana Department of Local Government Finance  
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Indianapolis, Indiana 46204  
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Re: Duneland School Corporation  
Certification and Request for Approval of the Local Public Question

Dear Mr. Cockerill, Ms. Crisler, Mr. Marusarz and Mr. Lucas:

Pursuant to Indiana Code § 20-46-1-8, enclosed please find a copy of the certified Resolution of the Board of School Trustees of Duneland School Corporation (the "School Corporation") which was adopted on June 26, 2025, pursuant to Indiana Code § 20-46-1-8 determining: (i) that the School Corporation cannot carry out its public education duty unless it imposes a referendum tax levy; and (ii) to put a public question on the ballot for such referendum tax levy.

The School Corporation requests that the following question be reviewed, approved and finally certified to the School Corporation as soon as possible, in order for it to be submitted to the County Election Board and placed on the ballot for the voters at the election held on November 4, 2025, in the following form:

"Shall Duneland School Corporation increase property taxes paid to the school corporation for no more than eight (8) years for the purpose of sustaining educational and operational funding stability in response to reductions in property tax revenue, including recruiting and retaining teachers and staff, essential student health and safety initiatives, maintaining class sizes, and advancing academic programs and opportunities to meet the learning needs of all students by imposing a property tax rate that does not exceed \$0.3900 and results in a maximum annual amount that does not exceed \$16,179,502. 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 \$707 per year. The most recent operating referendum public question proposed by the school corporation was held in 2019 and passed."

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July 7, 2025  
Page 2

If you need any additional information or have any questions, please feel free to contact Dr. Chip Pettit, Superintendent at (219) 983-3600.

Sincerely,

DUNELAND SCHOOL CORPORATION

/s/ Beth Mehling

Secretary, Board of School Trustees

cc: Jessica A. Bailey, Porter County Clerk  
County Election Board  
16 Lincolnway Suite 211  
Valparaiso, Indiana 46383  
Jessica.Bailey@portercountyin.gov

Karen Martin, Porter County Auditor  
155 Indiana Avenue Suite 204  
Valparaiso, Indiana 46383  
Karen.Martin@porterco.org

## **EXHIBIT A**

### **REFERENDUM TAX LEVY RESOLUTION**

WHEREAS, Indiana Code § 20-46-1, as amended (the "Act"), permits a public school corporation to adopt a resolution to place a referendum on the ballot if the governing body of the school corporation determines that the school corporation cannot, in a calendar year, carry out its public educational duty unless it imposes a referendum tax levy under the Act; and

WHEREAS, the Board of School Trustees (the "Board") of the Duneland School Corporation (the "School Corporation"), being the governing body of the School Corporation, has determined that based on current revenue calculations for the years 2026 through and including 2033, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy in accordance with the Act; and

WHEREAS, pursuant to the Act, a copy of a proposed Revenue Spending Plan was presented to the Board, which is attached to this Resolution as Exhibit A-1 (the "Revenue Spending Plan"); and

WHEREAS, based on the foregoing, the Board now desires to adopt a resolution to place a referendum on the November 4, 2025, ballot under the Act; now, therefore,

BE IT RESOLVED, that this Board hereby determines that based on current revenue calculations for the years 2026 through and including 2033, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy not to exceed \$16,179,502 per year starting in calendar year 2026 through and including 2033; further that the School Corporation does not plan to distribute any revenue from the referendum levy deposited into its education fund to a charter school.

BE IT FURTHER RESOLVED, that there shall be placed on a ballot to be considered in a referendum of the registered voters residing in the boundaries of the School Corporation at an election to be held on November 4, 2025, a question in substantially the following format, subject to completion and certification of certain information by the Porter County Auditor, and subject to approval by the Indiana Department of Local Government Finance (the "DLGF"):

"Shall Duneland School Corporation increase property taxes paid to the school corporation for no more than eight (8) years for the purpose of sustaining educational and operational funding stability in response to reductions in property tax revenue, including recruiting and retaining teachers and staff, essential student health and safety initiatives, maintaining class sizes, and advancing academic programs and opportunities to meet the learning needs of all students by imposing a property tax rate that does not exceed \$0.3900 and results in a maximum annual amount that does not exceed \$16,179,502. 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 \$707 per year. The most recent operating referendum public question proposed by the school corporation was held in 2019 and passed."

BE IT FURTHER RESOLVED, that, should the DLGF require it, the Board authorizes the Superintendent of the School Corporation (the "Superintendent") or the Assistant Superintendent / Chief Financial Officer of the School Corporation (the "CFO") to replace the aforementioned question to be placed on the ballot with a question in substantially the following format, subject to completion and certification of certain information by the Porter County Auditor, and subject to approval by the DLGF:

"Shall Duneland School Corporation 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 and maintaining the current educational and operational programs including student safety and sustaining educational and operational funding stability in response to reductions in property tax revenue, including recruiting and retaining teachers and staff, essential student health and safety initiatives, maintaining class sizes, and advancing academic programs and opportunities to meet the learning needs of all students? If this public question is approved by the voters, the average property tax paid to schools per year on a residence would increase by 53.91% and the average property tax paid to schools per year on a business property would increase by 47.69%. The most recent property tax referendum proposed by the school corporation was held in 2019 and passed."

BE IT FURTHER RESOLVED, that the Board authorizes the Superintendent or the CFO of the School Corporation to communicate, on behalf of the Board, with the Porter County Auditor to make any and all calculations which may be needed to complete or to modify numbers included in each form of the foregoing public questions, any of which may be placed on a ballot to be considered in a referendum of the registered voters residing in the boundaries of the School Corporation at an election to be held on November 4, 2025, and any such actions heretofore made or taken be, and hereby are, ratified and approved.

BE IT FURTHER RESOLVED, that the Superintendent or the CFO of the School Corporation or the Secretary of the Board be and hereby is authorized to certify a copy of this resolution to the DLGF in accordance with the Act.

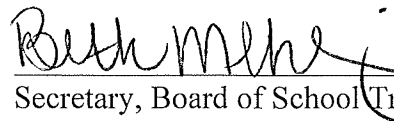
BE IT FURTHER RESOLVED, that the Revenue Spending Plan presented at this meeting and attached hereto as Exhibit A-1 is hereby approved and adopted. Further, the Board confirms that such plan may be amended and supplemented each year as part of the budget process, as permitted by Indiana Code § 20-46-1 and all other applicable laws.

BE IT FURTHER RESOLVED, that any officer of the Board, the Superintendent or the CFO (collectively, the "Administration"), each hereby is, authorized, empowered and directed, on behalf of the School Corporation, to take any and all action as such person deems necessary or desirable to effectuate the foregoing resolutions, including (i) requesting certification of certain financial information to be provided by the Porter County Auditor, as required by the Act, and (ii) making any revisions to the aforementioned form of the public question, or a replacement of such question in its entirety, in order to receive approval from the Department of Local

Government Finance; further, that all such actions heretofore made or taken by the Board or the Administration be, and hereby are, ratified and approved.

*Passed and Adopted this 26<sup>th</sup> day of June, 2025.*

  
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President, Board of School Trustees  
Vice President

  
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Secretary, Board of School Trustees