

**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. 16-018-REF
WESTFIELD-WASHINGTON)
SCHOOLS, MONROE COUNTY)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION RESUBMITTED
JULY 13, 2016**

1. Westfield-Washington Schools (“Corporation”) proposes to place an operating referendum on the ballot for the purpose of continuing a referendum tax levy with a tax rate not to exceed twenty cents (\$0.20) 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. 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**”:

“For the __ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation continue to impose a property tax rate that does not exceed _____ (insert amount) cents (\$0. __) (insert amount) on each one hundred dollars (\$100) of assessed valuation and for the purpose of funding _____ (insert short description of purposes)? The tax rate requested in this referendum was originally approved by the voters in the _____ (insert name of the school corporation) in _____ (insert the year in which the referendum tax levy was approved).”

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 the number of years for which the expiring referendum tax levy was imposed. Indiana Code 20-46-1-10.1 (emphasis added).

5. The ballot question then must contain five parts:
 - the number of calendar years for which the tax will be in effect;
 - the amount of the tax rate;
 - the purpose of the funding;
 - the name of the school corporation; and

- the year in which the initial referendum was originally approved.
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 July 13, 2016, the Department of Local Government Finance (“Department”) received an e-mail from the Corporation presenting the proposed ballot question for the referendum. The Corporation represents that its initial referendum was approved in 2010.
 8. The Corporation has requested that the Department review this proposed question:

For the seven (7) calendar years immediately following the holding of the referendum, shall Westfield Washington Schools continue to impose a property tax rate that does not exceed twenty cents (\$0.20) on each one hundred dollars (\$100) of assessed valuation for the purpose of funding academic and educationally related programs at current levels and to manage class sizes?

The tax rate requested in this referendum was originally approved by the voters in the Westfield Washington Schools in 2010.”

9. The Department notes that the Corporation’s 2010 referendum was approved for seven years. The Corporation has represented that should the proposed referendum pass in 2016, the Corporation will forego the seventh year of the 2010 referendum.

Compliance of Language

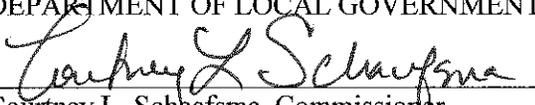
10. The Department must review the proposed language for compliance with IC 20-46-1-10.1. The Department may either approve or reject the language. The Department concludes that the language is in compliance with IC 20-46-1-10.1.

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 13th day of July, 2016.

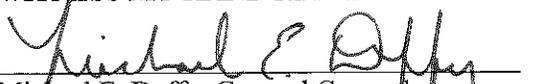
STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Courtney L. Schaafsma, Commissioner
Department of Local Government Finance

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Michael E. Duffy, General Counsel for the Department of Local Government Finance, hereby certify that the above is an order of the Commissioner of the Department of Local Government Finance made this date in the above-entitled matter and that the Commissioner has personally signed the same under her statutory authority.

WITNESS MY HAND AND SEAL of the Commissioner on this the 13th day of July, 2016.



Michael E. Duffy, General Counsel
Department of Local Government Finance