

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 BROWN COUNTY) No. 15-024-REF
SCHOOLS, BROWN COUNTY)

FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
DECEMBER 9, 2015

1. Brown County Schools (“Corporation”) proposes to place an operating referendum on the ballot for the purpose of establishing a referendum tax levy with a tax rate not to exceed eight cents (\$0.08) 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**”:

“For the ___ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation 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 that is in addition to all other property taxes imposed by the school corporation for the purpose of funding _____ (insert short description of purposes)?”

Indiana Code 20-46-1-10 (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 20-46-1-10. The Department may either approve or reject the language.
7. On December 9, 2015, the Department received a letter from the Corporation presenting the proposed ballot question for the referendum.

8. The Corporation requested that the Department review this proposed question:

“For the seven calendar years immediately following the holding of the referendum, shall the Brown County Schools impose a property tax rate that does not exceed eight cents (\$0.08) on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other property tax levies imposed by the Brown County Schools for the purpose of funding for maintaining staff and current class sizes, supporting current and new programs, recruiting and retaining quality teachers, providing for teacher salaries, and funding the Career Resource Center.”

Compliance of Language

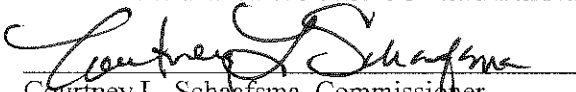
9. The Department must review the proposed language for compliance with IC 20-46-1-10. The Department may either approve or reject the language. The Department concludes that the proposed language creates a bias. Specifically, the phrasing “recruiting and retaining quality teachers” colors the question and creates a bias in favor of the referendum. Statute requires inclusion of a “short description of purposes” of the funding. The Corporation’s proposed language exceeds a “short description of purposes” by introducing phrasing that qualifies or editorializes the question. The Department also notes that statute prescribes the phrasing “other property taxes imposed.” In sum, the Department determines that the proposed language is **not** in compliance with IC 20-46-1-10.

Final Determination

WHEREFORE, based on the above findings and applicable law, the Department finds that the proposed language is not in compliance with IC 20-46-1-10 and disapproves the language as proposed.

Dated this 16th day of December, 2015.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

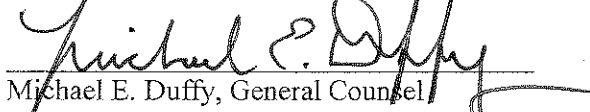


Courtney L. Schaafsma, Commissioner
Department of Local Government Finance

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 16th day of December, 2015.



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

**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 BROWN COUNTY) No. 15-024-REF-A
SCHOOLS, BROWN COUNTY)

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION RESUBMITTED
DECEMBER 22, 2015**

1. On December 11, 2015, the Department of Local Government Finance (“Department”) disapproved proposed language for an operating referendum sought by Brown County Schools (“Corporation”), which proposes to place an operating referendum on the ballot for the purpose of establishing a referendum tax levy with a tax rate not to exceed eight cents (\$0.08) per one hundred dollars (\$100) of assessed value.

2. On December 22, 2015, the Corporation submitted this revised question to the Department:

“For the seven calendar years immediately following the holding of the referendum, shall the Brown County Schools impose a property tax rate that does not exceed eight cents (\$0.08) on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other property taxes imposed by the Brown County Schools for the purpose of maintaining current staff and class sizes, providing for teacher salaries and programs, and funding the Career Resource Center.”

3. 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.

4. Indiana law governs the format and wording of the ballot question for the referendum.

5. 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 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 that is in addition to all other property taxes imposed by the school corporation for the purpose of funding _____ (insert short description of purposes)?”

Indiana Code 20-46-1-10 (emphasis added).

6. 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.
7. The law requires the Department to review the language for compliance with IC 20-46-1-10. The Department may either approve or reject the language.

Compliance of Language

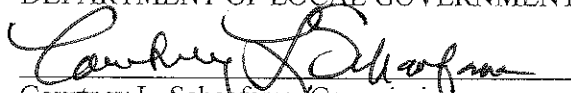
8. The Department must review the proposed language for compliance with IC 20-46-1-10. The Department may either approve or reject the language. The Department determines that the proposed language is in compliance with IC 20-46-1-10.

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 and approves the language as proposed.

Dated this 22nd day of December, 2015.

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 22nd day of December, 2015.



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