

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. 14-013-REF  
PERRY TOWNSHIP SCHOOLS )

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FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED  
DECEMBER 18, 2014

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1. Perry Township 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 forty-two and twelve cents (\$0.4212) 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 18, 2014, 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 (7) calendar years immediately following the holding of the referendum, shall the Perry Township Schools impose a property tax rate that does not exceed forty-two and twelve hundredths cents (\$0.4212) on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other property tax levies of the school corporation for the purpose of providing funding to extend current academic and support programs and to continue essential transportation and building maintenance services which reflect our strong community standards”.
9. The Department notes that the Corporation has an operating referendum levy currently in place, but has represented that its Resolution 14-0014 “imposes a legal obligation on the School Corporation to repeal the current Referendum Levy Fund levy effective January 1, 2016, if a majority of the voters approve this 2016 Referendum Levy Fund levy.”

#### **Compliance of Language**

10. 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 language is not in compliance with IC 20-46-1-10. Statute provides that the question must include a “short description of purposes” of the levy. Here, the Corporation’s proposed question includes the phrase “which reflect our strong community standards.” This is a value statement, not a “description of purposes.” The Department also notes that whereas statute prescribes the phrase “other property taxes imposed by,” the Corporation uses the phrase “other property tax levies of.”

#### **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 19<sup>th</sup> day of December, 2014.

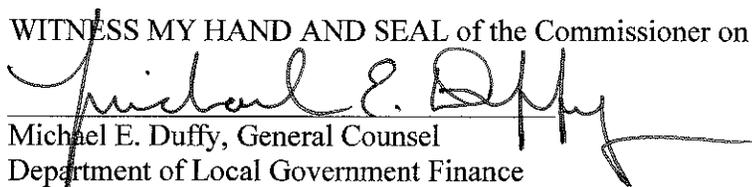
STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

  
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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 his statutory authority.

WITNESS MY HAND AND SEAL of the Commissioner on this the 19<sup>th</sup> day of December, 2014.

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