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 ZIONSVILLE) No COMMUNITY SCHOOLS, BOONE COUNTY)	o. 15-017-REF
)	

FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED JUNE 11, 2015

- 1. Zionsville Community 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 twenty-four and forty-four hundredths cents (\$0.2444) 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 immediate	tely following the holding of the
referendum, shall the school corporation impose a property	tax rate that does not exceed
(insert amount) cents (\$0) (insert amour	nt) on each one hundred dollars
(\$100) of assessed valuation and that is in addition to all oth	er 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 June 9, 2015, the Department received a letter by e-mail from the Corporation presenting the proposed ballot question for the referendum.
- 8. The Corporation requested that the Department review this proposed question:

"For the six (6) calendar years immediately following the holding of the referendum, shall Zionsville Community Schools continue to impose a property tax rate that does not exceed

.2444 on each one hundred dollars (\$100) of net assessed valuation and that is in addition to all other property tax levies imposed by Zionsville Community Schools?

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 language is **not** in compliance with IC 20-46-1-10 for the following reasons:
 - (a) The proposed question lacks a "short description of purposes" as required by statute.
 - (b) The proposed question does not express the tax rate as contemplated by statute ("_______ (insert amount) cents (\$0.)") and the proposed question adds the term "net."
 - (c) The proposed question's inclusion of the term "continue" is not appropriate here. Although the Corporation cites to the School City of Beech Grove's 2015 referendum question as justification for using this term, the Beech Grove situation differed in that Beech Grove was proposing to repeal its current operating referendum a year early and begin the new referendum in the old one's place. For Beech Grove, the term "continue" was helpful in clarifying to voters that the referendum on the ballot would not be in addition to the current referendum. Here, the Corporation's current operating referendum will automatically expire at the end of 2015 and before the proposed referendum would take effect. Thus, "continue" is not appropriate here and its inclusion might only serve to mislead voters.

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 114 day of June, 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.

Michael E. Duffy, General Counse

Department of Local Government Finance