

**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-A  
PERRY TOWNSHIP SCHOOLS        )**

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**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION  
RESUBMITTED DECEMBER 23, 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. On December 18, 2014, the Department received a letter from the Corporation presenting the proposed ballot question for the referendum.
3. 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”.
4. 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.”
5. On December 19, 2014, the Department disapproved the proposed question because it included the phrase “which reflect our strong community standards,” which is a value statement, not a “description of purposes” as required by statute. The Department also noted that whereas statute prescribes the phrase “other property taxes imposed by,” the Corporation used the phrase “other property tax levies of.”
6. On December 23, 2014, the Corporation submitted the following revised 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 taxes imposed by 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 at their current levels?”.

### 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. The Department emphasizes that the Corporation has represented that “If the School Board decides in 2015 after the 2016 Referendum Levy Fund is approved to not remove the current Referendum Levy Fund levy from the 2016 budget or tries to reimpose it in a later year, then (a) the voters would have the right to pursue a fraud claim under both law and equity, and (b) the [Department], which has the final approval on the School Corporation’s budget, would have the authority based on [the Corporation’s] resolution, which contains no conditions with respect to the repeal other than voter approval of the 2016 Referendum Levy Fund levy, to deny a levy for more than the levy limit and tax rate for the 2016 Referendum Levy Fund.” The Department will act in reliance on the Corporation’s representations.

Dated this 23rd 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 23rd day of December, 2014.

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