

**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. 15-004-REF-A
RISING SUN-OHIO COUNTY COMMUNITY)
SCHOOL CORPORATION)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION RESUBMITTED
FEBRUARY 3, 2015**

1. On January 27, 2015, the Department of Local Government Finance (“Department”) disapproved proposed language for an operating referendum sought by Rising Sun-Ohio County Community School Corporation (“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 twenty-five cents (\$0.25) per one hundred dollars (\$100) of assessed value.
2. On February 3, 2015, the Corporation submitted this revised question to the Department:
“For the seven (7) calendar years immediately following the holding of the referendum, shall Rising Sun-Ohio County Community School Corporation impose a property tax rate that does not exceed twenty-five cents (\$0.2500) 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 costs related to providing educational services, including staffing and operational expenses?”
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 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.
 8. On February 4, 2015, the Department received a letter presenting the Corporation’s revised question.

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 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 5th day of February, 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 5th day of February, 2015.



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