

Instructions on How to Complete the Protected Taxes Waiver Eligibility Spreadsheet

Section 1:

- “Select School Corporation” – Click on the arrow to the right of the yellow bar. This will cause a drop-down menu of all school corporations to appear. The school corporations are sorted by county number. Click on the appropriate school corporation.
- “Question 1” – Click on the arrow to the right of the yellow box. This will cause a drop-down menu with either “Yes” or “No”. Click on the appropriate response to the question “After July 1, 2016, has your school corporation issued new bonds or entered into a new lease rental agreement for which the school corporation is imposing or will impose a debt service levy?”
- “Question 2” – The prompt will vary depending on the response to Question 1.
 - If the response to Question 1 is “Yes”, the prompt will be “Is all new indebtedness from Question 1, (A) used to refinance or renew prior bond or lease rental obligations existing before January 1, 2017, or (B) approved by local public question or referendum under IC 6-1.1-20? Click on the appropriate response in the yellow box.
 - If the response to Question 1 is “No”, the prompt will read “Proceed to Section 2”.
- “Section 1 Note” – The prompt will vary depending on the response to Questions 1 & 2.
 - If the response to Question 1 is “No” and the response to Question 2 is left blank, the note will read “Based on your replies in Section 1, additional information is needed to determine if you qualify. Please proceed to Section 2.”
 - If the response to Question 1 is “Yes”, the spreadsheet will autofill the comparison between the 2016 certified debt service levy and rate and the 2020 certified debt service levy and rate. Check the “Eligible?” box.
 - If the box reads “Yes”, proceed to Section 2.
 - If the box reads “No”, the school corporation is not eligible to waive protected taxes. No further action is needed.

Section 2:

- For each school corporation, the list of all reported debt currently being levied for will appear. In the column “Incurred after June 30, 2019?”, please indicate whether each reported debt was incurred after June 30, 2019, either “Yes” or “No”.
- The spreadsheet takes into account whether the debt is excluded from the calculation under IC 6-1.1-20.6-9.9. E.g., referendum debt, common school fund loans.

Section 3:

- This section documents the calculation performed pursuant to IC 6-1.1-20.6-9.9(b). No action is necessary from the school corporation.

Section 4:

- This section documents the calculation performed pursuant to IC 6-1.1-20.6-9.9(d). No action is necessary from the school corporation.