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 ARGOS   )   **No. 16-007-REF**
COMMUNITY SCHOOLS   )

FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED FEBRUARY 2, 2016

---

1. Argos 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 sixty-one cents ($0.61) 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 February 2, 2016, the Department received an 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 seven (7) calendar years immediately following the holding of the referendum, shall the Argos Community Schools impose a property tax rate that does not exceed 61 cents ($0.61) on each one hundred dollars ($100) of assessed valuation and that is in addition to all other property taxes levies imposed by the school corporation for the purpose of funding teaching positions, staff positions, and educational programming?"

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. Statute requires prescribes the phrase "all other property taxes imposed," rather than "all other property taxes levies imposed."

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 3rd day of February, 2016.

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 3rd day of February, 2016.
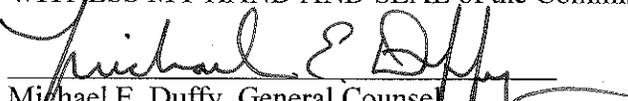
Michael E. Duffy, General Counsel
Department of Local Government Finance