

**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
RISING SUN-OHIO COUNTY COMMUNITY)
SCHOOL CORPORATION)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JANUARY 23, 2015**

1. Rising Sun-Ohio County Community School Corporation (“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-five cents (\$0.25) 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 January 23, 2015, the Department received a letter from the Corporation presenting the proposed ballot question for the referendum.

8. The Corporation requested that the Department review this proposed question:

“For the next 7 (seven) calendar years immediately following the holding of the referendum pursuant to Indiana Code 20-46-1-8(a)(1), shall the Rising Sun-Ohio County Community School Corporation impose a property tax rate that does not exceed (\$0.25) on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other property tax levies imposed by the school corporation?”

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. First, the statutorily-prescribed question format (“Format”) does not include the word “next” (the Corporation proposes the phrasing “For the next 7 (seven)”). Second, the Format does not provide for inclusion of an Indiana Code citation. Third, the Format requires the tax rate to be both spelled out and stated in numerals (the Corporation’s proposed question omits a spelled-out rate). Fourth, the Format uses the phrasing “all other property taxes imposed,” whereas the Corporation’s proposed question uses the phrasing “all other property tax levies imposed.” Fifth, the Format requires a statement concerning “the purpose of funding” and inclusion of a “short description of purposes,” which are missing from the Corporation’s proposed question.

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. The Corporation may revise the proposed question and resubmit it to the Department if it chooses to do so.

Dated this 26th day of January, 2015.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

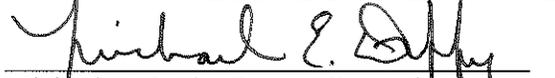


Courtney L. Schaafsma, Commissioner
Department of Local Government Finance

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 26th day of January, 2015.



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