

July 25, 2022

Kathy L. Smith, County Clerk
County Election Board
20 East Main Street
Nashville, Indiana 47448

Julia Reeves
Brown County Auditor
201 Locust Lane
Nashville, Indiana 47448
auditor@browncounty-in.us

Re: Certification and Request for Approval of the Local Public Question

Dear Ms. Smith and Ms. Reeves:

Pursuant to Indiana Code 20-46-1-8(b), enclosed please find a copy of:

- (1) Certified Resolution of the Board of School Trustees of the Brown County Schools (the "School Corporation") which was approved on July 14, 2022, pursuant to Indiana Code 20-46-1-8(a), resolving that a referendum should be conducted in order for the School Corporation to levy a referendum tax in order to carry out its public education duty; and
- (2) Documentation from the Department of Local Government Finance approving the final ballot language.

The School Corporation requests that the following question be submitted to the voters at the November 8, 2022 election, in the following form:

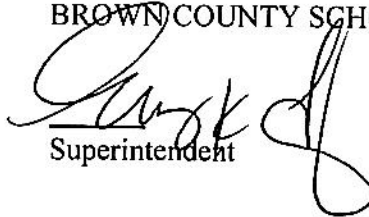
Shall Brown County Schools increase property taxes paid to the school corporation by homeowners and businesses for eight (8) years immediately following the holding of the referendum for the purpose of funding the Taxpayer Investment Plan which will include providing for teacher and staff salaries, benefits and programs, Birth-5 program and funding the Career Resource Center? If this public question is approved by the voters, the average property tax paid to the school corporation per year on a residence would increase by 33.91% and the average property tax paid to the school corporation per year on a business property would increase by 20.91%. The most recent property tax referendum proposed by the school corporation was held in 2016 and passed.

Kathy L. Smith, County Clerk
Julia Reeves, Brown County Auditor
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If you need any additional information or have any questions, please feel free to contact me at
(812) 988-6601.

Sincerely,

BROWN COUNTY SCHOOLS


Superintendent

CERTIFICATION OF REFERENDUM TAX LEVY RESOLUTION

I, Secretary of the Board of School Trustees (the "Board") of Brown County Schools, hereby certify that I was present at the meeting of the Board on July 14, 2022. Furthermore, I affirm under the penalties for perjury that the resolution attached to this certificate is a true and correct copy of the resolution that was adopted by a majority of the Board and signed by the President and Secretary of the Board.

I affirm, under the penalties for perjury, that the foregoing representations are true to the best of my knowledge and belief.

Date: July 14, 2022

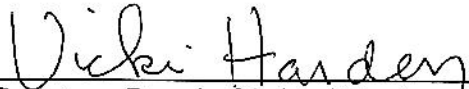

Secretary, Board of School Trustees

EXHIBIT A

REFERENDUM TAX LEVY RESOLUTION

WHEREAS, Indiana Code 20-46-1, as amended (the "Act"), permits a public school corporation to adopt a resolution to place a referendum on the ballot if the governing body of the school corporation determines that the school corporation cannot, in a calendar year, carry out its public educational duty unless it imposes a referendum tax levy under the Act; and

WEHERE, pursuant to the Act, the voters of the Brown County Schools (the "School Corporation") approved a referendum tax levy in 2016, with a maximum tax rate of \$0.08 for seven (7) years (the "2016 Referendum"); and

WHEREAS, the Board of School Trustees (the "Board") of the School Corporation, being the governing body of the School Corporation, has determined that based on current revenue calculations for the years 2023 through and including 2030, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy in accordance with the Act; and

WHEREAS, pursuant to the Act, a copy of a proposed Revenue Spending Plan was presented to the Board and attached to this Resolution as Exhibit A-1 (the "Revenue Spending Plan"); and

WHEREAS, based on the foregoing, the Board now desires to adopt a resolution to place a referendum on the ballot under Indiana Code 20-46-1, as amended, now therefore,

BE IT RESOLVED, that this Board hereby determines that based on current revenue calculations for the years 2023 through and including 2030, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy of up to, but not to exceed \$0.1200 per \$100 assessed valuation per year starting in 2023 through and including 2030, and that the School Corporation does not plan to distribute any revenue from the referendum levy deposited into its education fund to a charter school, in accordance with the Act.

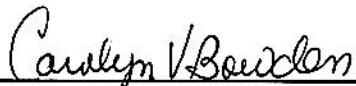
BE IT FURTHER RESOLVED, that there shall be placed on a ballot to be considered in a referendum of the registered voters residing in the boundaries of the School Corporation at an election to be held on November 8, 2022, the following question: "Shall Brown County Schools increase property taxes paid to the school corporation by homeowners and businesses for eight (8) years immediately following the holding of the referendum for the purpose of funding the Taxpayer Investment Plan which will include providing for teacher and staff salaries, benefits and programs, Birth-5 program and funding the Career Resource Center? If this public question is approved by the voters, the average property tax paid to the school corporation per year on a residence would increase by 33.91% and the average property tax paid to the school corporation per year on a business property would increase by 20.91%. The most recent property tax referendum proposed by the school corporation was held in 2016 and passed."

BE IT FURTHER RESOLVED, that the Superintendent of the School Corporation (the "Superintendent") of the School Corporation or the Secretary of the Board be and hereby is authorized to certify a copy of this resolution to the Department of Local Government Finance in accordance with the Act.

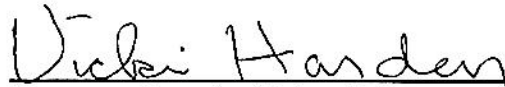
BE IT FURTHER RESOLVED, that the Revenue Spending Plan presented to this meeting is hereby adopted and the Board agrees that such plan may be amended and supplemented each year as part of the budget process as permitted by law.

BE IT FURTHER RESOLVED, that any officer of the Board, the Superintendent or the Business Officer be, and hereby is, authorized, empowered and directed, on behalf of the School Corporation, to take any and all action as such person deems necessary or desirable to effectuate the foregoing resolutions, including any revisions to the form of the public question in order to receive approval from the Department of Local Government Finance, including the financial information provided by the County Auditor as required by the Act, and any such actions heretofore made or taken be, and hereby are, ratified and approved.

Passed and adopted this 14th day of July, 2022.



President, Board of School Trustees



Secretary, Board of School Trustees

**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. 22-015-REF
BROWN COUNTY SCHOOLS,)	
BROWN COUNTY)	

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
JULY 15, 2022**

1. Brown County Schools ("Corporation") proposes to place an operating referendum on the ballot for the purpose of imposing a referendum tax levy.
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**":

"Shall the school corporation increase property taxes paid to the school corporation by homeowners and businesses for _____ (insert number of years) years immediately following the holding of the referendum for the purpose of funding _____ (insert short description of purposes)? If this public question is approved by the voters, the average property tax paid to the school corporation per year on a residence would increase by _____% (insert the estimated average percentage of property tax increase on a residence within the school corporation) and the average property tax paid to the school corporation per year on a business property would increase by _____% (insert the estimated average percentage of property tax increase on a business within the school corporation). The most recent property tax referendum proposed by the school corporation was held in _____ (insert year) and _____ (insert whether the measure passed or failed)."

Indiana Code 20-46-1-10 (emphasis added). The number of years for which a referendum tax levy may be imposed if the public question under this section is approved may not exceed eight (8) years.

5. The ballot question then must contain five parts:

- The number of calendar years for which the tax will be in effect.
 - The purpose of the funding.
 - The name of the school corporation.
 - The year in which the most recent referendum was held and whether the referendum passed or failed.
 - The estimated average percent increase of taxes paid to the school corporation on residential and business property if the taxes are approved in the referendum, as certified by the county auditor under IC 20-46-1-10(e).
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 July 15, 2022, the Department received a resolution from the Corporation presenting the proposed ballot question for the referendum. The proposed ballot question is as follows:

"Shall Brown County Schools increase property taxes paid to the school corporation by homeowners and business for eight (8) years immediately following the holding of the referendum for the purpose of funding the Taxpayer Investment Plan which will include providing for teacher and staff salaries, benefits and programs, Birth-5 program and funding the Career Resource Center? If this public question is approved by the voters, the average property tax paid to the school corporation per year on a residence would increase by 33.91% and the average property tax paid to the school corporation per year on a business property would increase by 20.91%. The most recent property tax referendum proposed by the school corporation was held in 2016 and passed."
 8. The Corporation previously held a property tax referendum, as stated in the proposed question.
 9. The resolution adopted by the Corporation represents that the intended maximum annual property tax rate proposed in the referendum will not exceed twelve cents (\$0.1200).
 10. On July 22, 2022, the Department received from the Corporation, pursuant to IC 20-46-1-10(e), the estimated average percent increase to homesteads and business property, respectively, of the property taxes that would be imposed by the Corporation if the referendum passes, as certified by the Brown County Auditor.

Compliance of Language

11. 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 notes that underlining the percentages is not in the statutory form of the question. The Department finds, however, that this does not invalidate the proposed question as presented, and therefore concludes that the language is in compliance with IC 20-46-1-10.

Estimate of Average Percent Increase in Taxes

12. The estimated average percent increase in taxes, as certified by the Brown County Auditor under IC 20-46-1-10(e), is **33.91%** for homesteads and **20.91%** for business property.

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 25th day of July, 2022.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Wesley R. Bennett
Wesley R. Bennett, Commissioner
Department of Local Government Finance