

**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. 20-014-REF
BARR-REEVE COMMUNITY)
SCHOOLS, INC.)**

**FINDINGS AND FINAL DETERMINATION ON PROPOSED QUESTION SUBMITTED
FEBRUARY 12, 2020**

1. Barr-Reeve Community Schools, Inc. (“Corporation”) proposes to place an operating referendum on the ballot for the purpose of continuing 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 February 12, 2020, the Department received a letter from the Corporation presenting the proposed ballot question for the referendum. The resolution is incorporated by reference into this Order.

Compliance of Language

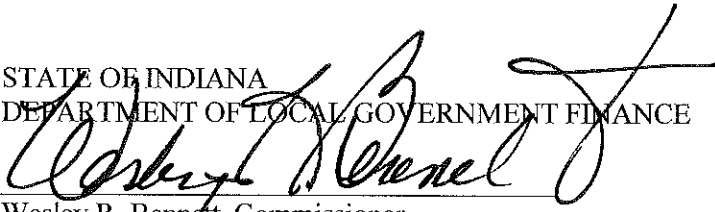
8. The Department must review the proposed language for compliance with IC 20-46-1-10. The Department may either approve or reject the language. The Department concludes that the language is in compliance with IC 20-46-1-10.

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 18th day of February, 2020.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Wesley R. Bennett, Commissioner
Department of Local Government Finance

BARR-REEVE **COMMUNITY SCHOOLS, INC.**

*Dedicated Staff * Engaged Students * Involved Parents * Devoted Community*
"Together We Are Better"

REFERENDUM TAX LEVY RESOLUTION OF THE BOARD OF SCHOOL TRUSTEES OF THE BARR-REEVE COMMUNITY SCHOOLS, DAVIESS COUNTY, INDIANA

WHEREAS, Indiana Code 20-46-1-8, as amended, 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 Indiana Code 20-46-1, as amended; and

WHEREAS, the Board of School Trustees (the "Board") of Barr-Reeve Community Schools, Inc. (the "School Corporation"), being the governing body of the School Corporation, has determined that based on current revenue calculations for the years 2021 through and including 2028, 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 Indiana Code 20-46-1, as amended; 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,

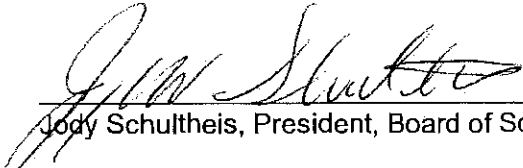
BE IT RESOLVED, that the Board hereby determines that based on current revenue calculations for the years 2021 through and including 2028, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy of up to, but not to exceed \$0.25 per \$100 assessed valuation per year starting in 2021 through and including 2028, in accordance with Indiana Code 20-46-1, as amended.

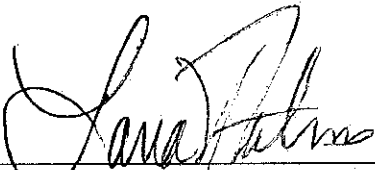
BE IT FURTHER RESOLVED, that there shall be placed on a ballot to be considered in a referendum of the registered voters residing in the boundaries of the School Corporation in the May Primary election to be held on May 5, 2020, the following question: "For the eight (8) calendar years immediately following the holding of the referendum, shall Barr-Reeve Community Schools, Inc. impose a property tax rate that does not exceed twenty-five cents (\$0.25) 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 replacing the expiring referendum tax levy with a replacement referendum tax levy that will provide continued funding for small class sizes, athletics and extra-curricular programs, elementary music/physical education programs, and school safety/mental health resources?"

BE IT FURTHER RESOLVED, that 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 Indiana Code 20-46-1, as amended.

BE IT FURTHER RESOLVED, that any officer of the Board or the Superintendent 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, and any such actions heretofore made or taken be, and hereby are, ratified and approved.

Passed and adopted this 11th day of February, 2020.


Jody Schultheis, President, Board of School Trustees


Dr. Lana Helms, Secretary, Board of School Trustees