**RESOLUTION 2021-44**

**Exhibit A**

**REFERENDUM TAX LEVY RESOLUTION**

WHEREAS, Indiana Code 20-46-1, 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 the Mt. Vernon Community School Corporation (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 Indiana Code 20-46-1, as amended; and

WHEREAS, pursuant to the Act, a draft copy of a proposed Revenue Spending Plan was presented to the Board and is attached to this Resolution as Schedule 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 **[$0.1700]** per $100 assessed valuation per year starting in 2023 through andincluding 2030, 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 at an election to be held on May 3, 2022, the following question:

“*Shall the Mt. Vernon Community School Corporation increase property taxes paid to the School Corporation by homeowners and businesses for 8 years immediately following the holding of the referendum for the purpose of funding current essential operating needs and academic and educationally related programs, the attraction and retention of teachers and staff through increased compensation, and safety and security measures, at a maximum referendum property tax rate of $0.17]? 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 15.8% and the average property tax paid to the school corporation per year on a business property would increase by 10.5%. The most recent property tax referendum proposed by the school corporation was held in 2014 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 Indiana Code 20-46-1, as amended.

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

*Passed and adopted this 13th day of December, 2021.*

President, Board of School Trustees

Secretary, Board of School Trustees