

TIPTON COUNTY

2026 SCHOOL REFERENDUMS

Tipton Community School Corporation + Tri-Central Community Schools

Purpose of this briefing

A neutral, source-based summary for farmers, landowners, business owners and other taxpayers. Every tax example below is labeled as an illustration. Actual 2027 tax bills will depend on certified assessed values, deductions, parcel characteristics and the rate ultimately imposed.

Executive summary

- Both questions are operating referendums for up to eight years. Tipton Community asks for a rate not to exceed \$0.25 per \$100 of assessed value and a maximum annual levy of \$2.0 million. Tri-Central asks for up to \$0.24 and \$1.1 million.
- Referendum property taxes are outside Indiana's normal 1%, 2% and 3% property-tax caps. The referendum amount can therefore be owed even when a parcel is already at its normal cap.
- The ballot rate is a ceiling, not necessarily the rate that will be imposed. Using 2026 certified net assessed value only as an illustration, collecting the full annual levy caps would mathematically require about 22.31 cents for Tipton and 23.19 cents for Tri-Central per \$100 of AV.
- Farmland represents a large amount of assessed value in both districts. In the 2024-pay-2025 tax data, farmland AV was \$214.8 million in Tipton Community and \$159.3 million in Tri-Central. Compared with 2025 certified CNAV, those amounts equal about 24.3% and 33.9%. This is a scale comparison, not a calculation of farmland's exact share of the referendum levy.
- The districts show different enrollment/staffing patterns: Tipton's calculated average ADM fell about 12.1% from 2018-19 to 2024-25 and its full-time teacher count fell 16.4%; Tri-Central's ADM was roughly flat (+1.9%) while full-time teachers rose 14.9%.

At a glance

	Tipton Community	Tri-Central
Length	Up to 8 years	Up to 8 years
Maximum rate	\$0.25 / \$100 AV	\$0.24 / \$100 AV
Maximum annual levy	\$2,000,000	\$1,100,000
Maximum 8-year amount*	\$16,000,000	\$8,800,000
Official median-home example	+\$216/yr on \$200,000 residence	+\$143/yr on \$150,000 residence

*Maximum 8-year amount is a calculated ceiling if the full annual levy cap were imposed in each of eight years; it is not a forecast of collections.

Sources: DLGF referendum page | Tipton determination | Tri-Central determination

Two ceilings: a maximum rate and a maximum annual levy

Each ballot question contains both a rate ceiling and a dollar ceiling. The school cannot exceed either one. That means the headline rate can overstate the rate needed to collect the maximum annual dollar amount when assessed value is high enough.

2026 tax-base illustration	Tipton Community	Tri-Central
2026 certified CNAV	\$896.6 million	\$474.2 million
Ballot maximum annual levy	\$2.0 million	\$1.1 million
Rate mathematically needed to collect full cap*	22.31 cents	23.19 cents
Ballot maximum rate	25.00 cents	24.00 cents

*Illustration only: maximum annual levy divided by 2026 certified CNAV. The actual 2027 tax base is not yet known, so these are not expected 2027 rates.

What the spending plans say

TIPTON COMMUNITY	TRI-CENTRAL
\$1.233M - academic programs, class sizes, instructional staffing, student support, special education, technology, fine arts, career/technical education, extracurricular support, health and safety services \$481K - teacher/support-staff retention, recruitment and compensation \$75K - student transportation services \$211K - Operations Fund stabilization and contingency Total estimated spending plan: \$2.0M. The plan says amounts may vary annually with actual revenue, AV, enrollment, staffing needs, inflation, state funding and other conditions.	\$686K - maintaining class sizes and academic programs \$249K - recruiting and retaining teachers and staff \$165K - supporting essential safety initiatives The plan estimates \$1.1M of referendum revenue in 2027 and notes the plan may be amended annually.

Who pays?

Indiana's normal property-tax caps are 1% for homesteads, 2% for other residential property and farmland, and 3% for other property. DLGF states that voter-approved referendum taxes are not subject to those caps.

Illustrative property	Tipton max-rate effect	Tri-Central max-rate effect
Official median residence	+\$216/yr (DLGF ballot figure)	+\$143/yr (DLGF ballot figure)
\$250,000 net AV business/other property	+\$625/yr	+\$600/yr
\$500,000 net AV business/other property	+\$1,250/yr	+\$1,200/yr
\$1,000,000 net AV business/other property	+\$2,500/yr	+\$2,400/yr

Business examples apply the ballot maximum rate directly to net assessed value and therefore show a maximum-rate illustration, not an expected tax bill. No property-tax-cap reduction is applied because referendum taxes are outside the caps.

Sources: 2026 DLGF CNAV report | Tipton spending plan | Tri-Central spending plan

Farmland represents a large amount of assessed value in both districts

The county's 2024-pay-2025 TAXDATA file separately reports "AV - Farmland Subject to 2% Circuit Breaker Cap." The table compares that farmland AV with 2025 certified school CNAV to show the scale of farmland assessed value in each district. It does not calculate farmland's exact share of a future referendum levy.

**This comparison shows the scale of farmland AV in each district; it is not a calculation of farmland's exact share of the referendum levy.*

2024 assessment / pay 2025	Tipton Community	Tri-Central
Farmland AV in TAXDATA	\$214.843M	\$159.296M
2025 certified CNAV	\$885.906M	\$469.773M
Farmland AV compared with certified CNAV*	24.3%	33.9%

What does that mean per acre?

DLGF set the statewide agricultural land base rate for the January 1, 2026 assessment at \$2,120 per acre. Actual farmland assessments are then adjusted under Indiana's agricultural-land methodology, including soil productivity and influence factors.

2026 base-rate illustration	Tipton @ 25 cents max	Tri-Central @ 24 cents max
Per acre	\$5.30	\$5.09
100 acres	\$530	\$509
500 acres	\$2,650	\$2,544
1,000 acres	\$5,300	\$5,088

Local check using actual Tipton County parcel data

For property class 100 ("Agricultural - Vacant Land"), the 2024 parcel file contains about 66,758 acres in Tipton Community and 51,244 acres in Tri-Central. Farmland AV on those parcels averaged about \$2,421/acre and \$2,430/acre, respectively. At the ballot maximum rates, that would equal about \$6.05 and \$5.83 per acre. This is a historical local-data check, not a 2027 forecast.

A farm can contain more than one tax treatment

A single farm operation may include agricultural land, a homestead residence, farm buildings, rental housing, business personal property or utility-related property. Those pieces can have different assessment and normal circuit-breaker treatment. The referendum tax itself remains outside the normal caps.

Sources: Gateway bulk property data | DLGF file formats | DLGF property class codes | 2026 ag base-rate packet

Enrollment, staffing, spending and assessed value

The rows below do not all use the same years because the official data sources begin in different years. Student and teacher measures compare 2018-19 with 2024-25. Education + Operations spending compares 2019-20 with 2024-25. Certified net assessed value (NAV) compares 2019 with 2025.

Metric / comparison years	Tipton Community	Tri-Central
Calculated avg ADM 2018-19 to 2024-25	1,530.5 -> 1,345.5 (-12.1%)	746.0 -> 760.5 (+1.9%)
1.0 FTE teachers 2018-19 to 2024-25	110 -> 92 (-16.4%)	47 -> 54 (+14.9%)
Calculated avg ADM per reported 1.0 FTE teacher 2018-19 to 2024-25	13.9 -> 14.6	15.9 -> 14.1
Average teacher salary 2018-19 to 2024-25	\$48,211 -> \$58,674 (+21.7%)	\$44,089 -> \$54,990 (+24.7%)
Education + Operations spending 2019-20 to 2024-25	\$13.67M -> \$16.02M (+17.2%)	\$6.48M -> \$8.42M (+29.8%)
Education + Operations spending / avg ADM 2019-20 to 2024-25	\$9,290 -> \$11,908 (+28.2%)	\$8,510 -> \$11,070 (+30.1%)
Certified NAV 2019 to 2025	\$593.4M -> \$885.9M (+49.3%)	\$328.0M -> \$469.8M (+43.2%)

*Calculated average ADM = (official fall ADM + spring ADM) / 2, including virtual counts where separately reported. ADM, teacher count, calculated average ADM per reported 1.0 FTE teacher, and average teacher salary all compare 2018-19 with 2024-25.

**Education + Operations spending compares 2019-20 with 2024-25 and equals Form 9 Education Fund + Operations Fund expenditures, with transfers between those two funds removed so the same dollars are not counted twice. It excludes debt service, construction and other funds. Dollar changes are nominal and are not inflation-adjusted. Certified NAV compares 2019 with 2025.

*The ADM-per-teacher figure is a calculated comparison, not an official student-teacher ratio or average class size.

Administration check

IEERB's narrow category "District Level, Non-Teaching Administrators (excluding Superintendent)" went from 2 to 1 in Tipton between 2019-20 and 2024-25. Tri-Central reported 0 in this narrow category in both years. This does not mean Tri-Central has zero principals or administrators; it is only the specific district-level, non-teaching category defined by IEERB.

Sources: DUAB fiscal indicators | IEERB Gateway Apps | IDOE School Financial Reports (Form 9) | DLGF reports

Questions a taxpayer may want answered

- What tax rate does each school expect to charge in 2027?
- If property values go up, will the tax rate go down?
- What would this tax cost a farm, a home, a rental property and a business?
- How can taxpayers see where the referendum money goes?
- Tipton Community plans to put about \$211,000 in its Operations Fund. What will that money pay for?
- Tri-Central says some money would replace lost property-tax money. How much was lost, and how much of the \$1.1 million is for that?

Methodology used in this briefing

Topic	Method
Referendum terms	DLGF-approved determinations, auditor certifications and district spending plans.
Tax-base illustration	2026 DLGF certified CNAV. The “rate needed to collect the full annual cap” is simply annual levy / CNAV x 100 and is explicitly an illustration, not a 2027 forecast.
Farmland	Tipton County Gateway TAXDATA 2024-pay-2025 field “AV - Farmland Subject to 2% Circuit Breaker Cap,” joined to the real-property PARCEL file for property class and acreage. Class 100 is “Agricultural - Vacant Land.”
ADM	DUAB/IDOE official fall and spring counts; the briefing computes a simple school-year average. This calculated average is not presented as an official IDOE annual-ADM field.
Staffing	IEERB Collective Bargaining Reporting. IEERB states these data represent 1.0 FTE teachers and administrators.
Spending	IDOE Form 9 cash-basis reports. Education + Operations spending removes transfers between those two funds so the same dollars are not counted twice; it also excludes debt, construction and other funds.

Primary source links

1. [DLGF - November 2026 referendum information](#)
2. [Tipton Community - DLGF determination](#)
3. [Tipton Community - spending plan](#)
4. [Tri-Central - DLGF determination](#)
5. [Tri-Central - spending plan](#)
6. [DLGF - 2026 Certified Budget / Levy / CNAV / Rate](#)
7. [DLGF - 2025 Certified Budget / Levy / CNAV / Rate](#)
8. [DLGF - 2026 agricultural land base rate packet](#)
9. [Indiana Gateway - bulk property data](#)
10. [DLGF - 50 IAC 26 property file formats](#)
11. [DLGF - property class code list](#)
12. [DUAB - School Corporation Fiscal Indicators](#)
13. [IEERB - Collective Bargaining Reporting](#)

Prepared from official Indiana state and Tipton County data available as of September 13, 2026. This briefing is informational and does not advocate a vote for or against either referendum.

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