

1 BILL NO. R-13-05-23

2 RESOLUTION NO.

3 PROPOSING AN ORDINANCE TO THE ALLEN COUNTY INCOME TAX
4 COUNCIL TO PROVIDE PROPERTY TAX RELIEF BY IMPOSING AN
5 ADDITIONAL COUNTY OPTION INCOME TAX RATE AND
6 CASTING THE CITY OF FORT WAYNE'S VOTES IN FAVOR OF THE
7 ORDINANCE

8 WHEREAS, the Allen County ("County") Income Tax Council ("Tax
9 Council") has previously imposed the county option income tax ("COIT")
10 under IC 6-3.5-6 ("COIT Act") and the county economic development income
11 tax ("CEDIT") under IC 6-3.5-7 ("CEDIT Act") in the County;

12 WHEREAS, the COIT Act permits the Tax Council to adopt an
13 ordinance to impose an income tax rate to provide property tax relief to
14 political subdivisions in the County ("Property Tax Relief");

15 WHEREAS, the COIT Act provides that Property Tax Relief may be
16 used to: (i) provide uniform local property tax replacement credits to all
17 taxpayers in the county; (ii) uniformly increase the homestead credit
18 percentage in the county; (iii) to provide local property tax replacement
19 credits at a uniform rate for all qualified residential property (as defined in IC
20 6-1.1-20.6-4) in the county; or (iv) provide any combination of property tax
21 credits and homestead credits;

22 WHEREAS, the COIT Act requires the ordinance to specify the form
23 or forms of Property Tax Relief to be provided and provides that the Tax
24 Council may not adopt an ordinance to provide local property tax
25 replacement credits at a uniform rate to all taxpayers in the County unless
26 the County Income Tax Council has: (i) made available to the public the best
27 estimate of the amount of property tax replacement credits to be provided
28 under this subdivision to homesteads, other residential property, commercial
29 property, industrial property, and agricultural property; and (ii) acknowledge
30

1 that some taxpayers in the County that do not pay COIT will receive a
2 property tax replacement credit that is funded with tax revenue from COIT;

3 WHEREAS, the Common Council desires to propose an ordinance to
4 impose an additional COIT rate of five-tenths of one percent (0.5%) to
5 provide Property Tax Relief in the form of uniform local property tax
6 replacement credits to all taxpayers in the County and to cast ^{its} votes in
7 favor of the ordinance; _{its}

8
9 WHEREAS, pursuant to IC 6-3.5-6-7, before a member of the Tax
10 Council may propose an ordinance or vote on a proposed ordinance, the
11 member must hold a public hearing on the proposed ordinance and provide
12 the public with notice of the time and place where the public hearing will be
13 held in accordance with IC 5-3-1;

14 WHEREAS, the Common Council has published notice in accordance
15 with IC 5-3-1 and IC 6-3.5-6-7 and conducted public hearings on the
16 proposed ordinance on June 11, 2013 and June 18, 2013;

17 NOW, THEREFORE, BE IT RESOLVED BY THE COMMON
18 COUNCIL OF THE CITY OF FORT WAYNE, INDIANA, AS FOLLOWS:

19
20 SECTION 1. The Common Council proposes the adoption of, and casts its
21 71.39 votes for, the following ordinance of the Allen County Income Tax
22 Council, which reads as follows:

23
24 **"AN ORDINANCE OF THE ALLEN COUNTY TAX COUNCIL**
25 **PROVIDING PROPERTY TAX RELIEF BY IMPOSING AN**
26 **ADDITIONAL COUNTY OPTION INCOME TAX RATE**

27 1. In accordance with IC 6-3.5-6-2(b)(3) and IC 6-3.5-6-
28 32(a), the Allen County Income Tax Council hereby imposes an
29

1 additional rate of the county option income tax at the rate of
2 five-tenths of one percent (0.5%), to raise income tax revenue
3 to provide Property Tax Relief to political subdivisions in the
4 County.

5 2. (a) Property Tax Relief shall take the form of local
6 property tax replacement credits at a uniform rate to all civil
7 taxing units and school corporations in the County.

8 3. (a) The Income Tax Council has made available to the
9 public the best estimate of the amount of property tax
10 replacement credits to be provided under this subdivision to
11 homesteads, other residential property, commercial property,
12 industrial property, and agricultural property.

13 (b) The Income Tax Council acknowledge that some
14 taxpayers in the County that do not pay COIT will receive
15 Property Tax Relief funded from COIT.

16 4. This ordinance shall be effective on October 1, 2013.
17

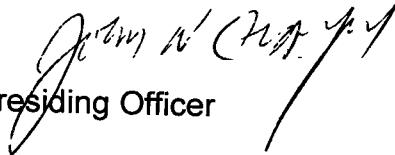
18 5. In accordance with IC 6-3.5-6-32, the Allen County
19 Auditor shall record all votes taken on this ordinance and not
20 more than ten days after the vote immediately send a certified
21 copy of the results to: (i) the commissioner of the department of
22 state revenue; (ii) the director of the budget agency; and (iii) the
23 commissioner of the department of local government finance;
24 by certified mail or in an electronic format approved by the
25 director of the budget agency."

26 SECTION 2. The City Clerk is hereby authorized and directed to distribute
27 a copy of this resolution containing the proposed ordinances to the County
28 Auditor.
29
30

SECTION 3. This resolution shall be effective from and after passage.

Passed this _____ day of June, 2013, by a vote of _____ ayes
and _____ nays.

COMMON COUNCIL OF THE
CITY OF FORT WAYNE,
INDIANA


Presiding Officer

APPROVED AS TO FORM AND LEGALITY


Joseph Bonafium, Council Attorney

ATTEST:

Clerk

Presented by me to the Mayor of the City of Fort Wayne, Indiana, this
day of _____, 2013 at _____ : ____m.

Clerk

Public Hearing Date, if applicable

Read the first time in full and on motion by Councilman

Read the second time by title and referred to the

Committee. Read the third time in full and on motion by Councilman

, placed on passage by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES		8		1
BENDER				✓
CRAWFORD		✓		
DIDIER		✓		
HARPER		✓		
HINES		✓		
JEHL		✓		
PADDOCK		✓		
SHOAF		✓		
SMITH		✓		

DATED:

6-25-13

Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as
(ANNEXATION) (APPROPRIATION) (GENERAL) (SPECIAL) (ZONING) ORDINANCE
(RESOLUTION) NO. _____ on the _____ day of _____, 2013

ATTEST:
Sandra E. Kennedy
SANDRA E. KENNEDY,
CITY CLERK

T. Honors F. Didier
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 26th day
of June, 2013, at the hour of 4:00 o'clock P.M. . E.S.T.

Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 27th day of June

2013, at the hour of 10:30 o'clock AM . E.S.T.

Thomas C. Henry
THOMAS C. HENRY, MAYOR

BILL NO. R-13-05-23

REPORT OF THE COMMITTEE ON FINANCE
JUNE 18, 2013

JOHN CRAWFORD – CHAIR
TOM SMITH – CO-CHAIR
ALL COUNCIL MEMBERS

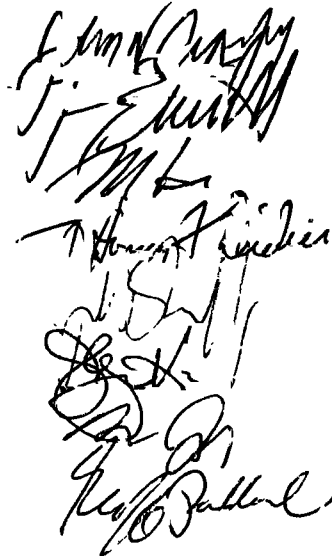
WE, YOUR COMMITTEE ON FINANCE TO WHOM WAS REFERRED PROPOSING AN ORDINANCE to the Allen County Income Tax Council to provide property tax relief by imposing an additional County Option Income Tax Rate and casting the City of Fort Wayne's votes in favor of the Ordinance. COMMITTEE OF FINANCE HAVE HAD SAID ORDINANCE UNDER CONSIDERATION AND BEG LEAVE TO REPORT BACK TO THE COMMON COUNCIL THAT SAID ORDINANCE

DO PASS

DO NOT PASS

ABSTAIN

NO REC

A cluster of handwritten signatures in black ink, including names like John Crawford, Tom Smith, and others, written over the 'DO NOT PASS' column.

SANDRA E. KENNEDY
CITY CLERK

CALL, CONSENT AND WAIVER OF NOTICE OF
A SPECIAL MEETING OF THE
COMMON COUNCIL OF THE CITY OF
FORT WAYNE, INDIANA TO BE HELD

WE, THE UNDERSIGNED, BEING ALL OF THE MEMBERS
OF THE COMMON COUNCIL OF THE CITY OF FORT WAYNE,
INDIANA, DO HEREBY CALL A SPECIAL MEETING OF SAID COUNCIL
TO BE HELD ON Tuesday, July 2, 2013
AT 5:30 pm O'CLOCK, E.S.T., AND JOINTLY AND
SEVERALLY WAIVE NOTICE OF THE TIME, PLACE AND PURPOSE OF
SAID MEETING AND CONSENT THAT SAME BE HELD ON THE
AFORESAID DATE FOR THE PURPOSE OF:

Passage of ordinance # 5-13-05-22,
" # R-13-05-23
and " # R-13-05-24.

John W. Crawford
Matt Han

T. J. Smith

Paul

Jeff Paddock

Gene

John Shreff

Martin A. Bunch

Thomas F. Dicker

DATED THIS 6/4/2013.

Sandra E. Kennedy
SANDRA E. KENNEDY
CITY CLERK

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NOTICE OF ALLEN COUNTY OPTION
INCOME TAX ORDINANCE VOTE

The Common of the City of Fort Wayne, Indiana hereby declares that on June 11, 2013 and June 18, 2013 ___ at __:___ .m. a public hearing will be held at _____, _____, Indiana concerning the following resolution to propose ordinances that are before the members the county income tax council. Members of the public are cordially invited to attend the hearing for the purpose of expressing their views.

FORT WAYNE COMMON COUNCIL

RESOLUTION NO. _____
PROPOSING AN ORDINANCE TO THE ALLEN COUNTY INCOME TAX
COUNCIL TO PROVIDE PROPERTY TAX RELIEF BY IMPOSING AN
ADDITIONAL COUNTY OPTION INCOME TAX RATE AND
CASTING THE CITY OF FORT WAYNE'S VOTES IN FAVOR OF THE
ORDINANCES

WHEREAS, the Allen County ("County") Income Tax Council ("Tax Council") has previously imposed the county option income tax ("COIT") under IC 6-3.5-6 ("COIT Act") and the county economic development income tax ("CEDIT") under IC 6-3.5-7 ("CEDIT Act") in the County;

WHEREAS, the COIT Act permits the Tax Council to adopt an ordinance to impose an income tax rate to provide property tax relief to political subdivisions in the County ("Property Tax Relief");

WHEREAS, the COIT Act provides that Property Tax Relief may be used to: (i) provide uniform local property tax replacement credits to all taxpayers in the county; (ii) uniformly increase the homestead credit percentage in the county; (iii) to provide local property tax replacement credits at a uniform rate for all qualified residential property (as defined in IC 6-1.1-20.6-4) in the county; or (iv) provide any combination of property tax credits and homestead credits;

WHEREAS, the COIT Act requires the ordinance to specify the form or forms of Property Tax Relief to be provided and provides that the Tax Council may not adopt an ordinance to provide local property tax replacement credits at a uniform rate to all taxpayers in the County unless the County Income Tax Council has: (i) made available to the public the best estimate of the amount of property tax replacement credits to be provided under this subdivision to homesteads, other residential property, commercial property, industrial property, and agricultural property; and (ii) acknowledge that some taxpayers in the County that do not pay COIT will receive a property tax replacement credit that is funded with tax revenue from COIT;

1 WHEREAS, the Common Council desires to propose an ordinance to
2 impose an additional COIT rate of five-tenths of one percent (0.5%) to
3 provide Property Tax Relief in the form of uniform local property tax
4 replacement credits to all taxpayers in the County and to cast is votes in
5 favor of the ordinance;

6 WHEREAS, pursuant to IC 6-3.5-6-7, before a member of the Tax
7 Council may propose an ordinance or vote on a proposed ordinance, the
8 member must hold a public hearing on the proposed ordinance and provide
9 the public with notice of the time and place where the public hearing will be
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29 property tax replacement credits at a uniform rate to all civil
30 taxing units and school corporations in the County.

 3. (a) The Income Tax Council has made available to the
public the best estimate of the amount of property tax
replacement credits to be provided under this subdivision to
homesteads, other residential property, commercial property,
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 (b) The Income Tax Council acknowledge that some
taxpayers in the County that do not pay COIT will receive
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4. This ordinance shall be effective on October 1, 2013.

5. In accordance with IC 6-3.5-6-32, the Allen County Auditor shall record all votes taken on this ordinance and not more than ten days after the vote immediately send a certified copy of the results to: (i) the commissioner of the department of state revenue; (ii) the director of the budget agency; and (iii) the commissioner of the department of local government finance; by certified mail or in an electronic format approved by the director of the budget agency."

SECTION 4. The City Clerk is hereby authorized and directed to distribute a copy of this resolution containing the proposed ordinances to the County Auditor.

SECTION 5. This resolution shall be effective from and after passage.

Passed this _____ day of June, 2013, by a vote of _____ ayes and _____ nays.

COMMON COUNCIL OF THE
CITY OF FORT WAYNE,
INDIANA

Presiding Officer

ATTEST:

Clerk

Presented by me to the Mayor of the City of Fort Wayne, Indiana, this
____ day of _____, 2013 at ____:____.m.

Clerk

Signed and approved by me, the Mayor of the City of Fort Wayne,
Indiana, this ____ day of _____, 2013__, at __:__.m.

Mayor

ATTEST:

Title: Clerk