

*As Amended, As Amended*

PROPOSING ORDINANCES TO THE ALLEN COUNTY INCOME TAX COUNCIL TO PROVIDE PROPERTY TAX RELIEF BY IMPOSING AN ADDITIONAL COUNTY OPTION INCOME TAX RATE AND TO PROVIDE ADDITIONAL FUNDING FOR PUBLIC SAFETY 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

1 property, industrial property, and agricultural property; and (ii) acknowledge  
2 that some taxpayers in the County that do not pay COIT will receive a  
3 property tax replacement credit that is funded with tax revenue from COIT;  
4

5 WHEREAS, the Common Council desires to propose an ordinance to  
6 impose an additional COIT rate of twenty-five hundredths of one percent  
7 (0.25%) to provide Property Tax Relief in the form of uniform local property  
8 tax replacement credits to all taxpayers in the County and to cast its votes in  
9 favor of the ordinance;

10 WHEREAS, the COIT Act permits the Tax Council to adopt an  
11 ordinance to impose an income tax rate to provide funding for public safety if  
12 the Tax Council has imposed a tax rate of at least twenty-five hundredths of  
13 one percent (0.25%) under IC 6-3.5-6-32 to provide Property Tax Relief;

14 WHEREAS, the Common Council desires to propose an ordinance to  
15 impose an additional COIT rate of ten hundredths of one percent (0.10%) to  
16 provide funding for public safety and to cast its votes in favor of the  
17 ordinance ("Public Safety Rate");

18 WHEREAS, the COIT Act provides that the maximum Public Safety  
19 Rate may not exceed the lesser of twenty-five hundredths of one percent  
20 (0.25%) or the income tax rate imposed to provide Property Tax Relief;  
21

22 WHEREAS, pursuant to IC 6-3.5-6-7, before a member of the Tax  
23 Council may propose an ordinance or vote on a proposed ordinance, the  
24 member must hold a public hearing on the proposed ordinance and provide  
25 the public with notice of the time and place where the public hearing will be  
26 held in accordance with IC 5-3-1;  
27

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

4  
5 NOW, THEREFORE, BE IT RESOLVED BY THE COMMON  
6 COUNCIL OF THE CITY OF FORT WAYNE, INDIANA, AS FOLLOWS:

7 SECTION 1. The Common Council proposes the adoption of, and casts its  
8 71.39 votes for, the following ordinance of the Allen County Income Tax  
9 Council, which reads as follows:

10  
11 "AN ORDINANCE OF THE ALLEN COUNTY TAX COUNCIL  
12 PROVIDING PROPERTY TAX RELIEF BY IMPOSING AN  
13 ADDITIONAL COUNTY OPTION INCOME TAX RATE TO  
14 PROVIDE PROPERTY TAX RELIEF

15 BE IT ORDAINED THE ALLEN COUNTY INCOME TAX  
16 COUNCIL:

17  
18 1. In accordance with IC 6-3.5-6-2(b)(3) and IC 6-3.5-6-32(a),  
19 the Allen County Income Tax Council hereby imposes an  
20 additional rate of the county option income tax at the rate of  
21 twenty-five hundredths of one percent (0.25%), to raise income  
22 tax revenue to provide Property Tax Relief to political  
23 subdivisions in the County.

24 2. Property Tax Relief shall take the form of local property tax  
25 replacement credits at a uniform rate to all civil taxing units and  
26 school corporations in the County.

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

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

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

10  
11 5. In accordance with IC 6-3.5-6-32, the Allen County Auditor  
12 shall record all votes taken on this ordinance and not more than  
13 ten days after the vote immediately send a certified copy of the  
14 results to: (i) the commissioner of the department of state  
15 revenue; (ii) the director of the budget agency; and (iii) the  
16 commissioner of the department of local government finance;  
17 by certified mail or in an electronic format approved by the  
18 director of the budget agency."

19 SECTION 2. The Common Council proposes the adoption of, and casts its  
20 71.39 votes for, the following ordinance of the Allen County Income Tax  
21 Council, which reads as follows:

22 "AN ORDINANCE OF THE ALLEN COUNTY TAX COUNCIL  
23 PROVIDING PROPERTY TAX RELIEF BY IMPOSING AN  
24 ADDITIONAL COUNTY OPTION INCOME TAX RATE TO  
25 PROVIDE FUNDING FOR PUBLIC SAFETY

1  
2 BE IT ORDAINED THE ALLEN COUNTY INCOME TAX  
3 COUNCIL:

4 1. In accordance with IC 6-3.5-6-2(b)(3) and IC 6-3.5-6-31(b),  
5 the Allen County Income Tax Council hereby imposes an  
6 additional rate of the county option income tax at the rate of ten  
7 hundredths of one percent (0.10%), to provide funding for  
8 public safety.

9 2. This ordinance shall be effective on October 1, 2013.

10  
11 3. In accordance with IC 6-3.5-6-31, the Allen County Auditor  
12 shall record all votes taken on this ordinance and not more than  
13 ten days after the vote immediately send a certified copy of the  
14 results to: (i) the commissioner of the department of state  
15 revenue; (ii) the director of the budget agency; and (iii) the  
16 commissioner of the department of local government finance;  
17 by certified mail or in an electronic format approved by the  
18 director of the budget agency."

19  
20 SECTION 3. The City Clerk is hereby authorized and directed to distribute a  
21 copy of this resolution containing the proposed ordinances to the County  
22 Auditor.

23 SECTION 4. This resolution shall be effective from and after passage.

24 Passed this 25th day of June, 2013, by a vote of 6 ayes  
25 and 2 nays.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

COMMON COUNCIL OF THE  
CITY OF FORT WAYNE,  
INDIANA

*John W. Crayton*  
Presiding Officer

*Joseph Bonahoom*  
Joseph Bonahoom, Council Attorney  
ATTEST:

*Daniel E. Kennedy*  
Clerk

Presented by me to the Mayor of the City of Fort Wayne, Indiana, this  
26<sup>th</sup> day of June, 2013 at 10: A .m.

*John W. Crayton*  
Mayor

Attest:  
The above and foregoing is a true and  
perfect copy of  
*Resolution R-58-13*  
as the same appears and remains on  
record in my office.  
Witness my hand and seal this 26<sup>th</sup>  
day of June 2013  
*Daniel E. Kennedy*  
Clerk

Public Hearing Date, if applicable

6-11-13 + 6-18-13

Read the first time in full and on motion by Councilman *John Crawford*,  
Read the second time by title and referred to the *Finance Committee*  
Committee. Read the third time in full and on motion by Councilman  
*John Crawford*, placed on passage by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	4	2		1
BENDER				✓
CRAWFORD				
DIDIER	✓			
HARPER		✓		
HINES	✓			
JEHL		✓		
PADDOCK	✓			
SHOAFF	✓			
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. 59-13 on the 25<sup>th</sup> day of  
June, 2013

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

*T. Thomas Didier*  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 26<sup>th</sup> day  
of June, 2013, at the hour of 10:00 o'clock A.M. E.S.T.

*Sandra E. Kennedy*  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 26<sup>th</sup> day of June

2013, at the hour of 10:00 o'clock A.M. E.S.T.

*Thomas C. Henry*  
THOMAS C. HENRY, MAYOR

**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 ORDINANCES** to the Allen County Income Tax Council to provide property tax relief by imposing an additional County Option Income Tax Rate and to provide additional funding for Public Safety and casting the City of Fort Wayne's votes in favor of the Ordinances. **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

*John Crawford*  
*Tom Smith*  
*Steve Hickey*  
*John Smith*  
*Jeff Ballantyne*

*Mark Harper*  
*Bob*

SANDRA E. KENNEDY  
CITY CLERK

*As Amended, the Amended*

PROPOSING ORDINANCES TO THE ALLEN COUNTY INCOME TAX COUNCIL TO PROVIDE PROPERTY TAX RELIEF BY IMPOSING AN ADDITIONAL COUNTY OPTION INCOME TAX RATE AND TO PROVIDE ADDITIONAL FUNDING FOR PUBLIC SAFETY 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

1 property, industrial property, and agricultural property; and (ii) acknowledge  
2 that some taxpayers in the County that do not pay COIT will receive a  
3 property tax replacement credit that is funded with tax revenue from COIT;

4  
5 WHEREAS, the Common Council desires to propose an ordinance to  
6 impose an additional COIT rate of twenty-five hundredths of one percent  
7 (0.25%) to provide Property Tax Relief in the form of uniform local property  
8 tax replacement credits to all taxpayers in the County and to cast its votes in  
9 favor of the ordinance;

10 WHEREAS, the COIT Act permits the Tax Council to adopt an  
11 ordinance to impose an income tax rate to provide funding for public safety if  
12 the Tax Council has imposed a tax rate of at least twenty-five hundredths of  
13 one percent (0.25%) under IC 6-3.5-6-32 to provide Property Tax Relief;

14 WHEREAS, the Common Council desires to propose an ordinance to  
15 impose an additional COIT rate of ten hundredths of one percent (0.10%) to  
16 provide funding for public safety and to cast its votes in favor of the  
17 ordinance ("Public Safety Rate");

18  
19 WHEREAS, the COIT Act provides that the maximum Public Safety  
20 Rate may not exceed the lesser of twenty-five hundredths of one percent  
21 (0.25%) or the income tax rate imposed to provide Property Tax Relief;

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

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

4  
5                   NOW, THEREFORE, BE IT RESOLVED BY THE COMMON  
6 COUNCIL OF THE CITY OF FORT WAYNE, INDIANA, AS FOLLOWS:

7                   SECTION 1. The Common Council proposes the adoption of, and casts its  
8 71.39 votes for, the following ordinance of the Allen County Income Tax  
9 Council, which reads as follows:

10  
11                   "AN ORDINANCE OF THE ALLEN COUNTY TAX COUNCIL  
12 PROVIDING PROPERTY TAX RELIEF BY IMPOSING AN  
13 ADDITIONAL COUNTY OPTION INCOME TAX RATE TO  
14 PROVIDE PROPERTY TAX RELIEF

15                   BE IT ORDAINED THE ALLEN COUNTY INCOME TAX  
16 COUNCIL:

17  
18                   1. In accordance with IC 6-3.5-6-2(b)(3) and IC 6-3.5-6-32(a),  
19 the Allen County Income Tax Council hereby imposes an  
20 additional rate of the county option income tax at the rate of  
21 twenty-five hundredths of one percent (0.25%), to raise income  
22 tax revenue to provide Property Tax Relief to political  
23 subdivisions in the County.

24                   2. Property Tax Relief shall take the form of local property tax  
25 replacement credits at a uniform rate to all civil taxing units and  
26 school corporations in the County.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

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, industrial property, and agricultural property.

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

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 2. The Common Council proposes the adoption of, and casts its 71.39 votes for, the following ordinance of the Allen County Income Tax Council, which reads as follows:

"AN ORDINANCE OF THE ALLEN COUNTY TAX COUNCIL  
PROVIDING PROPERTY TAX RELIEF BY IMPOSING AN  
ADDITIONAL COUNTY OPTION INCOME TAX RATE TO  
PROVIDE FUNDING FOR PUBLIC SAFETY

1 BE IT ORDAINED THE ALLEN COUNTY INCOME TAX  
2 COUNCIL:

3  
4 1. In accordance with IC 6-3.5-6-2(b)(3) and IC 6-3.5-6-31(b),  
5 the Allen County Income Tax Council hereby imposes an  
6 additional rate of the county option income tax at the rate of ten  
7 hundredths of one percent (0.10%), to provide funding for  
8 public safety.

9 2. This ordinance shall be effective on October 1, 2013.

10  
11 3. In accordance with IC 6-3.5-6-31, the Allen County Auditor  
12 shall record all votes taken on this ordinance and not more than  
13 ten days after the vote immediately send a certified copy of the  
14 results to: (i) the commissioner of the department of state  
15 revenue; (ii) the director of the budget agency; and (iii) the  
16 commissioner of the department of local government finance;  
17 by certified mail or in an electronic format approved by the  
18 director of the budget agency."

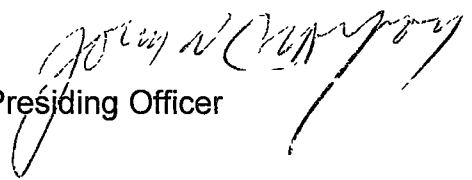
19  
20 SECTION 3. The City Clerk is hereby authorized and directed to distribute a  
21 copy of this resolution containing the proposed ordinances to the County  
22 Auditor.

23 SECTION 4. This resolution shall be effective from and after passage.

24 Passed this 25th day of June, 2013, by a vote of 6 ayes  
25 and 2 nays.

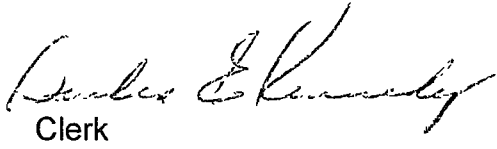
1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

COMMON COUNCIL OF THE  
CITY OF FORT WAYNE,  
INDIANA

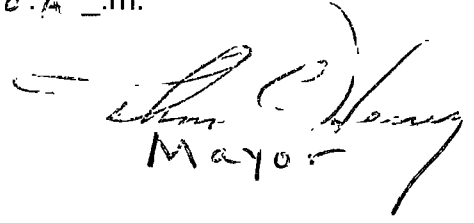
  
Presiding Officer

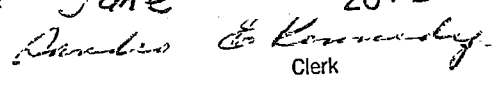
  
Joseph Bonahoom, Council Attorney

ATTEST:

  
Clerk

Presented by me to the Mayor of the City of Fort Wayne, Indiana, this  
26<sup>th</sup> day of June, 2013 at 10:14 a.m.

  
Mayor

Attest:  
The above and foregoing is a true and  
perfect copy of  
Resolution R-58-13  
as the same appears and remains on  
record in my office.  
Witness my hand and seal this 26<sup>th</sup>  
day of June 2013  
  
Clerk

Public Hearing Date, if applicable

6-11-13 + 6-18-13

Read the first time in full and on motion by Councilman John Crawford,  
Read the second time by title and referred to the Finance Committee  
Committee. Read the third time in full and on motion by Councilman

John Crawford, placed on passage by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	4	2		1
BENDER				✓
CRAWFORD				
DIDIER	✓			
HARPER		✓		
HINES	✓			
JEHL		✓		
PADDOCK	✓			
SHOAFF	✓			
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. 59-13 on the 25<sup>th</sup> day of  
June, 2013

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

*T. Thomas F. Didier*  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 26<sup>th</sup> day  
of June, 2013, at the hour of 10:00 o'clock A.M. E.S.T.

*Sandra E. Kennedy*  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 26<sup>th</sup> day of June  
2013, at the hour of 10:00 o'clock A.M. E.S.T.

*Thomas C. Henry*  
THOMAS C. HENRY, MAYOR

4 PROPOSING ORDINANCES TO THE ALLEN COUNTY INCOME TAX  
5 COUNCIL TO PROVIDE PROPERTY TAX RELIEF BY IMPOSING AN  
6 ADDITIONAL COUNTY OPTION INCOME TAX RATE AND TO PROVIDE  
7 ADDITIONAL FUNDING FOR PUBLIC SAFETY AND  
8 CASTING THE CITY OF FORT WAYNE'S VOTES IN FAVOR OF THE  
9 ORDINANCES

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

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

17 WHEREAS, the COIT Act provides that Property Tax Relief may be  
18 used to: (i) provide uniform local property tax replacement credits to all  
19 taxpayers in the county; (ii) uniformly increase the homestead credit  
20 percentage in the county; (iii) to provide local property tax replacement  
21 credits at a uniform rate for all qualified residential property (as defined in IC  
22 6-1.1-20.6-4) in the county; or (iv) provide any combination of property tax  
23 credits and homestead credits;

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

1 property, industrial property, and agricultural property; and (ii) acknowledge  
2 that some taxpayers in the County that do not pay COIT will receive a  
3 property tax replacement credit that is funded with tax revenue from COIT;

4  
5 WHEREAS, the Common Council desires to propose an ordinance to  
6 impose an additional COIT rate of twenty-five hundredths of one percent  
7 (0.25%) to provide Property Tax Relief in the form of uniform local property  
8 tax replacement credits to all taxpayers in the County and to cast its votes in  
9 favor of the ordinance;

10 WHEREAS, the COIT Act permits the Tax Council to adopt an  
11 ordinance to impose an income tax rate to provide funding for public safety if  
12 the Tax Council has imposed a tax rate of at least twenty-five hundredths of  
13 one percent (0.25%) under IC 6-3.5-6-32 to provide Property Tax Relief;

14 WHEREAS, the Common Council desires to propose an ordinance to  
15 impose an additional COIT rate of ten hundredths of one percent (0.10%) to  
16 provide funding for public safety and to cast its votes in favor of the  
17 ordinance ("Public Safety Rate");

18  
19 WHEREAS, the COIT Act provides that the maximum Public Safety  
20 Rate may not exceed the lesser of twenty-five hundredths of one percent  
21 (0.25%) or the income tax rate imposed to provide Property Tax Relief;

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

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

4  
5                   NOW, THEREFORE, BE IT RESOLVED BY THE COMMON  
6 COUNCIL OF THE CITY OF FORT WAYNE, INDIANA, AS FOLLOWS:

7                   SECTION 1. The Common Council proposes the adoption of, and casts its  
8 71.39 votes for, the following ordinance of the Allen County Income Tax  
9 Council, which reads as follows:

10  
11                   "AN ORDINANCE OF THE ALLEN COUNTY TAX COUNCIL  
12 PROVIDING PROPERTY TAX RELIEF BY IMPOSING AN  
13 ADDITIONAL COUNTY OPTION INCOME TAX RATE TO  
14 PROVIDE PROPERTY TAX RELIEF

15                   BE IT ORDAINED THE ALLEN COUNTY INCOME TAX  
16 COUNCIL:

17  
18                   1. In accordance with IC 6-3.5-6-2(b)(3) and IC 6-3.5-6-32(a),  
19 the Allen County Income Tax Council hereby imposes an  
20 additional rate of the county option income tax at the rate of  
21 twenty-five hundredths of one percent (0.25%), to raise income  
22 tax revenue to provide Property Tax Relief to political  
23 subdivisions in the County.

24                   2. Property Tax Relief shall take the form of local property tax  
25 replacement credits at a uniform rate to all civil taxing units and  
26 school corporations in the County.

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

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

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

10  
11 5. In accordance with IC 6-3.5-6-32, the Allen County Auditor  
12 shall record all votes taken on this ordinance and not more than  
13 ten days after the vote immediately send a certified copy of the  
14 results to: (i) the commissioner of the department of state  
15 revenue; (ii) the director of the budget agency; and (iii) the  
16 commissioner of the department of local government finance;  
17 by certified mail or in an electronic format approved by the  
18 director of the budget agency."

19 SECTION 2. The Common Council proposes the adoption of, and casts its  
20 71.39 votes for, the following ordinance of the Allen County Income Tax  
21 Council, which reads as follows:

22 "AN ORDINANCE OF THE ALLEN COUNTY TAX COUNCIL  
23 PROVIDING PROPERTY TAX RELIEF BY IMPOSING AN  
24 ADDITIONAL COUNTY OPTION INCOME TAX RATE TO  
25 PROVIDE FUNDING FOR PUBLIC SAFETY  
26  
27  
28  
29  
30

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

BE IT ORDAINED THE ALLEN COUNTY INCOME TAX  
COUNCIL:

1. In accordance with IC 6-3.5-6-2(b)(3) and IC 6-3.5-6-31(b), the Allen County Income Tax Council hereby imposes an additional rate of the county option income tax at the rate of ten hundredths of one percent (0.10%), to provide funding for public safety.

2. This ordinance shall be effective on October 1, 2013.

3. In accordance with IC 6-3.5-6-31, 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."

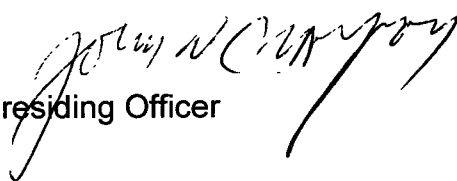
SECTION 3. The City Clerk is hereby authorized and directed to distribute a copy of this resolution containing the proposed ordinances to the County Auditor.

SECTION 4. This resolution shall be effective from and after passage.

Passed this 25th day of June, 2013, by a vote of 6 ayes  
and 2 nays.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

COMMON COUNCIL OF THE  
CITY OF FORT WAYNE,  
INDIANA

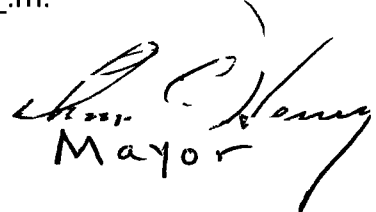
  
Presiding Officer

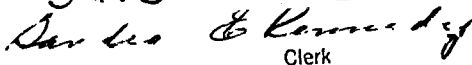
  
Joseph Bonahoom, Council Attorney

ATTEST:

  
Clerk

Presented by me to the Mayor of the City of Fort Wayne, Indiana, this  
26<sup>th</sup> day of June, 2013 at 10: A .m.

  
Mayor

Attest:  
The above and foregoing is a true and  
perfect copy of  
Resolution R-58-13  
as the same appears and remains on  
record in my office.  
Witness my hand and seal this 26<sup>th</sup>  
day of June 2013  
  
Clerk

Public Hearing Date, if applicable *6-11-13 + 6-18-13*

Read the first time in full and on motion by Councilman *John Crawford*,  
Read the second time by title and referred to the *Finance Committee*  
Committee. Read the third time in full and on motion by Councilman  
*John Crawford*, placed on passage by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	<i>4</i>	<i>2</i>		<i>1</i>
BENDER				<i>✓</i>
CRAWFORD				
DIDIER	<i>✓</i>			
HARPER		<i>✓</i>		
HINES	<i>✓</i>			
JEHL		<i>✓</i>		
PADDOCK	<i>✓</i>			
SHOAFF	<i>✓</i>			
SMITH	<i>✓</i>			

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. *59-13* on the *25<sup>th</sup>* day of  
*June*, 2013

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

*T. Thomas F. Didier*  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the *26<sup>th</sup>* day  
of *June*, 2013, at the hour of *10:00* o'clock *A.M.* .E.S.T.

*Sandra E. Kennedy*  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this *26<sup>th</sup>* day of *June*  
2013, at the hour of *10:00* o'clock *AM* .E.S.T.

*Thomas C. Henry*  
THOMAS C. HENRY, MAYOR

# 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 ORDINANCES** to the Allen County Income Tax Council to provide property tax relief by imposing an additional County Option Income Tax Rate and to provide additional funding for Public Safety and casting the City of Fort Wayne's votes in favor of the Ordinances.

**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

*John Crawford*  
*Tom Smith*  
*William H. ...*  
*...*  
*...*  
*...*

*Mark Harper*

*B. D. ...*

SANDRA E. KENNEDY  
CITY CLERK

*As Amended, As Amended*

PROPOSING ORDINANCES TO THE ALLEN COUNTY INCOME TAX COUNCIL TO PROVIDE PROPERTY TAX RELIEF BY IMPOSING AN ADDITIONAL COUNTY OPTION INCOME TAX RATE AND TO PROVIDE ADDITIONAL FUNDING FOR PUBLIC SAFETY 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

1 property, industrial property, and agricultural property; and (ii) acknowledge  
2 that some taxpayers in the County that do not pay COIT will receive a  
3 property tax replacement credit that is funded with tax revenue from COIT;

4  
5 WHEREAS, the Common Council desires to propose an ordinance to  
6 impose an additional COIT rate of twenty-five hundredths of one percent  
7 (0.25%) to provide Property Tax Relief in the form of uniform local property  
8 tax replacement credits to all taxpayers in the County and to cast its votes in  
9 favor of the ordinance;

10 WHEREAS, the COIT Act permits the Tax Council to adopt an  
11 ordinance to impose an income tax rate to provide funding for public safety if  
12 the Tax Council has imposed a tax rate of at least twenty-five hundredths of  
13 one percent (0.25%) under IC 6-3.5-6-32 to provide Property Tax Relief;

14 WHEREAS, the Common Council desires to propose an ordinance to  
15 impose an additional COIT rate of ten hundredths of one percent (0.10%) to  
16 provide funding for public safety and to cast its votes in favor of the  
17 ordinance ("Public Safety Rate");

18  
19 WHEREAS, the COIT Act provides that the maximum Public Safety  
20 Rate may not exceed the lesser of twenty-five hundredths of one percent  
21 (0.25%) or the income tax rate imposed to provide Property Tax Relief;

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

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

4  
5                   NOW, THEREFORE, BE IT RESOLVED BY THE COMMON  
6 COUNCIL OF THE CITY OF FORT WAYNE, INDIANA, AS FOLLOWS:

7                   SECTION 1. The Common Council proposes the adoption of, and casts its  
8 71.39 votes for, the following ordinance of the Allen County Income Tax  
9 Council, which reads as follows:

10  
11                   "AN ORDINANCE OF THE ALLEN COUNTY TAX COUNCIL  
12 PROVIDING PROPERTY TAX RELIEF BY IMPOSING AN  
13 ADDITIONAL COUNTY OPTION INCOME TAX RATE TO  
14 PROVIDE PROPERTY TAX RELIEF

15                   BE IT ORDAINED THE ALLEN COUNTY INCOME TAX  
16 COUNCIL:

17  
18                   1. In accordance with IC 6-3.5-6-2(b)(3) and IC 6-3.5-6-32(a),  
19 the Allen County Income Tax Council hereby imposes an  
20 additional rate of the county option income tax at the rate of  
21 twenty-five hundredths of one percent (0.25%), to raise income  
22 tax revenue to provide Property Tax Relief to political  
23 subdivisions in the County.

24                   2. Property Tax Relief shall take the form of local property tax  
25 replacement credits at a uniform rate to all civil taxing units and  
26 school corporations in the County.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

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, industrial property, and agricultural property.

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

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 2. The Common Council proposes the adoption of, and casts its 71.39 votes for, the following ordinance of the Allen County Income Tax Council, which reads as follows:

"AN ORDINANCE OF THE ALLEN COUNTY TAX COUNCIL  
PROVIDING PROPERTY TAX RELIEF BY IMPOSING AN  
ADDITIONAL COUNTY OPTION INCOME TAX RATE TO  
PROVIDE FUNDING FOR PUBLIC SAFETY

1 BE IT ORDAINED THE ALLEN COUNTY INCOME TAX  
2 COUNCIL:

3  
4 1. In accordance with IC 6-3.5-6-2(b)(3) and IC 6-3.5-6-31(b),  
5 the Allen County Income Tax Council hereby imposes an  
6 additional rate of the county option income tax at the rate of ten  
7 hundredths of one percent (0.10%), to provide funding for  
8 public safety.

9 2. This ordinance shall be effective on October 1, 2013.

10  
11 3. In accordance with IC 6-3.5-6-31, the Allen County Auditor  
12 shall record all votes taken on this ordinance and not more than  
13 ten days after the vote immediately send a certified copy of the  
14 results to: (i) the commissioner of the department of state  
15 revenue; (ii) the director of the budget agency; and (iii) the  
16 commissioner of the department of local government finance;  
17 by certified mail or in an electronic format approved by the  
18 director of the budget agency."

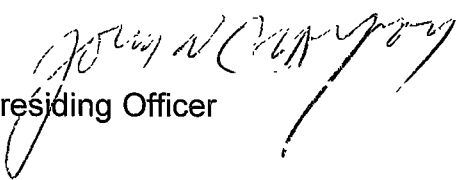
19  
20 SECTION 3. The City Clerk is hereby authorized and directed to distribute a  
21 copy of this resolution containing the proposed ordinances to the County  
22 Auditor.

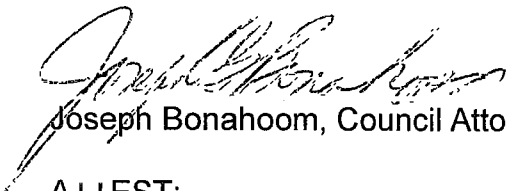
23 SECTION 4. This resolution shall be effective from and after passage.

24 Passed this 25th day of June, 2013, by a vote of 6 ayes  
25 and 2 nays.

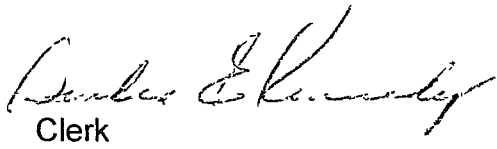
1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

COMMON COUNCIL OF THE  
CITY OF FORT WAYNE,  
INDIANA

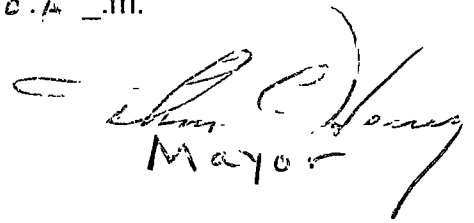
  
Presiding Officer

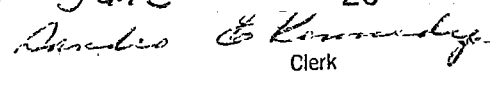
  
Joseph Bonahoom, Council Attorney

ATTEST:

  
Clerk

Presented by me to the Mayor of the City of Fort Wayne, Indiana, this  
26<sup>th</sup> day of June, 2013 at 10:14 a.m.

  
Mayor

Attest:  
The above and foregoing is a true and  
perfect copy of  
Resolution R-5813  
as the same appears and remains on  
record in my office.  
Witness my hand and seal this 26<sup>th</sup>  
day of June 2013  
  
Clerk

Public Hearing Date, if applicable

6-11-13 + 6-18-13

Read the first time in full and on motion by Councilman John Crawford,  
Read the second time by title and referred to the Finance Committee  
Committee. Read the third time in full and on motion by Councilman  
John Crawford, placed on passage by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	4	2		1
BENDER				✓
CRAWFORD				
DIDIER	✓			
HARPER		✓		
HINES	✓			
JEHL		✓		
PADDOCK	✓			
SHOAFF	✓			
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. 59-13 on the 25<sup>th</sup> day of  
June, 2013

*Sandra E. Kennedy*  
SANDRA E. KENNEDY,  
CITY CLERK

*T. Thomas Didier*  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 26<sup>th</sup> day  
of June, 2013, at the hour of 10:00 o'clock A.M. .E.S.T.

*Sandra E. Kennedy*  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this

26<sup>th</sup> day of

June

2013, at the hour of

10:00

o'clock

AM .E.S.T.

*Thomas C. Henry*  
THOMAS C. HENRY, MAYOR